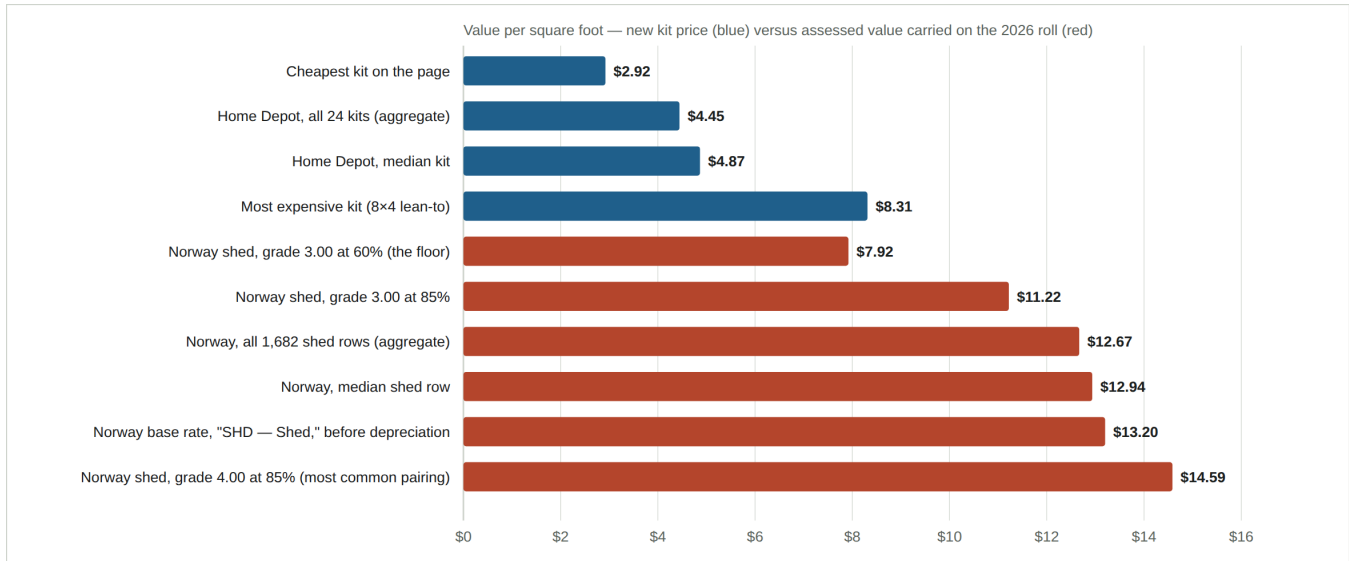


What a shed costs, and what a shed is carded at

Home Depot's 24 top-selling metal shed kits, priced today, against the 1,682 "Shed" rows on Norway's 2026 property record cards · September 2026



Value per square foot: new kit price (blue) versus assessed value carried on the 2026 roll (red).

Home Depot metal shed kits — new, delivered free

The first page of Home Depot's metal-shed listings ("Top Sellers" sort, Portland store). Typical listing: **110 sq ft for \$423**. Price per square foot, computed from nominal width × depth: cheapest **\$2.92**, aggregate **\$4.45**, median **\$4.87**, most expensive **\$8.31**. Twenty of the 24 kits are under \$5.65 a foot; only the two smallest (24 and 55 sq ft) run above \$7.

Sheds on Norway's 2026 roll

1,682 shed rows on 1,270 parcels, 320,894 sq ft, carded at **\$4,064,849** — an aggregate of **\$12.67** per square foot and a median of \$12.94. The Town's 2026 Building Pricing schedule starts every shed at **\$13.20 per square foot new**; 1,664 of the 1,682 rows reconcile to that rate exactly once grade and condition are applied. The typical shed is graded 3.50–4.00 — above "average or expected construction" — and rated 85% condition; 53 sheds carry grade 5.00 or better. Sheds alone carry about \$44,551 of the 2026 levy at 10.96 mills.

A 10×12 shed, 120 sq ft. New metal kit at Home Depot: **\$387 to \$635**. The same 120 sq ft on a Norway card at the roll's most common pairing, grade 4.00 and 85% condition: **\$1,750**. At grade 3.00 and 85%: \$1,346. At grade 3.00 and the 60% floor: \$950 — still more than double the cheapest new kit, for a used one.

The Town's base rate is the "replacement cost new" a shed is depreciated *from*. At \$13.20 it is 2.7 times the median price of a brand-new kit and three times the aggregate. The roll then grades most sheds above average construction and rates them better than "Good," so the value actually carried, after depreciation, is still 2.7 times what a new one costs. Two fair caveats: metal kits are the cheapest shed category, and the kit price excludes a floor and your labor. Neither closes a threefold gap. PT103's own outbuilding baseline — posts on mudsills, single-board walls, no finish, roll roofing (p. 79) — is a grade-3 structure by definition; the question for any shed row is what earned it a 4.00, and an 85%.

Sources: Home Depot, "Metal Sheds," homedepot.com, page 1 of results (24 listings), prices and sizes as displayed September 2026, \$/sq ft computed from nominal dimensions. Town of Norway 2026 Building Pricing schedule (John E. O'Donnell & Associates), "SHD — Shed," \$13.20/sq ft, produced under a public-records request. Every building row labeled "Shed" on the Town's published 2026 cards, tallied by this project. Maine Revenue Services, *PT103* (rev. Feb. 2026), p. 79. Prepared by Norway Parcel Review. Not an appraisal, not legal advice.