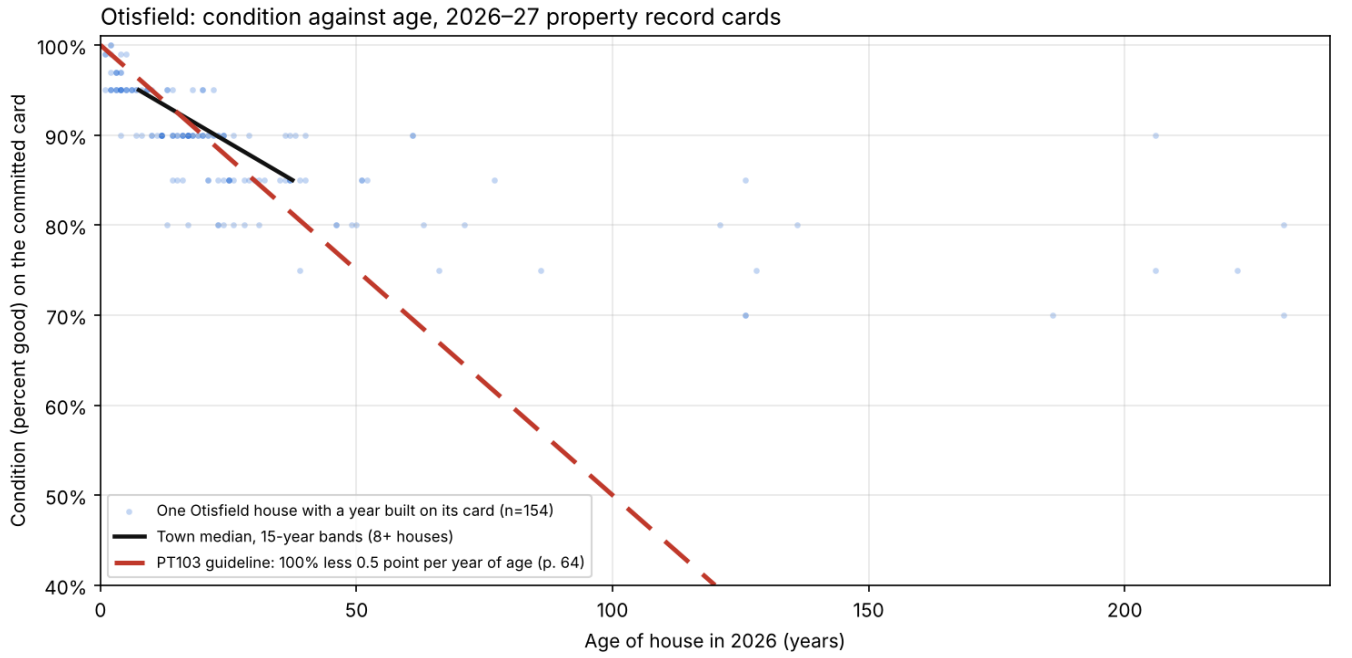
Otisfield: condition against age on the 2026–27 cards, with the PT103 guideline line

INFORMATION ONLY. THIS IS A DATA COLLECTION, NOT A LEGAL SERVICE AND NOT LEGAL ADVICE. It describes public records and published guidance. It does not say whether to file anything, what to put on any form, or what any property is worth.



Source: John E. O'Donnell & Associates property record cards for Otisfield, committed roll; main house or camp on each card; only cards that print a year built. PT103 = Maine Revenue Services, Valuation of Real Estate (rev. Feb. 202

Each dot is the main house or camp on one card that prints a year built; the line is the median by 15-year band where a band has at least eight houses. The dashed line is PT103's worked example (pp. 64–65): depreciation at "approximately one-half percent per year," so a 45-year-old house sits near 77% and a century house near 50%. It is a training example, not a rule, and the manual says condition must be "determined by observation, informed judgment, and study in each instance" (p. 81). Where the cards sit above the line, the cards treat the houses as newer than their age; the gap is the question, not the answer.

Age band	Houses with a year on the card	Median condition	Range	PT103 example at mid-band
0–14 years	58	95%	80%–100%	96%
15–29 years	54	90%	80%–95%	89%
30–44 years	16	85%	75%–90%	81%
45–59 years	7	80%	80%–85%	74%
60–74 years	5	80%	75%–90%	66%
75–89 years	2	80%	75%–85%	59%
120–134 years	5	75%	70%–85%	36%
135–149 years	1	80%	80%–80%	29%

154 of the 1100 houses and camps on the roll print a year built (14%); the firm records a year chiefly where it has permitted or repriced a building, so the sample leans toward newer construction and says little about the oldest houses. Each parcel's comprehensive analysis on the site lets an owner enter the year built and places that parcel on this chart as a star.