

## ASSESSOR'S REPORT OCTOBER 2022

**Judy Mathiau, Assessor**

**Audra Fleury, Clerical Assistant**

The office finally quieted down towards the end of October with fewer inquiries about the revaluation and the new assessments that were put in place for this tax year. I will be working with the Revaluation Company over the winter as we progress with the project.

One abatement was issued during October in the amount of \$152.64.

### **Training**

The Maine Municipal Association held their annual 2-day convention in Bangor, and it was great to see and talk with other municipal officials post COVID Restrictions. I attended a few sessions and was part of a panel presentation on Property Tax Relief. During this session, I introduced my personalized application for the new Stabilization Program, which had been previously reviewed and then approved by the Maine Revenue Services. I have shared the template with fellow Assessors. See attached application.

I also had the opportunity to participate in a new MMA podcast endeavor. A few other Convention attendees were also asked to sit for a few minutes and answer questions relating to local issues. The podcast is titled *Potholes and Politics* and the Convention segment can be heard here.  
<https://potholesandpolitics.buzzsprout.com/>

The second training I attended was the Maine GIS Users Group Convention held at the Hutchinson Center in Belfast. I met up with my GIS Consultant Mike White to discuss possible updates to our current ESRI license and I attended a few very good sessions on how to integrate spatial images with certain data. One session covered roads and pavement oversight; another showed the history of German Camps during WW2 and the keynote speaker, a professor of Geography at USM presented her student project on the change in agricultural land at the tip of Greenland.

**BAR – Board of Assessment Review** – Winslow finally has a full Board of Assessment Review thanks to the generosity from Winslow residents to volunteer their service.

G Paul Falconer, Justin Smith, Michael Heavener, Sally Harwood and Debra Russell. As mentioned before, I plan to hold a workshop with this Board to inform them of their responsibility and duty as a Board member according to the Winslow Ordinance No 2-1996. I intend to also include a brief update on the revaluation and provide some basic assessing education.

In the Spring, MMA holds a B.A.R. training course which would be beneficial to them.

**APPLICATION FOR PROPERTY TAX STABILIZATION FOR SENIOR CITIZENS**  
**Winslow, ME 114 Benton Ave, Winslow, ME 04901**

36 M.R.S. §6281

Completed forms must be filed with the Winslow Assessor on or before December 1st

**SECTION 1: APPLICANT(S) INFORMATION - PLEASE PRINT CLEARLY**

1a. Names of all property owners: \_\_\_\_\_ Date of Birth \_\_\_\_\_  
\_\_\_\_\_ Date of Birth \_\_\_\_\_

1b. Physical Location of your homestead (primary residence) \_\_\_\_\_

1c. Mailing Address, if different from above: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Email (print clearly) \_\_\_\_\_ Phone No \_\_\_\_\_

**SECTION 2: ELIGIBILITY (Check all that Apply)**

- 2a.  I am a permanent resident of Maine.
- 2b.  I will be 65 or older as of April 1st next year.
- 2c.  I have owned a homestead (permanent residence) in Maine for at least ten years as of next April 1st.

If you have not owned a homestead for a ten-year period in Winslow, then please provide the physical address and municipality for which you have owned a homestead along with the number of years at each location to compensate the ten-year requirement.

Physical Address & Municipality

Which Years

- 2d.  I declare that the property listed on **SECTION 1b** above is currently my permanent residence and that, if applicable, the properties listed in **SECTION 2c** was my permanent residence during the years stated.
- 2e.  I am not currently claiming or receiving a *Homestead Property Tax Exemption* on any other property.

**IF YOU ARE UNABLE TO CHECK ALL FIVE BOXES IN SECTION 2, STOP**  
**You do not qualify for the Property Tax Stabilization Program**

**SECTION 3: MAINE RESIDENCY**

- 3a.  I currently receive a homestead property tax exemption for the homestead listed on 1b.  
\*\* If you checked box 3a, you do not need to check the below boxes.  
\*\* If you did not check box 3a, check all that apply below. Further documentation may be required.
- 3b.  I file a Maine Resident Income Tax Return.
- 3c.  The address on my driver's license or MAINE ID matches the homestead listed on 1b above.
- 3d.  The legal address on my ME hunting/fishing license matches the homestead listed on 1b above.
- 3e.  I pay motor vehicle excise tax to the Town of Winslow.
- 3f.  I am registered to vote in the Town of Winslow.
- 3g.  I am attaching additional documents verifying my residency.

Declaration Under the Penalties of Perjury. I declare that I have examined this application and any accompanying documents and to the best of my knowledge and belief they are true, correct, and complete.

Signature of Homestead Owner(s) \_\_\_\_\_ Date \_\_\_\_\_

**ASSESSOR'S USE**

Parcel Account Number \_\_\_\_\_

Approved by Assessor \_\_\_\_\_ Date \_\_\_\_\_

Denied by Assessor \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS

### HOMESTEAD = PERMANENT RESIDENCE

If you are at least 65 years old and have owned a homestead (permanent residence) in Maine for at least ten years, you may qualify to have your property tax stabilized at the amount of your bill in the year you applied for the program. If your application for stabilization is approved, this will first affect next year's property taxes. In order for the stabilization to continue, and even if you move to another municipality, you must file an application annually on or before December 1st. The Municipal Assessor may request additional documentation to prove your continued eligibility for the stabilization program.

NOTE: For more information on the program, please contact the Winslow Assessor at 207-872-2776 ext 5205, or visit the Property Tax Division Web Site at [www.maine.gov/revenue/tax-return-forms/property-tax](http://www.maine.gov/revenue/tax-return-forms/property-tax).

**SECTION 1.** Enter the full name(s) of each owner of the property and their date of birth, the physical location of your homestead, your telephone number, email address, and mailing address (if different than the physical location). \*\*\*Please note that an IRREVOCABLE TRUST does not qualify for this Program

**SECTION 2.** Check each applicable box. **You must be able check all five boxes to qualify for the Property Tax Stabilization Program.** If your permanent residence has changed during the 10-year period, enter the full address (street number, street name, municipality) of any prior homestead(s) and the years in which it served as your homestead. The 10-year period does not have to be consecutive.

**SECTION 3.** You must verify that you are a permanent resident of Maine. Evidence that you currently receive a homestead exemption for the property listed on section 1b is sufficient proof of permanent residency. If you do not currently receive a homestead exemption for this property, you must check the applicable boxes below 3a. You may attach proof of your Maine residency, including Maine resident income tax return (Form 1040ME), your Maine driver's license/state ID, your Maine resident hunting/fishing license, your motor vehicle registration, or your voter registration. The Assessor may request further documentation.

The application must be signed and dated by all property owners and must be filed by December 1 with the Winslow Assessor, 114 Benton Ave, Winslow, ME 04901.

## DEFINITIONS

**Homestead.** "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this program.

**Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

**Permanent resident.** "Permanent resident" means an individual who has established a permanent residence.