

**Town of Whitefield
Board of Assessors**

Base Lot and Improvements Assessment Policy

Purpose. This policy is to ensure equity and consistency in the assessment of base lots and improvements on parcels of land in Whitefield.

Scope. This policy is intended to apply to all undeveloped parcels of land in Whitefield. However, special circumstances may arise where application of this policy would create substantial inequities for the owner of a specific parcel or for other taxpayers in Whitefield. If such circumstances arise, the Board of Assessors may deviate from this policy in a manner it determines best reduces or eliminates the inequity.

Definitions. For the purposes of this policy, the following terms apply.

Commercial building is a structure used for the manufacturing, buying and/or selling of goods and services.

Dwelling is a structure that is suitable or intended for human habitation. It may be single or multiple family structure, and includes mobile or manufactured homes.

Isolated parcel is a parcel of land which (1) is not accessible to a road; (2) does not have a deeded access through an easement or right-of-way; and (3) does not have on it a dwelling or commercial structure.

Remote parcel is a parcel of land (1) not abutting a maintained public or private way but having access by an easement or right-of-way; (2) without electrical power available; and (3) not having on it a dwelling or commercial structure.

Assessment of base lots. Except as described below, each parcel of land will be assessed as having a base lot. An undeveloped parcel of land will not be assessed as having a base lot if:

- (1) the Assessors, on a case-by-case basis, find that a parcel of land does not contain a buildable base lot due to soil conditions, wetlands, steep slopes, the proximity of neighboring wells or septic systems, easements or other physical conditions that would prevent development of the lot;
- (2) the parcel is an isolated lot; or
- (3) the parcel cannot be developed due to Town or State restrictions or requirements.

Remote parcel values. The Board of Assessors will consider on a case-by-case basis the degree to which individual circumstances (e.g. providing power or access) may diminish the value of base lot on a remote parcel. The Board will consider, among other factors, the expense or difficulty in making a remote parcel suitable for the construction of a dwelling or commercial structure. The Board will make remote parcel determinations at the request of the property owner.

Isolated parcels. The Board of Assessors will make isolated parcel determinations on a case-by-case basis at the request of the property owner.

Multiple structures. There are situations where more than one dwelling and/or commercial structure is located on the same parcel of land. Where the parcel has at least 1.5 acres for each dwelling and commercial structure, one base lot will be assessed for each such structure. Where there is not 1.5 acres for each additional dwelling or commercial structure, a “secondary base lot” will be assessed for each such structure. Secondary base lots will be valued at one-half of the normal base lot value. Examples:

| Lot size | Number of Structures | Full Base Lots | Secondary Base Lots |
|-----------|----------------------|----------------|---------------------|
| 1.5 acres | 1 | 1 | -- |
| 2.5 acres | 2 | 1 | 1 |
| 4.0 acres | 2 | 2 | 0 |
| 4.0 acres | 3 | 2 | 1 |

Assessment of improvements. On a parcel of land, wells and on-site wastewater disposal systems will be assessed separately without consideration of the number of dwellings or commercial buildings each serves. Standard values for wells and disposal systems that serve single family residences or their equivalent will be established annually by the Board of Assessors. Wells or disposal systems designed with higher capacities or special characteristics may be valued on a case-by-case basis considering the installation or replacement costs.

Base lot values. The value of base lots will be established annually by the Board of Assessors considering recent area sales of real estate.

Approved by Whitefield Board of Assessors

Date: July 3, 2012

BY: _____
Steven C. McCormick, Chair