

## **ASSESSOR'S REPORT JUNE 2023**

**Judy Mathiau, Assessor**

### **Property Revaluation Update**

The last phase of this project is near completion and I have attached the most current status report submitted by KRT Appraisal. They anticipate that notices will be in the mail the first two weeks of July. Hopefully, property owners will make an appointment to meet with the team to ask questions about their property.

The Contract stipulates a completion date of August 11<sup>th</sup>, therefore once all records have been delivered to me, the Appraisal Company will no longer have any responsibility or ownership of the final assessments.

**Tax Billing Fiscal Year 2024** - The Statutory process for tax billing and appealing an assessment once tax bills are mailed is as follows:

- Property Tax Commitment is the final warrant and certification of all assessments, appropriations, and revenues.
- The tax rate is a result of the final approved budget divided by the town's taxable value. (Several factors are calculated into this formula)
- A list of all property owners situated as of April 1, and the tax to be billed to each account, is delivered to the Tax Collector.
- The Tax Collector mails the tax bills.
- Property owners with questions about the property tax should contact the Tax Collector.
- Property owners with questions about the assessed value should contact the Assessor.
- Property owners have 185 days from the date of the "commitment" to file a written appeal to the Assessor. The appeal must include substantial evidence that the assessment is unjust.
- If the Assessor denies the appeal, then the taxpayer has the right to appeal to our local Board of Assessment Review.

**Property Tax Stabilization** - Several taxpayers have inquired about the annual application process, so I posted a write up for the Winslow Facebook page as a reminder. Applications should be available Augusta 1<sup>st</sup> with a December 1<sup>st</sup> deadline.

The current legislature is favoring eliminating this program and replacing it with expanding other tax relief programs, Senior Deferral and the Property Tax Fairness Credit program. MMA encourages constituents to contact their Legislators in Appropriations and Finance.

**Training** – I attended the Central Maine Assessors workshop on the relations between Code Officer and Assessor. I have also been asked to instruct at the annual Maine Property Tax School in a potpourri setting with a few assessors offering different topics.

**AG Commission** – Three members of the AG Commission joined me on a site visit of the Hapworth Farm, pursuant to the requirements of the VMFSP (Voluntary Municipal Farm Support Program).

The Commission has been meeting frequently to plan for the Fall Festival in October. Educational, Recreational and Vendor Booths will be available. Food Trucks, Music and live animals too. VOLUNTEERS are needed!

June 16, 2023

Judy Mathiau, CMA  
Assessor  
114 Benton Ave  
Winslow, ME 04901

### Full Revaluation Status Report

| Task Group | Group Description    | Tasks Included  |
|------------|----------------------|---|
| 100        | Project Preparation  | Contract Execution, Project Set-Up, Public Relations, Project Management, Client Meetings, Contract Addendums |
| 200        | Residential          | Data Collection, Quality Control, Sales Review, Field Review, Update Tables, Valuation                        |
| 300        | Commercial           | Data Collection, Quality Control, Sales Review, Field Review, Update Tables, Reconcile, Valuation             |
| 400        | Data Entry           | Res/Comm: Data Collection, Sales Review, Field Review, I&E Questionnaires, Hearing Changes                    |
| 500        | Digital Imaging      | Res/Comm Photos, Image Loaded into CAMA   |
| 600        | Hearings/Defense     | Informal Hearings   |
| 800        | Documentation Manual | Client Acceptance, Town Meetings, USPAP Documentation Manual  |

#### Task 100

- Both parties have executed a Revaluation contract.
- KRT Appraisal had a start-up meeting with Town Officials.
- All required Insurance is in place.
- Remote access to the Vision database has been established.
- Press release was given to the Town for dissemination.
- Personnel vehicle info has been given to the Town.
- A Data Collection Manual has been given to the Town and modified based on Assessor requests for data collection.
- KRT has met with the Assessor to review the residential methodology, analysis and valuation.

#### Task 200

- 100% of residential properties have been measured and with an attempt at an interior inspection.
- Callback interior inspection letters have been mailed.

- Callback appointments have been completed.
- Quality control is fluid throughout the revaluation.
- Sales have been reviewed in the field and online.
- Land schedules have been updated.
- Building tables have been updated.
- Neighborhoods have been established.
- Preliminary valuation is complete.
- Field Review is 100% complete.
- Final Valuation is 99% complete.

#### **Task 300**

- 100% of the commercial properties have been measured and inspected.
- Quality control is fluid throughout the revaluation.
- I&E's have been mailed and entered.
- New neighborhoods have been established.
- Preliminary valuation is 75% complete.
- Final valuation is 20% complete.

#### **Task 400**

- 100% of the data collection has been data entered into the Vision database.
- 100% of the field review has been entered.

#### **Task 500**

- Images have been shot and loaded into the Vision database. These will be checked for accuracy and reshot if needed during the field review process.

#### **Task 600**

- Assessment letters will be mailed in the next couple weeks.

#### **Task 800**

- Not Started

If you have any questions, please do not hesitate to contact me.

Sincerely,

Robert A. Tozier