

ASSESSOR'S REPORT JANUARY 2022

Judy Mathiau, Assessor

Audra Fleury, Clerical Assistant

REVALUATION UPDATE: The weather and the cold temperatures have slowed down the on-site inspections a little, but Gerry Lortie with KRT Appraisal is diligently plugging along. He reports that most everyone he has met has been wonderful, cooperative and genuinely considerate. I have had no complaints regarding his demeanor or the process. A few folks have contacted me to inquire about their privacy rights during an on-site review. I have tried to alleviate their concerns and I have used the opportunity to communicate with whomever I can, to educate on the reason for a revaluation.

The Appraisal Company has begun entering new data for the properties that have been visited. These are not market adjustments at this time, they are merely corrections to our inventory of the structures. The pricing schedules and land values will stay the same during 2022 but if a property was assessed with 2 baths, and they actually have 3, then that is corrected this year.

OFFICE UPDATE: Audra has begun to shift more of her time to the assessing and codes office, although she continues to assist the collections staff, and often fills in when there is a shortage in that office.

ONLINE PROPERTY TAX DATA: CAI, a technology firm out of Littleton, NH, and with a representative in Maine, did present to the Department Heads in January. The startup cost to create the Winslow site is \$3,000 and annual hosting is also \$3,000. Not much more than our current web host VISION. CAI seems to offer more tools and allows monthly updates to ownership and property data. Our GIS aerials and tax maps would also be integrated into the website, as well as any associated documents we would like to publish. One negative is the fact that CAI is unable to integrate the VISION sketch form our CAMA system, because VISION is the proprietary owner. Something to think about.

I was later informed by Aaron Weston of CAI, that GIS initiatives could be reimbursed through ARPA FUNDS.

706-A LETTERS – I am in the process of preparing 706-A requests to large income producing companies located in Winslow. This request is a legal tool for assessors to inquire the taxpayer to report certain information regarding their assets. Failure to report will ban the taxpayer from being able to appeal the assessment that year. Typically, I send these requests to *Brookfield, CMP, Summit Natural Gas, Kennebec River Development* and *Lohmann*. This year, I will include the first large scale solar farm, *BD Solar 2 LLC*, with a 10.6 MW Solar Array on land owned by Donald Eskelund.

LARGE SCALE SOLAR FARMS – Assessors throughout Maine are grappling with the proper valuation of large scale solar farms. We must recognize the income, sales and cost approaches and decide which method is the most comparable. There are many components to acknowledge, including whether they qualify for an exemption (only applies to a 5 or less MW output, and they must be plugged into the grid on April 1st, and they must have applied for the exemption). We must also consider the land use and whether the company owns the land or leases it. Furthermore, a decommissioning plan and duration of the lease must be analyzed. The Maine IAAO Chapter will be holding a day long event via ZOOM, covering all things SOLAR, on March 3rd.