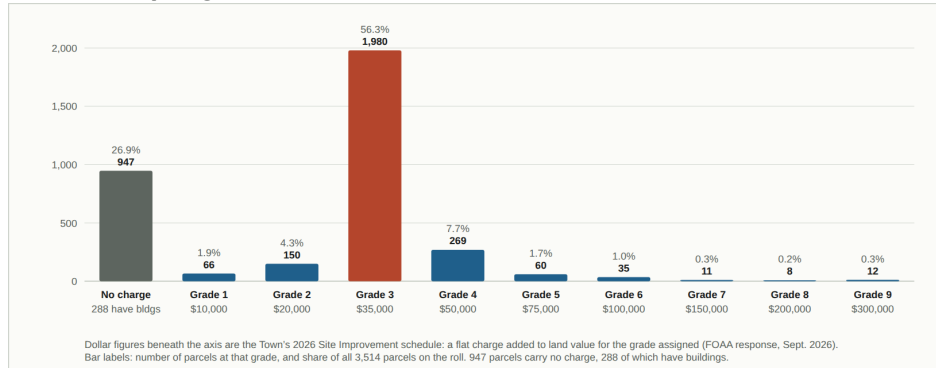


Every parcel O'Donnell valued: the site-improvement charge

The flat “site improvement” amount added to land value on Norway’s 2026 roll, parcel by parcel, against what the State manual says a developed lot is and what it costs to make one

2,567 parcels carry a site-improvement charge	\$101.3M total charged — 17.9% of all land value in town	Grade 3 on 1,980 parcels (76% of those charged): \$35,000	36% of the median Grade-3 parcel's land value	\$7,490 PT103 cost of a well, septic and gravel entrance	\$384 a year in tax on \$35,000 at 10.96 mills
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1. The whole roll, one bar per grade



A parcel’s 2026 land value is its base lot (Tables 1–10), any added acreage and frontage, plus a flat **site-improvement charge** keyed to a grade of 1 to 9, priced from \$10,000 to \$300,000. Three charged parcels in four carry **Grade 3, \$35,000**; Grades 3 and 4 together are 87%. 947 parcels carry no charge, 288 of them with buildings; 19 carry two entries.

2. What the manual says a developed lot is, and what it costs

“A lot, to be classified as developed, must have significant improvements. The fact that a lot has a building on it does not, in itself, make the lot developed. Items to consider... include a dependable water supply, a functioning septic system, access to electricity, landscaping, and an acceptable driveway (usually gravel or paved). The most important aspects of a developed lot are the water supply and the septic system.”

PT103, Chapter 2, “Developed Lots,” p. 11.

Item	PT103 Land Improvements schedule (p. 78)	Cost	Town of Norway 2026 site-improvement schedule	Charge
Water	Drilled well, “assume 100 ft deep well, ¾ hp & tank”	\$3,800	Grade 1	\$10,000
Septic & drive	“Septic system and gravel entrance... 1,000 gallon tank and leach field, typical gravel driveway”	\$3,690	Grade 2	\$20,000
Paving	Paved areas, \$2.80 per sq ft up to 2,000 sq ft (1,000 sq ft shown)	\$2,800	Grade 3 — 1,980 parcels	\$35,000
Electricity	Not separately priced; “access to electricity” is a developed-lot test	—	Grade 4 — 269 parcels	\$50,000
Developed lot	Well + septic + gravel entrance + 1,000 sq ft paving	\$10,290	Grades 5–9 — 126 parcels	\$75k–\$300k

PT103’s figures are the manual’s illustrative cost schedule, not a mandated price; its introductory example (p. 3) allows \$30,000 for “necessary site improvements (access to water, sewer and electricity)” on a new \$380,000 house. Norway’s standard charge exceeds even that, and is three to five times the itemized cost of a developed lot.

The charge is flat: a Grade-3 parcel pays \$35,000 whether it is a quarter-acre village lot on public water and sewer or a ten-acre farm with a drilled well. The median Grade-3 parcel has \$96,360 of land value, so the line is typically **36% of the parcel’s entire land value**; 62 mobile homes on their own land carry the same \$35,000. Grade 3 appears in every land table from 1 to 9, so the grade was not derived from the table, the lot, or the house. What it was derived from is not written anywhere the Town holds.

Why it matters. \$101.3 million of Norway’s \$566.1 million in 2026 land value is this one line. The manual makes “developed” a factual test — water, septic, power, driveway — and prices the pieces in the low thousands. The Town’s public-records response produced the nine-step price schedule and no criteria for assigning a step; the firm’s principal, asked on Sept. 1, 2026, said only that “site improvement assignment” is separate from table assignment [03:01–03:14]. One parcel reviewed on this site carries the \$35,000 Grade-3 charge although, by its owner’s account, it has no well, no septic system and no proper driveway — the two things the manual calls most important and the one it names first. A flat \$35,000 on three parcels in four, with no written test for who gets it, is the largest unexplained single number on the roll, taxed every year at about \$384 per parcel.

Sources: Town of Norway 2026 record cards (site-improvement and land rows, all 3,514 parcels); 2026 Site Improvement schedule (FOAA, Sept. 3, 2026); MRS PT103 (rev. Feb. 2026) pp. 3, 11, 78; recorded meeting, Sept. 1, 2026. Norway Parcel Review. Not an appraisal, not legal advice.