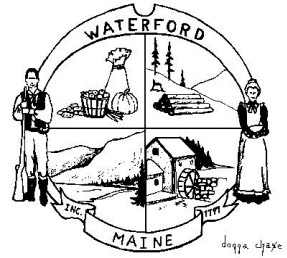


Town of Waterford Board of Selectmen

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Waterford's Assessment Methodology for Recreation Vehicles and Campers as adopted April 1, 2007

- 1) Recreational Vehicles (RVs) as described herein will meet the definition as used in the Town of Waterford, Maine Shoreland Zoning Ordinance, Section 17, Definitions, as amended March 3, 2007 (see below).
 - A. RVs that meet said definition, are removed from the campground between November 1 and April 1, and are registered in a town or city other than Waterford, are not subject to any tax in the Town of Waterford.
 - B. RVs that meet said definition with the exception of not being registered with the State Division of Motor Vehicles and which are not removed from the campground between November 1 and April 1 annually, shall be subject to excise tax in the town of Waterford.
- 2) Any camper which does not meet the definition of an RV as defined in (1), OR is longer than 32 feet in length, OR has additions which consist of more than an open, detached deck or platform with a total area less than or equal to 36 square feet, OR has associated sheds or other outbuildings, shall be subject to real estate taxes based on the excise tax value of the camper plus the assessed value of any additions and/or outbuildings (in thousands) multiplied by the current mill rate.

Amend Section 17, Definitions, as follows:

Recreational vehicle - a vehicle or an attachment to a vehicle designed to be towed, and designed for temporary sleeping or living quarters for one or more persons, and which may include a pick-up camper, travel trailer, tent trailer, camp trailer, and motor home. In order to be considered as a vehicle and not as a structure, the unit must remain with its tires on the ground, **be attached to the site only by quick disconnect type utilities and security devices, have no permanently attached additions, must be moved at least once in each calendar year**, and must be registered with the State Division of Motor Vehicles and be consistent with the applicable definitions promulgated by the Maine Department of Environmental Protection and the Maine Department of **Health and Human Services**.