

ASSESSOR'S REPORT DECEMBER 2020

Judy Mathiau, Assessor

Robette Bouchard, Clerical Assistant

We continue to organize, purge and scan documents in between day-to-day administration. Four cabinet drawers full of letter copies, property cards and legal documents have been narrowed down to one drawer left to attack.

One area of heartbreak for me has always been the automatic withdrawal of a parcel enrolled in current use due to non-compliance. There is no wiggle room on our obligation as an assessor. The Maine Statutes are clear as to the set timeline for continuing compliance.

Farmland owners are required by statute to report their agricultural income every five years for each year, and if they do not comply, then I am forced to withdraw the parcel from the program and issue a penalty that is equal to the past five years of property tax savings plus accrued interest. Although not required, I have always notified the land owner of their requirement and the deadline.

For parcels enrolled in **tree growth**, owners are required to file a recertification of their management plan every ten years. In this program, Maine Statute requires the assessor to notify the owner by certified mail, of their obligation to do so. If the deadline comes and goes, then the assessor must notify them again that they have 6 additional months to comply, however we must issue a \$500 administrative penalty at that time. Non-compliance results in an additional penalty of \$500 but again, also allows the owner another 6 months. On the last notified deadline to recertify, if still non-compliant, then the entire parcel is withdrawn from the program and a penalty is issued using a different formula from farmland.

One recent parcel was withdrawn using the required formula and was issued a penalty of \$4,780. The formula is the fair market value \$36,400 minus the current use value \$12,500 = \$23,900 multiplied by 20%.

Recent **Sales** have slowed down only slightly, and I am still concerned with the higher priced sales. I will be keeping an eye on the comparison of assessment to market and the comparison of ratios by neighborhood but prefer a longer period of statistics than just 6 months. Most every town is experiencing the upscaled real estate sales and we (Maine Chapter IAAO) hope to provide training to the assessors statewide in early 2021 as to what action, if any, we should take. It will be interesting to see how this next year goes.

The **Agricultural Commission** made recommendation to the Town Council to approve a portion of the Wheeler Farms' land and building assets be accepted into the Voluntary Municipal Farm Support Program. The first reading was approved, and the Commission will await the conclusion of the second reading in January.