



TOWN OF DURHAM
630 Hallowell Road
Durham, Maine 04222

Tel. (207) 353-2561
Fax: (207) 353-5367

Town of Durham
Policy on Assessment of Common Areas

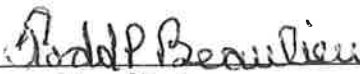
The purpose of this policy is to provide clarification to the Assessors' Agent, Select Board, Office Staff and general public on how the Town of Durham values common area.

This policy is for properties that have gone through subdivision approval and have lots within that subdivision classified as "common land" or "common area" and are owned by Homeowners Associations.

It is the decision of the Board of Selectmen that since common areas within a subdivision have nominal value, and the sales price of each approved lot includes a portion of common area, and common areas are a necessity for subdivision approval, all common lots will no longer be assessed as individual lots of record.

The Town of Durham will show all common areas on the tax maps as depicted on the subdivision plan and keep property records of each lot. As of April 1, 2020 these lots will no longer be issued a tax bill.

Date: October 22, 2019




Todd Beaulieu




Marc Farrin


Board of Selectmen/Assessors



Richard George



Kevin Nadeau, Chair



Rob Pontau