

ASSESSOR'S REPORT MARCH 2022

Judy Mathiau, Assessor

Audra Fleury, Clerical Assistant

March is a busy month. It is the beginning of the process for discovering new value.

I have several properties to review, including the updates to the old Allsco Building, now owned by Maine Crisp. The old Dunkin Donuts will be pretty much gutted as of April 1st. McCormack's new facilities will be at 100% completion this year. We also have over 15 new builds which include condos and mobile homes.

We have mailed out over 300 personal property notices to businesses, an annual request for them to declare their assets for tax purposes. At the end of March, we had only received about 60 submissions. The due date is May 1st.

Homestead Exemption Review – Audra has reviewed every existing account that is currently receiving the homestead exemption. This is a task we conduct every three years to purge those who may have vacated their property, changed their primary residence or their partner may have passed away and their application needs to be updated. Due date for new applicants is April 1st. We have received over 100 new applications which will also be reviewed for eligibility.

706-A – Section 706-A in Title 35 Maine Property Tax Law provides a tool for assessors to make inquiries of a taxpayer about the nature, situation and value of their property. Refusal of the taxpayer to respond, may bar their right to appeal their value. The 706-A provides two important elements. 1) it allows me to review any changes made to a property over the past year such as a change in use of a portion or all of the property, new construction updates, possible fluctuations of income production and the status of operation as of April 1. 2) The 706-A acts as a safeguard for the Town in the event of an appeal made by the taxpayer.

A 706-A request has been sent to SUMMIT NATURAL GAS, CMP, BROOKFIELD, LOHMANN, BD SOLAR, & KENNEBEC RIVER DEVELOPMENT PARK.

LARGE-SCALE SOLAR FARM – BD Solar 2 LLC owns the newly completed solar facility located off the Heywood/Roderick Road. It consists of a 10.6 MW solar array with racking support structure, overhead and underground utility lines, electrical gear and parameter fencing. Total cost of construction reported at \$8,745,000. The 30 year ground lease agreement with Donald Eskelund consists of 45 acres, formerly classified as farmland. I am working with my commercial appraiser consultant, Bill van Tuinen, to address the 2022 valuation. As a large-scale farm, the taxpayer will not be eligible for the renewable energy exemption.