

TOWN OF WHITEFIELD

Board of Assessors

Policy for Combining Parcels of Land

Purpose. This policy is to provide an equitable and uniform means for landowners having more than one parcel of land and to have those parcels assessed as one unit under certain circumstances.

Scope. This policy applies to all qualifying landowners in Whitefield whose parcels meet the criteria described in this policy. However, since some situations are unique, the Board of Assessors (“Board”) may deviate from this policy where it determines that doing so best reduces or eliminates inequities and achieves the overall intent of treating all taxpayers fairly and equitably. The combining of parcels is done solely for the purpose of assessing property taxes and does not create or change any deed or title to the land.

Combining of parcels. For the purposes of property taxes, parcels of land may be combined and assessed as a single unit when all of the following conditions are met.

1. The parcels are contiguous (i.e. abutting one another);
2. The parcels are all owned by the same person(s);
3. The parcels all have the same or compatible uses;
4. None of the parcels are being held for sale or subdivision and
5. The owner(s) provide a written request and consent.

Limitations. The Board will not generally approve combining of parcels under the following circumstances.

1. Parcels that are located on both sides of a public way, a stream or river or other natural separation of the parcels;
2. Parcels that have in place improvements such as wells, septic systems, driveways and power that make them ready for development;
3. Parcels that, beyond the first parcel, have substantial improvements such as dwellings other comparable developments; or
4. Parcels that are used or are intended to be used primarily for commercial purposes.

The Board will reserve the right to review and modify or reverse its decisions if circumstances of a parcel change, if new information is received or revised policies are adopted.

Approved by the Whitefield Board of Assessors

Date:

BY: _____
Steven C. McCormick, Chair