

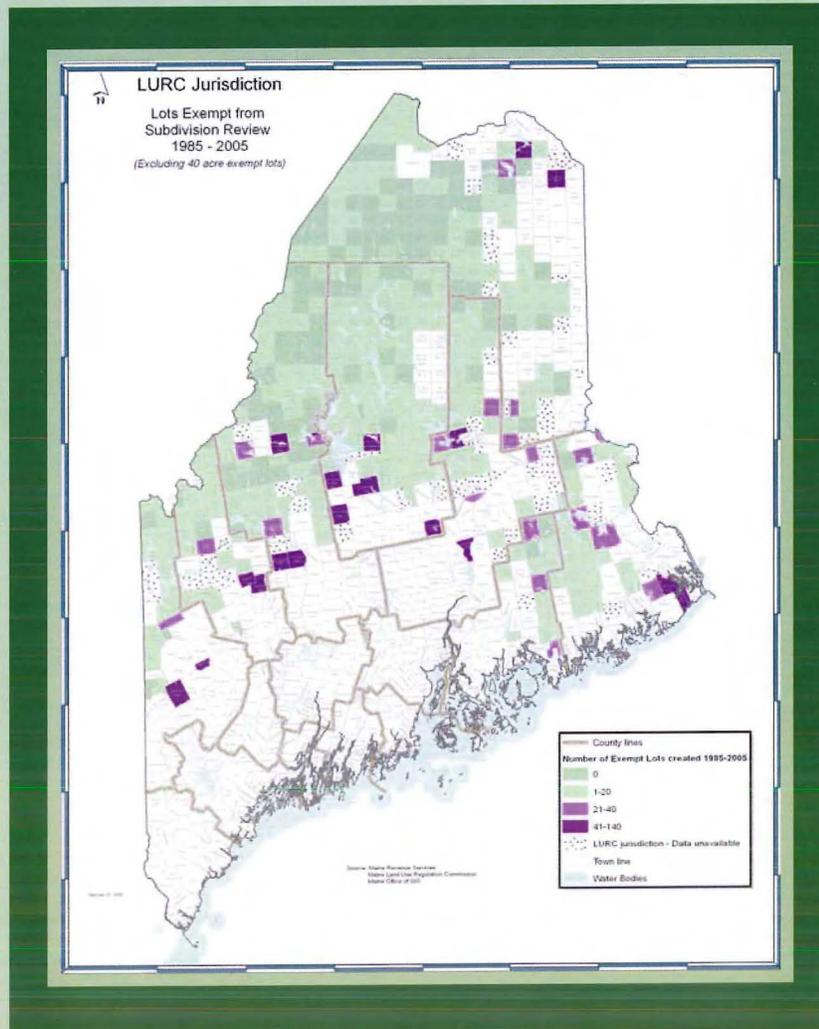
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AN EXAMINATION OF THE SUBDIVISION EXEMPTIONS OF THE MAINE LAND USE REGULATION COMMISSION LAW



A report submitted to the Joint Standing Committee on Agriculture, Conservation and Forestry by the Maine Land Use Regulation Commission in response to the legislative directive of the LD 1547, an Act to Ensure Appropriate Development in Lands under the Jurisdiction of the Maine Land Use Regulation Commission
March 2006

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STATE OF MAINE
DEPARTMENT OF CONSERVATION
MAINE LAND USE REGULATION COMMISSION
22 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0022

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March, 30, 2006

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Joint Standing Committee on Agriculture, Conservation and Forestry
Maine Senate
3 State House Station
Augusta, Maine 04333

Representative John F. Piotti, House Chair
Joint Standing Committee on Agriculture, Conservation and Forestry
Maine House of Representatives
2 State House Station
Augusta, Maine 04333

**RE: Examination of the Subdivision Exemptions of the Maine Land Use Regulation
Commission Law**

Dear Senator Nutting and Representative Piotti:

In order to fulfill the request of the ACF Committee resulting from the Department's recommendations and testimony on LD 1547 (An Act to Ensure Appropriate Development in Lands Under the Jurisdiction of the Maine Land Use Regulation Commission), as well as to meet goals outlined in the Commission's own Comprehensive Land Use Plan, the Commission has summarized the number, location and impact of subdivision exemptions in LURC Jurisdiction. **Though the original directive was to examine specifically the "2 in 5" subdivision exemption, the attached report is in fact an evaluation of all subdivision exemptions since it is not possible to distinguish between lots created via the "2 in 5" exemption and lots created via other exemptions.**

The attached report outlines the Commission's findings on the impact of subdivision exemptions in the jurisdiction. Due to the various limitations of the raw data and the study methodologies, the number of exempt lots determined in this study must be viewed as approximations and not as absolute numbers. In summary, the general trend illustrated by the data is that the most significant use of subdivision exemptions has occurred in the fringe of the jurisdiction. Five percent (5%) of the townships in this study experienced on the order of 40-140 new exempt lots between 1985 and 2005, or an average of 2 to 7 new exempt lots per year. All of these townships are located on the fringe of the jurisdiction and are either adjacent to or completely surrounded by organized towns. There were fewer exempt lot creations in the core of the jurisdiction between 1985 and 2005. Due to the potential margin of error in the data, it is not



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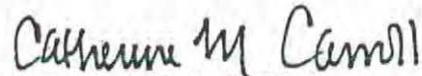
Letter to Joint Standing Committee on Agriculture, Conservation and Forestry

possible to quantify the number of exempt lots created in the core of the jurisdiction with confidence. There may well be important changes occurring in the interior of the jurisdiction, but the available information is not appropriate for purposes other than evaluating broad trends.

Though the data from this study indicates that most of the lots created via subdivision exemptions are occurring on the fringe of the jurisdiction, there is nothing to limit this activity from occurring in the core of the jurisdiction in the future. The Commission will continue to evaluate the impacts of land divisions and will address the historical and potential future impact of exempt lot creations in the 2007 Comprehensive Land Use Plan.

We are available to answer any questions you may have concerning this report.

Sincerely,



Catherine M. Carroll, Director
Maine Land Use Regulation Commission

Executive Summary

In order to fulfill the request of the ACF Committee resulting from the Department's recommendations and testimony on LD 1547, as well as to meet goals outlined in the Commission's own Comprehensive Land Use Plan, the Commission has summarized the number, location and impact of subdivision exemptions in LURC Jurisdiction. Though the original directive was to examine specifically the "2 in 5" subdivision exemption, this report is in fact an evaluation of all subdivision exemptions since it is not possible to distinguish between lots created via the "2 in 5" exemption and lots created via other exemptions.

Due to the various limitations of the raw data and the study methodologies, the number of exempt lots determined in this study must be viewed as approximations and not as absolute numbers. The general trend illustrated by the data is that the most significant use of subdivision exemptions has occurred in the fringe of the jurisdiction. Five percent (5%) of the townships in this study experienced on the order of 40-140 new exempt lots between 1985 and 2005, or an average of 2 to 7 new exempt lots per year. All of these townships were located on the fringe of the jurisdiction and were either adjacent to or completely surrounded by organized towns. There were fewer exempt lot creations in the core of the jurisdiction between 1985 and 2005. Due to the potential margin of error in the data, it is not possible to quantify the number of exempt lots created in the core of the jurisdiction with confidence. There may well be important changes occurring in the interior of the jurisdiction, but the available information is not appropriate for purposes other than evaluating broad trends.

Though the data from this study indicates that most of the lots created via subdivision exemptions are occurring on the fringe of the jurisdiction, there is nothing to limit this activity from occurring in the core of the jurisdiction in the future. The Commission will continue to evaluate the impacts of land divisions and will address the historical and potential future impact of exempt lot creations in the 2007 Comprehensive Land Use Plan.

Acknowledgements

Many thanks are imparted by the Commission and staff to the individuals who supplied data for this study, particularly Planning Decisions, Inc who generated the parcel count and lease count data from the Maine Revenue Service records. Special thanks to the Staff of the Maine Revenue Service for their help and advice.

Introduction

As a result of the Department's testimony on LD 1547 ("An Act to Ensure Appropriate Development in Lands under the Jurisdiction of the Maine Land Use Regulation Commission"), the Agriculture, Conservation and Forestry Committee (hereafter, the "ACF Committee") directed the Maine Land Use Regulation Commission (hereafter, the "Commission" or "LURC") to examine the "2 in 5" exemption from subdivision review and to assess its impact. The ACF Committee encouraged the Commission to monitor the creation of unregulated lots and evaluate whether this activity is, in fact, a major impediment to directing development to appropriate areas. If the creation and development of exempt lots is determined to be a problem, members of the ACF Committee requested to be apprised of the extent of the problem and any action the Commission is considering to address the issue. The ACF Committee requested that the Commission report back to them with an assessment of the extent and effects of this activity and any recommendations resulting from the Commission's review.

The original directive of this report was to summarize the number, location and impacts of divisions created by the "2 in 5" exemption in Commission's Jurisdiction. However, this report is in fact an evaluation of all subdivision exemptions (except for the 40 acre large lot exemption) since it is not possible to distinguish lots created via the "2 in 5" subdivision exemption from lots created via other subdivisions exemptions. The subdivision exemptions included in the data for this report are: the "2 in 5" exemption, as well as divisions by inheritance, court order or gifts, conservation lots, transfers to governmental entities, and large lots managed for forest or agricultural activities or conservation.

For the purposes of this report, the Commission studied the extent and location of exempt lots created in the Commission's Jurisdiction between 1985 and 2005. This report provides information on the study methodology, the study data, and an analysis of the data. Due to the fact that the original purpose of this report was to examine the "2 in 5" exemption, the report also includes discussion specifically on the "2 in 5" subdivision exemption and an examination of the potential effects of the "2 in 5" subdivision exemption.

Background

LURC Jurisdiction

The Commission was established in 1971 by the Legislature to extend the principles of sound planning, zoning and subdivision control to Maine's 10.5 million acres of unorganized territories. The Commission's zoning system places lands into three broad land use categories: Management subdistricts, Protection subdistricts, and Development subdistricts. Management subdistricts have been applied to the majority of the jurisdiction and support the continuation of forestry and agricultural management practices. Protection subdistricts are identified as areas where development would

jeopardize significant natural, recreational and historic resources, including, but not limited to, flood plains, precipitous slopes, wildlife habitat and other areas critical to the ecology of the region or state. Development subdistricts are identified as areas having a discernible pattern of intensive residential, recreational, commercial or industrial use or areas where this type of development is encouraged to accommodate future growth.

Subdivision and the “2 in 5” exemption

Within LURC Jurisdiction, the division of a single lot into three or more parcels within a five- year period creates a subdivision and is subject to the Commission’s subdivision permitting process. Subdivision has been defined in Statute in this way since 1971 and the language regarding this definition has not changed substantially since that time. The current statute, 12 MRSA section 682(2), states that “subdivision means a division of an existing parcel of land into 3 or more parcels or lots within any 5 year period, whether this division is accomplished by platting of the land for immediate or future sale, by sale of the land or by leasing. The term subdivision also includes the division, placement or construction of a structure or structures on a tract or parcel of land resulting in 3 or more dwelling units within a 5- year period.” Conversely, the division of a lot into 2 parcels within a 5 year period does not constitute a subdivision and is referred to as the “2 in 5” exemption.

Subdivisions are generally permitted in the jurisdiction only within development subdistricts. Areas not currently zoned as development subdistricts within the jurisdiction can be rezoned to such subdistricts in order to allow for the creation of a subdivision if the area to be rezoned meets, among other criteria, the Commission’s adjacency principle. The “adjacency principle” has generally been interpreted by the Commission to mean that most rezonings for development should be no more than one mile by road from existing compatible development.

While subdivisions are subject to the regulatory oversight explained above, lots created through the “2 in 5” exemption are not subject to any regulatory oversight and can occur anywhere within the jurisdiction. Although certain land uses, including residential development, are subject to the Commission’s standards and require permit approval, such regulatory oversight is limited to site-specific considerations and does not include consideration of the Commission’s adjacency principle.

“2 in 5” exemption as addressed in the Comprehensive Land Use Plan

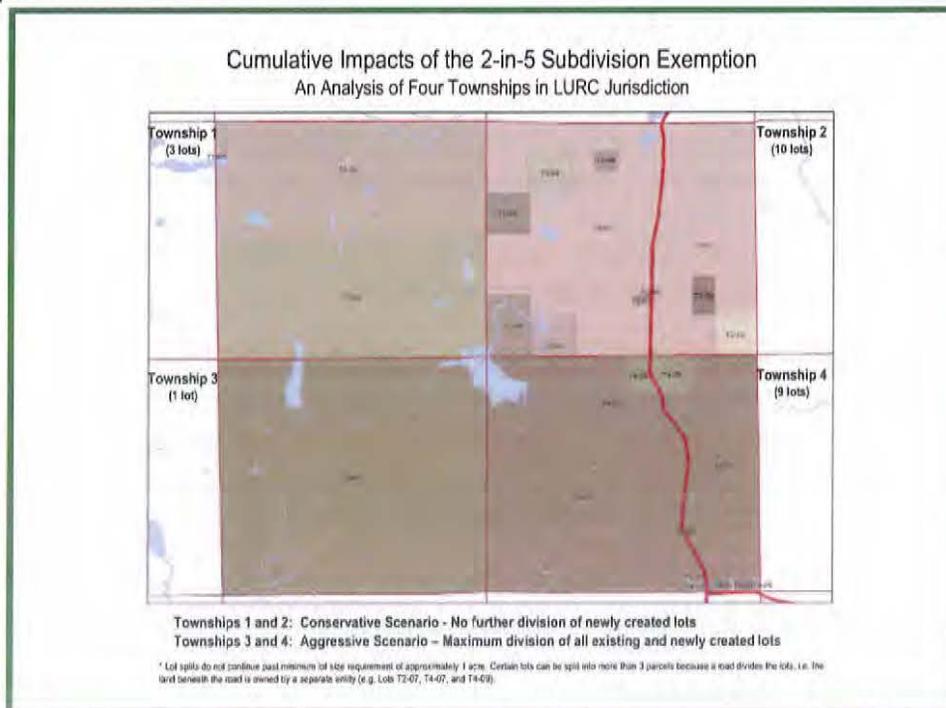
The impetus for the directive to study the “2 in 5” exemption comes in part from the Commission’s current Comprehensive Land Use Plan (1997). The plan states that “The Commission has long recognized the importance of promoting compact development patterns and discouraging sprawl.” This concept is particularly important in preserving the core of the jurisdiction principally as a working forest. Unfortunately, the application of this principle to all forms of development has been more difficult, and some of the principles and standards the Commission has used to guide growth lack refinement. *[One of the major weaknesses is identified as]: the exemption of certain lots from the Commission’s subdivision review.”*

The Comprehensive Land Use plan goes on to state that “The statutory exemptions to the LURC law regarding divisions of land ownership undermine the purposes of the law and interfere with the Commission’s ability to effectively guide growth. These exemptions are for large lot divisions, originally intended to allow for the creation of woodlots but now used largely to create lots for development, and *for the 2 lots that can be created every 5 years (the 2-in-5 exemption) from a single parcel or ownership within each township.*” Refer to Appendix 1 of this report for the remainder of the Comprehensive Land Use Plan’s discussion on the “2 in 5” exemption.

Theoretical Use of the “2 in 5” Exemption

The following figures illustrate how the “2 in 5” exemption could theoretically influence the development pattern of the jurisdiction over a period of time. While the simplest application of the “2 in 5” exemption results in a single lot split into two lots every five years, there are other exemptions that can result in the creation of more lots in a five year period. For example, a single lot can in fact be split into three lots if the third lot is retained for at least five years and meets one of the other exempt lot requirements, such as being a lot used solely for forest management purposes. The following example assumes that each lot is divided into three lots every five years, whereby the third lot meets the exemption of a lot that is used solely for forest or agricultural management. It is assumed that this would be the most common application of the “2 in 5” exemption in the jurisdiction if a landowner wished to exercise the exemption to the fullest extent. Figure 1 illustrates four theoretical townships as a starting point.

Figure 1.



Applying the “2 in 5” exemption to these four theoretical townships reveals how parcels can be created in a township over time. In townships 1 and 2, a more conservative scenario is applied whereby parcels created via the “2 in 5” exemption are small in size and are not subject to further division. The third or retained parcel is created through the exemption for lots used solely for agricultural or forest management practices and must be held for 5 years before further division. In townships 3 and 4, a more aggressive scenario is applied whereby the two parcels created via the “2 in 5” exemption are larger and configured so as to enable further division via the “2 in 5” exemption. Again, the third or retained parcel is created through the exemption for lots used solely for agricultural or forest management practices. The original owner must retain the third parcel for five years before it can be further divided. The other two parcels can be sold but must also be held for five years by the new owners before they can be further divided.

Figure 2.

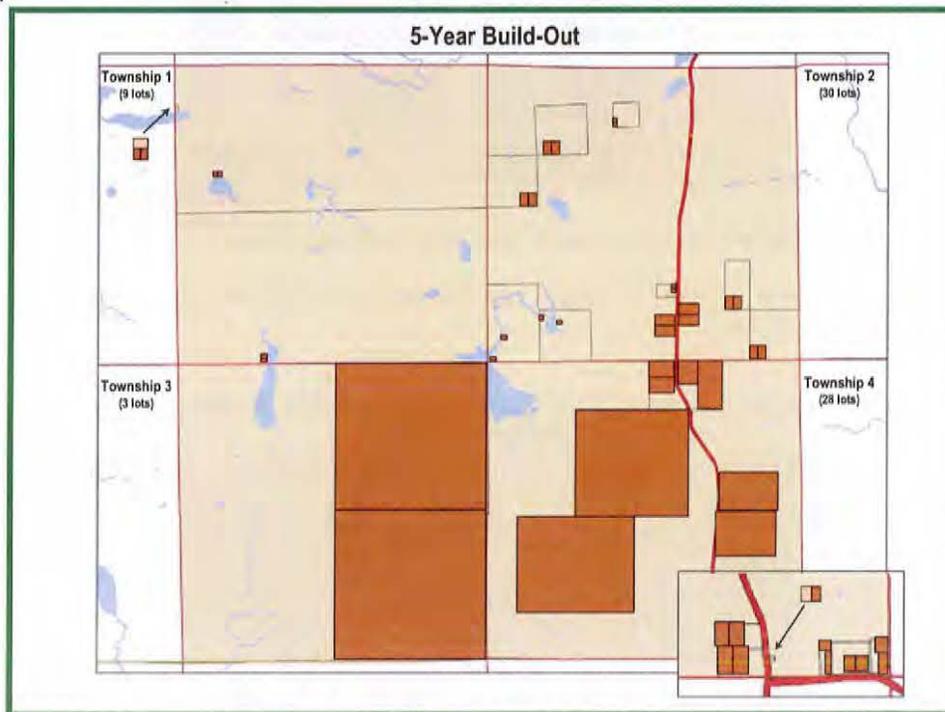


Figure 2, illustrates that in five years, using the “2 in 5” exemption, Township 1 has 9 lots, Township 2 has 30 lots, Township 3 has 3 lots and Township 4 has 28 lots.

Figure 3.

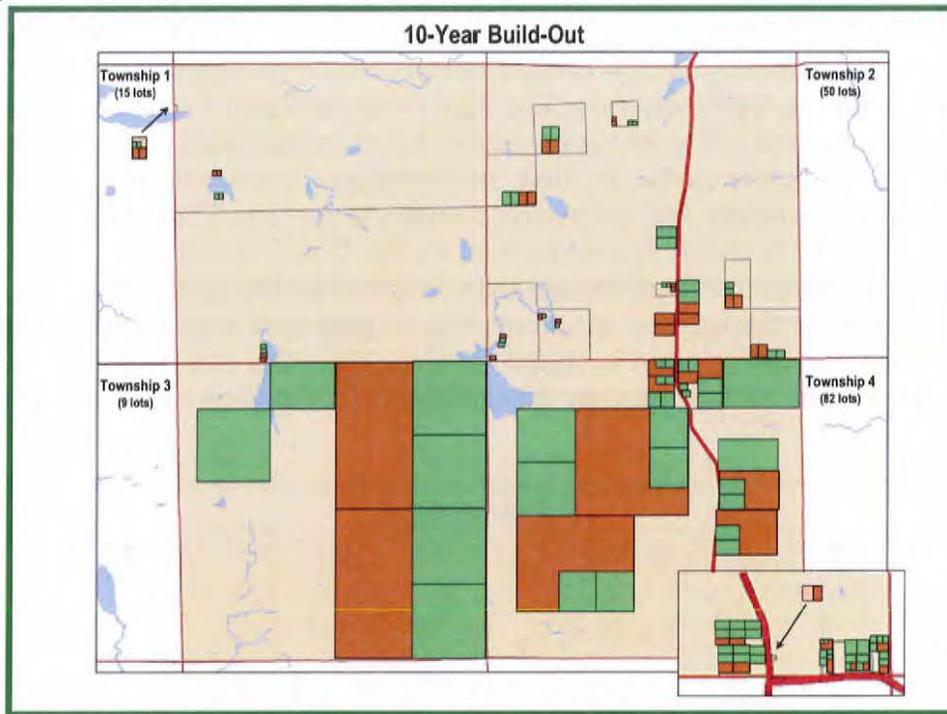


Figure 3 illustrates that after 10 years, Township 1 has 15 lots, Township 2 has 50 lots, Township 3 has 9 lots and Township 4 has 82 lots.

Figure 4.

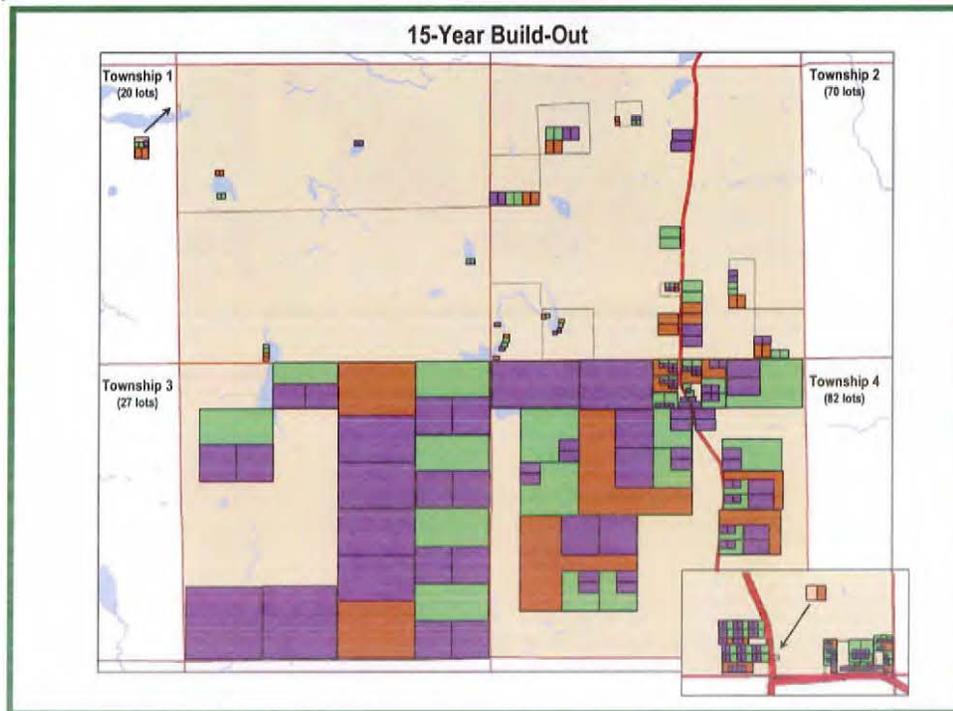
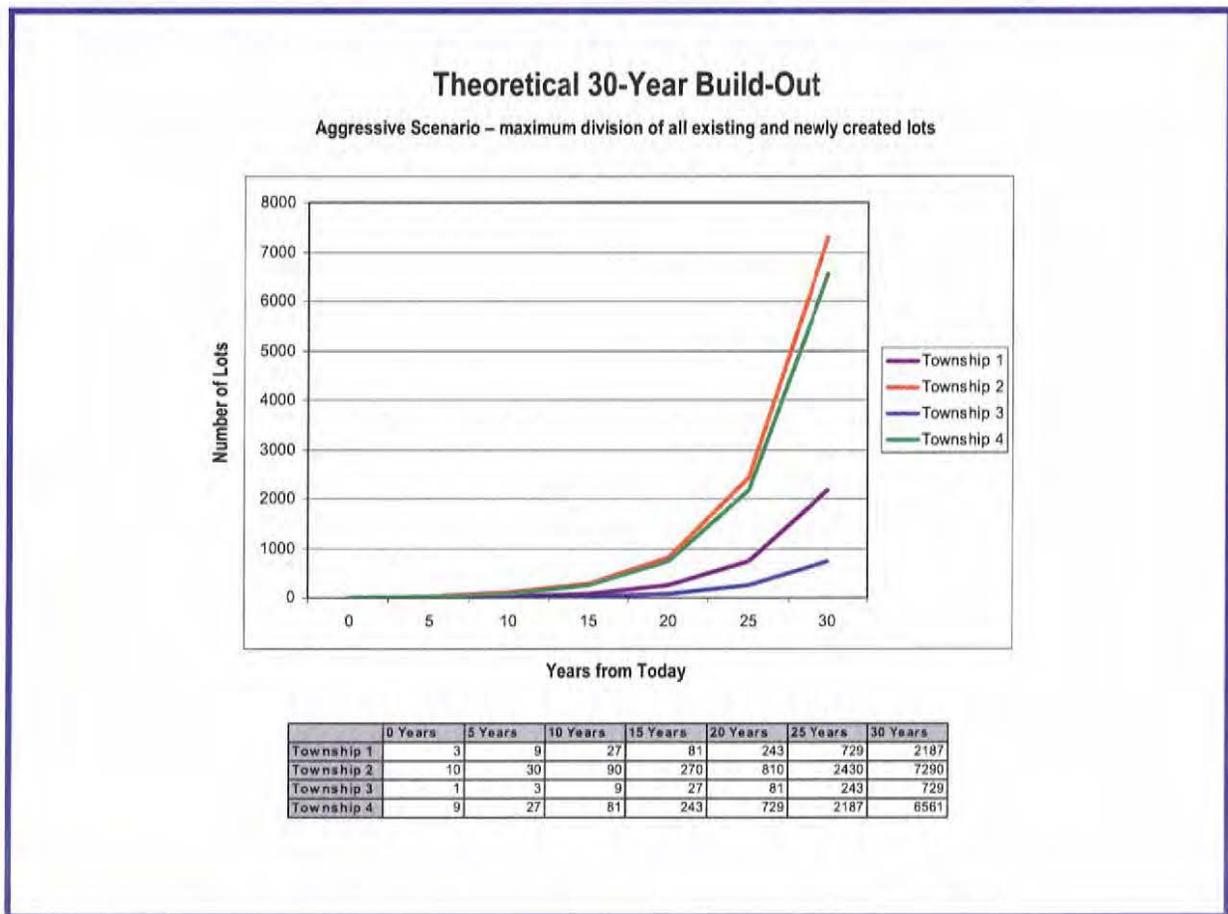


Figure 4 illustrates that after 15 years, Township 1 has 20 lots, Township 2 has 70 lots, Township 3 has 27 lots, and Township 4 has 243 lots.

All of the lots in the examples above were created without any regulatory oversight. The number of lots resulting from the “2 in 5” exemption grows exponentially and can have a great impact on the development pattern of a township or area. When examining the 30 year potential of this exemption, the results are even more pronounced. The chart below, Figure 5, shows the lot creation potential for these four townships over the course of 30 years.

Figure 5.



Purpose and Limitations of this Report

In order to fulfill the request of the ACF Committee resulting from the Department’s testimony on LD 1547, as well as to meet goals outlined in the Commission’s own Comprehensive Land Use Plan, this report seeks to summarize the number, location and impacts of divisions created by subdivision exemptions in LURC Jurisdiction between 1985 and 2005.

While the data summarized in this report can be used to fulfill the directive of this report in general terms, there are limitations to this data. In addition there were a number of

assumptions made in the methodology of this study. These limitations and assumptions are outlined in greater detail in the methodology but are briefly as follows:

- The majority of the data in this report was compiled from the Maine Revenue Service tax records and therefore is only as accurate as those records. There may be discrepancies in Maine Revenue Service accounting methodologies based on mapping errors, deed restriction errors, etc and the records may not be completely up-to-date. Also, Maine Revenue Service organizes and maintains its database for taxation purposes, not for tracking land divisions. Consequently, its data is not a perfect fit for this study, but it is the information most readily available.
- The report only covers the geographic area of the Unorganized Territories (UT) and not the entirety of the Commission's Jurisdiction, which also includes certain towns and plantations.
- It is not possible to separate the land divisions resulting from the "2 in 5" exemption from divisions resulting from other exemptions, such as lots gifted to blood relatives or conservation lots.
- Due to the means by which data were collected and presented within the Maine Revenue Service tax records, several assumptions were made in an effort to exclude lots created as a result of the sale of leased lots, Commission authorized subdivisions, and large lot land divisions (a.k.a. 40-lot divisions). These assumptions may have contributed to inaccuracies in the estimated number of exempt lots.

Methodology

Summary

In order to assess the impact of exempt lot divisions in the jurisdiction, the number and location of these lot creations was examined over a twenty year period of time, 1985-2005, by township. While the Commission tracks the creation of regulated lots, it is not able to track the creation of lots that are exempt from regulatory oversight.

Consequently, locating and quantifying the number of exempt lots created in the jurisdiction for this study required compiling data from several sources. The most readily available set of data for this analysis is the taxation data available from the Maine Revenue Service. MRS has tax account data for the unorganized townships which represent approximately 90% of the Commission's jurisdiction. Data were not available for the 39 towns and plantations within the Commission's jurisdiction. These communities are listed in Appendix 2 of this report.

The first step in this process was to calculate the change in the number of parcels in the UT between 1985 and 2005 by township. The next step was to determine how many of these parcels were created using the subdivision exemptions versus how many were created using other methods (via Commission authorized subdivisions, for instance).

This was accomplished by subtracting the parcels created via the sale of leases, parcels created through regulated subdivisions, and parcels created through the '40 acre' exemption from the total change in the number of parcels from 1985 to 2005 by township. This resulted in a count of the number of parcels created via exemptions (excluding the 40 acre large lot exemption) in the UT between 1985 and 2005 by township.

Townships Included in the Study

A total of 402 townships were included in this study – approximately 90% of the Commission's jurisdiction. Several townships within the Unorganized Territory were excluded from this study because MRS data was not available for the full 20-year period. Reasons for this include a change in township boundaries during the study period and deorganization after 1985. These townships are listed in Appendix 3.

Step 1. Calculating Total Change in Parcels from 1985-2005 by Township

As mentioned previously, the first step in this study was to calculate the total change in the number of parcels in the UT between 1985 and 2005 by township. This was accomplished by subtracting the total number of parcels in 1985 from the total number of parcels in 2005 by township.

The source of the 1985 parcel count data and the 2005 parcel count data was the Maine Revenue Service. By law, the Maine Revenue Service keeps paper copies of its tax account commitment books. The 1985 commitment book lists each tax account in the jurisdiction for that year. The number of parcels was manually counted from the data in these commitment books. The 2005 parcel data was collected from the 'Property Tax Manager (PTM)' statistical summaries. In all cases, only tax accounts of the primary owner were counted in order to remove duplicates that would be the result of joint ownership of a parcel.

Step 2. Calculating Total Change in Leases from 1985 to 2005 by Township

The second step in the process was to adjust the total number of parcels by township to reflect changes in leaseholds.

The source of the 1985 lease count data and the 2005 lease count data was the Maine Revenue Service. Leaseholds were identified in the Commitment books as tax accounts that had a building value but no land value. For 1985, the number of leases was manually counted from the data in these commitment books. The 2005 lease data were collected from the 'Property Tax Manager (PTM)' statistical summaries. These numbers were compared to determine the change in the number of leases over this time period.

It was assumed that decreases in the number of leases between 1985 and 2005 were the result of leases being sold in fee as parcels. From working knowledge, personnel at the Maine Revenue Service estimate that this assumption is accurate at least 90% of the time. Historically, the Commission has treated the sale of leased land to a lessee as exempt from subdivision review but it is not formally a subdivision exemption. Since the sale of a lease to a fee owned parcels would contribute to an increase in the total number of

parcels, it was necessary to exclude such leased lots from this analysis. Conversely, it was assumed that an increase in the number of leases between 1985 and 2005 was the result of new leases created either by the “2 in 5” exemption or by subdivision. Therefore, it was necessary to include such newly created leased lots in this analysis.

Step 3. Calculating Subdivision Lots from 1985-2005

The third step in this process was to subtract the regulated lots, or lots created by LURC approved subdivisions, from the total change in parcels from 1985 to 2005. The Commission records all subdivision lots created in the jurisdiction in a central database. Subdivision lots created between 1985 and 2005 were subtracted from the change in parcels by township, reflecting an assumption that all approved lots were in fact, sold and under separate ownership according to MRS records.

Step 4. Calculating 40 acre Exempt Lots from 1985-2001

The fourth step in this process was to subtract the lots created under the large lot land division exemption (a.k.a. the 40 acre lot exemption) from the change in the number of parcels between 1985 and 2005. The 40 acre lot exemption was in existence until 2001, at which point it was restricted to only non-development purposes. Notifications of most of these large lot divisions were sent to the Commission as they were created and consequently the Commission has a record of most of these parcels, hence making it possible to separate this exemption from the other exemptions included in this study. Subtracting the known 40 acre lots assumes that all such lots have been sold and are in different ownership according to MRS records, thus potentially resulting in a conservative count of the number of exempt lots.

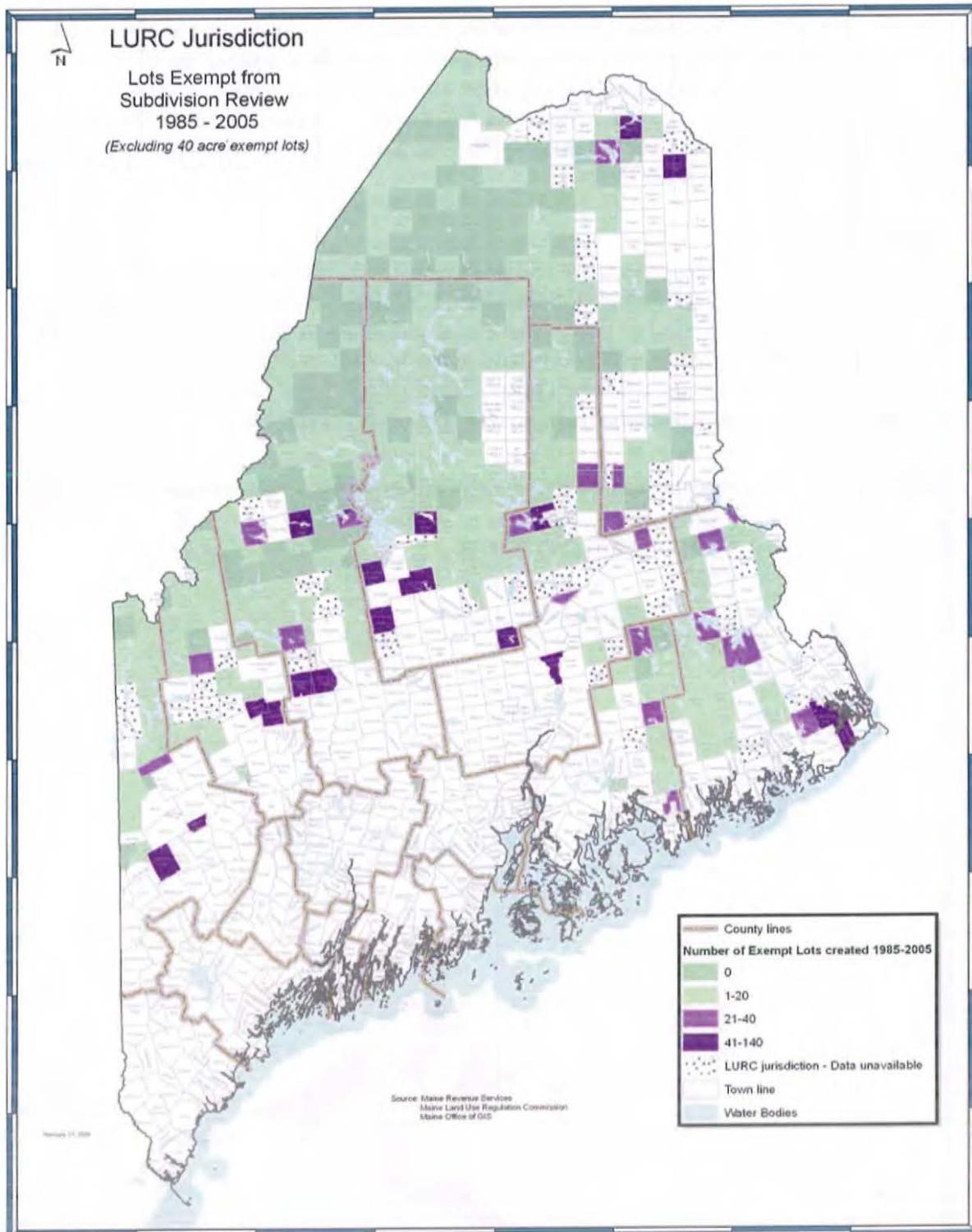
Step 5. Calculating the Number of Exempt Lots

After subtracting the sale of leased lots, subdivision lots, and lots created via the 40 acre exemption from the total change in parcels between 1985 and 2005 by township, the number of exempt parcels created during the study period remains. As explained earlier, this number includes not only parcels created via the “2 in 5” exemption but also parcels created via other exemptions. These exemptions include divisions by inheritance, court order or gifts, conservation lots, transfers to governmental entities, and large lots managed for forest or agricultural activities or conservation. There is no way to separately identify lots created under these other exemptions. The subdivision exemptions that are included in this data are listed in more detail in Appendix 4.

Exempt Lot Count Results

The data from this study are included as Appendix 5 of this report. The approximate number of exempt lots created in the jurisdiction between 1985 and 2005 by township is illustrated below in Figure 6. As shown in this figure, a significant number of townships, 107 or 27%, fell into the first category (0 exempt lots created between 1985 and 2005). The majority of the townships, 254 or 63%, fell into the second category (1 -20 exempt lots created between 1985 and 2005). Twenty-two townships, or 5%, fell into the third category (21-40 exempt lots created between 1985 and 2005). Nineteen of the townships, or 5%, fell into the fourth category (41-140 exempt lots created between 1985 and 2005).

Figure 6.



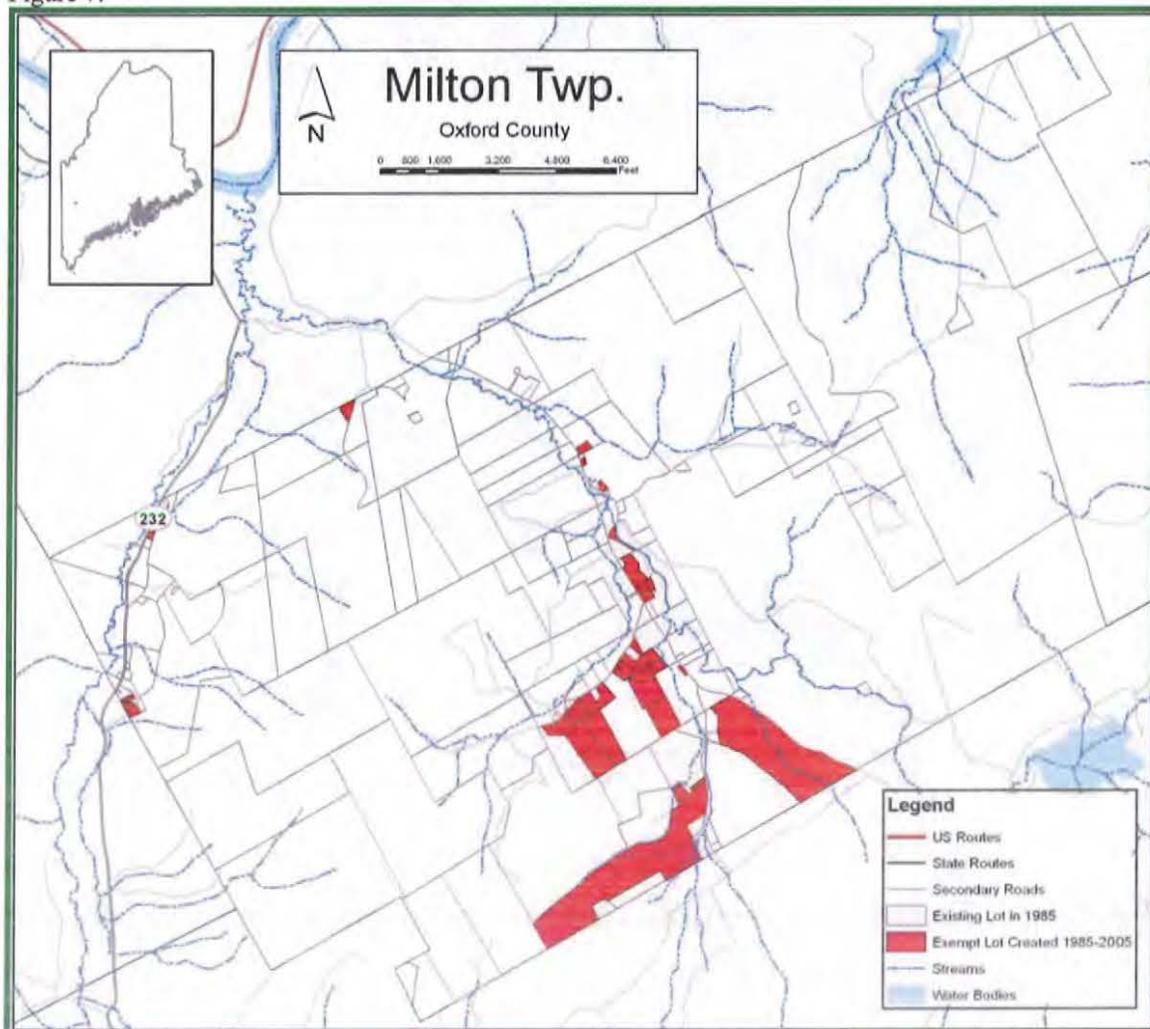
Case Studies

Three townships were examined in more detail in order to examine the pattern of land divisions resulting from the subdivision exemptions. The three townships all share the fact that they experienced limited Commission authorized subdivision, lease lot conversion, and 40 acre large lot land division activity. In order to identify the location of exempt parcels created over the roughly 20 year period of time, historical tax maps were compared to current tax maps.

Milton Township

Milton Township had approximately 157 parcels in 1985, 199 parcels in 2005, 2 leases in 1985, 7 leases in 2005, 2 Commission authorized subdivision lots, and no 40 acre large lot divisions over this period of time. Therefore, according to the study methodologies, 45 exempt lots were created in this township between 1985 and 2005. The approximately 45 exempt parcels were identified by comparing tax maps from 1979- 1987 to the current tax maps. Figure 7 illustrates the location and size of the exempt lots.

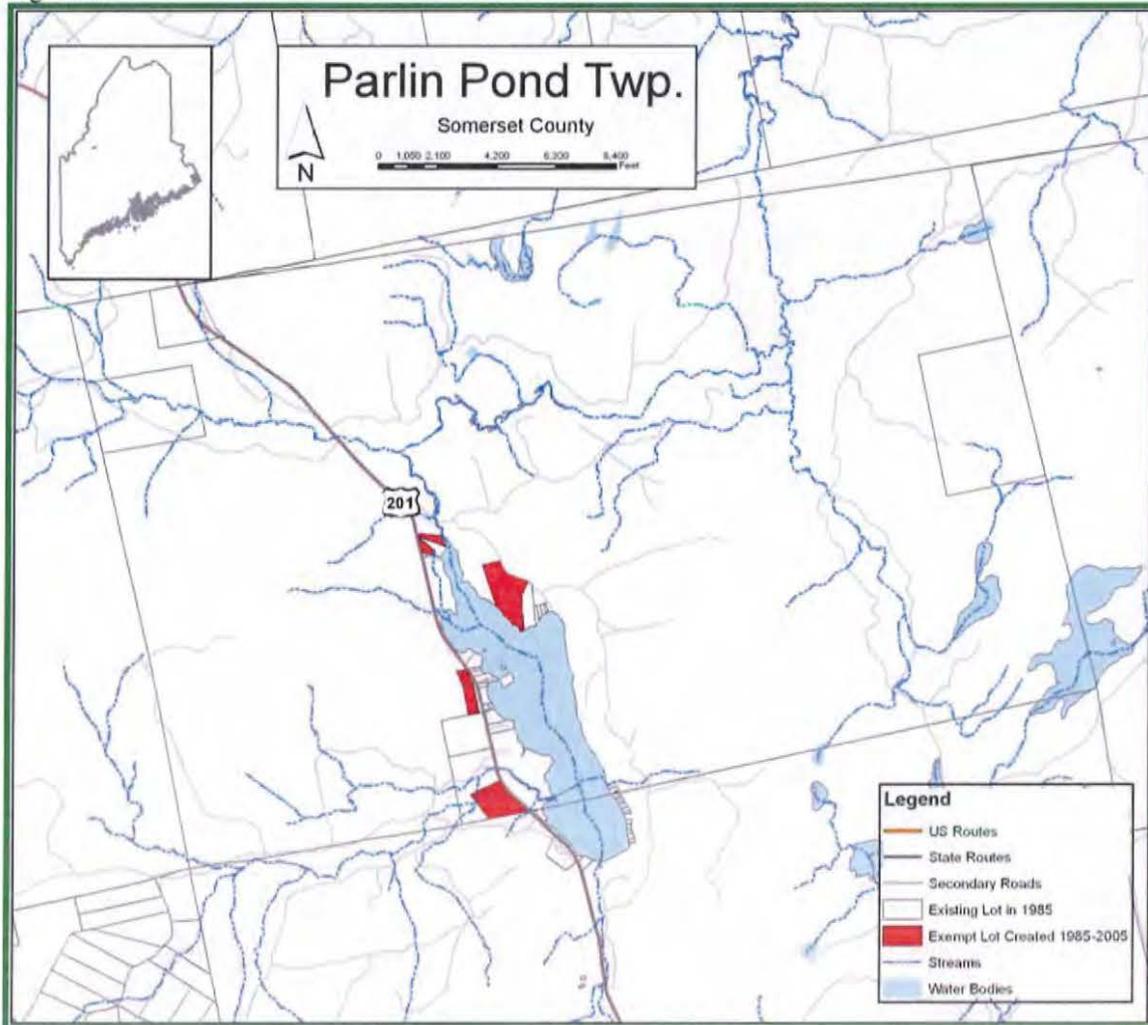
Figure 7.



Parlin Pond Township

Parlin Pond Township had approximately 35 parcels in 1985, 43 parcels in 2005, 1 lease in 1985, 1 lease in 2005, no Commission authorized subdivision lots, and no 40 acre large lot divisions over this period of time. Therefore, according to the study methodologies, 9 exempt lots were created in this township between 1985 and 2005. The approximately 9 exempt parcels were identified by comparing tax maps from 1979- 1985 to the current tax maps. Figure 8 illustrates the location and size of the exempt lots.

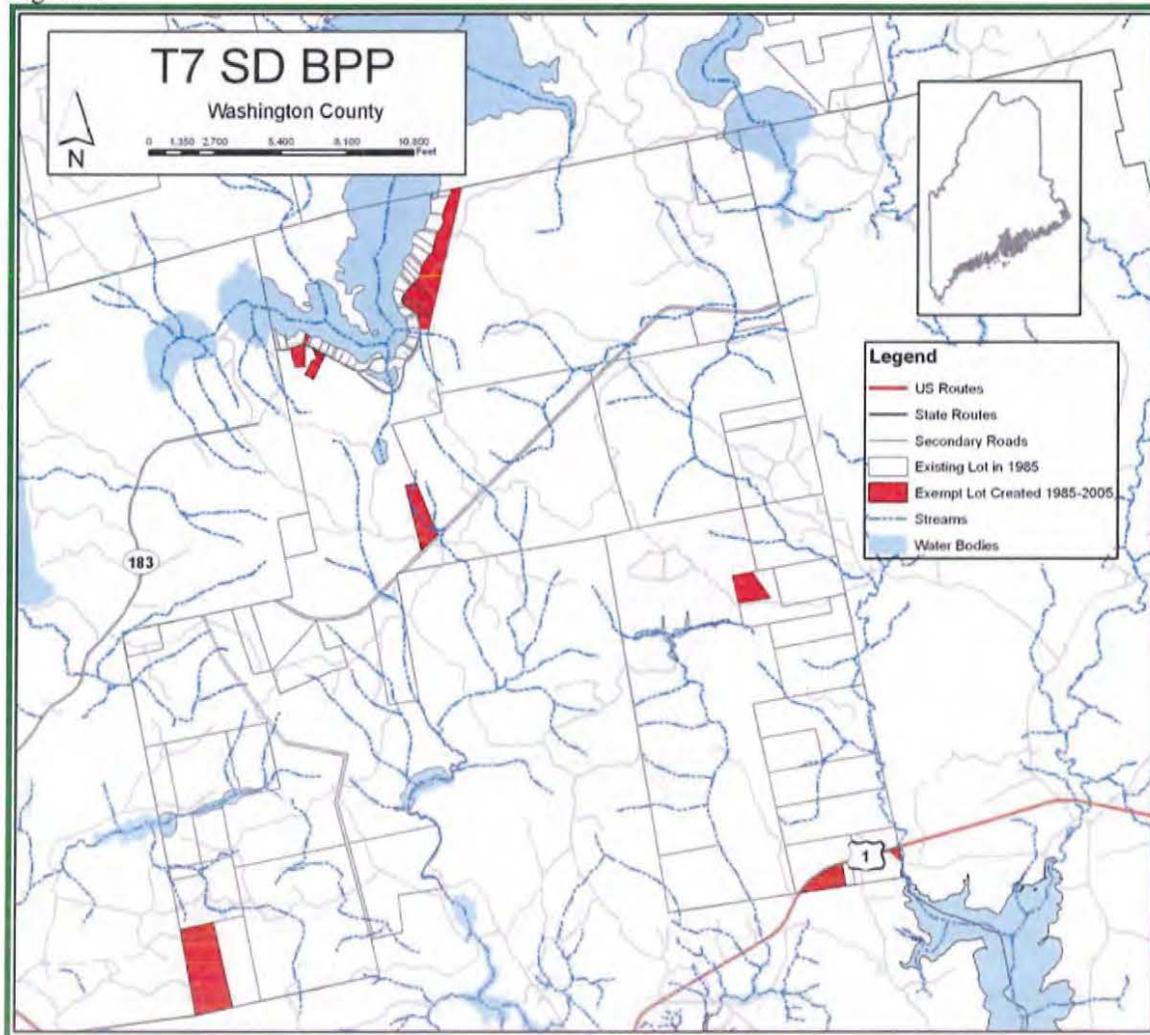
Figure 8.



T7 SD BPP

T7 SD BPP had approximately 77 parcels in 1985, 101 parcels in 2005, 3 leases in 1985, 3 leases in 2005, no Commission authorized subdivision lots, and no 40 acre large lot divisions over this period of time. Therefore, according to the study methodologies, 24 exempt lots were created in this township between 1985 and 2005. The approximately 24 exempt parcels were identified by comparing tax maps from 1978- 1987 to the current tax maps. Figure 9 illustrates the location and size of the exempt lots.

Figure 9.



Analysis of Results

Any analysis of the data resulting from this study must be kept at a level of detail that is consistent with the accuracy of the data itself. Due to the various limitations of the raw data and the study methodologies, it is paramount that the results are viewed as rough approximations and not as absolute numbers. The limitations of the raw data and study methodologies are explained in detail throughout the report and are reiterated below:

- The majority of the data in this report was compiled from the Maine Revenue Service tax records. The Maine Revenue Service collects, organizes and maintains its database for taxation purposes, not for the purposes of this report of tracking land divisions. Also there may be discrepancies in Maine Revenue Service accounting methodologies based on mapping errors, deed restriction errors, etc and the records may not be completely up-to-date.
- The number of exempt lots represented in the data set is not limited to lots created via the “2 in 5” exemption. It was not possible to separate the land divisions resulting from the “2 in 5” exemption from divisions resulting from certain other exemptions, such as lots gifted to blood relatives or creation of conservation lots.
- In order to exclude lots created as a result of the sale of leased lots, Commission authorized subdivisions, and large lot land divisions (a.k.a. 40 acre lot divisions) from the data set, several assumptions were made. These assumptions may not be applicable to every situation in every township and therefore may have created inaccuracies in the estimated number of exempt lots.

The general trend illustrated by the data is that the most significant use of subdivision exemptions has occurred in the fringe of the jurisdiction. Five percent (5%) of the townships in this study experienced in the range of 40-140 exempt lots creations between 1985 and 2005, or the equivalent of 2 to 7 exempt lot creations per year. All of these townships were located on the fringe of the jurisdiction and were either adjacent to or completely surrounded by organized towns.

It is important also to keep in mind that the townships experiencing this rate of exempt lot creation may be under represented due to the fact that towns and plantations within LURC jurisdiction were not included in this study (since Maine Revenue Service does not have data for these areas). The towns and plantations in LURC jurisdiction may well be experiencing a significant number of exempt lot creations. In fact, they may be experiencing as many if not more than the townships included in this study.

There were fewer exempt lot creations in the core of the jurisdiction between 1985 and 2005. Due to the potential margin of error in the data, it is not possible to reliably quantify the number of exempt lots created in the core of the jurisdiction. However, there may well be important changes occurring in the interior of the jurisdiction that are not

evident in this data. By not regulating these types of land divisions, we give up the opportunity to fully understand its occurrence and impacts.

Examining historical land divisions as well as the possible future effects of subdivision exemptions, the “2 in 5” exemption in particular, becomes increasingly important when we take into consideration the fact that land ownership patterns in the jurisdiction are changing. With increasing fragmentation of ownership, the possible effects of the “2 in 5” exemption have the potential to grow exponentially. As the number of owners and parcels in each township increases, the potential for exempt lot creation also increases. Though the data from this study indicates that most of the lots created via exemptions are occurring on the fringe of the jurisdiction, there is nothing to limit this activity from occurring in the core of the jurisdiction in the future.

Exempt lots may also create new patterns of development which can become the basis for new development zones. Under the Commission’s existing approach, lands rezoned for development generally must demonstrate that they are near existing concentrations of similar development. In most cases, this requirement precludes new subdivisions in remote, undeveloped areas, but developed exempt lots in otherwise remote areas could be used to support such rezonings

The Commission will continue to study this issue with the limited information available and will attempt to address the historical and potential future impact of exempt lot creations in the 2007 Comprehensive Land Use Plan.

Appendix 1. The Commission's Comprehensive Land Use Plan

The Comprehensive Land Use Plan asserts that: “The amount of exempt lot division has been substantial since LURC was created in 1971, and represents a significant departure from the historical landownership and development pattern of the jurisdiction. Over the last decade the legislature has enacted several amendments that have made the creation of large lots less attractive, but exemptions remain for large lots created away from waterbodies. The 2-in-5 exemption applies to all areas. Creation of these lots is likely to continue as a result of improved road access, changing landowner objectives and increased demand for second homes. Whereas subdivisions and other development requiring rezoning receive Commission review regarding the appropriateness of their location, unregulated lot division receive no such review. When dwellings are proposed for exempt lots, the Commission generally limits its review to conformance with dimensional standards and subsurface waste disposal rules.”

The Comprehensive Land Use Plan continues, “Exempt lots may also create new patterns of development which can become the basis for new development zones. Under the Commission's existing approach, lands rezoned for development generally must demonstrate that they are near existing concentrations of similar development. In most cases, this requirement precludes new subdivisions in remote, undeveloped areas, but developed exempt lots in otherwise remote areas could be used to support such rezonings.”

Under the Recommended Refinement to Development, the Comprehensive Land Use Plan explains that, “While the Commission believes that lot creation through the 2-in-5 exemption has been considerable, there is no easy way to track these divisions. Without more information on the number, location and impact of these divisions, the Commission believes it is premature to seek changes in this aspect of the subdivision law. A requirement that the Commission be notified when lots are created in this manner would allow for better tracking and evaluation. If the Commission determines in the future that the creation and development of lots under this exemption are problematic, it will consider some of the options listed above that address the permitting of buildings on exempt lots. The option of requiring buildings on exempt lots in interior locations to meet the remote camp definition may have particular merit.”

Appendix 2. Towns and Plantations not included in this study

Baring, Town of	Dennistown Plt. (T5 R2 NBKP)	Kingsbury Plt. (T3 R2 BKP EKR)	Moro Plt. (T6 R5 WELS)	Saint John Plt. (T17 R8 WELS)
Beaver Cove, Town of	Drew Plt. (T7 R4 NBPP)	Lake View Plt. (T4 R8 NWP)	Mount Chase, Town of	Sandy River Plt. (T2 R1 WBKP)
Carroll Plt.	Garfield Plt. (T11 R6 WELS)	Lakeville, Town of (T4 R1 NBPP)	Nashville Plt. (T12 R6 WELS)	Sebois Plt. (T3 R8 NWP)
Cary Plt. (T11 R1 WELS)	Glenwood Plt.	Lincoln Plt	Osborn, Town of	The Forks Plt. (T1 R4 BKP EKR)
Codyville Plt. (T9 R2 NBPP)	Grand Lake Stream Plt.	Macwahoc Plt. (TA R4 WELS)	Oxbow Plt. (T9 R6 WELS)	Webster Plt. (T6 R3 NBPP)
Coplin Plt. (T1 R3 WBKP)	Hamlin, Town of	Magalloway Plt. (T5 R1 WNKP)	Pleasant Ridge Plt. (T1 R2 BKP WKR)	West Forks Plt. (T2 R5 BKP WKR)
Cyr Plt. (T16 R2 WELS)	Hammond, Town of	Matinicus Isle Plt.	Rangeley Plt. (T3 R1 WBKP)	Winterville Plt. (T15 R7 WELS)
Dallas Plt. (T2 R2 WBKP)	Highland Plt. (T2 R2 BKP WKR)	Monhegan Island Plt.	Reed Plt. (T1 R3 WELS)	

Appendix 3. Townships not included in this study

Township	Reason for exclusion from this Study
All islands	MRS accounting reasons
Benedicta Twp. (T2 R5 WELS- W1/2)	Deorganized effective 2/15/87
Chester	Portion of T2 R8 NWP annexed by Chester, 9/19/97
E Twp. (TE R2 WELS)	Deorganized effective 4/90
Greenfield Twp.	Deorganized effective 7/1/93
Grindstone Twp. (T1 R7 WELS)	Annexed portions of TA R7 WELS, 5/95
Harfords Point	Portion of Harfords Point (Cove Point) annexed by Greenville, 1/94
Hibberts Gore	Data unavailable
Madrid Twp.	Deorganized effective 7/2000
No. 14 Twp. (T14 ED BPP)	Deorganized effective 4/30/86
Prentiss Twp. (T7 R3 NBPP)	Deorganized effective 6/1/90
T2 R8 NWP	Portion annexed to Chester effective 9/19/97
Centerville	Deorganized effective 7/2004
TA R7 WELS	Annexed portions of by Grindstone, 5/95

Appendix 4. Subdivision Exemptions included in this Data

Pursuant to section 10.25,Q,1,g of the Commissions rules, the following divisions are exempt when counting lots for purposes of subdivision, unless the intent of such transfer is to avoid the objectives of 12 M.R.S.A. 206-A:

- (1) **Retained Lots.**
A lot is not counted as a lot for the purposes of subdivision if it is retained by the person dividing the land, and for a period of at least 5 years:
 - (a) is retained and not sold, platted, leased, conveyed or further divided; and
 - (b) is used solely for forest or agricultural management activities, or natural resource conservation purposes.

- (2) **Divisions by Inheritance, Court Order, or Gifts.**
Divisions of land accomplished solely by inheritance, or by court order, to a person related to the donor by blood, marriage, or adoption are not counted as lots for the purposes of this subsection.

A division of land accomplished by bona fide gift, without any consideration paid or received, to a spouse, grandparent, child, grandchild or sibling of the donor of the lot or parcel does not create a subdivision lot if the donor has owned the lot or parcel for a continuous period of 5 years immediately preceding the division by gift and the lot or parcel is not further divided or transferred within 5 years from the date of division. 12 M.R.S.A. 682-B(1)

- (3) **Conservation Lots.**
A lot or parcel transferred to a nonprofit, tax-exempt nature conservation organization qualifying under the United States Internal Revenue Code, Section 501(c)(3) is not considered a subdivision lot if the following conditions are met:

- (a) For a period of at least 20 years following the transfer, the lot or parcel must be limited by deed restriction or conservation easement for the protection of wildlife habitat or ecologically sensitive areas for public outdoor recreation; and
- (b) The lot or parcel is not further divided or transferred except to another qualifying nonprofit, tax-exempt nature conservation organization or governmental entity. 12 M.R.S.A. 682-B(3)

- (4) **Transfer to Governmental Entity**
A lot or parcel transferred to a municipality or county of the State, the State or an agency of the State is not considered a subdivision lot if the following conditions are met:
 - (a) The lot or parcel is held by the governmental entity for the conservation and protection of natural resources, public outdoor recreation or other bona fide public purposes and is not further sold

or divided for a period of 20 years following the date of transfer;
and

- (b) At the time of transfer the transferee provides written notice to the commission of transfer of the lot or parcel, including certification that the lot or parcel qualifies for exemption under this subsection. 12 M.R.S.A 682-A(2).

- (5) Large lots Managed for Forest or Agricultural Management Activities or Conservation

A lot transferred or retained following transfer containing at least 5,000 acres is not counted as a lot for the purpose of this subsection, provided the lot is managed solely for the purposes of forest or agricultural management activities or conservation and the lot is not further divided for a period of at least 5 years. Nothing in this paragraph, however, shall be construed to prohibit public outdoor recreation on the lot.

Appendix 5. Data Table

Data Table Index

Column Header	Explanation	Source of Data or Calculation
GEOCODE	State of Maine Standard Geographic Code for each Minor Civil Division	
TOWNSHIP	Name of Township	
P85	Number of Parcels in 1985	Counted from the Maine Revenue Service Tax Account Commitment Books
P05	Number of Parcels in 2005	Counted from the Maine Revenue Service “Property Tax Manager (PTM)” database
PC	Parcel Change	Calculated as Change in the number of parcels between 1985 and 2005
L85	Number of Leases in 1985	Counted from the Maine Revenue Service Tax Account Commitment Books
L05	Number of Leases in 2005	Counted from the Maine Revenue Service “Property Tax Manager (PTM)” database
LC	Lease Change	Calculated as Change in the number of leases between 1985 and 2005
PC + LC	Parcel Change plus Lease Change	Calculated as Change in the number of parcels plus the change in the number of leases
SUB 85-05	Number of Commission Authorized Subdivision Lots Created between 1985 and 2005	Counted from the Commission’s subdivision records
PC+LC-SUB	PC+LC minus the number of subdivision lots created between 1985 and 2005	Calculated as ‘PC+LC’ minus the number of Commission authorized subdivision lots between 1985 and 2005
40 85-05	Number of 40 acre large lot exemptions created between 1985 and 2005	Counted from the Commission’s large lot division records
PC+LC-SUB-40	Exempt Lots	Calculated as ‘PC+LC-SUB’ minus the number of large lot land divisions between 1985 and 2005

An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

Data Table (sorted by Township)

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
17801	Adamstown Twp. (T4 R2 WBKP)	37	87	50	32	22	-10	40	21	19	0	19
17802	Albany Twp.	643	832	189	8	6	-2	187	20	167	35	132
25801	Alder Brook Twp. (T3 R3 NBKP)	4	3	-1	5	4	-1	-2	0	-2	0	-2
07801	Alder Stream Twp. (T2 R5 WBKP)	64	71	7	0	4	4	11	0	11	0	11
17803	Andover North Surplus Twp.	22	63	41	3	2	-1	40	10	30	5	25
17804	Andover West Surplus Twp.	2	2	0	2	2	0	0	0	0	0	0
25802	Appleton Twp. (T6 R7 BKP WKR)	3	3	0	1	0	-1	-1	0	-1	0	-1
19801	Argyle Twp.	241	335	94	8	3	-5	89	6	83	30	53
25804	Attean Twp. (T5 R1 NBKP EKR)	12	67	55	17	8	-9	46	20	26	0	26
25805	Bald Mountain Twp. (T2 R3 BKP EKR)	16	32	16	19	10	-9	7	0	7	0	7
25806	Bald Mountain Twp. (T4 R3 NBKP)	4	4	0	1	0	-1	-1	0	-1	0	-1
21892	Barnard Twp. (T6 R8 NWP-W1/2)	72	79	7	14	14	0	7	0	7	0	7
17805	Batchelders Grant Twp.	1	1	0	0	0	0	0	0	0	0	0
07802	Beattie Twp. (T2 R8 WBKP)	4	5	1	3	4	1	2	0	2	0	2
21801	Big Moose Twp. (T2 R6 BKP EKR)	37	68	31	10	0	-10	21	16	5	0	5
25808	Big Six Twp. (T6 R19 WELS)	1	3	2	4	13	9	11	0	11	0	11
25809	Big Ten Twp. (T10 R17 WELS)	6	6	0	2	1	-1	-1	0	-1	0	-1
03801	Big Twenty Twp. (T20 R11 & R12 WELS)	38	39	1	2	4	2	3	0	3	0	3
25810	Big W Twp.	48	56	8	5	11	6	14	0	14	0	14
25807	Bigelow Twp. (T4 R3 BKP WKR-N1/2)	4	4	0	0	0	0	0	0	0	0	0
25811	Blake Gore Twp. (T5 R4 NBKP)	4	12	8	0	0	0	8	0	8	62	0
21040	Blanchard Twp. (T3 R3 BKP EKR)	181	291	110	23	10	-13	97	6	91	8	83

An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
21802	Bowdoin College Grant East Twp. (T7 R10 NWP)	5	9	4	3	5	2	6	0	6	0	6
21803	Bowdoin College Grant West Twp. (T8 R10 NWP)	28	33	5	9	6	-3	2	0	2	0	2
17806	Bowmantown Twp. (T4 R6 BKP WKR)	1	1	0	2	4	2	2	0	2	0	2
25812	Bowtown Twp. (T1 R4 BKP WKR)	4	9	5	0	0	0	5	0	5	0	5
25813	Bradstreet Twp. (T4 R7 BKP WKR)	3	3	0	0	0	0	0	0	0	0	0
25814	Brassua Twp. (T2 R2 NBKP)	6	7	1	1	0	-1	0	0	0	0	0
29801	Brookton Twp. (t9 R3 NBPP)	145	174	29	5	5	0	29	0	29	0	29
17807	C Surplus Twp.	2	2	0	5	9	4	4	0	4	0	4
25815	Carrying Place Town Twp. (T2 R3 BKP WKR)	98	188	90	7	17	10	100	0	100	76	24
25860	Carrying Place Twp. (T1 R3 BKP WKR)	22	27	5	0	0	0	5	0	5	0	5
07803	Chain of Ponds Twp. (T2 R6 WBKP)	6	28	22	23	15	-8	14	0	14	0	14
25816	Chase Stream Twp. (T1 R6 BKP WKR)	14	26	12	31	29	-2	10	0	10	0	10
21804	Chesuncook Twp. (T5 R13 WELS)	75	84	9	7	5	-2	7	0	7	0	7
07804	Coburn Gore Twp. (T3 R7 WBKP)	43	47	4	2	1	-1	3	0	3	0	3
25817	Comstock Twp. (T4 R18 WELS)	1	2	1	2	2	0	1	0	1	0	1
25818	Concord Twp. (T1 R1 BKP WKR)	225	375	150	11	7	-4	146	0	146	45	101
03802	Connor Twp. (KR2 WELS)	420	568	148	7	2	-5	143	3	140	45	95
07806	Davis Twp. (T3 R3 WBKP)	6	7	1	4	8	4	5	0	5	0	5
21806	Days Academy Grant Twp.	13	36	23	2	3	1	24	8	16	0	16
25819	Dead River Twp. (T3 R3 BKP WKR)	54	58	4	5	5	0	4	0	4	0	4
25820	Dole Brook Twp. (T3 R5 NBKP)	2	4	2	2	0	-2	0	0	0	0	0
03804	Dudley Twp. (T7 R3 WELS)	1	2	1	12	10	-2	-1	0	-1	0	-1
29803	Dyer Twp. (T1 R2 TS)	4	11	7	7	3	-4	3	0	3	0	3
21807	Eagle Lake Twp. (T8 R13 WELS)	5	6	1	0	2	2	3	0	3	0	3

An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
21808	East Middlesex Canal Grant Twp.	2	3	1	2	2	0	1	0	1	0	1
25821	East Moxie Twp. (T2 R4 BKP EKR)	8	24	16	57	50	-7	9	0	9	0	9
29804	Edmunds Twp.	255	311	56	15	11	-4	52	0	52	0	52
21080	Elliottsville Twp. (T8 R9 NWP)	202	305	103	34	15	-19	84	4	80	13	67
25822	Elm Stream Twp. (T4 R16 WELS)	4	66	62	3	2	-1	61	0	61	67	9
25823	Flagstaff Twp. (T4 R4 BKP WKR)	16	34	18	2	2	0	18	0	18	0	18
29806	Forest City Twp. (T10 R3 NBPP)	101	133	32	11	5	-6	26	0	26	0	26
29805	Forest Twp. (T10 R3 NBPP)	51	57	6	3	3	0	6	1	5	0	5
03805	Forkstown Twp. (T3 R2 WELS)	8	38	30	38	3	-35	-5	0	-5	0	-5
25824	Forsyth Twp. (T6 R2 NBKP)	1	3	2	1	0	-1	1	0	1	0	1
29807	Fowler Twp. (T1 R1 TS)	2	13	11	9	3	-6	5	0	5	0	5
07808	Freeman Twp.	501	617	116	9	5	-4	112	4	108	26	82
21809	Frenchtown Twp. (TA R13 WELS)	97	247	150	38	34	-4	146	97	49	0	49
07809	Gorham Gore Twp. (T1 R9 WBKP)	3	2	-1	0	1	1	0	0	0	0	0
17808	Grafton Twp. (TA No. 2)	17	23	6	3	2	-1	5	0	5	0	5
19838	Grand Falls Twp. (T2 ND BPP)	95	126	31	4	7	3	34	13	21	0	21
25825	Hammond Twp. (T3 R4 NBKP)	4	4	0	4	5	1	1	0	1	0	1
25865	Haynestown Twp. (T5 R6 BKP WKR)	6	7	1	3	2	-1	0	0	0	0	0
19803	Herseytown Twp. (T2 R6 WELS)	56	86	30	2	2	0	30	0	30	7	23
25826	Hobbs town Twp. (T4 R6 BKP WKR)	5	6	1	3	2	-1	0	0	0	0	0
25827	Holeb Twp. (T6 R1 NBKP)	10	61	51	48	30	-18	33	14	19	0	19
19804	Hopkins Academy Grant Twp.	4	6	2	2	3	1	3	0	3	0	3
19806	Indian Purchase #3 Twp. (T3 IP)	33	215	182	138	40	-98	84	7	77	0	77
19807	Indian Purchase #4 Twp (T4 IP)	5	108	103	300	225	-75	28	0	28	0	28
25828	Indian Stream Twp. (T1 R6 BKP EKR)	12	10	-2	9	11	2	0	0	0	0	0
29832	Indian Township	109	122	13	2	1	-1	12	0	12	0	12
07811	Jim Pond Twp. (T1 R5 WBKP)	9	10	1	20	20	0	1	0	1	0	1

An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
25829	Johnson Mountain Twp. (T2 R6 BKP WKR)	23	34	11	11	0	-11	0	0	0	0	0
21812	Katahdin Iron Works Twp. (T6 R9 NWP)	12	12	0	17	19	2	2	0	2	0	2
07812	Kibby Twp. (T1 R6 WBKP)	3	3	0	2	3	1	1	0	1	0	1
25830	King & Bartlett Twp. (T4 R5 BKP WKR)	21	22	1	2	3	1	2	0	2	0	2
19808	Kingman Twp.	427	458	31	4	6	2	33	0	33	0	33
07813	Lang Twp. (T2 R3 WBKP)	100	128	28	6	5	-1	27	0	27	0	27
25831	Lexington Twp. (T2 R1 BKP WKR)	395	480	85	8	7	-1	84	4	80	0	80
21815	Lily Bay Twp. (TA R14 WELS)	152	187	35	2	1	-1	34	25	9	0	9
25832	Little W Twp.	6	30	24	15	1	-14	10	0	10	0	10
21817	Lobster Twp. (T3 R14 WELS)	7	11	4	5	3	-2	2	0	2	0	2
19809	Long A Twp. (TA R8 & R9 WELS)	16	15	-1	41	43	2	1	0	1	0	1
25833	Long Pond Twp. (T3 R1 NBKP)	146	192	46	3	5	2	48	7	41	0	41
07814	Lowelltown Twp. (T1 R8 WBKP)	2	15	13	0	1	1	14	0	14	0	14
17809	Lower Cupsuptic Twp. (T4 R3 WBKP)	5	9	4	10	14	4	8	0	8	0	8
25834	Lower Enchanted Twp. (T2 R5 BKP WKR)	3	4	1	4	6	2	3	0	3	0	3
17810	Lynchtown Twp. (T5 R4 WBKP)	5	5	0	21	22	1	1	0	1	0	1
29810	Marion Twp. (T13 ED BPP)	214	293	79	9	2	-7	72	41	31	0	31
17811	Mason Twp.	115	137	22	1	0	-1	21	1	20	9	11
07815	Massachusetts Gore Twp. (T3 R6 WBKP)	1	1	0	3	3	0	0	0	0	0	0
19810	Mattamiscontis Twp. (T1 R7 NWP)	15	58	43	1	0	-1	42	14	28	0	28
25835	Mayfield Twp. (T2 R2 BKP EKR)	42	95	53	38	2	-36	17	0	17	0	17
07816	Merrill Strip Twp. (T2 R7 WBKP)	1	1	0	0	1	1	1	0	1	0	1
17812	Milton Twp.	157	199	42	2	7	5	47	2	45	0	45
25836	Misery Twp. (T2 R7 BKP WKR)	3	2	-1	1	1	0	-1	0	-1	0	-1
03806	Molunkus Twp. (TA R5 WELS)	84	142	58	58	24	-34	24	0	24	0	24

An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
21816	Mooshead Junction Twp. (T3 R5 BKP EKR)	34	176	142	54	12	-42	100	22	78	0	78
07817	Mount Abram Twp. (T4 R1 BKP WKR)	10	17	7	0	0	0	7	0	7	0	7
25838	Moxie Gore Twp. (T1 R5 BKP EKR)	32	213	181	6	5	-1	180	0	180	176	4
21818	Mt Katahdin	1	1	0	0	0	0	0	0	0	0	0
21820	Northeast Carry Twp. (T3 R15 WELS)	2	123	121	122	2	-120	1	0	1	0	1
09802	Oqiton (T4 ND BPP)	9	10	1	12	10	-2	-1	0	-1	0	-1
21821	Orneville Twp. (T1 R6 NWP)	564	699	135	52	8	-44	91	1	90	0	90
17813	Oxbow Twp. (T4 R5 WBKP)	2	2	0	0	5	5	5	0	5	0	5
17814	Parkertown Twp. (T5 R3 WBKP)	81	82	1	13	14	1	2	0	2	0	2
25839	Parlin Pond Twp. (T3 R7 BKP WKR)	35	43	8	0	1	1	9	0	9	0	9
17815	Parmachenee Twp. (T5 R5 WBKP)	1	1	0	3	3	0	0	0	0	0	0
07818	Perkins Twp.	62	75	13	0	0	0	13	0	13	6	7
25840	Pierce Pond Twp. (T2 R4 BKP WKR)	12	32	20	5	2	-3	17	0	17	0	17
25841	Pittston Academy Grant Twp. (T2 R4 NBKP)	2	19	17	9	3	-6	11	0	11	0	11
25842	Plymouth Twp. (T1 R4 NBKP)	5	15	10	1	0	-1	9	0	9	0	9
25843	Prentiss Twp. (T4 R4 NBKP)	3	4	1	1	0	-1	0	0	0	0	0
19826	Pukakon (T5 R1 NBPP)	19	31	12	4	0	-4	8	0	8	0	8
21822	Rainbow Twp. (T2 R11 WELS)	7	11	4	3	2	-1	3	0	3	17	3
07819	Redington Twp. (T1 R2 WBKP)	3	13	10	1	0	-1	9	0	9	0	9
17816	Richardsontown Twp. (T4 R1 WBKP)	13	16	3	37	43	6	9	0	9	0	9
17817	Riley Twp. (TA No. 1)	22	32	10	10	10	0	10	0	10	0	10
25844	Rockwood Strip Twp. T1 R1 NBKP (T1 R1 NBKP-North Portion)	456	609	153	25	4	-21	132	78	54	0	54
25845	Rockwood Strip Twp. T2 R1 NBKP (T2 R1 NBKP-North Portion)	8	9	1	1	1	0	1	0	1	0	1



An examination of the Subdivision Exemptions of the Maine Land Use Regulation Commission Law

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
25846	Russell Pond Twp. (T5 R16 WELS)	1	1	0	1	1	0	0	0	0	0	0
03808	Saint Croix Twp. (T8 R4 WELS)	8	12	4	31	34	3	7	0	7	0	7
25847	Saint John Twp. (T6 R16 WELS)	1	1	0	0	0	0	0	0	0	0	0
29812	Sakom Twp. (T5 ND BPP)	52	76	24	9	2	-7	17	0	17	0	17
07820	Salem Twp.	277	387	110	6	6	0	110	19	91	4	87
25848	Sandbar Tract Twp.	38	58	20	0	0	0	20	0	20	0	20
25849	Sandwich Academy Grant Twp. (T2 R1 NBKP- south portion)	3	3	0	1	1	0	0	0	0	0	0
25850	Sandy Bay Twp. (T5 R3 NBKP)	7	7	0	0	4	4	4	0	4	0	4
25837	Sapling Twp. (T1 R7 BKP WKR) & Misery Gore	50	45	-5	7	7	0	-5	0	-5	0	-5
25851	Sapling Twp. (T1 R7 BKP WKR) & Misery Gore	50	45	-5	7	7	0	-5	0	-5	0	-5
25852	Seboomook Twp. (R4 NBKP)	4	26	22	19	5	-14	8	0	8	0	8
07821	Seven Ponds Twp. (T3 R5 WBKP)	2	4	2	13	14	1	3	0	3	0	3
21823	Shawtown Twp. (TA R12 WELS)	9	14	5	8	7	-1	4	0	4	0	4
03809	Silver Ridge Twp. (T2 R5 WELS-E1/2)	130	154	24	2	2	0	24	0	24	0	24
07822	Skinner Twp. (T1 R7 WBKP)	2	3	1	2	2	0	1	0	1	0	1
25853	Soldiertown Twp. (T2 R3 NBKP)	11	13	2	2	3	1	3	0	3	0	3
19811	Soldiertown Twp. (T2 R7 WELS)	25	31	6	4	1	-3	3	0	3	0	3
21824	Soper Mountain Twp. (T8 R12 WELS)	6	6	0	2	5	3	3	0	3	0	3
21825	Spencer Bay Twp. (T1 R14 WELS)	14	22	8	6	0	-6	2	0	2	0	2
03810	Squapan Twp. (T10 R4 WELS)	8	6	-2	23	26	3	1	0	1	0	1
25854	Squaretown Twp. (T2 R5 BKP EKR)	8	10	2	4	5	1	3	0	3	0	3
07823	Stetsontown Twp. (T3 R4 WBKP)	35	73	38	49	24	-25	13	0	13	0	13
19812	Summit Twp. (T1 ND BPP)	18	25	7	1	1	0	7	0	7	0	7
21834	T1 R10 WELS	2	7	5	12	15	3	8	0	8	0	8
21835	T1 R11 WELS	1	3	2	3	5	2	4	0	4	41	4
21836	T1 R12 WELS	6	11	5	10	3	-7	-2	0	-2	0	-2



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
21814	T1 R13 WELS (Kokadjo)	8	11	3	1	1	0	3	0	3	0	3
29809	T1 R3 TS (Lambert Lake Twp.)	71	93	22	15	9	-6	16	0	16	0	16
03816	T1 R5 WELS	8	9	1	18	19	1	2	0	2	0	2
19815	T1 R6 WELS	7	18	11	2	0	-2	9	0	9	0	9
19816	T1 R8 WELS	9	14	5	63	67	4	9	0	9	0	9
21833	T1 R9 WELS	1	4	3	347	360	13	16	0	16	0	16
21886	T10 R10 WELS	3	2	-1	2	5	3	2	0	2	0	2
21887	T10 R11 WELS	1	2	1	4	3	-1	0	0	0	0	0
21888	T10 R12 WELS	3	3	0	1	1	0	0	0	0	0	0
21889	T10 R13 WELS	2	2	0	1	3	2	2	0	2	0	2
21890	T10 R14 WELS	2	2	0	0	0	0	0	0	0	0	0
21891	T10 R15 WELS	1	2	1	9	9	0	1	0	1	0	1
25884	T10 R16 WELS	1	3	2	0	0	0	2	0	2	0	2
03829	T10 R3 WELS	2	2	0	11	10	-1	-1	0	-1	0	-1
03830	T10 R6 WELS	4	8	4	8	5	-3	1	0	1	0	1
03831	T10 R7 WELS	4	4	0	2	3	1	1	0	1	0	1
03832	T10 R8 WELS	3	3	0	1	2	1	1	0	1	0	1
21885	T10 R9 WELS	3	3	0	2	3	1	1	0	1	0	1
09806	T10 SD BPP	120	134	14	11	12	1	15	0	15	0	15
03837	T11 R10 WELS	1	1	0	0	0	0	0	0	0	0	0
03838	T11 R11 WELS	1	1	0	10	10	0	0	0	0	0	0
03839	T11 R12 WELS	1	1	0	0	1	1	1	0	1	0	1
03840	T11 R13 WELS	3	3	0	2	2	0	0	0	0	0	0
03841	T11 R14 WELS	3	6	3	5	6	1	4	0	4	0	4
03842	T11 R15 WELS	5	2	-3	0	3	3	0	0	0	0	0
03843	T11 R16 WELS	3	5	2	2	2	0	2	0	2	0	2
03844	T11 R17 WELS	2	4	2	10	11	1	3	0	3	0	3
29817	T11 R3 NBPP	6	24	18	15	10	-5	13	0	13	0	13
03833	T11 R4 WELS	6	114	108	128	34	-94	14	0	14	0	14
03834	T11 R7 WELS	2	2	0	6	8	2	2	0	2	0	2
03835	T11 R8 WELS	2	2	0	5	11	6	6	0	6	0	6
03836	T11 R9 WELS	3	4	1	9	11	2	3	0	3	0	3
03848	T12 R10 WELS	1	1	0	0	0	0	0	0	0	0	0



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
03849	T12 R11 WELS	2	1	-1	3	3	0	-1	0	-1	0	-1
03850	T12 R12 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03851	T12 R13 WELS	6	6	0	2	2	0	0	0	0	0	0
3852	T12 R14 WELS	4	3	-1	0	0	0	-1	0	-1	0	-1
03853	T12 R15 WELS	1	1	0	1	7	6	6	0	6	0	6
03854	T12 R16 WELS	2	1	-1	6	5	-1	-2	0	-2	0	-2
03855	T12 R17 WELS	2	2	0	3	3	0	0	0	0	0	0
03845	T12 R7 WELS	2	1	-1	8	8	0	-1	0	-1	0	-1
03846	T12 R8 WELS	2	3	1	49	49	0	1	0	1	0	1
03847	T12 R9 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03860	T13 R10 WELS	2	2	0	16	16	0	0	0	0	0	0
03861	T13 R11 WELS	7	7	0	2	1	-1	-1	0	-1	0	-1
03862	T13 R12 WELS	3	4	1	2	0	-2	-1	0	-1	0	-1
03863	T13 R13 WELS	3	2	-1	0	0	0	-1	0	-1	0	-1
03864	T13 R14 WELS	1	2	1	0	3	3	4	0	4	0	4
03865	T13 R15 WELS	1	1	0	3	5	2	2	0	2	0	2
03866	T13 R16 WELS	2	2	0	3	3	0	0	0	0	0	0
03856	T13 R5 WELS	2	4	2	1	1	0	2	0	2	0	2
03857	T13 R7 WELS	2	3	1	0	0	0	1	0	1	0	1
03858	T13 R8 WELS	2	4	2	8	10	2	4	0	4	0	4
03859	T13 R9 WELS	1	1	0	0	0	0	0	0	0	0	0
03872	T14 R10 WELS	1	1	0	0	0	0	0	0	0	0	0
03873	T14 R11 WELS	7	6	-1	0	1	1	0	0	0	0	0
03874	T14 R12 WELS	4	5	1	0	1	1	2	0	2	0	2
03875	T14 R13 WELS	1	1	0	0	0	0	0	0	0	0	0
03876	T14 R14 WELS	2	2	0	0	0	0	0	0	0	0	0
03877	T14 R15 WELS	18	18	0	3	4	1	1	0	1	0	1
03878	T14 R16 WELS	5	5	0	3	1	-2	-2	0	-2	0	-2
03867	T14 R5 WELS	1	2	1	2	2	0	1	0	1	0	1
03868	T14 R6 WELS	9	12	3	1	1	0	3	0	3	0	3
03869	T14 R7 WELS	3	3	0	7	7	0	0	0	0	0	0
03870	T14 R8 WELS	8	7	-1	6	7	1	0	0	0	0	0
03871	T14 R9 WELS	2	1	-1	1	1	0	-1	0	-1	0	-1

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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
03883	T15 R10 WELS	5	5	0	0	1	1	1	0	1	0	1
03884	T15 R11 WELS	10	9	-1	0	0	0	-1	0	-1	0	-1
03885	T15 R12 WELS	1	1	0	0	0	0	0	0	0	0	0
03886	T15 R13 WELS	4	6	2	0	0	0	2	0	2	0	2
03887	T15 R14 WELS	5	5	0	1	3	2	2	0	2	0	2
03888	T15 R15 WELS	2	8	6	15	11	-4	2	0	2	0	2
03879	T15 R5 WELS	3	3	0	0	0	0	0	0	0	0	0
03880	T15 R6 WELS	28	40	12	1	1	0	12	0	12	0	12
03881	T15 R8 WELS	4	3	-1	0	0	0	-1	0	-1	0	-1
03882	T15 R9 WELS	1	1	0	1	3	2	2	0	2	0	2
09807	T16 MD BPP	15	18	3	19	25	6	9	0	9	0	9
03894	T16 R12 WELS	4	5	1	0	0	0	1	0	1	0	1
03895	T16 R13 WELS	2	2	0	0	1	1	1	0	1	0	1
03896	T16 R14 WELS	1	1	0	0	1	1	1	0	1	0	1
03889	T16 R4 WELS	238	242	4	10	6	-4	0	0	0	0	0
03890	T16 R5 WELS	234	268	34	20	21	1	35	6	29	0	29
03891	T16 R6 WELS	3	3	0	5	5	0	0	0	0	0	0
03892	T16 R8 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03893	T16 R9 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03900	T17 R12 WELS	2	1	-1	1	1	0	-1	0	-1	0	-1
03901	T17 R13 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03902	T17 R14 WELS	2	1	-1	0	0	0	-1	0	-1	0	-1
03897	T17 R3 WELS	5	5	0	129	136	7	7	0	7	0	7
03898	T17 R4 WELS	533	626	93	13	5	-8	85	0	85	13	72
03899	T17 R5 WELS	147	156	9	226	229	3	12	0	12	0	12
29818	T18 ED BPP	19	26	7	37	38	1	8	0	8	0	8
29819	T18 MD BPP	8	89	81	77	10	-67	14	0	14	0	14
03903	T18 R10 WELS	5	8	3	2	4	2	5	0	5	0	5
03904	T18 R11 WELS	3	3	0	0	2	2	2	0	2	0	2
03905	T18 R12 WELS	7	6	-1	1	4	3	2	0	2	0	2
03906	T18 R13 WELS	4	5	1	2	3	1	2	0	2	0	2
29820	T19 ED BPP	1	3	2	20	21	1	3	0	3	0	3
29821	T19 MD BPP	24	29	5	25	27	2	7	0	7	0	7



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
03907	T19 R11 WELS	4	5	1	1	1	0	1	0	1	0	1
03908	T19 R12 WELS	1	1	0	0	3	3	3	0	3	0	3
21838	T2 R10 WELS	1	4	3	16	19	3	6	0	6	0	6
21839	T2 R12 WELS	3	5	2	6	5	-1	1	0	1	0	1
21840	T2 R13 WELS	1	45	44	41	9	-32	12	0	12	0	12
03817	T2 R4 WELS	3	4	1	7	8	1	2	0	2	0	2
19818	T2 R8 WELS	4	5	1	10	13	3	4	0	4	0	4
19819	T2 R9 NWP	9	12	3	3	6	3	6	0	6	0	6
21837	T2 R9 WELS	4	11	7	7	7	0	7	0	7	0	7
29340	T21 ED BPP (No. 21 Twp.)	186	245	59	41	17	-24	35	0	35	0	35
09808	T22 MD BPP	14	21	7	22	39	17	24	10	14	0	14
29822	T24 MD BPP	18	74	56	5	9	4	60	0	60	58	2
29823	T25 MD BPP	7	25	18	16	11	-5	13	0	13	7	6
29824	T26 ED BPP	28	58	30	27	14	-13	17	8	9	0	9
29825	T27 ED BPP	33	75	42	28	10	-18	24	0	24	0	24
09809	T28 MD BPP	5	5	0	106	146	40	40	0	40	0	40
29802	T29 MD BPP (Devereaux Twp.)	9	9	0	31	36	5	5	0	5	0	5
09801	T3 ND BPP	37	149	112	78	14	-64	48	26	22	0	22
19820	T3 R1 NBPP	9	15	6	4	8	4	10	0	10	0	10
21842	T3 R11 WELS	8	15	7	3	6	3	10	0	10	0	10
21843	T3 R12 WELS	9	35	26	60	45	-15	11	0	11	0	11
21844	T3 R13 WELS	5	35	30	19	6	-13	17	0	17	0	17
03818	T3 R3 WELS	5	22	17	28	15	-13	4	0	4	0	4
25861	T3 R4 BKP WKR (Spring Lake Twp.)	132	135	3	8	12	4	7	0	7	0	7
03819	T3 R4 WELS	5	6	1	6	8	2	3	0	3	0	3
25862	T3 R5 BKP WKR	9	11	2	2	2	0	2	0	2	0	2
19821	T3 R7 WELS	7	11	4	4	4	0	4	0	4	0	4
19822	T3 R8 WELS	5	6	1	1	1	0	1	0	1	0	1
19823	T3 R9 NWP	8	19	11	103	97	-6	5	0	5	0	5
29826	T30 MD BPP	3	5	2	26	29	3	5	0	5	0	5
29827	T31 MD BPP	17	23	6	17	15	-2	4	0	4	0	4
09810	T32 MD BPP	14	16	2	11	11	0	2	0	2	0	2

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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
09811	T34 MD BPP	12	13	1	28	28	0	1	0	1	0	1
09812	T35 MD BPP	10	13	3	27	27	0	3	0	3	0	3
29828	T36 MD BPP	3	5	2	12	15	3	5	0	5	0	5
29829	T37 MD BPP	3	6	3	22	29	7	10	0	10	0	10
09813	T39 MD BPP	8	10	2	31	31	0	2	0	2	0	2
21847	T4 R10 WELS	2	4	2	4	3	-1	1	0	1	0	1
21848	T4 R11 WELS	1	1	0	0	0	0	0	0	0	0	0
21849	T4 R12 WELS	1	2	1	0	0	0	1	0	1	0	1
21850	T4 R13 WELS	11	11	0	0	1	1	1	0	1	0	1
21851	T4 R14 WELS	4	3	-1	0	0	0	-1	0	-1	0	-1
21852	T4 R15 WELS	2	3	1	1	2	1	2	0	2	0	2
25864	T4 R17 WELS	1	3	2	0	0	0	2	0	2	0	2
03820	T4 R3 WELS	7	15	8	26	24	-2	6	0	6	0	6
25863	T4 R5 NBKP	3	3	0	0	0	0	0	0	0	0	0
19824	T4 R7 WELS	5	3	-2	12	13	1	-1	0	-1	0	-1
19825	T4 R8 WELS	10	12	2	0	2	2	4	0	4	0	4
21845	T4 R9 NWP	8	8	0	35	36	1	1	0	1	0	1
09814	T40 MD BPP	11	14	3	5	2	-3	0	0	0	0	0
09815	T41 MD BPP	4	7	3	45	62	17	20	0	20	0	20
29830	T42 MD BPP	4	4	0	6	8	2	2	0	2	0	2
29831	T43 MD BPP	5	11	6	13	12	-1	5	0	5	0	5
21855	T5 R11 WELS	2	3	1	5	6	1	2	0	2	0	2
21856	T5 R12 WELS	2	1	-1	3	4	1	0	0	0	0	0
21857	T5 R14 WELS	1	3	2	0	0	0	2	0	2	0	2
21858	T5 R15 WELS	4	4	0	1	2	1	1	0	1	0	1
25867	T5 R17 WELS	1	1	0	0	0	0	0	0	0	0	0
25868	T5 R18 WELS	1	1	0	0	0	0	0	0	0	0	0
25869	T5 R19 WELS	1	1	0	0	2	2	2	0	2	0	2
25870	T5 R20 WELS	1	1	0	2	11	9	9	0	9	0	9
25866	T5 R7 BKP WKR (Raytown Twp.)	9	13	4	0	0	0	4	0	4	0	4
19827	T5 R7 WELS	31	106	75	54	3	-51	24	12	12	0	12
19828	T5 R8 WELS	3	3	0	9	11	2	2	0	2	0	2
21853	T5 R9 NWP	7	9	2	186	188	2	4	0	4	0	4



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
29813	T6 ND BPP	15	66	51	54	24	-30	21	0	21	0	21
07826	T6 North of Weld	23	27	4	1	2	1	5	0	5	0	5
29814	T6 R1 NBPP	7	17	10	6	1	-5	5	0	5	0	5
21860	T6 R11 WELS	6	6	0	5	6	1	1	0	1	0	1
21861	T6 R12 WELS	4	5	1	0	3	3	4	0	4	0	4
21862	T6 R13 WELS	3	4	1	1	1	0	1	0	1	0	1
21863	T6 R14 WELS	4	8	4	2	5	3	7	0	7	0	7
21864	T6 R15 WELS	2	4	2	0	6	6	8	0	8	0	8
25871	T6 R17 WELS	1	1	0	2	2	0	0	0	0	0	0
25872	T6 R18 WELS	1	1	0	0	0	0	0	0	0	0	0
19829	T6 R6 WELS	7	8	1	10	10	0	1	0	1	0	1
19830	T6 R7 WELS	17	20	3	5	6	1	4	0	4	0	4
19831	T6 R8 WELS	20	33	13	6	3	-3	10	0	10	0	10
21867	T7 R10 WELS	1	1	0	1	2	1	1	0	1	0	1
21868	T7 R11 WELS	4	13	9	2	6	4	13	0	13	0	13
21869	T7 R12 WELS	9	11	2	6	4	-2	0	0	0	0	0
21870	T7 R13 WELS	6	6	0	1	3	2	2	0	2	0	2
21871	T7 R14 WELS	3	5	2	5	6	1	3	0	3	0	3
21872	T7 R15 WELS	6	9	3	11	23	12	15	8	7	0	7
25873	T7 R16 WELS	2	2	0	1	1	0	0	0	0	0	0
25874	T7 R17 WELS	2	5	3	3	3	0	3	0	3	0	3
25875	T7 R18 WELS	1	1	0	0	1	1	1	0	1	0	1
25876	T7 R19 WELS	1	1	0	0	11	11	11	0	11	0	11
29808	T7 R2 NBPP	36	55	19	6	4	-2	17	0	17	14	3
03821	T7 R5 WELS	9	10	1	2	1	-1	0	0	0	0	0
19832	T7 R6 WELS	2	1	-1	3	3	0	-1	0	-1	0	-1
19833	T7 R7 WELS	10	10	0	4	7	3	3	0	3	0	3
19834	T7 R8 WELS	4	5	1	5	5	0	1	0	1	0	1
21865	T7 R9 NWP	3	8	5	9	10	1	6	0	6	0	6
21866	T7 R9 WELS	2	3	1	6	6	0	1	0	1	0	1
09803	T7 SD BPP	77	101	24	3	3	0	24	0	24	0	24
21874	T8 R10 WELS	2	7	5	3	7	4	9	0	9	0	9
21875	T8 R11 WELS	4	6	2	3	5	2	4	0	4	0	4



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
21876	T8 R14 WELS	3	4	1	2	3	1	2	0	2	0	2
21877	T8 R15 WELS	1	1	0	1	2	1	1	0	1	0	1
25877	T8 R16 WELS	1	1	0	6	7	1	1	0	1	0	1
25878	T8 R17 WELS	2	2	0	0	0	0	0	0	0	0	0
25879	T8 R18 WELS	1	2	1	1	3	2	3	0	3	0	3
25880	T8 R19 WELS	1	1	0	3	11	8	8	0	8	0	8
29815	T8 R3 NBPP	3	3	0	0	0	0	0	0	0	0	0
03822	T8 R3 WELS	2	2	0	2	5	3	3	0	3	0	3
29816	T8 R4 NBPP	1	2	1	5	6	1	2	0	2	0	2
03823	T8 R5 WELS	9	10	1	1	1	0	1	0	1	0	1
19835	T8 R6 WELS	5	4	-1	3	3	0	-1	0	-1	0	-1
19836	T8 R7 WELS	4	4	0	5	9	4	4	0	4	0	4
19837	T8 R8 WELS	2	2	0	9	8	-1	-1	0	-1	0	-1
21873	T8 R9 WELS	2	3	1	4	4	0	1	0	1	0	1
09804	T8 SD BPP	189	209	20	3	3	0	20	0	20	0	20
21879	T9 R10 WELS	2	1	-1	1	2	1	0	0	0	0	0
21880	T9 R11 WELS	2	2	0	15	20	5	5	0	5	0	5
21881	T9 R12 WELS	4	4	0	0	2	2	2	0	2	0	2
21882	T9 R13 WELS	4	4	0	0	2	2	2	0	2	0	2
21883	T9 R14 WELS	1	1	0	0	0	0	0	0	0	0	0
21884	T9 R15 WELS	1	1	0	0	0	0	0	0	0	0	0
25881	T9 R16 WELS	1	1	0	0	0	0	0	0	0	0	0
25882	T9 R17 WELS	4	4	0	0	0	0	0	0	0	0	0
25883	T9 R18 WELS	2	3	1	0	0	0	1	0	1	0	1
03824	T9 R3 WELS	4	39	35	30	8	-22	13	0	13	0	13
03825	T9 R4 WELS	3	5	2	8	7	-1	1	0	1	0	1
03826	T9 R5 WELS	8	17	9	3	5	2	11	0	11	0	11
03827	T9 R7 WELS	7	7	0	9	9	0	0	0	0	0	0
03828	T9 R8 WELS	2	2	0	2	2	0	0	0	0	0	0
21878	T9 R9 WELS	2	1	-1	3	5	2	1	0	1	0	1
09805	T9 SD BPP	22	42	20	4	3	-1	19	0	19	0	19
21828	TA R10 WELS	2	5	3	4	5	1	4	0	4	0	4
21829	TA R11 WELS	2	3	1	3	3	0	1	0	1	0	1



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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
03813	TA R2 WELS	15	18	3	9	5	-4	-1	0	-1	0	-1
25803	Taunton & Raynham Academy Grant (T1 R1 NBKP-south portion)	178	243	65	22	5	-17	48	19	29	6	23
21830	TB R10 WELS	3	2	-1	3	5	2	1	0	1	0	1
21831	TB R11 WELS	6	8	2	2	3	1	3	0	3	0	3
03814	TC R2 WELS	3	3	0	33	35	2	2	0	2	0	2
03803	TD R2 WELS & Cox Patent	26	34	8	13	16	3	11	0	11	0	11
03815	TD R2 WELS & Cox Patent	26	34	8	13	16	3	11	0	11	0	11
25856	Thorndike Twp. (T3 R2 NBKP)	4	4	0	2	2	0	0	0	0	0	0
07825	Tim Pond Twp. (T2 R4 WBKP)	1	1	0	2	2	0	0	0	0	0	0
25857	Tomhegan Twp. (T1 R2 NBKP)	172	345	173	135	6	-129	44	54	-10	188	-198
17818	Township C	11	20	9	41	46	5	14	3	11	0	11
07805	Township D	2	7	5	4	4	0	5	0	5	0	5
07807	Township E	4	8	4	22	26	4	8	0	8	0	8
29811	Trescott Twp. (T9 ED BPP)	503	584	81	9	12	3	84	0	84	15	69
21832	TX R14 WELS	2	2	0	1	1	0	0	0	0	0	0
11801	Unity Twp.	59	63	4	5	0	-5	-1	0	-1	0	-1
17819	Upper Cupsuptic Twp. (T4 R4 WBKP)	2	2	0	2	6	4	4	0	4	0	4
25858	Upper Enchanted twp. (T3 R6 BKP WKR)	6	222	216	2	14	12	228	23	205	224	-19
03807	Upper Molunkus Twp. (T1 R4 WELS - N1/2) & North Yarmouth Academy Grant Twp. (T1 R4 WELS- S1/2)	9	9	0	5	5	0		0		0	
03811	Upper Molunkus Twp. (T1 R4 WELS - N1/2) & North Yarmouth Academy Grant Twp. (T1 R4 WELS- S1/2)	9	9	0	5	5	0	0	0	0	0	0
19813	Veazie Gore Twp.	1	1	0	0	3	3	3	0	3	0	3
07827	Washington Twp.	44	43	-1	1	1	0	-1	0	-1	0	-1
03812	Webbertown Twp. (T7 R4 WELS)	3	3	0	1	3	2	2	0	2	0	2

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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
25859	West Middlesex Canal Grant Twp. (T1 R3 NBKP)	4	4	0	0	0	0	0	0	0	0	0
21827	Williamsburg Twp. (T6 R8 NWP-E1/2)	126	141	15	4	4	0	15	0	15	0	15
07828	Wyman Twp. (T4 R3 BKP WKR-S1/2)	310	354	44	4	2	-2	42	25	17	0	17

Partial Data Table (sorted by number of exempt lots)

GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
17802	Albany Twp.	643	832	189	8	6	-2	187	20	167	35	132
25818	Concord Twp. (T1 R1 BKP WKR)	225	375	150	11	7	-4	146	0	146	45	101
3802	Connor Twp. (KR2 WELS)	420	568	148	7	2	-5	143	3	140	45	95
21821	Orneville Twp. (T1 R6 NWP)	564	699	135	52	8	-44	91	1	90	0	90
7820	Salem Twp.	277	387	110	6	6	0	110	19	91	4	87
21040	Blanchard Twp. (T3 R3 BKP EKR)	181	291	110	23	10	-13	97	6	91	8	83
7808	Freeman Twp.	501	617	116	9	5	-4	112	4	108	26	82
25831	Lexington Twp. (T2 R1 BKP WKR)	395	480	85	8	7	-1	84	4	80	0	80
21816	Mooshead Junction Twp. (T3 R5 BKP EKR)	34	176	142	54	12	-42	100	22	78	0	78
19806	Indian Purchase #3 Twp. (T3 IP)	33	215	182	138	40	-98	84	7	77	0	77
3898	T17 R4 WELS	533	626	93	13	5	-8	85	0	85	13	72
29811	Trescott Twp. (T9 ED BPP)	503	584	81	9	12	3	84	0	84	15	69
21080	Elliottsville Twp. (T8 R9 NWP)	202	305	103	34	15	-19	84	4	80	13	67
25844	Rockwood Strip Twp. T1 R1 NBKP (T1 R1 NBKP-North Portion)	456	609	153	25	4	-21	132	78	54	0	54
19801	Argyle Twp.	241	335	94	8	3	-5	89	6	83	30	53
29804	Edmunds Twp.	255	311	56	15	11	-4	52	0	52	0	52
21809	Frenchtown Twp. (TA R13 WELS)	97	247	150	38	34	-4	146	97	49	0	49
17812	Milton Twp.	157	199	42	2	7	5	47	2	45	0	45
25833	Long Pond Twp. (T3 R1 NBKP)	146	192	46	3	5	2	48	7	41	0	41
9809	T28 MD BPP	5	5	0	106	146	40	40	0	40	0	40

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GEOCODE	TOWNSHIP	P85	P05	PC	L85	L05	LC	PC+LC	SUB85-05	PC+LC-SUB	4085-05	PC+LC-SUB-40
29340	T21 ED BPP (No. 21 Twp.)	186	245	59	41	17	-24	35	0	35	0	35
19808	Kingman Twp.	427	458	31	4	6	2	33	0	33	0	33
29810	Marion Twp. (T13 ED BPP)	214	293	79	9	2	-7	72	41	31	0	31
29801	Brookton Twp. (t9 R3 NBPP)	145	174	29	5	5	0	29	0	29	0	29
3890	T16 R5 WELS	234	268	34	20	21	1	35	6	29	0	29
19807	Indian Purchase #4 Twp (T4 IP)	5	108	103	300	225	-75	28	0	28	0	28
19810	Mattamiscontis Twp. (T1 R7 NWP)	15	58	43	1	0	-1	42	14	28	0	28
7813	Lang Twp. (T2 R3 WBKP)	100	128	28	6	5	-1	27	0	27	0	27
25804	Attean Twp. (T5 R1 NBKP EKR)	12	67	55	17	8	-9	46	20	26	0	26
29806	Forest City Twp. (T10 R3 NBPP)	101	133	32	11	5	-6	26	0	26	0	26
17803	Andover North Surplus Twp.	22	63	41	3	2	-1	40	10	30	5	25
25815	Carrying Place Town Twp. (T2 R3 BKP WKR)	98	188	90	7	17	10	100	0	100	76	24
3806	Molunkus Twp. (TA R5 WELS)	84	142	58	58	24	-34	24	0	24	0	24
3809	Silver Ridge Twp. (T2 R5 WELS-E1/2)	130	154	24	2	2	0	24	0	24	0	24
29825	T27 ED BPP	33	75	42	28	10	-18	24	0	24	0	24
9803	T7 SD BPP	77	101	24	3	3	0	24	0	24	0	24
19803	Herseytown Twp. (T2 R6 WELS)	56	86	30	2	2	0	30	0	30	7	23
25803	Taunton & Raynham Academy Grant (T1 R1 NBKP-south portion)	178	243	65	22	5	-17	48	19	29	6	23
9801	T3 ND BPP	37	149	112	78	14	-64	48	26	22	0	22
19838	Grand Falls Twp. (T2 ND BPP)	95	126	31	4	7	3	34	13	21	0	21
29813	T6 ND BPP	15	66	51	54	24	-30	21	0	21	0	21