



STATE OF MAINE
MAINE REVENUE SERVICES

PT 105

The Assessor's Practice

June, 2019

The Department of Administrative and Financial Services does not discriminate on the basis of disability in admission to, access to, or operation of its programs, services, or activities. This material can be made available in alternate formats by contacting 7-1-1 (V/TTY).

PHONE: (207) 624-5600 V/TTY: (207) 7-1-1 FAX: (207) 287-6396 EMAIL: prop.tax@maine.gov
www.maine.gov/revenue/propertytax

TABLE OF CONTENTS

INTRODUCTION

Purposes of the Course.....	i
Student Goals	i
Summary.....	i

Chapter 1 – RESOURCES AND TOOLS

Assessor’s Core Responsibilities	1
Calendar Timeline	2
Websites	3
Publications and Training.....	4

Chapter 2 – DEEDS AND MAPPING

Deeds.....	7
Real Estate Transfer Tax (RETT).....	8
Access to the Deed and RETT Documents.....	8
Systematic Approach	11
Processing the Deed and RETT Form	12
Types of Deeds	14
Types of Ownership	17
Exercise	19
Mapping	23
Tax Map Must Haves	24

Chapter 3 – INSPECTIONS

Who? What? When? Where? Why?	27
Computer-Assisted Mass Appraisal (CAMA).....	46

Chapter 4 – PERSONAL PROPERTY

Personal Property Assessment Process	53
Constitution and Statutory Refresher	53
Establishing a System.....	54
Prepare for Mass Mailing	55
Process the Returned Declaration Forms	56
Business Equipment Tax Exemption (BETE).....	58
Business Equipment Tax Reimbursement (BETR)	58
Other Personal Property Exemptions – 36 M.R.S. § 655	58
Depreciation.....	64

Chapter 5 – EXEMPTIONS AND CURRENT USE

Exemptions	65
Current Use.....	72
Farmland.....	73

Open Space	81
Tree Growth	89
Working Waterfront	106
Chapter 6 – COMMITMENT AND MUNICIPAL VALUATION RETURN (MVR)	
Municipal Valuation Return (MVR)	117
Chapter 7 – ABATEMENTS AND APPEALS	
The Three Kinds of Abatements	119
Abatement Appeals – Boards of Assessment Review	120
Assessor’s Abatement Defense	145
Abatement Denial Appeal	148
Assessor’s Appeal Defense	153
Chapter 8 – STATUTORY REQUIREMENTS AND CASE DECISIONS	
Maine Revenue Services Assessor’s Page	158
State Board of Property Tax Review	159
Google Scholar	160
Case Law	161
Farrelly v Deer Isle	162
Goldstein v Georgetown	168
Hurricane Island Outward Bound v Vinalhaven	171
Petrin v Scarborough	176
Roque Island Gardner Homestead Corp. v Jonesport	190
Shawmut Inn v Kennebunkport	195
Spear v Bath	208
Sweet v Auburn	211
Weekley v Scarborough	217
Yusem v Raymond	220
Chapter 9 – RECORD RETENTION AND FREEDOM OF ACCESS	227
Chapter 10 – PUBLIC RELATIONS	
Public Interaction	240
Process	240
Tips for Dealing with a Taxpayer	242

INTRODUCTION

Purposes of the Course

1. Provide interested persons with the knowledge to administer the day to day responsibilities of an assessor; and
2. Share resources, firsthand experience and examples of basic practices and methods.

Student Goals

1. Learn the basic administration within an assessor's office.
2. Gain knowledge and ideas to further improve as an assessor.
3. Gain confidence with public interaction, communication and methods of practice.

Summary

This course is delivered in an informal but educational setting. The chapters that follow are not conclusive of all responsibilities of the assessor, however, those topics that are covered are the most utilized sections of property tax administration on a day to day basis.

The course material is based on experience and practical common-sense approaches and hopefully provides suggestions to become a more consistent, fair and positive assessor.

The class setting offers interaction, role playing, conversation and handouts not experienced within the text. Any suggestions or recommendations to improve the content of this course, are more than welcome!

CHAPTER 1

RESOURCES AND TOOLS

Assessor's Core Responsibilities

- Discover and Value all taxable and exempt property
- Administer and Abide Property Tax Laws
- Equality of Assessments
- Tax Commitment
- Training & Public Relations

Daily

- Public Interaction – inquiries via phone calls, e-mails and walk-ins
- Discovery – Real Estate Ads, News
- Filing – Permits, Applications, Correspondence
- Log – Mileage, Budget, Notes
- Review Deaths – make necessary changes to ownership and exemptions

Monthly

- Deed Transfers – Registry, Web Based
- Sales Review – Qualified, Ratios
- Reports – Summary of the past month
- Web Site Updates – assessor news, notifications and updates
- Mapping Updates – Track splits
- Current Use – Notification of Eligibility, Deadlines

Annually

- Sales Analysis – Types, Dates, Prices, Location
- Field Work – on site inspections
- LD 1 – Property Growth Factor
- Abatements/Supplements – post commitment
- Commitment – Tax Rate, Final Assessments
- Budget – Preparation and Vote
- Application Review – Current Use, Exemptions
- Record Retention – Disposition and Retention of Records
- Print Tax Maps – Public Use

Chapter 1 – Resources and Tools

Calendar Timeline

February/March/April/May/June

- Send personal property & real estate “706-A” notifications
- Review all transfers, verifying ownership information, status as of April 1
- Review exemption applications and status of eligibility
- Field work, new construction, building permits, personal property accounts
- Prepare map updates
- Current use eligibility, farmland reports, tree growth deadlines, acreage rates
- Apply certified ratio to exemptions, current use and personal property
- May 1 is the BETE deadline!
- Attend Property Tax Institute

July/August

- Finalize all assessments personal and real
- Verify exemptions
- Write new value letters
- Prepare Growth Factor
- Review approved budgets – municipal, school and county
- Prepare commitment warrant, tax rate
- Prepare Valuation Book and Bind with Commitment Documents
- Confirm tax billing
- Attend Property Tax School

September/October/November

- Correspondence with taxpayers regarding assessment changes
- November 1 – MVR is due! (prepare at the same time as commitment)
- Print Tax Maps for public use and GIS use
- Process Appeals & Confirm abatements and supplements
- Update deed transfers since April 2 to current
- Process 801 (BETR) notifications
- Attend the MMA Convention, the MAAO Convention and the Annual ME Chapter IAAO Meeting

December/January

- Prepare assessor’s budget
- Complete the Turn-Around Document
- Sales Analysis & Equalization
- Forestry Report

Chapter 1 – Resources and Tools

Websites

Municipal

Maine Municipal Association – legal counsel, manuals and sample documents:
www.memun.org

State of Maine

Property Tax Division – Assessor Information, municipal services, contacts, historical data: www.maine.gov/revenue/propertytax

Judicial Branch – Law Court opinions, reports, publications, rules:
www.courts.state.me.us/opinions_orders/supreme/publishedopinions.shtml

Office of GIS – geospatial data, on line maps and services: www.maine.gov/megis/

Dept of Agriculture, Conservation and Forestry –District Foresters, Tree Growth, Farmland: www.maine.gov/dacf/index.shtml

State Board of Property Tax Review – Board cases and Law Court Digests of Decisions, Rules and Procedures: www.maine.gov/dafs/boardproptax/digest

Secretary of State – Corporation search, Maine State archives: www.maine.gov/sos/

Regulatory Licensing and Permitting – Individual Licensing Search:
www.pfr.maine.gov/almsonline/almquery/SearchIndividual.aspx

Assessor Organizations

IAAO – International Association of Assessing Officers: www.iaao.org

ME Chapter of IAAO: www.mainechapteriaao.org

MAAO – Maine Association of Assessing Officers: www.maineassessors.org

NRAAO – Northeast Regional Association of Assessing Officers: www.nraao.org

Utilities

Federal Energy Regulatory Commission – Document Filings on Electric, Hydropower, Natural Gas: www.ferc.gov/docs-filing/elibrary.asp

Chapter 1 – Resources and Tools

Independent System Operator – regional power systems, wholesale market prices:
www.iso-ne.com

Google

Google Scholar – News Articles and Court Cases: scholar.google.com

Google Maps – Directions, Satellite Aerials: www.google.com/maps

Residential Real Estate

www.trulia.com

www.realtor.com

www.mainelistings.com

Commercial Real Estate

www.loopnet.com

www.newenglandcommercialproperty.com

www.globest.com

www.irr.com

Housing Data – State & Local Data

www.census.gov/construction/bps/

<http://us.spindices.com/index-family/real-estate/sp-case-shiller>

www.thewarrengroup.com

Publications and Training

JATA Program – sponsored by the Maine Chapter of IAAO, see handout

MAAO Listserv – sponsored by the MAAO and hosted by MMA, open to MAAO members

Chapter 1 – Resources and Tools

Assessors' Page – located on the Property Tax website and includes legislative changes, news, announcements and resources

Regional Assessor Organizations

Mid Coast Assessors – meet monthly in Rockport (no website)

CMAAO – Central Maine Association of Assessing Officers (no website)

Publications

Legislative Bulletin – published by the Maine Municipal Association during legislative sessions

CMA – Covering Maine Assessing – published by the Maine Chapter of IAAO and distributed quarterly

Meets and Bounds – published by the MAAO and distributed quarterly

Fair and Equitable – monthly magazine published by the IAAO

Library Resources – available through IAAO and the Maine State Library

Maine Town and City – published by MMA and distributed monthly

Assessors Manual – available from MMA

Training and Education

Mid Coast Assessors – monthly morning meetings in Rockport October through June

CMAAO – monthly lunch meetings in Bangor

CMAAO Spring Seminar – mid April in Bangor, a daylong session

ME Chapter IAAO – quarterly daylong meetings held in different locations

MRS Property Tax School – first full week of August held in Belfast

Northern Maine Spring Workshop – daylong session sponsored by the MAAO

MRS PTI – Property Tax Institute – 2 ½ day advanced training in May held annually

Chapter 1 – Resources and Tools

MAAO Fall Seminar – 2 ½ day event in September

MMA Annual Convention – two-day session held in October with training and exhibitors

CHAPTER 2

DEEDS AND MAPPING

Deeds

Title 33 – Chapter 7 Conveyance of Real Estate

§201-A. Conditions of actual notice

A conveyance is not considered “recorded” unless it contains:

- An adequate description (metes and bounds) or reference to a survey plan actually recorded; and
- Reference to the book and page of other conveyances within the deed

§456. Address of buyer

All deeds and other instruments for the conveyance of real property shall contain, in addition to the name of the grantee, his address, including street and number, municipality and state.

§457. Error or omission of mailing address

Any error in or omission of mailing address of grantee or mortgagee in the deed, mortgage or other conveyance, required by any provision of this Title, shall not affect in any way the validity, effectiveness or recordability of such deed, mortgage or other conveyance of real estate.

No deed? *“The want of record of a deed does not render the instrument void.” “The delivery of the deed, although unrecorded, was sufficient to transfer....”* (Gatchell v. Gatchell, 127 ME 328, 1928)

§557. Assessment; continued until notice of transfer

When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous written notice to the assessors has been given of such change and of the name of the person to whom it has been transferred or surrendered.

Real Estate Transfer Tax (RETT)

Title 36 Section §4641-L. DECLARATION OF VALUE

...Except as otherwise provided in this section, any deed, when offered for recording, and any report of a transfer of a controlling interest must be accompanied by a declaration, signed by the parties to the transaction or their authorized representatives, declaring the value of the property transferred and indicating the taxpayer identification numbers of the grantor and grantee.The declaration of value must identify the tax map and parcel number of the property transferred unless a tax map does not exist that includes that property, in which event the declaration must indicate that an appropriate tax map does not exist....

§4641-L. NO EFFECT ON RECORDATION

Failure to comply with the requirements of this chapter does not affect the validity of any recorded instrument or the validity of any recordation or transfer of a controlling interest.

There are certain exemptions to the attachment of a RETT with a deed and there are recorded documents that do not require a RETT:

- Government Transfers
- Mortgage Discharges
- Corrective Deeds
- Deed of Distribution
- Divorce Decrees
- Granting of an easement
- Foreclosure Actions

Access to the Deed and RETT Documents

When a deed is recorded, it is filed at the County Registry of Deeds along with a RETT form (the RETT FORM may be exempt from filing pursuant to Title 36 §4641-L above). The deed is assigned a book and page reference and the accompanying RETT form is assigned the same reference.

Deeds – Typically, the registry would stockpile the copies of deeds during the month and then mail them to the municipalities within their jurisdiction at the end of each month. The assessor would receive the packet of deeds that had to be sorted by book and page reference. A fee was charged against the municipality for each page copied and any postage for the mailing.

Chapter 2 – Deeds and Mapping

With newer technology, some counties agreed to mail digital copies via cd to the assessor, but still charged the same per page fee as before. This method was more convenient and involved less paper.

Public Law 370 became effective Oct.9, 2013 which allowed for the first 500 images in a calendar year to be free. Now, assessors have immediate access to deeds and the first 500 pages are free.

Assessors should be knowledgeable of the many other types of documents available at the registry.



The screenshot shows a web interface titled "Document Types". It features a list of document types, each with a checked checkbox. The list includes:

- All Document Types
- ASSIGNMENT
- BOND FOR DEED
- COURT
- DEED
- DISCHARGE
- DIVORCE
- FORECLOSURE
- LEASE
- LIEN
- MISCELLANEOUS
- MORTGAGE
- PARTIAL RELEASE
- PLAN
- PROBATE
- RELEASE
- UCC
- UNKNOWN
- MDEED
- MDISCHARGE
- MFORECLOSURE
- MLEASE
- MLIEN
- MMISCELLANEOUS
- MMORTGAGE
- MPARTIAL RELEASE
- MPLAN
- MRELEASE
- MUCC
- SASSIGNMENT
- SCOURT
- SDEED



The screenshot shows a list of document types, each with a checked checkbox. The list includes:

- SDISCHARGE
- SLEASE
- SLIEN
- SMISCELLANEOUS
- SMORTGAGE
- SPARTIAL RELEASE
- SPLAN
- SPROBATE
- SRELEASE
- SUCC

SCREEN SHOTS FROM KENNEBEC COUNTY REGISTRY OF DEEDS

Chapter 2 – Deeds and Mapping

Display: 200 Records per page Recent

Search Types

- All Names
- Document Number / Instrume...
- Book Page

Specific Criteria

Name Options: All Parties; Alpha-Numeric Only (Click to Select)

Name: 🔍 ↻ ?
(Example: IBM Inc or Smith John)

Municipality: WINSLOW

Recorded Date From: 01/01/2018 To 02/13/2018 User Defined

Display: 200 Records per page Recent

Search Types

- All Names
- Document Number / Instrume...
- Book Page

Specific Criteria

Name Options: All Parties; Alpha-Numeric Only (Click to Select)

Name: 🔍 ↻ ?
(Example: IBM Inc or Smith John)

Municipality: WINSLOW

Recorded Date From: 01/01/2018 To 02/13/2018 User Defined

RETT Forms – Once the registry receives the accompanying RETT form, they forward them to Maine Revenue Services along with a portion of the transfer tax collected. The data is processed by Maine Revenue Services and downloaded to a data base for future use. Once MRS has processed the forms, assessors can immediately access the data.

In order to gain access to this site you must contact MRS and set up an account.

<https://www1.maine.gov/cgibin/online/mrs/rettd/logout.pl>

The data base also creates our “turn around document” or sales analysis report.

Chapter 2 – Deeds and Mapping

Real Estate Transfer Tax Declarations Online Service

This online service allows Maine taxpayers the option of filing, viewing or searching their Real Estate Tax Transfer Declarations (RETTD) online.

To access the online service, new users must create an account by clicking the "Create an Account" button. Registries and municipalities must request an account from the Property Tax Division of Maine Revenue Services. Returning users may log in using their existing credentials.

Who can use this service?

- Originators and providers required to file a tax transfer declaration
- County Registries of Deeds
- Municipalities

What you will need:

A valid log in. Originators and providers can create a new account by clicking the "Create an Account" button. Registries and municipalities will need to contact the Property Tax Division to request an account.

Questions about this Service? Call: (207) 634-8806 or Email: rettd@maine.gov

Account Manager 24 - WINDSOR, FAIR

Use the search function to locate a Turn Around Document (TAD) or select to view one by click on the DUN #. To complete a pending TAD, click on the "Process" link.

Search Criteria: Pending

DUN #	Transfer Date	Map Lot	Grantor	Grantee	Price	Book	Page	Status	Options
100189002087	02/07/2018	38-53	WEATHERSEE PROPERTIES, LLC	OWEN LOAN SERVICES, LLC	\$75,528	12837	24	Pend	Process
1001890020230	01/26/2018	28-195	ALBERT HERRON, JEAN HERRON	GILBERT BILODGAU, MARLENE SARTYER, PATRICK BILODGAU, YVAN BILODGAU	\$156,500	12832	264	Pend	Process
1001890020723	01/22/2018	28-2, 28-4, 28-5, 28-7, 28-8, 28-9, 28-10, 28-11	SETH CARLSON, ANGELA CARLSON	ROBERT FLOURDE, RETA FLOURDE	\$110,000	12827	206	Pend	Process
1001890020930	01/18/2018	30-40	BETHER & SAGE PROPERTIES, INC.	WENDELL GERMON, LEAH GERMON	\$0	12829	227	Pend	Process
1001890020266	01/11/2018	603-063	ROHARD QUINLAN, ELAINE QUINLAN	FRANCES PLANTE	\$102,000	12824	123	Pend	Process
1001890020921	01/05/2018	17-57	DAVID COUTURE	MICHAEL MORGAN, REBECCA MORGAN, THERESA BOUDREAU	\$18,000	12817	274	Pend	Process
1001790018838	12/29/2017	30-40	WENDELL GERMON, LEAH GERMON	KEYBANK NATIONAL ASSOCIATION	\$59,900	12812	327	Pend	Process
0011806132818	12/22/2017	34-30	WHITE BRENDA L	PIERCE SUZANNE B	\$182,000	12807	244	Pend	Process
0011806130957	12/22/2017	3-42	LEVESQUE SUSAN PR OF EST OF L	LEVESQUE SUSAN, GILBERT MARSHA	\$0	12808	188	Pend	Process
0011806130528	12/21/2017	3-42	KADNAR MADISON J	LEVESQUE SUSAN PR OF EST OF L	\$79,400	12808	197	Pend	Process
0011806130225	12/21/2017	623-29	NORTH COUNTY INVESTMENTS LLC	TREMBLAY DAVIS G	\$28,000	12808	229	Pend	Process
0011806154923	12/18/2017	5-3	SARTYER MARK, SARTYER TAREE ANN	GROGON JOANNE, WHISTLE STOP ENTERPRISES LLC	\$0	12807	100	Pend	Process
0011806153729	12/18/2017	12-73	MCCARSLAND CHASE M	DOLEN MEGAN H NIKA MEGAN HUNCEY	\$116,000	12808	15	Pend	Process
0011806143813	12/15/2017	28-139	SDS INVESTORS LLC	TOW OF WINDSOR, 118 BROADWAY, 1000	\$400	12802	193	Pend	Process

Systematic Approach

The assessor is free to establish whatever system works best for them, as long as it is consistent, systematic and thorough. The below is only a recommendation for the gathering of the documents needed to process the transfers.

1. Download the deeds as you want or need them. Weekly, monthly or don't download them at all – work the deeds online if you prefer.
2. Most deeds will have a corresponding RETT form (Real Estate Transfer Tax). These are received from Maine Revenue Services on a monthly basis, or you may create an account and access them on line. It is best to mirror the deed and the RETT by the book and page reference.
3. Review the deed for survey plans that also may have been recorded. These are helpful.

Processing the Deed and RETT Form

Once you have the deed document and corresponding RETT form, you can process the transfer in your own data system. Remember to only document the transfers up to and as of April 1. Always use the date of the transfer on the deed, not the recording date. In some instances, deeds are not recorded until much later after the transfer occurs. Also, do not use the “date of transfer” on the RETT form, it does not always match the deed.

Sample Deed & Corresponding RETT Form

(120) to an iron pipe and the point of beginning.

Being the same premises conveyed to Harold O. Violette and Harriet H. Violette by warranty deed of Jean L. Belanger and Denise M. Belanger, dated December 16, 1977 and recorded in the Kennebec County Registry of Deeds in Book 2068, Page 154. Harold O. Violette died on August 4, 2015 leaving Harriet H. Violette as surviving joint tenant.

I, said Harriet H. Violette hereunto set my hand and seal this 13 day of April 2016.

_____ Harriet H. Violette
Harriet H. Violette

← YES

6. TRANSFER TAX		6a Purchase Price (if the transfer is a gift, enter "0")		6a	\$ 155,077.00
		6b Fair Market Value (enter a value only if you entered "0" in 6a) or if 6a) was of nominal value)		6b	
		6c Exemption claim— <input type="checkbox"/> Check the box if either grantor or grantee is claiming exemption from transfer tax and explain.			
7. DATE OF TRANSFER (MM/DD/YYYY)		8. WARNING TO BUYER— If the property is classified as Farmland, Open Space, Tree Growth, or Working Water-front a substantial financial penalty could be triggered by development, subdivision, partition or change in use.			
04 18 2016		<input type="checkbox"/> CLASSIFIED			
9. SPECIAL CIRCUMSTANCES— Were there any special circumstances in the transfer which suggest that the price paid was either more or less than its fair market value? if yes, check the box and explain:		10. INCOME TAX WITHHELD— Buyer(s) not required to withhold Maine income tax because:			
		<input checked="" type="checkbox"/> Seller has qualified as a Maine resident			
		<input type="checkbox"/> A waiver has been received from the State Tax Assessor			
		<input type="checkbox"/> Consideration for the property is less than \$50,000			
		<input type="checkbox"/> Foreclosure Sale			

Chapter 2 – Deeds and Mapping

READ the deed thoroughly and create a checklist that you can follow:

- WHO? is the grantor/grantee
- WHERE? is the location and parcel placement
- WHAT? is being transferred – land, buildings, portion of a parcel
- WHY? is the deed required – easement, trust creation, sale
- WHEN? is the date of transfer

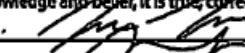

REVIEW the RETT form that accompanies the deed and look for the following:

- Special circumstances
- Exemptions (Why?)
- Current use land (Was the box checked off?)
- Split of a parcel (Does the form indicate it's a portion?)
- Sale Price or fair market value

POTENTIAL ISSUES

- RETT form is incomplete – fields are empty
- The documents do not give the owner's current mailing address
- Deed has incorrect compass directions or dimensions
- RETT form has incorrect transfer date
- RETT form has the incorrect map and lot number.

If there is ever any doubt or question as to the validity of the two documents, contact the closing agent or preparer of the deed. Contact information can be found at the bottom of the RETT form.

11. OATH			
Aware of penalties as set forth by 36 M.R.S. § 4641-K, we hereby swear or affirm that we have each examined this return and to the best of our knowledge and belief, it is true, correct, and complete. Grantee(s) and Grantor(s) or their authorized agent(s) are required to sign below.			
Grantee		Date	3/27/17
Grantor		Date	3/27/17
12. PREPARER			
Name of Preparer	Buckler Whittier Title, LLC	Phone Number	(207) 873-1173
Mailing Address	45 Silver Street	Email Address	
	Waterville, ME 04901	Fax Number	(207) 872-0924
Rev. 12/15	http://www.maine.gov/revenue/propertytax/transfertax/transfertax.htm		

Chapter 2 – Deeds and Mapping

5. PROPERTY				5b) Type of property —Enter the code number that best describes the property being sold. (See instructions)→	
5a) Map	Block	Lot	Sub-Lot	<input type="checkbox"/> No tax maps exist	
5		38		<input type="checkbox"/> Multiple parcels	
5c) Physical Location				5d) Acreage	
				<input checked="" type="checkbox"/> Portion of parcel	
PORTION					
6. TRANSFER TAX					
6a) Purchase Price (if the transfer is a gift, enter "0")				6a	
6b) Fair Market Value (enter a value only if you entered "0" in 6a) or if 6a) was of nominal value)				6b	
6c) Exemption claim - <input type="checkbox"/> Check the box if either grantor or grantee is claiming exemption from transfer tax and explain.					
7. DATE OF TRANSFER (MM-DD-YYYY)					
8. WARNING TO BUYER—If the property is classified as Farmland, Open Space, Tree Growth, or Working Waterfront a substantial financial penalty could be triggered by development, subdivision, partition or change in use.					

6. TRANSFER TAX		6a	0.00
6a) Purchase Price (if the transfer is a gift, enter "0")		6b	261300.00
6b) Fair Market Value (enter a value only if you entered "0" in 6a) or if 6a) was of nominal value)			
6c) Exemption claim - <input checked="" type="checkbox"/> Check the box if either grantor or grantee is claiming exemption from transfer tax and explain.			
<i>Release of Right of First Refusal - No consideration</i>			
7. DATE OF TRANSFER (MM-DD-YYYY)		8. WARNING TO BUYER—If the property is classified as Farmland, Open Space, Tree Growth, or Working Waterfront a substantial financial penalty could be triggered by development, subdivision, partition or change in use.	
05-26-2017		<input type="checkbox"/> CLASSIFIED	
9. SPECIAL CIRCUMSTANCES—Were there any special circumstances in the transfer which suggest that the price paid was either more or less than its fair market value? if yes, check the box and explain.		10. INCOME TAX WITHHELD—Buyer(s) not required to withhold Maine income tax because:	
		<input type="checkbox"/> Seller has qualified as a Maine resident	
		<input checked="" type="checkbox"/> A waiver has been received from the State Tax Assessor	

EXEMPTION

Types of Deeds

Quit Claim – release of interest the grantor MAY have – The owner/grantor terminates (“quits”) any right and claim to the property, thereby allowing the right or claim to transfer to the recipient/grantee.

Quit Claim with Covenant - the grantor guarantees title is free of encumbrances only as long as they owned it.


Warranty – contain warranties from the grantor to the grantee that the title is clear and/or that the grantor has not placed an encumbrance against the title.

Chapter 2 – Deeds and Mapping

Corrective – this deed simply re-deeds the same property between the same parties, but corrects a certain error within the original deed.

NO TRANSFER TAX PAID	ATTEST BEVERLY BUSTIN-HATHEWAY REGISTER OF DEEDS KENNEBEC COUNTY
CORRECTIVE WARRANTY DEED	
<p>I, Donna Plisga (formerly known as Donna R. Lee), of Wasilla, Borough of Matanuska-Susitna, and State of Alaska, for consideration paid, grant to Donna Plisga of Wasilla, Borough of Matanuska-Susitna, and State of Alaska, whose mailing address is P.O. Box 298489, Wasilla, AK 99629, as sole tenant with Warranty Covenants, the real estate described as follows:</p>	

<p>Being the same premises conveyed to Donna R. Lee by Warranty Deed of Florence E. Plisga dated May 23, 2002, and recorded in the Kennebec County Registry of Deeds in Book 6923, Page 322. This is a Corrective Deed to reflect a change of name.</p> <p>WITNESS my hand and seal this <u>11th</u> day of April, 2016.</p>



Easement – These deeds could include the right to travel across another’s land, the right to lay utilities, etc. They may also have a deadline or be in perpetuity with the property.

<p>For valuable consideration the receipt of which is hereby acknowledged, Grantor hereby grants to Grantee, her successors and assigns, an easement to install, maintain, replace and enlarge an underground wastewater septic field on a portion of Grantor’s Property being more particularly bounded and described as follows:</p>
--

Divorce Decree – judgment by the court on disposition of assets – a deed may be filed later but don’t count on it! These can act as a transfer of title based on the court’s order.

Probate – Creation of an estate for a deceased person – gives us the personal representative name and address for tax billing and the date of death of the person.

Chapter 2 – Deeds and Mapping

Deed of Distribution – This deed specifies the PR’s responsibility to distribute the estate of the deceased per will admitted to probate.

DEED BY PERSONAL REPRESENTATIVE

Know All Men By These Presents

That **Mark A. Stucki** of Freeport, County of Cumberland and State of Maine, duly appointed and acting **Personal Representative of the Estate of Joyce E. Stucki**, deceased, (testate), as shown by the probate records of the County of Kennebec, Maine, and having given notice to each person succeeding to an interest in the real property described below at least ten (10) days prior to the sale, by the power conferred by the Probate Code, and every other power, for consideration paid, grants to **Richard J. Carey**, of Belgrade Lakes, County of Kennebec and State of Maine, and whose mailing address is P.O. Box 543, Belgrade Lakes, ME 04918, the following real property:

Foreclosure Deed

EVIDENCE OF COMPLIANCE WITH 14 M.R.S.A. §6323(1)

In accordance with the Consent Judgment of Foreclosure and Sale entered October 1, 2013, as affected by order dated October 13, 2015 extending the time in which to commence publication of a notice of sale to 90 days from the date of that order, a Notice of Public Sale was published in the Kennebec Journal on December 10, 2015, December 17, 2015, and December 24, 2015. This newspaper is of general circulation in Kennebec County, and the first publication was within 90 days of the order dated October 13, 2015. An affidavit of this publication is attached hereto.

The subject mortgage was assigned by JPMorgan Chase, Bank, NA, as successor in interest by purchase from the Federal Deposit Insurance Company, as Receiver of Washington Mutual Bank, F/K/A Washington Mutual Bank, FA to Bayview Loan Servicing, LLC by assignment recorded January 8, 2014 in the Kennebec County Registry of Deeds in Book 11604, Page 296.

Pursuant to the Notice of Public Sale, a sale of the property at 1399 Augusta Road, Winslow, ME 04901 on January 14, 2016 at the Law Office of Shapiro & Morley, LLC, 707 Sable Oaks Dr., Suite 250, South Portland, Maine 04106.

At said sale, the property was sold to Bayview Loan Servicing, LLC, as the highest bidder. The bid was assigned to Federal Home Loan Mortgage Corporation.

Above information supplied by Shapiro & Morley, LLC. Attorneys for Bayview Loan Servicing, LLC, as assignee of JPMorgan Chase, Bank, NA, as successor in interest by purchase from the Federal Deposit Insurance Company, as Receiver of Washington Mutual Bank, F/K/A Washington Mutual Bank, FA.

Chapter 2 – Deeds and Mapping

Types of Ownership

Joint Tenancy – two or more parties own property as a whole – if one of the tenants pass, title automatically transfers to the remaining tenant(s).

Tenants in Common – each party may own a specific interest in the property.

OPR BK 12602 PGS 292 - 293 05/15/2017 01:21:07 PM
INSTR # 2017009581 # OF PAGES 2
ATTEST: BEVERLY BUSTIN-HATMEWAY
REGISTER OF DEEDS KENNEBEC COUNTY, ME

**TRANSFER
TAX
PAID**

WARRANTY DEED
(Tenancy in Common)

LINDA E. HEALY of Belgrade, County of Kennebec, and State of Maine, for consideration paid, grants to DAVID L. RAYNES III and ROBYN P. KING, as **Tenants in Common**, of Winslow, County of Kennebec, and State of Maine, whose mailing address is 225 Augusta Road, Winslow, Maine 04901, with **Warranty Covenants**, the real property in Winslow, County of Kennebec, and State of Maine, described as follows:

Life Estate – when the grantor transfers property but reserves a life estate, this is a freehold interest in the property until they die and where the beneficiary (remainder men) cannot sell the property during that time – these may be worded differently so be very careful!

Sample Life Estate

Space above this line for processing data Space above this line for recording data

GENERAL WARRANTY DEED

4 THIS INDENTURE, made 25th Day of April, 2016, between, JAMES H. ANDREWS and DORIS M. ANDREWS, as joint tenants, of the County of Kennebec State of Maine. Grantor, and JAMES H. ANDREWS and DORIS M. ANDREWS, for a life estate, without any liability for waste, and with full power and authority in said life tenant to sell, convey, mortgage, lease or otherwise manage and dispose of the property described herein, in fee simple, with or without consideration, without joinder of the remainderman, and with full power and authority to retain any and all proceeds generated thereby, and upon the death of the life tenant, the remainder, if any to JAMES P. ANDREWS, and JENNIFER L. ANDREWS, as joint owners with full rights of survivorship.

Not a Life Estate

Reserving unto the said Frederick G. Eames, I and Hazel A. Eames a life estate limited to the use and occupancy of the dwelling house which they currently occupy and the lawn surrounding the dwelling house. The use and occupancy of the dwelling house shall be shared with Frederick Eames, II along with the expenses associated with the use and maintenance thereof.

Chapter 2 – Deeds and Mapping

Release of a Life Estate

The purpose of this deed is to release the Life Estate that was conveyed to Dorothy M. Audet in a deed that was recorded in the Kennebec County Registry of Deeds in Book 10252, Page 321.

WITNESS my hand and seal on APRIL 25, 2016

Trust– we are most familiar with revocable and irrevocable. Revocable means the Trust can be revoked and the trustees or beneficiary of the trust still have the power to transfer.

NO TRANSFER TAX PAID

ATTEST: BEVERLY BUSTIN-HATHEWAY
REGISTER OF DEEDS KENNEBEC COUNTY

QUITCLAIM DEED
Without Covenant

KNOW ALL MEN BY THESE PRESENTS, that I, **LUCETTE T. WOLFE**, of Winslow, County of Kennebec, State of Maine, for consideration paid, do hereby remise, release, bargain, sell and convey, and forever quitclaim unto **LUCETTE T. WOLFE**, of Winslow, County of Kennebec, State of Maine, **Trustee of THE WOLFE FAMILY IRREVOCABLE TRUST, dated April 20, 2016**, the real property in the Town of Winslow, County of Kennebec, and State of Maine, bounded and described as follows:

Unit #43 in Heartland Estates Condominiums located in Winslow,

In either case, proper assessment should be as follows:

WOLFE, LUCILLE T – TRUSTEE
THE WOLFE FAMILY IRREVOCABLE TRUST
DATED APRIL 20, 2016
43 HEARTLAND ESTATES
WINSLOW, ME 04901

Chapter 2 – Deeds and Mapping

Exercise

Review the following deed and RETT form and answer the questions at the end.

OPR BK 12608 Page 163 INSTR#: 2017010268



OPR BK 12608 PGS 163 - 164 05/22/2017 11 04 33 AM
INSTR # 2017010268 # OF PAGES 2
ATTEST: BEVERLY BUSTIN-HATHEWAY
REGISTER OF DEEDS KENNEBEC COUNTY, ME

**TRANSFER
TAX
PAID**

WARRANTY DEED With Covenant

JANICE M. ROY, whose mailing address is 103 Taylor Road, Winslow, Maine 04901
GRANTS to **CYNTHIA J. RAFUSE** and **JAMES A. RAFUSE**, whose mailing address is 70
Rockwood Drive, South China, Maine 04358, with *Warranty Covenants, as joint tenants*, the
following described real estate:

A certain lot or parcel of land, together with any buildings thereon, situated in
Winslow, Kennebec County, Maine and bounded and described as follows:

Beginning at a point on the South line of Taylor Avenue at the southeast corner of
land of Reginald Conrad Hallee and Pamela Laura Hallee located two thousand
four hundred seventy-five (2,475) feet, more or less, East of the Augusta Road,
so-called; thence South sixty degrees (60°) East on and along the South line of
said Taylor Avenue a distance of one hundred fifty (150) feet, more or less;
thence South thirty degrees (30°) West a distance of two hundred (200) feet, more
or less, along the line of land owned by Philippe Martin Bolduc and Catherine
Agnes Bolduc; thence North sixty degrees (60°) West a distance of one hundred
fifty (150) feet, more or less, along line of land now or formerly of Lawrence W.
Labreck and Leone Marie Labreck; thence North thirty degrees (30°) East and
along the line of Reginald Conrad Hallee and Pamela Laura Hallee a distance of
two hundred (200) feet, more or less, to the point of beginning.

This property is conveyed on condition that the property is to be used for
residential purposes only, and further that the home proposed to be built thereon is
to cost not less than twelve thousand dollars (\$12,000.00). The restrictions and
conditions as above stated shall be covenants running with the land and shall be
binding upon the grantees, their heirs and assigns; the provisions herein contained
shall run with and bind the land and shall insure to the benefit of and be
enforceable by the grantors, their respective legal representatives, heirs and
assigns.

Being the same premises conveyed by Renee Grotorex, Rachelle Cashman, Ryan Roy and
James Roy to Janice M. Roy by deed dated June 11, 2016 and recorded in the Kennebec County
Registry of Deeds in Book 12343, Page 36. For reference purposes at the time of this
conveyance James Roy was a single man.

Chapter 2 – Deeds and Mapping

OPR BK 12608 Page 164 INSTR#: 2017010268 LAST PAGE OF DOCUMENT

By execution of this deed Janice M. Roy relinquishes the Life Lease by and between Renee Greatorex, Rachelle Cashman, Ryan Roy and James Roy to Janice Roy dated July 15, 2012 and recorded in the Kennebec County Registry of Deeds in Book 11124, Page 170.

WITNESS my hand and seal this 19th day of May, 2017

Janice M. Roy
Janice M. Roy

STATE OF MAINE
COUNTY OF KENNEBEC

May 19, 2017

Personally appeared the above named Janice M. Roy and acknowledged the foregoing to be her free act and deed,

Before me,

James M. Laliberty
Notary Public Atty At Law
Printed Name James M. Laliberty
My Com. Exp.: _____

Chapter 2 – Deeds and Mapping

1068
897



**MAINE REVENUE SERVICES
REAL ESTATE TRANSFER TAX
DECLARATION**
TITLE 36, M.R.S.A. SECTIONS 554641-4641N

Doc # 2017010268
Filed & Recorded
05/22/2017 11:04:33 AM
Transfer Tax of \$668.80
State of Maine Transfer Tax
KENNEBEC COUNTY, ME
OR BK 12609 PG 163

1. County
KENNEBEC

2. Municipality/Township
WINSLOW

3. GRANTEE/
PURCHASER
3a) Name LAST or BUSINESS, FIRST, MI
RAFUSE, CYNTHIA J.
3c) Name LAST or BUSINESS, FIRST, MI
RAFUSE, JAMES A.
3e) Mailing Address
70 ROCKWOOD DRIVE
3f) City
SOUTH CHINA

BOOK/PAGE—REGISTRY USE ONLY

3g) State **ME** 3h) Zip Code **04358**

4. GRANTOR/
SELLER
4a) Name LAST or BUSINESS, FIRST, MI
ROY, JANICE M.
4c) Name LAST or BUSINESS, FIRST, MI

4e) Mailing Address
103 TAYLOR ROAD
4f) City
WINSLOW

4g) State **ME** 4h) Zip Code **04901**

5. PROPERTY
5a) Map Block Lot Sub-Lot
1 **79**
5c) Physical Location
103 TAYLOR ROAD

5b) Type of property—Enter the code number that best describes the property being sold. (See instructions)
Check any that apply:
 No tax maps exist
 Multiple parcels
 Portion of parcel
5d) Acreage **138300**

6. TRANSFER TAX
6a) Purchase Price (if the transfer is a gift, enter "0") **152000.00**
6b) Fair Market Value (enter a value only if you entered "0" in 6a) or if 6a) was of nominal value **.00**
6c) Exemption claim - Check the box if either grantor or grantee is claiming exemption from transfer tax and explain.

7. DATE OF TRANSFER (MM-DD-YYYY)
5 29 2017

8. WARNING TO BUYER—If the property is classified as Farmland, Open Space, Tree Growth, or Working Waterfront a substantial financial penalty could be triggered by development, subdivision, partition or change in use.
 CLASSIFIED

9. SPECIAL CIRCUMSTANCES—Were there any special circumstances in the transfer which suggest that the price paid was either more or less than its fair market value? If yes, check the box and explain:

10. INCOME TAX WITHHELD—Buyer(s) not required to withhold Maine income tax because:
 Seller has qualified as a Maine resident
 A waiver has been received from the State Tax Assessor
 Consideration for the property is less than \$50,000
 Foreclosure Sale

11. OATH
Aware of penalties as set forth by Title 36 §4641-K, we hereby swear or affirm that we have each examined this return and to the best of our knowledge and belief, it is true, correct, and complete. Grantee(s) and Grantor(s) or their authorized agent(s) are required to sign below:
Grantee: *[Signature]* Date **5-19-17** Grantor: *[Signature]* Date **5/19/2017**

12. PREPARER
Name of Preparer **O'Donnell, Loon, McCowan & Phillips, LLC** Phone Number **207.872.0112**
Mailing Address **112 Silver Street** E-Mail Address **file@waterfalltax.com**
Waterville, Maine 04901 Fax Number **207.872.0002**

<http://www.maine.gov/revenue/propertytax/transfer/transfer.htm>

Chapter 2 – Deeds and Mapping

QUESTIONS

1. Who is the Grantor? _____
2. Where is the property located? _____
3. What is the date of the transfer? _____
4. What actually transferred? _____
5. Are there any restrictions in the deed? State: _____

6. Why is the property being transferred? _____
7. What type of ownership do the grantees have? _____
8. What type of deed is it? _____
9. When was the deed recorded? _____
10. What is the sale price? _____

NOTES

Mapping

Municipalities without appropriate tax maps will find that their assessments may not reflect the equality expected by the law... (PT101)

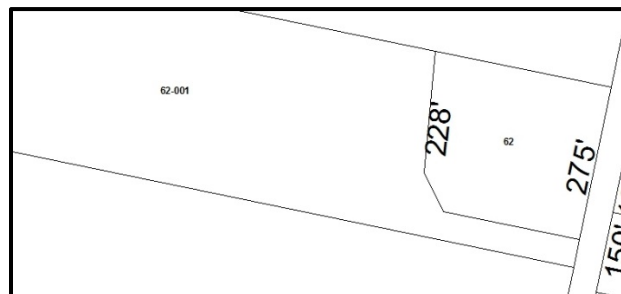
A major portion of the assessment process includes credible tax maps; become familiar with them and ask yourself the following questions:

1. Do they exist? ☺
2. Are they digitized?
3. Who maintains them?
4. What is the effective date?
5. What do the maps contain?
6. What is the scale?
7. Is the symbology easy to follow?

Time permitting, verify each parcel on the tax map to the existing property record to ensure that every account is represented.

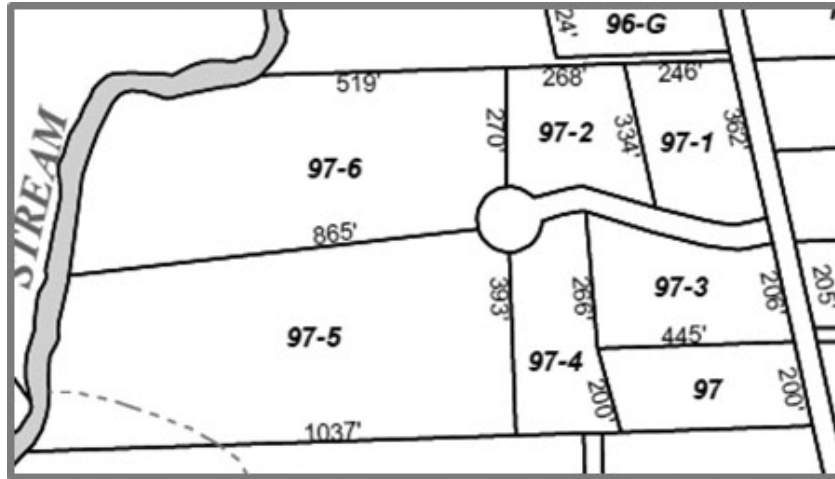
Setting Standards

1. Be consistent with the mapping process. If done systematically, they will be easier for everyone to understand.
2. Splits and Merges – track any changes to the tax maps. Keep notes as to how and why it was created. If two parcels are combined, you need to make sure you have a record of each deed that makes up the whole lot.
3. Assigning Map and Lot Numbers - When a parcel splits off a portion, the new lot should be the same as the original lot, ADDING “-1”. For example, if Map 1 Lot 10 split off a vacant house lot, name the new parcel Map 1 Lot 10-1



Chapter 2 – Deeds and Mapping

4. Subdivisions – Once a subdivision has been approved, it is okay to assess each parcel separately at its highest and best use. Research the subdivision for easements, common areas, land retained by a developer. Assigning Lot numbers is the same as a split, and it is best to follow the same number pattern as the subdivision’s lot numbers.



5. Non-Conforming Lots – we are not the enforcers of property transfers. We process what we receive. If a land owner has a 2 acre parcel and acquires a quarter acre strip along the back of the lot, do you merge the two or assess them separately? There is no right or wrong way to do this, but remember to treat all similar situations the same way. The idea is to recognize that the quarter acre is only an extended use of the original parcel and should be assessed as such.

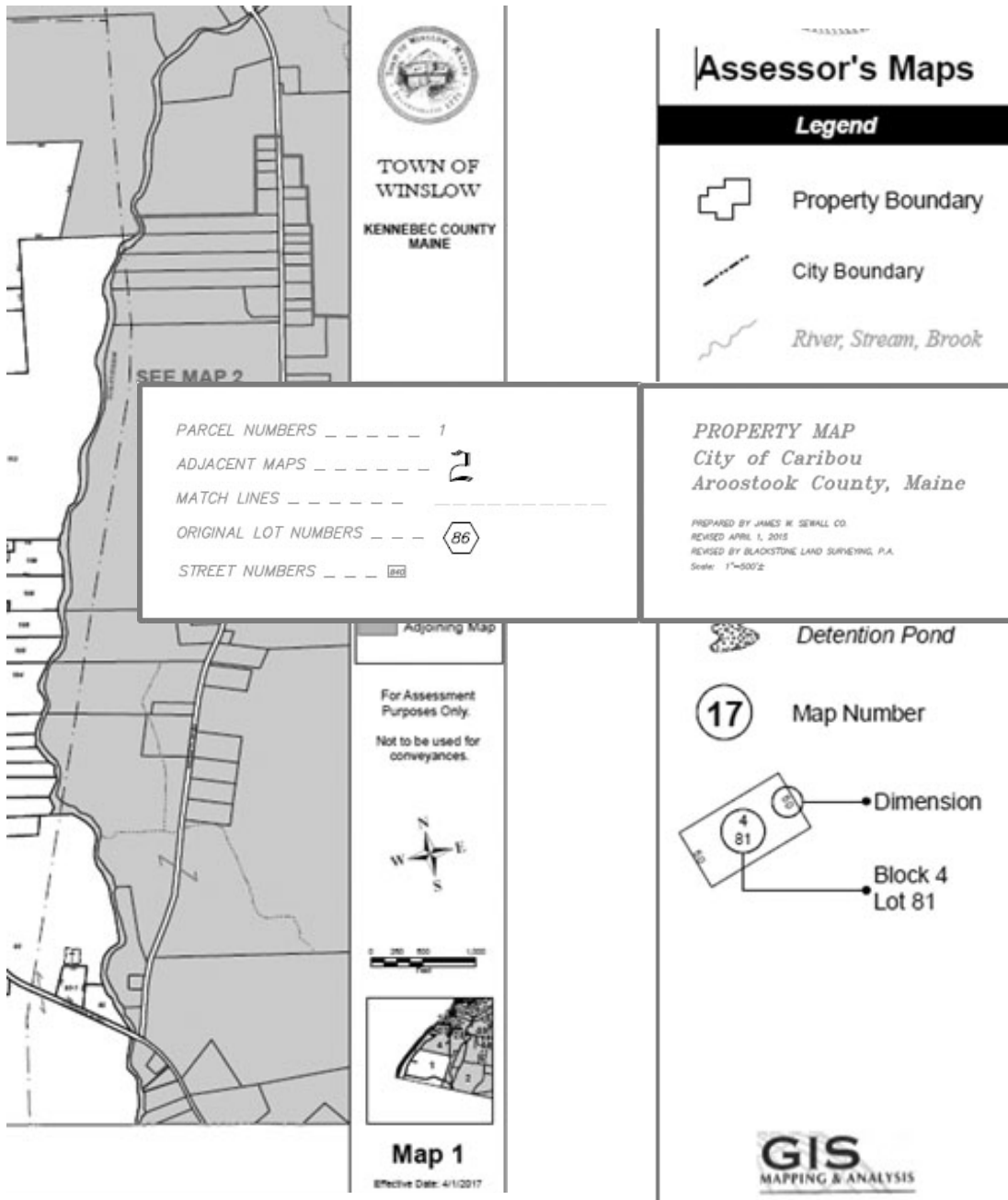
Always check the local zoning restricts and check with your code officer regarding the highest and best use of the land.

Tax Map Must Haves

Legends

<p>Map Prepared by: Spatial Spatialis 101 East 20th www.spatialis.com</p> <p>Resource Protection Definition: USGS (approx) 1991 SOS 1974 - FEMA 2002 MF&W 2009 - Natl Hydrography 2004</p>	<p>THE DEPICTION OF THE SHORELAND ZONING DISTRICTS ON THE ZONING MAP FOR THE TOWN OF GRAY ARE MERELY ILLUSTRATIVE OF THEIR GENERAL LOCATION. THE BOUNDARIES OF THESE DISTRICTS SHALL BE DETERMINED BY MEASUREMENT OF THE DISTANCE INDICATED IN THE ORDINANCE FROM THE NORMAL HIGH WATER MARK OF THE WATER BODY OR UPLAND EDGE OF THE WETLAND VEGETATION, REGARDLESS OF THE LOCATION OF THE BOUNDARY SHOWN ON THE MAP.</p> <p>This 2015 set of 75 tax maps showing Zoning Districts. Zoning has been added to all those using the maps. The Town of Gray's official Zoning Map at Town Hall is the official source to determine the Zoning District(s) for a specific parcel.</p>	<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;"> <ul style="list-style-type: none"> Thin Permits Approximate Wetland Edge Medium Density District or Middle Home Park <p>Shoreland Zoning Districts</p> <ul style="list-style-type: none"> Resource Protection Limited Commercial Limited Residential Stream Protection </td> <td style="width: 33%;"> <p>Zoning Districts</p> <ul style="list-style-type: none"> Business Development 1 Business Development 2 Business Transitional 1 Business Transitional 2 Commercial Contract Zone 1/4 Contract Zone 1/2 </td> <td style="width: 33%;"> <ul style="list-style-type: none"> Village Center Village Center Proper Wetland Protection 1 Wetland Protection 2 Medium Density Rural Residential and Agricultural Lake Zoning Districts - Water </td> </tr> </table>	<ul style="list-style-type: none"> Thin Permits Approximate Wetland Edge Medium Density District or Middle Home Park <p>Shoreland Zoning Districts</p> <ul style="list-style-type: none"> Resource Protection Limited Commercial Limited Residential Stream Protection 	<p>Zoning Districts</p> <ul style="list-style-type: none"> Business Development 1 Business Development 2 Business Transitional 1 Business Transitional 2 Commercial Contract Zone 1/4 Contract Zone 1/2 	<ul style="list-style-type: none"> Village Center Village Center Proper Wetland Protection 1 Wetland Protection 2 Medium Density Rural Residential and Agricultural Lake Zoning Districts - Water
<ul style="list-style-type: none"> Thin Permits Approximate Wetland Edge Medium Density District or Middle Home Park <p>Shoreland Zoning Districts</p> <ul style="list-style-type: none"> Resource Protection Limited Commercial Limited Residential Stream Protection 	<p>Zoning Districts</p> <ul style="list-style-type: none"> Business Development 1 Business Development 2 Business Transitional 1 Business Transitional 2 Commercial Contract Zone 1/4 Contract Zone 1/2 	<ul style="list-style-type: none"> Village Center Village Center Proper Wetland Protection 1 Wetland Protection 2 Medium Density Rural Residential and Agricultural Lake Zoning Districts - Water 			

Chapter 2 – Deeds and Mapping



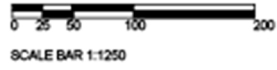
Uniform North Arrow – on every map sheet



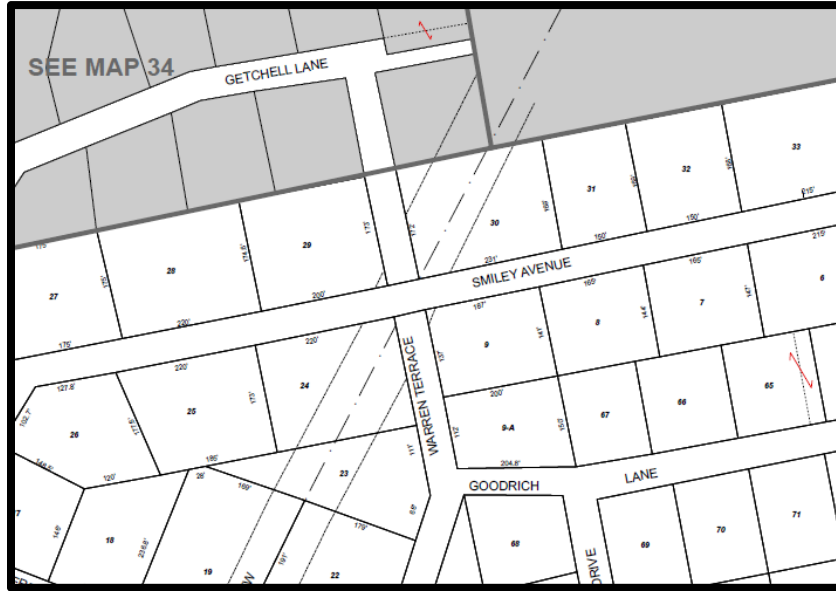
Title Block - Title Block listing the municipality, county, contractor info and effective date

Chapter 2 – Deeds and Mapping

Scale Bar



Map and Lot Numbers, Street Names



CHAPTER 3

INSPECTIONS



Who? What? When? Where? Why?

How do you know which properties to inspect? Make friends with your local Code Enforcement Officer/Building Inspector – building permits

Why do you need to do inspections?

Online or On Site?

***hint, hint* Statute...**

Make your inspection packets. Property record card, building permits, anything else you might need to understand what you need to see and where it's located on the property.

Organize yourself. Consider time and miles. Map/Lot is a great way to start. Make sure someone in your office knows where you're going and when you'll be back. Don't forget to consider April 1 and your new constructions/demolitions.

What should you bring?

- Clipboard
- Tote/book of fun to hold your inspections/packets/miscellaneous extra
- ID and/or business cards
- Camera (batteries)
- 100' tape measure or laser

Chapter 3 – Inspections

- Pens/pencils/markers
- Tax maps/road directory
- Cell phone
- Outdoor shoes
- Door hangers
- Sketch paper/graph paper
- % complete/inspection data pages
- Exemption applications/personal property
- Safety vest/hard hat
- Bee sting stuff, pepper spray, dog biscuits, hand sanitizer, TP?

While “on location”

- Park wisely for a good exit
 - Try not to tear up the lawn
- Know the homeowners name & why you’re there before knocking
- If the owner is home
 - Introduce yourself. This is a PR opportunity so take advantage!
 - Ask to see whatever you’re there for
 - Be polite & gracious
 - Don’t BS. If you don’t know something, say you’ll get back to them
 - DO get back to them
 - Round down in their favor
 - Politely decline the cigar & happy hour drink
 - Tell them your house is a mess too
 - Inspect the interior first, bottom to top (whatever is best for you)
 - Don’t inspect without them
 - Don’t listen when they tell you where the key is
 - Don’t inspect if kids, elderly parents, or renters are home alone
- If the owner is not home
 - Interior inspection
 - Leave a door hanger asking them to call you
 - §706-A stamp
 - Exterior inspection
 - Leave door hanger first
 - Explain why you stopped by
 - Sometimes they are actually there/have cameras
 - Go for it, but don’t enter a fenced-in yard
 - Be cautious when rounding the backyard
 - Dogs/naked people
 - House under construction – peek
 - House being lived in – **NO PEEKS! #youreacreep**
 - Don’t wander on property not in need of inspection
 - Don’t try lawn furniture
 - Measure, take your pictures and leave

Chapter 3 – Inspections

- If they don't let you in, or tell you to leave the property
 - That's totally allowable & fine
 - Calmly explain that they won't be permitted to appeal your "findings"
 - Leave without displaying any negativity
 - DO make a note on your visit history REFUSED ENTRY & date

Once you're done for the day

- Upload all photos
- Update property cards from your notes – double check your work!
- Write a letter to the owner if the value increased beyond a certain threshold
 - \$5,000
 - \$10,000
- File completed inspections
 - Note value changes for County growth calculator
- Mark unfinished projects for next year (REFILE)



"Relax! This is just until the tax assessor comes here tomorrow."

Chapter 3 – Inspections

CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)	
Element	Cd. Ch. Description	Element	Cd. Ch. Description
Style	07 Modern/Contemp		
Model	01 Residential		
Grade	04 Average +10		
Stories	2		
Occupancy	1		
Exterior Wall 1	25 Vinyl Siding		
Exterior Wall 2			
Roof Structure	04 Wood Truss		
Roof Cover	03 Asp/F Gls/Cmp		
Interior Wall 1	05 Drywall/Sheet		
Interior Wall 2			
Interior Flr 1	12 Hardwood		
Interior Flr 2			
Heat Fuel	03 Gas		
Heat Type	01 None		
AC Type	02 Heat Pump		
Total Bedrooms	02 2 Bedrooms		
Total Bthrms			
Total Half Baths			
Total Xtra Fixtrs			
Total Rooms			
Bath Style	02 Average		
Kitchen Style	02 Average		

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	U/R	Units	Unit Price	Yr	Cd	Dn Rt	Cnd	%Cnd	Amr Value

BUILDING SUB-AREA SUMMARY SECTION											
Code	Description	Livins Area	Gross Area	Eff. Area	Unit Cost	Underrec. Value					
BAS	First Floor	2,057	2,057	2,057	73.78	151,772					
FGR	Garage, Attached	0	638	255	29.49	18,815					
UAT	Open Porch	0	511	102	14.73	7,526					
FOP	Attic, Unfinished	0	638	64	7.40	4,722					
UBM	Basement, Unfinished	0	2,057	411	14.74	30,325					
UST	Utility, Storage, Unfinished	0	152	46	22.33	3,394					
WDK	Deck	0	272	27	7.32	1,992					
Ttl. Gross Liv/Lease Area:		2,057	6,325	2,962		218,546					

CURRENT OWNER		TOPO.	UTILITIES	STRT. ROAD	LOCATION	CURRENT ASSESSMENT	
Code	Description	Code	Appraised Value	Assessed Value			
DUKE, JR., ROBERT G	3 Level						
DUKE, DOREEN							
9 HULSE ST							
ROCKPORT, ME 04856							
Additional Owners:							
Other ID: X1017R							
ZONE DIST 904							
ZONE DIST 914							
NOTES							
NOTES							
GIS ID: 001-057-016							
ASSOC PID#							
Total:			134,400	134,400			

RECORD OF OWNERSHIP		BR-VOL/PAGE	SALE DATE	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)					
Yr	Code	Assessed Value	Yr	Code	Assessed Value	Yr	Code	Assessed Value	Yr	Code	Assessed Value
2016	1300	57,900	2015	1300	57,900	2014	1300	57,900	2014	1300	64,300
Total:		57,900	Equal:	57,900	Total:	64,300					

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Type	Description	Amount

ASSESSING NEIGHBORHOOD			
NEIGH. SUB	NEIGH Name	Street Index Name	Tracing
6001A			

BUILDING PERMIT RECORD		VISIT/CHANGE HISTORY	
Permit ID	Issue Date	Date	Type
5572	06/22/2016	05/30/2017	35
5571	06/22/2016	04/10/2017	100

LAND LINE VALUATION SECTION											
#	Use Code	Use Description	Zone	D	Front	Depth	Unit Price	Unit Factor	Area	C	ST
1	1010	Single Family			43.540	58	1.43	1.0000	1	1.0000	0.90
1	1010	Single Family			0.41	AC	5,800.00	1.0000	1	1.0000	0.90
Total Card Land Units:		1.41	AC	Parcel Total Land Area:	3.41	AC					
Total Land Value:										57,900	

Chapter 3 – Inspections

MAP/LOT:
002-057-016

TOWN OF ROCKPORT BUILDING/USE PERMIT

BP-ID: 5572
DATE: 06/22/2016

PERMIT TYPE: Building Permit

DISTRICTS: 904 - Residential District

DETAILS:

911E ADDR: 3 Ashley Terrace

Residential - principal structure - new dwelling unit with attached garage, porch, deck and unfinished cellar

OWNER: Duke Robert & Doreen

APPLICANT: Duke Robert & Doreen

PHONE:

PHONE:

ADDR: 3 Ashley Terrace Rockport, ME. 04856 **ADDR:** 9 Huse Street Rockport, ME. 04856

LOT USE: Residential

SQ FT FOR BUILDING:

WASTE: Septic System

HEIGHT:

WATER: Well

REQUIREMENTS:

- 1) Meet all requirements of the Rockport LUO with particular focus on the standards of District #904 - Residential
- 2) Meet all requirements of the Rockport LUO with particular focus on the standards of District #914 - Chickawaukie Lake Overlay
- 3) Blasting if necessary requires a permit
- 4) Culvert is required as determined by Public Works and shall be 15" X 24' and the type of construction and material as required
- 5) Internal Plumbing Permit required
- 6) Subsurface Wastewater permit is required and a Certificate of Occupancy can not be issued until system has been permitted and installed
- 7) Utilize Best Management Practices for soil and erosion control BEFORE construction begins
- 8) Site may be inspected by Code Enforcement Officer

NOTES:

- 1) Application and supporting documentation is on file at the Planning Office
- 2) Assessor may visit this property for assessment purposes
- 3) This permitted disturbance is in a watershed district requiring a permit copy to be given by us to the water company

PLEASE CALL WHEN YOU ARE READY FOR A FINAL OCCUPANCY INSPECTION.

FEE: \$1,570.20

Fee Paid: **Check #:**

CEO: Scott E. Bickford

Assessors Cost: \$350,000

NOTE: MUST MEET ALL STATE AND LOCAL REQUIREMENTS

All parties to this process including applicants, owners, architects, engineers, surveyors, and all contractors working on this site must ensure that the land use standards of the Town of Rockport and the State of Maine are met.

PLEASE POST PERMIT FROM R.O.W. - THIS PERMIT MAY BE APPEALED W/I 30 DAYS

Chapter 3 – Inspections

Tel: 236-0989
Fax: 230-0112

TOWN OF ROCKPORT
101 Main Street Rockport, Maine 04856

mail: aaplanning@town.rockport.me.us

please print - MULTI-PURPOSE PERMIT APPLICATION - please print

Property Owner: Robert + Doreen Duke Listed Tel. Number: (h) 226-2212 (w) 975-2966

Owner's Mailing Address: 9 Huse St. Rockport, ME.

Applicant: SAME Listed Tel. Number: (h) SAME (w) SAME

Applicant's Mailing Address: SAME

Applicant's Email Address: bob@flaxmagic.net

Location of Proposed Project: Corner of Ashley Terrace + Hawthorne Map 2 Lot 57-16

ESTIMATED COST OF PROJECT \$ 350,000.00

PROPOSED ACTIVITY: (Check all that apply)

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> New Dwelling Unit | <input checked="" type="checkbox"/> 911E/Entrance Permit | <input type="checkbox"/> Commercial Structure or Renovation |
| <input type="checkbox"/> Addition to Existing Dwelling | <input type="checkbox"/> Use | <input type="checkbox"/> Industrial Structure |
| <input type="checkbox"/> Accessory Structure | <input type="checkbox"/> Home Occupation | <input type="checkbox"/> Moving Existing Structure |
| <input type="checkbox"/> Addition to Accessory Structure | <input type="checkbox"/> Demolition of Existing Structure | <input type="checkbox"/> Filling or Excavation |
| <input type="checkbox"/> Other Activity (please describe) _____ | | <input type="checkbox"/> Sign |
| | | <input type="checkbox"/> Renovation of Existing Structure |

INFORMATION ABOUT PROPOSED PROJECT

Zoning District(s): # 904 Size of parcel: 1.4 Type of Water Supply: well

Road Frontage: 346' Part of a Subdivision: Foundation Type: Crawl Sp. Type of Waste Disposal: Septic

Mobile Home: Mfg: X Model: X Year: X
If new, you must show proof of sales tax paid. If used, proof of property, water and sewer taxes paid is required. (State law)

INFORMATION ABOUT SIZE AND SCOPE OF PROJECT (Please provide dimensions in square feet).

1st flr. 1790 sq. ft., 2nd flr - 6' of headroom - finished 403 sq. ft., 2nd flr. 6' headroom - unfinished 0 sq. ft.

Decks 264 sq. ft., porches 368 sq. ft., Height of building 30 ft. Lot coverage 5.6 %

Garage/accessory building 768 sq. ft. Cellar Finished 6' headroom 0 sq. ft. Cellar unfinished full or half 1895 sq. ft.

To the best of my knowledge, all information submitted on this application is correct. I agree to comply with the Town of Rockport's Ordinances and applicable State laws. I hereby grant permission to the Rockport Planning Office to make necessary inspections to ensure compliance.

Signature of Applicant [Signature] Date Received by Planning Office 5-23-16

CODE OFFICER CHECKLIST

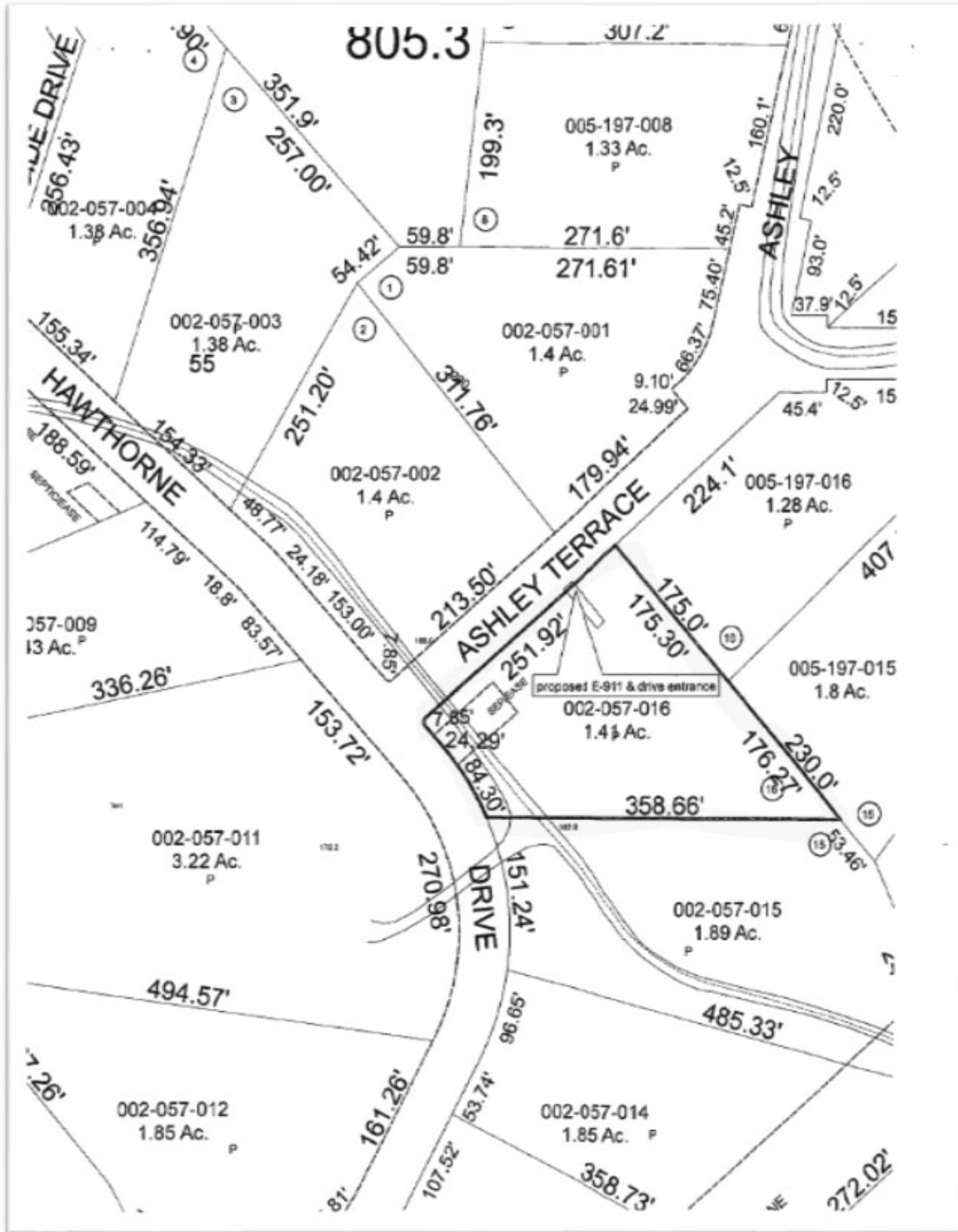
- | | |
|--|---|
| <input type="checkbox"/> Complete Application on File | <input type="checkbox"/> Flood Hazard Development Permit Required |
| <input type="checkbox"/> Internal Plumbing Permit Required | <input type="checkbox"/> DEP Permit Required (Site Location, NRPA, etc) |
| <input type="checkbox"/> Requires Review and Approval from the Planning Board. | <input type="checkbox"/> Subsurface Sewage Disposal Permit Required |
| <input type="checkbox"/> Requires Review and Approval from the Bd. of Appeals | <input type="checkbox"/> E-9 11 / Entrance Permit # _____ |
| <input type="checkbox"/> Sewer System Hookup | <input type="checkbox"/> Curb Cut Permit |

CODE OFFICER REVIEW PROCESS

- 1.) Approved Reason meets Synoan's 379.
- 2.) Denied Reason 192.
- 3.) Refer to Planning Board: Reason 877.20
- 4.) Refer to Zoning Board of Appeals Reason 30.

Code Officer Signature: SE Rockport Date: 6-23-16 File # _____ Fee \$ 50 1620.20

Chapter 3 – Inspections



Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department
101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Caitlin Anderson, Assistant Assessor
canderson@camdenmaine.gov
Sarah Gilbride, Administrative Assistant
adminassistant@town.rockport.me.us

MBLU: _____ OWNER: _____ DATE: _____

BASEMENT: Full Partial _____ Crawl _____ Slab _____ Raised _____ Closed _____

Finished _____ Unfinished Flooring _____

If both, Finished _____sf, Unfinished _____sf

Beds _____ Baths _____ Other room types _____

Heat fuel _____ Heat type _____

1st Floor: KIT DNG LIV FAM LIBR OFFICE OTHER _____

BEDS _____ BATHS _____

Heat fuel _____ Heat type central Walls sheetrock

Flooring 1 _____ Flooring2 heat pump Cath _____

FPL _____ gas/wood hearth

KITCHEN FEATURES: _____

1ST FLOOR FEATURES: _____

~~2nd Floor:~~ BEDS _____ BATHS _____ OFFICE _____ OTHER: _____

Heat fuel _____ Heat type _____ Walls _____

Flooring 1 _____ Flooring2 _____ Cath _____

2nd FLOOR FEATURES: _____

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department
101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Caitlin Anderson, Assistant Assessor
canderson@camdenmaine.gov
Sarah Gilbride, Administrative Assistant
adminassistant@town.rockport.me.us

MBLU: _____ OWNER: _____ DATE: _____

BASEMENT: Full Partial _____ Crawl _____ Slab _____ Raised _____ Closed _____

Finished _____ Unfinished Flooring _____

If both, Finished _____sf, Unfinished _____sf

Beds _____ Baths _____ Other room types _____

Heat fuel _____ Heat type _____

1st Floor: KIT DNG LIV FAM LIBR OFFICE OTHER _____

BEDS _____ BATHS _____

Heat fuel _____ Heat type central Walls sheetrock

Flooring 1 _____ Flooring2 heat pump Cath _____

FPL _____ gas/wood hearth

KITCHEN FEATURES: _____

1ST FLOOR FEATURES: _____

~~2nd Floor:~~ BEDS _____ BATHS _____ OFFICE _____ OTHER: _____

Heat fuel _____ Heat type _____ Walls _____

Flooring 1 _____ Flooring2 _____ Cath _____

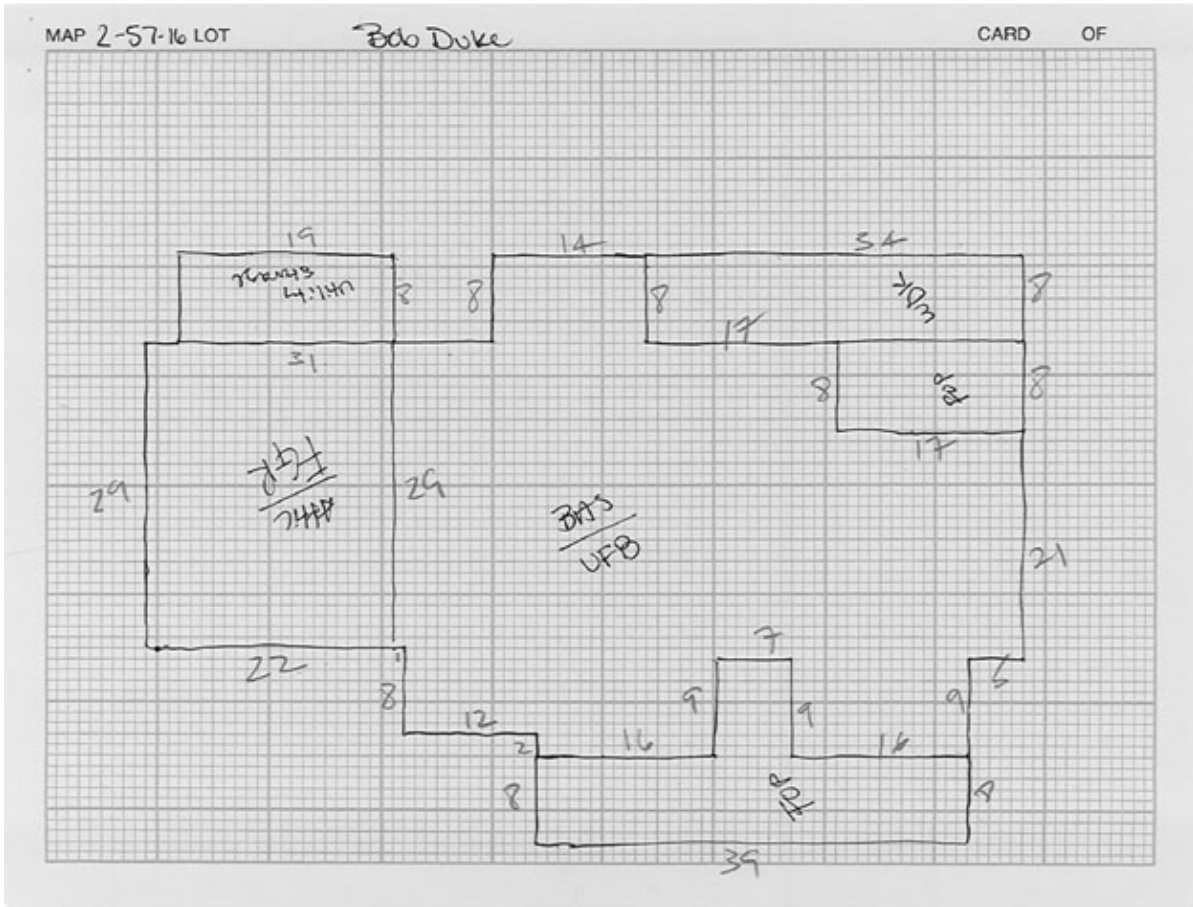
2nd FLOOR FEATURES: _____

Chapter 3 – Inspections

Completion percentage for new construction

TAX YEAR :		CONSTRUCTION %COMPLETE				
OWNER	Bob Duke					
MAP / LOT	2-57-16	ADDRESS	3 Bayberry Ln			
INSPECTION DATES						
	4.10.17					
5% WATER/SEWER						
10% FOUNDATION	✓					
15% ROUGH FRAMING	✓					
5% WINDOWS/DOORS	✓					
5% INTERIOR WALLS						
5% ROUGH PLUMBING						
5% ROUGH ELECTRICAL						
5% INSULATION						
5% ROOF COVER	✓					
5% PLUMBING FIXTURES						
5% ELECTRICAL FINISH						
10% HEAT						
5% CABINETS/COUNTERS						
10% INTERIOR FINISH/TRIM						
5% EXTERIOR SIDING	✓					
100% TOTAL	352					
INSPECTION NOTES						

Chapter 3 – Inspections



Chapter 3 – Inspections



Town of Rockport
Assessor's Office
Ph: 236-6758

Sorry to have missed you...

**Your property was visited
by the Town Assessor on:**

Date _____ Time _____

Address _____

Map/Lot _____

The purpose of the inspection was:

- Follow up on a recent building permit for:
 - A Renovation An Addition
 - New Construction/Structure
- Periodic property review
- General neighborhood review
- Other _____

**To complete this property review an
inspection of your property's interior is:**

- NECESSARY** – Please contact the Assessor's Office at 236-6758, M-F 8:00AM-5:00PM within the next 10 days to arrange an appointment.
- NOT** necessary.
- Additional comments are on the reverse side.

Thank you for your cooperation,
Kerry Leichtman, Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department
Town Office Building
101 Main St., P O Box 10
Rockport, Maine 04856
Telephone: 207.236.6758

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Megan Griffin, Administrative Assistant
adminassistant@town.rockport.me.us
Fax: 207.230.0112

June 16, 2014

Richard Nightingale
32 Wellington Drive
Rockport, ME 04856

RE: Tax Map 002 Lot 057-003
55 Hawthorne Drive

Dear Dick,

I have reassessed the property listed above. The new valuation will be reflected on the 2014/2015 tax billing and is represented as follows:

Land	\$ 78,400
Buildings	<u>\$137,700</u>
Total	\$216,100

This valuation represents the building at 68% complete as of April 1, 2014.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department
Town Office Building
101 Main St., P O Box 10
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
**Megan Griffin, Administrative Assistant and
NG-911 Addressing Officer**
adminassistant@town.rockport.me.us

July 21, 2014

Ronald and Linda Bovasso
15 Rawson Avenue
Camden, ME 04843

RE: Tax Map 006 Lot 017
29 Terrier Circle

Dear Ronald and Linda Bovasso,

I have reassessed the property listed above. The new valuation will be reflected on the 2014/2015 tax billing and is represented as follows:

Land	\$156,700	(no change)
Improvements	<u>\$183,800</u>	
Total	\$340,500	

I visited your property on April 1, 2014 to review its level of completeness on that day, and was there again today, this time to measure the building. On April 1 I determined its completeness to be 53%. The value stated above reflects this April 1st value. I have not included the garage in this calculation and will not until next year.

The plans we have on file at the Town Office do not show the plan for the second floor. I did a rough measurement of the second floor's dimensions at 14x30. This is most likely less than it actually is. I will refine the numbers next year when your new home is complete. If you feel the 14x30 is too large, please let me know and I will adjust.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department

Town Office Building
101 Main St., P O Box 10
Rockport, Maine 04856
Telephone: 207.236.6758

Kerry Leichtman, Assessor

assessor@town.rockport.me.us

Megan Griffin, Administrative Assistant

adminassistant@town.rockport.me.us

Fax: 207.230.0112

July 3, 2014

Bonnie Schmidt and Nigel Bower
212 Molyneaux Road
Camden, ME 04843

RE: 2014 Property Assessment
Tax Map 029 Lot 007
50 Pleasant Street

Dear Bonnie and Nigel,

I have assessed the property listed above. The valuation will be reflected on the 2014/2015 tax billing and is represented as follows:

Land	\$ 49,500	(no change)
Buildings	\$ 73,400	
Total	\$ 122,900	

I was by to see the new basement just as your renters were arriving yesterday. I didn't go inside but went around back and peeked in the window to see if it was a finished or unfinished basement. It is unfinished. When I returned to my office to update the record card for this property I noticed the card is quite out-of-date. We had, for example, dirt as the flooring type, and we had the construction quality grade as below average. I doubt you'd get many rentals if you're offering a dirt floor and below average accommodations, so I changed the floor to hardwood and the quality to average. I have no idea of the quality of the rest of my data on this property. I'd appreciate having the opportunity to see the building for myself rather than make assumptions. Would you please call to arrange a time at your convenience?

Thank you.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department

Town Office Building
101 Main St., P O Box 10
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor

assessor@town.rockport.me.us
**Megan Griffin, Administrative Assistant and
NG-911 Addressing Officer**
adminassist@town.rockport.me.us

July 22, 2014

Laurie Ann and Gerald Levin
PO Box 1354
Rockport, Maine 04856

RE: Tax Map 010 Lot 055-036
7 Michelle Lane

Dear Laurie Ann and Gerald Levin,

I have reassessed the property listed above. The new valuation will be reflected on the 2014/2015 tax billing and is represented as follows:

Common Features	\$ 12,200
Improvements	<u>\$251,300</u>
Total	\$263,500

I have visited your property a few times during and after construction but have not been fortunate enough to find you at home.

I have done my best, using the floor plans on file here at the Town Office, to place an accurate valuation on your home. I would appreciate having the opportunity to conduct an inspection at your convenience, of course. My request to inspect is made in accordance with 36 MRSA Section 706. You do not have to schedule an inspection, but if you don't you may not be able to appeal my value determination.

Also, I've included a Homestead Exemption application. If this is your permanent residence and you are not receiving the exemption elsewhere you are probably eligible to receive it on this property. The deadline for this tax year was last April 1, but if you'd like to receive the exemption, please fill it out and I'll have it ready to begin with the following tax year.

I hope to hear from you soon. Thank you.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department
Town Office Building
101 Main St., P O Box 10
Rockport, Maine 04856

Kerry Leichtman, Assessor
Telephone: 207.236.6758
Fax: 207.230.0112
Email: assessor@town.rockport.me.us

March 28, 2014

Susan Hall
37 Oceanside Drive
Saco, Maine 04072

re: 037-040
cc: Vernon Hunter

Dear Ms. Hall,

We have recorded the land conveyance between you and Mr. Hunter but would appreciate some clarification on the sale. The deed is one of those that is difficult to follow as it uses bounds that are no longer identifiable. I am enclosing a copy of the deed. I am also enclosing an extract of the parcel from Rockport's tax maps.

My question to you is, did you purchase the entire 54.9 acre parcel from Mr. Hunter or a portion of it?

If at any time you have a survey of your parcel drawn I would appreciate knowing so that I can get a copy of the CAD file created. It would greatly aid in the accuracy of the town's tax maps.

Thank you,

Sincerely,

Kerry Leichtman, CMA
Assessor



Town of Rockport, Maine

Assessing Department
101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Caitlin Anderson, Assistant Assessor
canderson@camdenmaine.gov
Sarah Gilbride, Admin Assistant/NG-911
adminassistant@town.rockport.me.us

December 28, 2016

Jeanne and Edward Koenig
6 Stoney Hill Rd
Rockport, Maine 04856
RE: Map 024 Lot 081-013

Dear Jeanne and Edward Koenig,

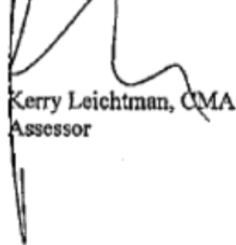
You purchased the above-referenced property just over a year ago, and paid \$108,500 less than the its assessed value. This difference can only be explained in one of two ways: my data is not accurate; you got a good deal. I hope it's the latter.

I would appreciate having the opportunity to conduct an inspection for the purpose of determining or affirming its assessed value.

Please contact me, if you'd like me to come by. We can set something up for January if the weather permits, or wait until spring.

Also, thank you for filling out the Sales Verification survey. Happy New Year.

Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 3 – Inspections



Town of Rockport, Maine

Assessing Department

101 Main St., P O Box 10
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor

assessor@town.rockport.me.us
**Megan Griffin, Administrative Assistant and
NG-911 Addressing Officer**
adminassist@town.rockport.me.us

July 23, 2014

Oivind Lorentzen
89 Butternut Hill Road
Greenwich, CT 06830

RE: Tax Map 021 Lot 180
83 Calderwood Lane

Dear Mr. Lorentzen:

I have reassessed the property listed above. The new valuation will be reflected on the 2014/2015 tax billing and is represented as follows:

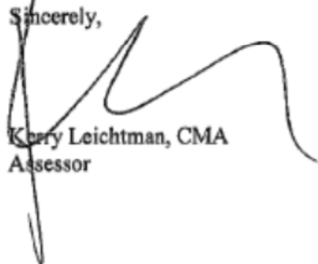
Land	\$2,843,300
Buildings	<u>\$ 310,900</u>
Total	\$3,154,200

The changes are attributed to the construction of a new studio building and the land added when your neighboring parcel was merged with this one.

I was by your property on July 21, 2014 and left a door hanger notice requesting the opportunity to conduct an inspection of the new building. This request is made in accordance with 36 MRSA section 706. The statute basically says if I am not permitted access you may not be able to appeal my value determination. I only mention the statute because it is a requirement that I do so. I made a few assumptions that may or may not be correct: gas fuel and radiant heat, hardwood floors, one bathroom, no bedrooms and no kitchen. Having seen no chimney I am assuming there is no fireplace, though vents I observed may be servicing gas fireplaces.

Anyway, I'd appreciate it if you would please call, at your convenience, to set up an inspection appointment.

Sincerely,


Kerry Leichtman, CMA
Assessor

Computer-Assisted Mass Appraisal (CAMA)

The screenshot displays a comprehensive property record in a CAMA system. The interface is organized into several key sections:

- Account Information:**
 - Parcel: 020 151 / /
 - Account No: 2020
 - Owner's Name: HOLMES, DAVID R, TRUST
 - Location: 1 581 ST
 - Area Bldg Use: 1050
 - Year Built: 2007
 - Land Area in Acres: 4.2600
 - Self Use/Class: 637462
 - Depreciation Code: A
 - Deed Page: 0812
- Account Information (Detailed):**
 - MBU: 020 151
 - Account No: 2020
 - Unit: 1
 - Pin Desc: 154 SF
 - Property Location: 1050 Multi-House Outen
 - City/County/Zip: HOLMES, DAVID R, TRUSTEE
 - State/County: [Blank]
 - Owner's Name: [Blank]
 - Parcel Name: [Blank]
 - Alternate Parcel ID Num: C77208
 - CH005 ST 1
 - CH005 ST 2
- Assessing Neighborhood:**
 - Rea MBI-D: 0002
 - Comm MBI-D: 0001
 - Combs MBI-D: 0002
- Current Statement Table:**

Code	Description	Type	Amount
1000	RESIDENTIAL	Building	\$4,208,800
1000	RESIDENTIAL	Land	\$2,400,700
1000	RESIDENTIAL	Outbldg	\$43,800

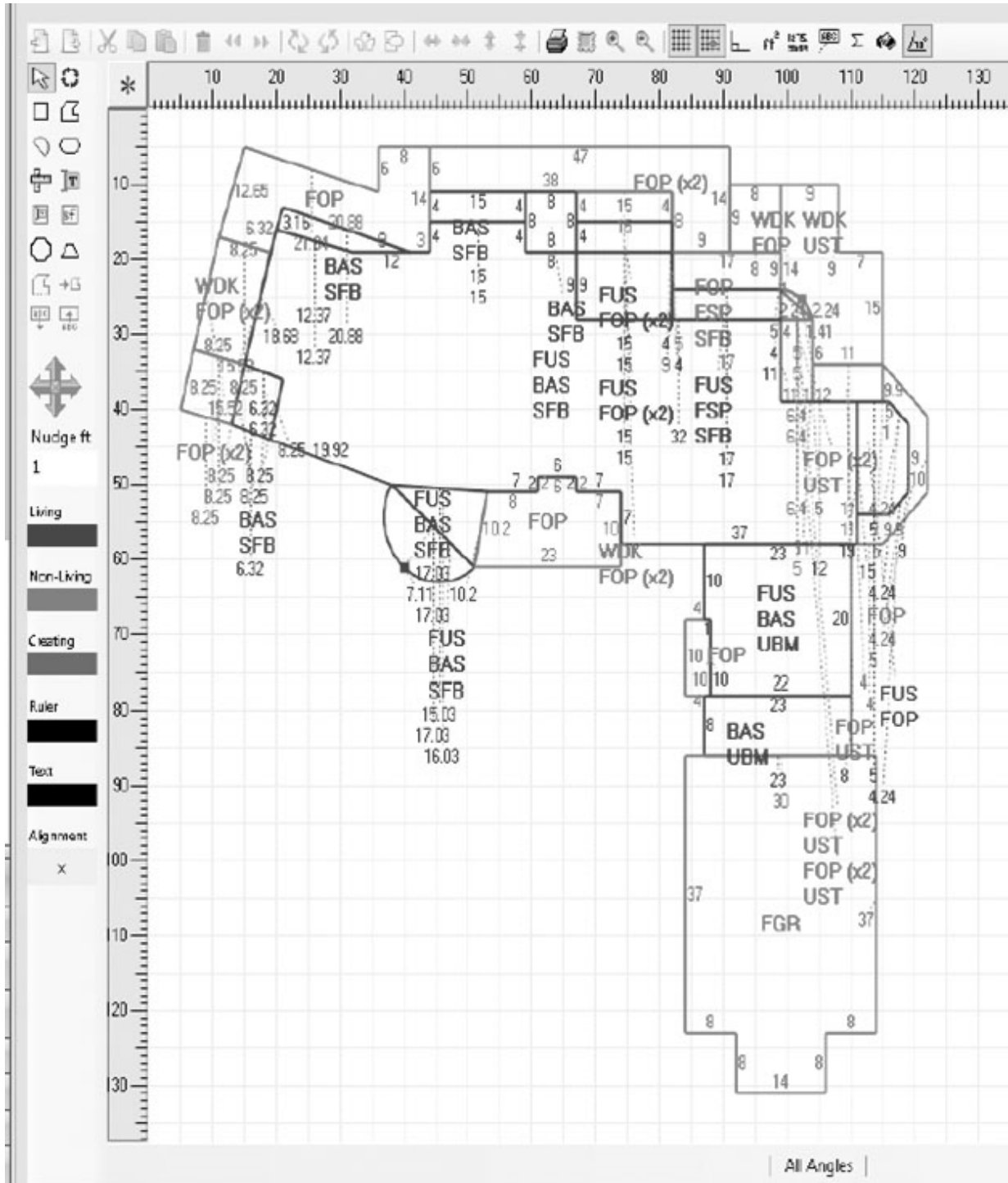
Total Assessed Parcel Value: \$6,700,400
- Associated Documents:**
 - Associated Documents ID: [Blank]
 - Associated Parcel ID: [Blank]
 - Associated Parcel: [Blank]

At the bottom of the screen, a navigation menu includes options for Parcel, Owner Maintenance, Reports, Table Maintenance, Camps & Appointments, Cost Modeling, and Smart Links.

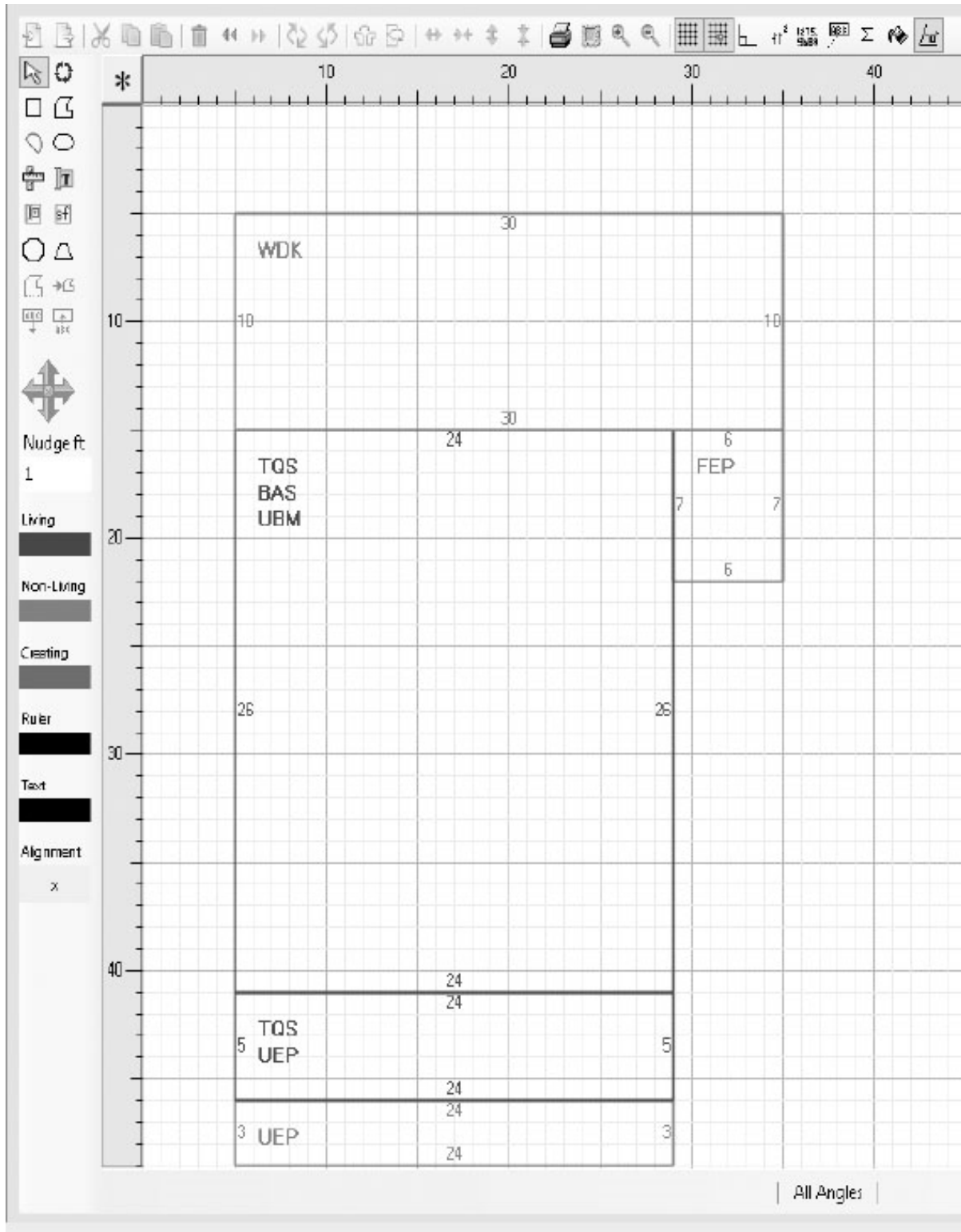
Chapter 3 – Inspections

Parcel Addresses	Style:	07: Modern/Contemp
Associated Parcels	Model:	01: Residential
Notice History	Grade:	14: Prime
Property Notes (2)	Stories:	2
Parcel Audit	Exterior Wall 1:	14: Wood Shingle
Sub Division History	Exterior Wall 2:	
Classification & Land Information	Roof Structure:	03: Gable/Hip
Classification & Land Information	Roof Cover:	10: Wood Shingle
Building Information	Interior Wall 1:	05: Drywall/Sheet
Construction Details	Interior Wall 2:	06: Cust Wd Panel
Depreciation	Interior Flr 1:	12: Hardwood
Condo Main Elements	Interior Flr 2:	14: Carpet
Associated Condos	Heat Fuel:	02: Oil
Extra Features	Heat Type:	08: Radiant
Building Permits	AC Type:	01: None
Fires	Total Rooms:	12
Visit History	Total Bedrooms:	04: 4 Bedrooms
Building Notes (3)	Total Bthrms:	5
Photos	Total Half Baths:	2
Sketch	Total Xtra Fixtrs:	
Outbuildings	Bath Style:	03: Modern
Outbuildings	Kitchen Style:	03: Good
Gis	Occupancy:	1
Gis	Solar Assist:	
Comparables		
Comp Sales Photo		
Comp Sales Detail		
Income Valuation		
Economic Income Valuation		
Actual Income		
Account Maintenance		
Associated Documents		
Associated Documents (7)		
Parcel		
Owner Maintenance		
Reports		
Table Maintenance		
Comps & Apportionment		
Cost Modeling		
Smart Links		

Chapter 3 – Inspections



Chapter 3 – Inspections



Chapter 3 – Inspections

Windows Explorer: Vision 8 - Welcome GENENEX-REPORT_MIS_V8

Previous Year: 2017

Report Wizard

Reports Wizard
 Launch Report Wizard
 Parallel Lists
 Audit Reports
 Call Report Tables (A000)
 Call Property Ctr
 Data Check List (A) A000

Column View Options
 Show Period Data
 Show All Table Data
 Show Friendly Names
 Show Active Panel

Report Type
 Matrix
 Tables
 Export

Mail Merge
 Mail Merge
 Save to Associated Doc
 Templates

Custom Report
 PLEASE GIVE ME A SPACE OPTION
 POST PERIOD SALES
 REDUCTION
 RES_MALIC_STUDIES
 Revenue220000

Filter Only: Table Name: Column Name: Sample: Formula: Filter: Function: Sort Order: Sort By:

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Group By Levels	No Grouping	Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
2286	001	020	CONSTRPROP_CNS_AYB				*	0	
4772	001	030	PARCEL_PIC_TTL_ASSES_LMD_75000				*	0	
3780	001	030	REALMAST_REM_ACCT_NUM	2286			*	5	ASC
2418	001	030	REALMAST_REM_MBLU_MAP	001			*	3	ASC
4262	001	030	SALEHIST_SUH_PRICE	50000			*	0	
3533	001	030	SALEHIST_SUH_QUAMBED	U			*	0	
3191	001	030	CONSTRPROP_CNS_EYR	1360			*	0	
1104	001	030	CONSTRPROP_CNS_EYE_CODE	A			*	0	
3185	001	030	CONSTRPROP_CNS_AREA_EFFECTIVE	796			*	0	
3178	001	030	CONSTRPROP_CNS_AREA_GROSS	844			*	0	
	001	030	CONSTRPROP_CNS_AREA_LIVING	794			*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796				*	0	
CONSTRPROP_CNS_AREA_GROSS	844				*	0	
CONSTRPROP_CNS_AREA_LIVING	794				*	0	

Prevent Report Output

Table Name	Column Name	Sample	Formula	Filter	Function	Sort Order	Sort By
CONSTRPROP_CNS_AYB		1390			*	0	
PARCEL_PIC_TTL_ASSES_LMD_75000					*	0	
REALMAST_REM_ACCT_NUM	2286				*	5	ASC
REALMAST_REM_MBLU_MAP	001				*	3	ASC
SALEHIST_SUH_PRICE	50000				*	0	
SALEHIST_SUH_QUAMBED	U				*	0	
CONSTRPROP_CNS_EYR	1360				*	0	
CONSTRPROP_CNS_EYE_CODE	A				*	0	
CONSTRPROP_CNS_AREA_EFFECTIVE	796</						

Chapter 3 – Inspections

CHAPTER 4

PERSONAL PROPERTY

Personal Property Assessment Process

A sound personal property assessment process results in thorough and uniform assessments.

Larger towns with full time staff typically have a full-time sophisticated process in place and, in some cities, they may even have a field appraiser that visits businesses. Smaller towns with part time staff may have difficulty with 1) having a proper process in place, 2) maintaining the process and 3) lack of a complete inventory.

Regardless of the size of the town and the number of staff, a system that works can easily be put into place and maintained, although perhaps on a simpler administrative level. The goal is to have a fair and equitable inventory and an assessment of all taxable personal property and to be able to maintain it from year to year.

Constitution and Statutory Refresher

Maine State Constitution Article IX Section 8

All taxes upon real and personal estate, assessed by authority of this state, shall be apportioned and assessed equally according to the just value thereof.

36 M.R.S. § 601

...personal property for the purpose of taxation shall include all tangible goods....

Or

...all physical property not assessed as real estate and that is not expressly exempt from taxation pursuant to Title 36 Section 655....

36 MRS § 708

Assessors are obligated by law to

...”ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to taxation...”

Chapter 4 – Personal Property

Establishing a System

1. **REVIEW** all existing accounts previously taxed:
 - a. Each record should have its own folder and, included within, a working file for each year;
 - b. Familiarize yourself with each record, the type of business, the items assessed;
 - c. Review the accuracy of the business name, ownership, and mailing address;
 - d. Research whether the taxpayer has listed their items satisfactorily in prior years;
 - e. Make notes on the file folder and date your notes; and
 - f. Does the town have a system software application? TRIO? VISION? EXCEL?

2. **VERIFY** the existing accounts and **DISCOVER** new accounts:
 - a. Generate a list of those currently assessed and hit the road;
 - b. Locate the physical location of the existing accounts, make notes, take photos of establishments;
 - c. Look for new commercial activity while on the road, signage, heavy equipment;
 - d. Review multi-businesses and take note of occupancy;
 - e. Research building permits, vendor licenses, sole proprietorship;
 - f. Hit the web and research the local chamber of commerce members, advertisements, facebook; and
 - g. Visit state licensing data – regulatory licensing and permitting *<https://www.pfr.maine.gov/almsonline/almquery/SearchIndividual.aspx>*.

Chapter 4 – Personal Property

3. **CREATE** any new accounts:
 - a. Ascertain the account’s ownership, business name, mailing address, physical location;
 - b. The easiest method for generating the complete list before the future mailing is to extract the existing accounts to a spreadsheet and add the new accounts to this list; and
 - c. Another method is to enter all potential accounts into the system and then generate a list. You need to be very careful and not lose track of your entries.
4. **FINALIZE** the complete taxpayer list:
 - a. Review the list for typos, errors, missing information; and
 - b. Share the final list with other employees for review

Prepare for Mass Mailing

At this point, you should have generated a complete list of all taxpayers that are subject to the personal property tax. The list should at the very least contain the owner name, business name, mailing address, physical location and, for existing accounts, the account number.

One tool that assessors use is called the “706-A form” which relates to M.R.S. Title 36 §706-A and authorizes the assessor to give “...*seasonable notice in writing to all persons liable to taxation or qualifying for exemptions pursuant to subchapter 4-C in that municipality...to furnish to the assessor...true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year...*”

And

“...if notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply . . . for an or appeal ...”

The following steps can be used to create the cover letter and the declaration form.

1. **COVER LETTER** – research past forms that were used and look at samples from other towns. See sample at the end of this chapter.

Chapter 4 – Personal Property

- a. The letter should be precise and simple and cite 36 M.R.S. § 706-A.
 - b. The letter is a tool to guide the taxpayer and be informative.
 - c. Include a reference to the BETE and BETR programs.
 - d. For those who are “mail merge” savvy, incorporate your Word document letter with your taxpayer spreadsheet
 - e. Sample letter located at the end of this section
- 2. DECLARATION FORM** – create a form that is user-friendly. The simpler the better.
- a. It does not hurt to cite section 706-A again on this form.
 - b. Include blank fields for ownership information; business name and physical location and a separate area for reporting their itemized list.
 - c. Include the deadline for reporting.
 - d. Include an area for the signature of owner or preparer.
 - e. Include an area for them to report leased equipment and contact information. It is useful to get their website address.
 - f. Sample form located at the end of this section.
- 3. MAIL AWAY!**

Process the Returned Declaration Forms

It is good practice to set up a strategy for the returns as they come in. Be thorough.

- 1. Document the Return**
 - a. Date stamp the returns as they come in.
 - b. Review the submitted declaration form for any attachments and exemption applications.

Chapter 4 – Personal Property

- c. If you are maintaining the list on a spreadsheet, mark the account as returned, incomplete, etc.
 - d. If the form appears to be incomplete, then send it back with a letter requesting more information.
2. **Data Entry** – Once you are satisfied that the submission is complete:
- a. Enter each item from the report into the assessor’s data base.
 - b. Be thorough, uniform, consistent, and fair.
 - c. Valuation resources are available through companies such as *Marshall & Swift*.
 - d. Determine and code the item as Machinery/Equipment or Furniture/Fixtures.
 - e. Apply factors for depreciation and apply the certified ratio.
3. **Depreciation** – equipment and fixtures may have a different life span, so apply accordingly.
- a. Create a depreciation table (sample at the end of this section).
 - b. Apply the depreciation to the “cost new” or “replacement cost.”
 - c. In some cases, you may have to enter a “sound” value or estimate.
 - f. Review and finalize the assessment, then print the record.
4. **Issues with Reporting.** Even the most professional business may report inadequate information:
- a. Lack of information – follow up with a letter or email with specific questions.
 - b. Research the business online to verify the accuracy of their data.
 - c. No report? Follow up with a letter and an estimated value (sample at the end of this section).

Business Equipment Tax Exemption (BETE)

BETE applications are due May 1 on an annual basis. There is some flexibility on the assessor to allow an extension, however, it should only be made for a very good reason, for example, inability to apply due to an office fire, or recent staff turnover.

Maine Revenue Services has created a guidance document available on their website <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>. When in doubt on the validation of a taxpayer's application, please contact the Property Tax Division. They are available to answer any questions, inquiries or concerns.

Business Equipment Tax Reimbursement (BETR)

The BETR program is administered by Maine Revenue Services on an annual basis. Taxpayers must first declare their taxable personal property with the assessor in the usual manner and the assessor must value the property for tax purposes.

The taxpayer must have paid their property tax before applying for reimbursement from the State. The only participation by the assessor is to complete the taxpayer's 801 form, which is included with the BETR application booklet. The 801 form is the notification to the assessor that the taxpayer intends to apply for reimbursement on certain equipment. The assessor completes the form by recording the assessments for the listed equipment and supplies the applicable property tax, signs the form and returns it to the taxpayer.

For more information on this program, visit the same website listed under BETE above.

The application process is from August 1 to December 31 for taxes paid during the previous calendar year.

Other Personal Property Exemptions – 36 M.R.S. § 655

Farm Machinery – Equipment that is not self-propelled and is used exclusively in the production of hay and field crops up to a fair market value of \$10,000.

Water and Air Pollution Facilities – Facilities that are certified by the Commissioner of Environmental Protection. See section 656 for a complete description.

Trail Grooming Equipment – Self-propelled vehicle that performs snowmobile trail maintenance.

Chapter 4 – Personal Property

Judy Mathiau, CMA
Assessor
jmathiau@winslow-me.gov



Robette Bouchard
Clerical Assistant
rbouchard@winslow-me.gov

TOWN OF WINSLOW, MAINE
ASSESSOR'S OFFICE
114 Benton Ave, Winslow, ME 04901
Tel: 207-872-2776 *5205 Fax: 207-872-1999

February 2018

BOURGEOIS, SEAN
THE SHOW
238 ABBOTT RD
WINSLOW ME 04901-0000

2018 Personal Property Declaration

Dear Taxpayer,

Maine Law provides that all personal property associated with a business is subject to local property taxation. "Personal Property" is tangible property and includes but is not limited to manufacturing equipment, office furniture, store fixtures, telephone systems, computers, heavy and light duty construction equipment, farm implements, trailers and home occupation fixtures.

This year, we are requesting a new itemized list of personal property from all businesses and we will not accept a form that says "No Changes". If you need assistance or you would like a copy of your existing record, please contact us. It is important to provide an accurate description in order for us to properly depreciate and assess the property fairly. Electronic submissions are welcome.

Enclosed is a declaration form to be submitted by you on or before May 1, 2018. Filing of this form is required pursuant to Title 36, Section 706...."*upon demand the taxpayers shall answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in this state. A taxpayer's refusal or neglect to answer inquiries bars an appeal...."*

Once you have returned the form, we will review and assess the property for taxation purposes. Please indicate on the form whether you would like a notification of your assessment prior to the actual tax billing. More guidance is provided on the back of this letter.

Sincerely,

Judy Mathiau, CMA
Winslow Assessor

Chapter 4 – Personal Property

Personal Property Guidance

1. Use the enclosed form to report your personal property. Electronic submissions are welcome, but you must provide the same information as required on the form.
2. Personal Property is defined in Title 36 Section 601 as to include furniture, fixtures, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries.
3. Personal Property is an item used to support the business. Special features within the structure must also be considered, such as canopies, signs, exhaust systems, phone systems, vaults, coolers, etc.
4. Items that have been fully depreciated for income tax purposes are subject to property tax and must be listed.
5. If you lease equipment from a company, please provide the requested information on the form so that we may assess the property tax to them. If you have a contractual agreement to pay the tax yourself, then just list the item along with the regular list.
6. If you rent or lease equipment to an individual, these items are taxable, unless those items are actually held for resale on April 1, 2018. Documentation must be provided to support this claim.

Filing the Form

1. **ALL** businesses must submit the enclosed personal property form in its entirety. Attach additional sheets as necessary. Please contact us for a copy of your existing record if needed. Incomplete or insufficient forms will be rejected and subject to an estimated value. Failure to return the form will cause the assessment of an estimated value and you will not be able to appeal.
2. If you have moved, sold or closed your business on or before April 1, 2018, then please indicate as such on the form.
3. Apartment building owners are subject to tax. Items may include appliances, tools, lawn mowers, air conditioners, laundry machines and special lighting. Rental Information is optional but helpful.
4. If you lease equipment, please provide the contact information on the form.
5. List the item description and the date you acquired the item (approximate). If the item was acquired USED, then you must also include the manufacturing date so that we may apply depreciation. Enter the original cost new. If this is unknown then please enter an estimated fair market value.
6. **BETE (Business Equipment Tax Exemption)** - applications must be filed annually and are also due in this office on or before May 1, 2018. Please contact us ASAP for a BETE application or for more information.
7. **BETR (Business Equipment Tax reimbursement)** – this program is available through the state but applicants begin with the assessor by filing a Form 801 as notification to file.

For more information on the BETE and the BETR Programs, Visit:
<http://www.maine.gov/revenue/propertytax/propertytaxbenefits/propertytaxbenefits.htm>

Chapter 4 – Personal Property

TOWN OF WINSLOW, MAINE ASSESSOR'S OFFICE
114 BENTON AVENUE, WINSLOW, ME 04901
Phone: 207-872-2776 Ext 5204 or 5205 Fax: 207-872-1999



2018 PERSONAL PROPERTY SCHEDULE FORM

*This schedule is required under ME State Statute, Title 36, § 601 and 706. Return to the Assessor's Office no later than May 1, 2018
Failure to return this form to the Assessor's Office voids your right to appeal the assessment.*

Please complete the following information:

Owner Name
Business Name
Mailing Address
Business Location

- ALL BUSINESSES:** Provide a true and complete itemized list of all taxable property used to operate the business by following the instructions on the reverse side of this form. Attach additional documents as needed.
- MOVED OR OUT OF BUSINESS:** If your business is no longer located in Winslow as of April 1, 2018, then state the effective date and the reason (moved, closed, never opened, different owner)

Effective Date: _____ Brief Explanation: _____

- APARTMENT BUILDING OWNERS:** Follow the instructions in number 1 & provide:

Number of Units _____ Number of Units Occupied _____ Monthly Rent _____

- LEASING COMPANIES NOT LOCATED IN WINSLOW** – Submit a complete list of all items leased to businesses/individuals located in Winslow and situated as of April 1, 2018. If you have an agreement with the lessee that makes them responsible for the property tax, you must provide written verification. Proceed to the reverse side of this form.
- RENTAL COMPANIES:** Follow the instructions in number 1. If you have rental equipment that is held as inventory for resale on April, 2018, then you must provide evidence along with this form.

Having carefully read the above, I hereby certify that the information reported herein is full, true, and correct to the best of my knowledge and belief. Incomplete and insufficient forms will not be accepted.

Name _____ Signature _____

Phone No _____ E-Mail _____

Date _____ Business Web Site _____

Do you wish to be notified of your assessed value prior to tax billing? YES ___ NO ___
May we contact you by e-mail? YES ___ NO ___

Chapter 4 – Personal Property

GUIDE TO PERSONAL PROPERTY SUBJECT TO TAXATION

Below is a list of items typically found at the business, including home occupations-
This is a guide only – please contact the Assessor's Office with specific questions.

APT BLDGS/HOUSING

Appliances/Furniture/Lighting/Phones
Lawn Care Machinery/Tools/Signage

AUTOMOTIVE

Portable-Stationary Lifts/Power Equipment
Tools/Compressors/ Generators/Welders
Chargers/Tanks/Pumps/Trailers
Storage Containers/Office Fixtures
Computers/Diagnostic Software/Phones
Security Systems/Signs

BANK

Counters/Shelves/ Vaults/Cabinets
Safe Deposit Boxes/Teller Equipment
Computers/Software/Printers/Faxes
Security Systems/Intercom Systems
Telephones/ATMs/Lighting/Signs

CONTRACTORS/CONSTRUCTION

Blasting Equipment/Tractors
Non-Excised Heavy Equipment
Office or Storage Trailers/Welders
Power Tools/Hand Tools/Ladders
Staging/Generators/Dust Systems
Radios/Phones/Office Fixtures
Computers/Custom Software

CONVENIENCE/RETAIL STORE

Displays/Shelving/Racks/Counters/Signs
Registers/Electronics/Phones
Security System/ Lighting Fixtures
Gas Pumps/Food Equipment/Appliances
Security Systems/Fans/Exhaust Systems
Maintenance Equipment/Signs

DAY CARE

Appliances/Toys/ Office Equipment
Furniture/Stands/Props/Educational
Material/Cabinets/Phones

DISTRIBUTOR/VENDOR

Non –Excised Trailers/Carts
Phones/Hand Tools/Electronics
Water Coolers/Coffee Machines

FARMS/LOGGERS/LANDSCAPERS

Tractors/Mowers/Plows, Attachments
Hand Tools/Power Equipment/Carts
Trailers/Bins/Containers/Logging Equipment
Office Fixtures Computers/Telephones

INDUSTRIAL

Heavy Machinery/Hand Tools/Power Tools
Trailers/Fork Lifts/Carts/ Lighting
Office Fixtures/Kitchen Fixtures/Cabinets
Electronics/Phones/Computers
Security Systems/Custom Software/
Benches/Shelves/Racks/Signs

MEDICAL

Counters/Partitions/Lighting/Furniture
Computers/Printers/ Custom Software
Phone Systems/Security Systems
Medical Equipment/Stands/Stools/Cabinets
Exam Tables/Appliances/Office Fixtures

OFFICE/HOME OCCUPATION

Computer Hardware/Software
Copiers/Printers/Fax/Phone Systems
Office Furniture/Appliances/Filing Cabinets
Counters/Partitions/Professional Libraries
Hand Tools/Power Tools/Signs

RECREATIONAL/CAMPS

Sporting Equipment/Furniture/Fixtures
Appliances/Trailers/ Outdoor Equipment
Tools/Boats/Canoes/Lawn Equipment
Office Equipment/Phones/Signs

RESTAURANT

Tables/Chairs/Booths/Props/Decorations
Registers/Computers/Printers/Phones
Televisions/Stereo Systems/Lighting
Cooking Equipment/Dinnerware/Coolers
Appliances/Counters/Work Tables
Partitions/Signs

SALON

Chairs/Driers/Mirrors/Shelves
Telephones/Computer/Register/
Tanning Equipment/Hand Tools/Signs

Chapter 4 – Personal Property

Depreciation

TOWN OF WINSLOW, MAINE ASSESSOR'S OFFICE
 114 BENTON AVENUE, WINSLOW, ME 04901
 Phone: 207-872-2776 Ext 5204 or 5205 Fax: 207-872-1999

PERSONAL PROPERTY DEPRECIATION SCHEDULE 2018

BASIC MACHINERY, EQUIPMENT, FURNITURE AND FIXTURES		
AGE	% GOOD	
0	.00	
1	.95	
2	.90	
3	.80	
4	.70	
5	.60	
6	.50	
7	.40	
8	.30	
COMPUTERS/SERVERS		
AGE	% GOOD	
0	.00	
1	.95	
2	.75	
3	.50	
4	.30	
INDUSTRIAL/SPECIAL		
AGE	% GOOD	
0	.00	
1	.95	
2	.90	
3	.85	
4	.80	
5	.75	
6	.70	
7	.65	
8	.60	
9	.50	
10	.40	

CHAPTER 5

EXEMPTIONS AND CURRENT USE

“[T]axation is the rule and . . . exemptions are exceptions (Owls Head v. Dodge, 1956, 121 A.2d 347)

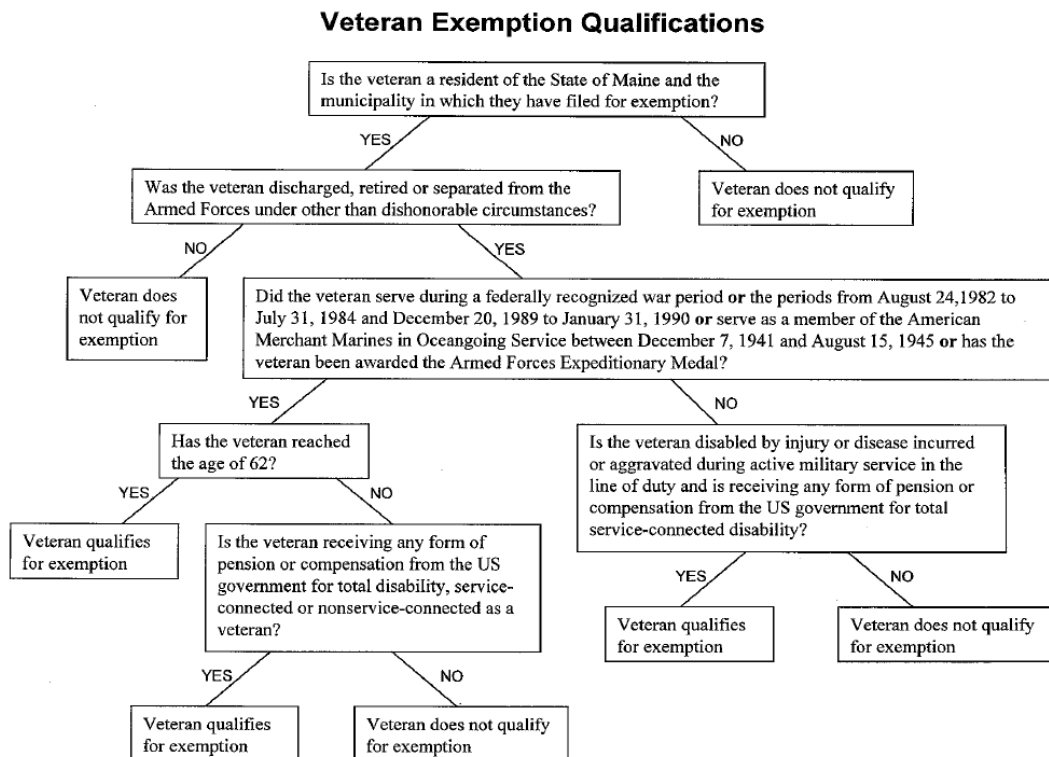
Exemptions

Veteran Exemptions

36 M.R.S. § 653

Bulletin No. 7

Do you have your DD-214? (or similar documentation)
Which recognized war period did you serve during?



Chapter 5 – Exemptions and Current Use

Homestead Exemption

36 M.R.S. §§ 681 – 689

Check with previous town (if necessary)

Have you registered your car? ...to vote? ...your dog?

APPLICATION FOR HOMESTEAD PROPERTY TAX EXEMPTION
36 M.R.S.A. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for additional instructions.

SECTION 1: CHECK ALL THAT APPLY

	YES	NO
A. I am a permanent resident of the State of Maine	<input type="checkbox"/>	<input type="checkbox"/>
B. I have owned a homestead in Maine for the past 12 months. (1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____	<input type="checkbox"/>	<input type="checkbox"/>
C. I declare the homestead in this municipality is my permanent place of residence and the only property for which I have claimed a homestead property tax exemption. <small>(Summer camps, vacation homes and second residences do not qualify)</small>	<input type="checkbox"/>	<input type="checkbox"/>

IF YOU HAVE NOT CHECKED YES FOR ALL THREE QUESTIONS, STOP HERE
You must meet all three of these requirements to qualify for a homestead property tax exemption

SECTION 2:

1. Names of all Property Owners (names on your tax bill): _____

2. Physical location of your homestead (i.e. 14 Maple St.): _____
City/Town: _____ Telephone #: _____
3. Mailing Address, if different from above: _____
City/Town: _____ State: _____ ZIP: _____

SECTION 3: CLAIM OF RESIDENCY IN THE STATE IS BASED ON ONE OR MORE OF THE FOLLOWING:

	YES	NO	N/A
❖ I am a registered voter in this municipality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
❖ I pay motor vehicle excise tax in this municipality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
❖ The legal residence on my resident fishing and/or hunting license is the same as the above homestead location.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
❖ The address on my driver's license is the same as the above address.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(If you answer "No" to any question, please explain on a separate sheet. N/A means Not Applicable)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature and dates of birth of Homestead Owner(s):

_____ Date of Birth _____ Today's Date _____

_____ Date of Birth _____ Today's Date _____

Chapter 5 – Exemptions and Current Use

Blind Person Exemption

36 M.R.S. § 654

Needs a formal notice from Doctor

Municipal & Quasi-municipal

State & Federal

Houses of Religious Worship

36 M.R.S. § 652.1.G

Fraternal

36 M.R.S. § 652.1.E

Chambers of Commerce & Trade

36 M.R.S. § 652.1.F

Benevolent & Charitable

36 M.R.S. § 652.1

Literary & Scientific

36 M.R.S. § 652.1.B

Companies Leasing to Hospitals

36 M.R.S. § 652.1.K

Chapter 5 – Exemptions and Current Use

TOWN OF ROCKPORT, MAINE
101 MAIN STREET, ROCKPORT, ME 04856

APPLICATION FOR EXEMPTION FROM LOCAL PROPERTY TAXATION
Property of Institutions and Organizations

Note: One application must be filed for each parcel for which exemption is requested.

This application and supporting documentation must be filed with the Assessor's Office on or before April 1st, pursuant to Title 36, Section 652.

1. Name of Institution or Organization: _____

2. Mailing Address: _____

3. Location of Parcel/Property: Map _____ Lot _____ Sub-Lot _____

4. Physical Address: _____

4. Exemption Classification (only one designation):

- | | |
|--|---|
| <input type="checkbox"/> Charitable and Benevolent | <input type="checkbox"/> House of Religious Worship |
| <input type="checkbox"/> Literary and Scientific | <input type="checkbox"/> Parsonage |
| <input type="checkbox"/> Veteran Assoc (American Legion) | <input type="checkbox"/> Fraternal Organization (Lodges) |
| <input type="checkbox"/> Chamber of Commerce | <input type="checkbox"/> Other: _____
(Must provide statutory reference) |

5. Is the Organization organized as a 501 (C) 3 Corporation? YES NO

6. Is the parcel used solely by the Organization? YES NO

7. If any portion of the parcel is used for other activities not conducted by or directly related to the organization's purpose, please list those activities below:

8. Is any part of the facility used for employee housing? YES NO

9. Please submit the following documentation:

- ✓ Statement of Public Benefit (see other side)
- ✓ Audited annual financial report for the previous year, including income and expenses.
- ✓ Summary of wages and compensation paid directly to Directors, Trustees and Officers
- ✓ Articles of Incorporation, with any amendments
- ✓ Bylaws and Charter
- ✓ Property Deed

Chapter 5 – Exemptions and Current Use

TOWN OF ROCKPORT, MAINE
101 MAIN STREET, ROCKPORT, ME 04856

APPLICATION FOR EXEMPTION FROM LOCAL PROPERTY TAXATION
Property leased to a tax-exempt hospital

This application and supporting documentation must be filed with the Assessor's Office on or before April 1st of each tax year, pursuant to Title 36, Section 652.

1. Name of Leasing Company: _____

2. Mailing Address: _____

3. Name and Location of exempt Hospital: _____
Map _____ Lot _____ Sub-Lot _____

4. Physical Address: _____

5. Is the Hospital organized as a 501 (C) 3 Corporation? YES NO

6. Is the leased equipment physically located in the hospital? YES NO

7. If the leased equipment is not located in the hospital itself, where it is located?

9. Please submit the following documentation:

- ✓ Hospital's 401(C)(3) documentation
- ✓ List of items leased to the hospital for current year (year of application)

The exemption is applicable for the application year and must be re-submitted in subsequent years.

Signature _____ Date _____

Printed Name _____ Title _____

Phone Number _____ E-Mail _____

Current Use

For each type of current use, there are several supporting documents: Statute, MRS Property Tax Bulletins, MMA Manual.

Fiercely adhere to your deadlines!

Farmland Tax Law

36 M.R.S. §§ 1101 – 1121
Bulletin No. 20

Open Space

36 M.R.S. §§ 1101 – 1121
Bulletin No. 21

Tree Growth

36 M.R.S. §§ 571 – 584A
Bulletin No. 19
Use your calendar for reminders!

Sample Tree Growth Tax Law Program Notices

- [120 Day Notice - 10 Year Compliance Letter](#)
- [1st \\$500 Supplemental – 10 Year Compliance Letter](#)
- [2nd \\$500 Supplemental - 10 Year Compliance Letter](#)
- [120 Day Notice - New Owner - 1 Year](#)
- [1st Supplemental - New Owner 1 Year](#)
- [2nd Supplemental - New Owner 1 Year](#)

Know who your district forester is and how to contact them.

The screenshot shows the website for the Department of Agriculture, Conservation and Forestry. The main navigation bar includes links for About DACF, Animals & Plants, Forest, Geology, Recreation, Farming, Planning, Licensing & Regulations, and Bureaus & Programs. The breadcrumb trail reads: DACF Home → Bureaus & Programs → Maine Forest Service → About Us → Forest Policy and Management → District Foresters. The page title is "Maine Forest Service" and the sub-header is "District Foresters". The text states: "The Maine Forest Service has 10 District Foresters who provide technical assistance and educational services to landowners, loggers, municipalities and other stakeholders." and "Field Foresters conduct educational workshops, field demonstrations, media presentations and can provide limited one-on-one contact". Below this, it says: "To find a District Forester enter the Town, County, or District Forester you are looking for in the Search box:". A search box contains "Rockport" and a dropdown menu shows "10" records. Below the search box, there are two columns: "Town - County" with "Rockport - Knox" and "District Forester" with "Morten Moesswilde". At the bottom, it says "Showing 1 to 1 of 1 entries (filtered from 918 total entries)" and has "Previous" and "Next" buttons with "1" in a box.

Farmland

FARMLAND APPLICATION SCHEDULE

(Title 36 MRSA, Sections 1101-1121)

Please refer to Bulletin #20 for detailed information

RECEIVED APR 01 2016

APPROVED MAY 10 2016 *KL*

1. Name of Owner(s): Royal LC LLC
2. Mailing Address: PO Box 15660
Number and Street
Mobile AL 36633 251 431 6100
City State Zip Code Phone Number
3. Location of Farmland Parcel: Rockport Knox
Municipality or Township County
4. Identification of Farmland Parcel: 004 1160 494814
Map and Lot Dead Reference Book and Page
5. Farmland Parcel – Acreage and Valuation Breakdown (round figures to nearest acre)

Please refer to classification GUIDELINES

This Section to be Completed by Assessor

A. FARMLAND

Type/Use	Acres
Crop Land	_____
Orchard Land	<u>12</u>
Pasture Land	<u>19</u>
Horticultural I Edible	_____
Horticultural II Ornamental	_____
Blueberry Land	_____
Total Farmland Acres	<u>31</u>

B. LAND UNSUITABLE FOR FARMLAND

Type	Acres
Natural Water (Lakes, Ponds, Rivers)	_____
Wetlands (Bog, Swamp, Marsh)	_____
Barren Land (Bedrock, Ledge, Sand)	_____
Total Acreage Unsuitable for Farmland	_____

C. FOREST TYPE LAND

Type	Acres
Softwood	_____
Mixed Wood	_____
Hardwood	_____
Total Forest Acreage	_____

A. 100% Value Per Acre		Total Valuation	
@ \$	<u>450</u>	=	\$ <u>5,400</u>
@ \$	<u>325</u>	=	\$ <u>6,200</u>
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
Total 100% Farmland Valuation =			\$ <u>11,600</u>
B. 100% Value Per Acre		Total Valuation	
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
Total 100% Valuation Land Unsuitable for Farmland =			\$ _____
C. 100% Value Per Acre		Total Valuation	
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
@ \$	_____	=	\$ _____
Total 100% Valuation Forest Type Land =			\$ _____

Chapter 5 – Exemptions and Current Use

D. Other Land (House Lots, Roads, Power Lines, etc.)

Type Land	Acres
House Site	2
Under Ros Ocean	64.07
WF	5096 Feet
Wetland	18
Total Other Land Acreage	97
Total Acreage of Parcel	125

This Section to be Completed by Assessor

D. 100% Value Per Acre	Total Valuation
@\$ 934,550 =	\$ 1,868,700
@\$ 37,500 =	\$ 2,402,600
@\$ 200/ Foot =	\$ 1,019,200
@\$ 750 =	\$ 13,500
@\$ =	\$
@\$ =	\$
Total 100% Valuation of Other Land =	\$ 5,304,000
Total 100% Valuation of A, B, C and D =	\$ 5,315,600
Multiplied by Certified Municipal Assessment Ratio x	\$ 1.00
Assessed Valuation of Farmland Parcel =	\$ 5,315,600

6. Gross Income from Farming Activities for Each of Past Two or Five Years; if not Past Income, indicate Provisional Classification". Effective Sept 12, 2009, gross annual farming income may no longer include income from trees grown and harvested for forest products.

YEAR	AMOUNT	SOURCE
Provisional Classification		

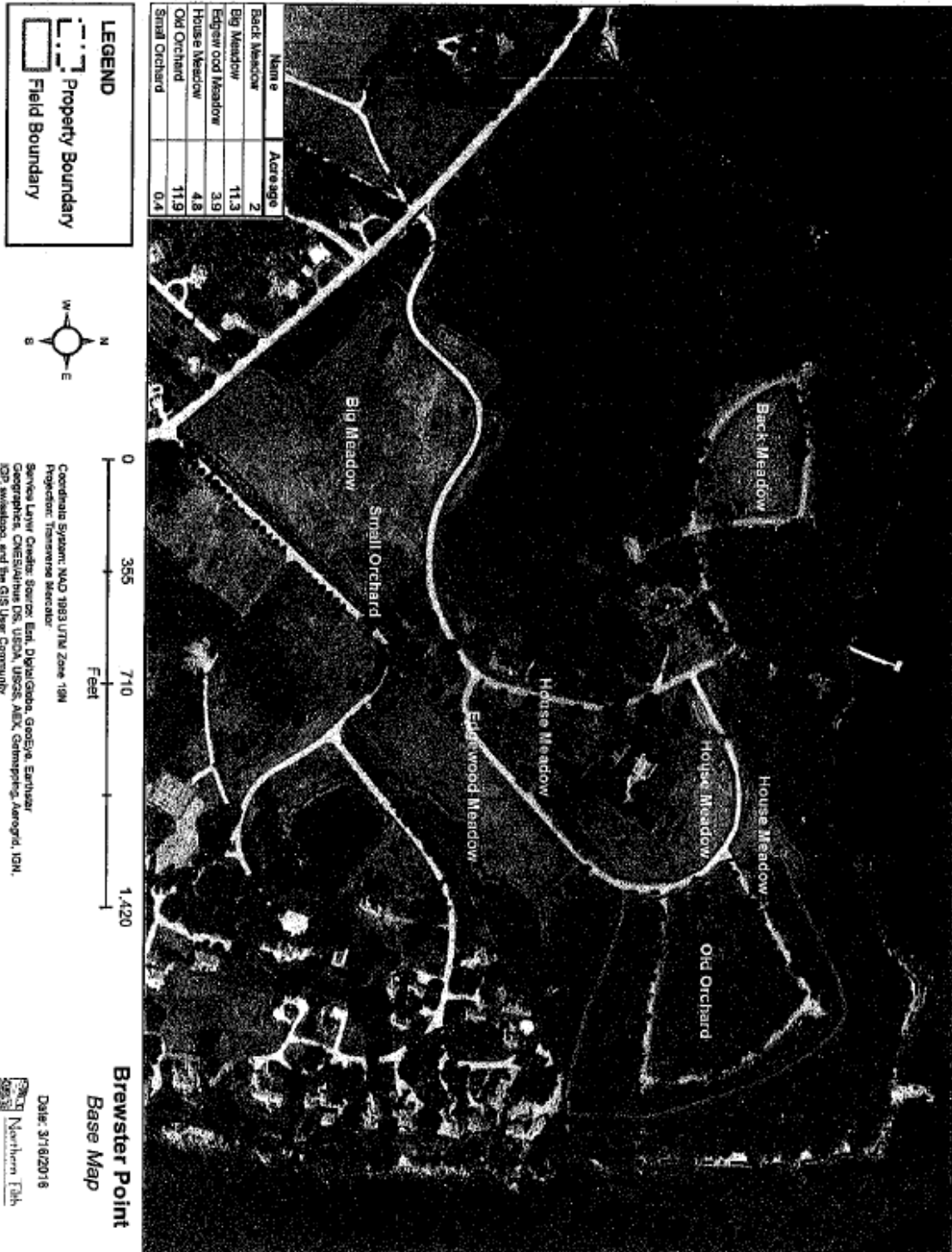
7. I hereby certify that the answers to the foregoing questions are correct to the best of my knowledge and belief that the land herein described as farmland fulfills the definition of farmland set forth by statute. I have received a copy of Property Tax Bulletin No. 20 and I am aware of the local farmland valuation rates and the penalty provision for withdrawal or change in use.

Date: 3/29/16 Owner(s) [Signature]

This area provided for assessing official use: The assessor shall record, in the municipal office of the town in which the farmland is located, the value at which farmland would have been assessed had it not been classified under this subchapter.

Approved: [Signature], CMA 5/10/16
Assessor

SEE ATTACHED SHEET FOR INSTRUCTIONS & VALUATION GUIDELINES





Town of Rockport, Maine

Assessing Department
101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Sarah Gilbride, Administrative
Assistant & NG-911 Addressing Officer
adminassistant@town.rockport.me.us

Tuesday, May 17, 2016

RoyalC, LLC
c/o Angus Cooper
PO Box 1566
Mobile, AL 36633

RE: Farmland Classification, Map 004 Lot 160

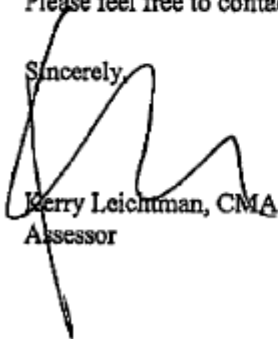
Dear Angus,

I'm pleased to inform you that your application to participate in the Farmland current use program has been accepted on a provisional basis. Under Provisional Classification, you have two years to qualify for full status by generating a gross income of \$2,000 from the sale of agricultural products in one of the two years. Proof of compliance may come in the form of income statements.

Once qualified, by April 1 of each fifth year after qualification you must file income statements of the gross income derived in each of the five previous years. You have contracted with Ron Howard of Aldermere Farm to conduct haying operations on your pastureland. Ron usually provides statements each year for properties with which he has similar arrangements.

Please feel free to contact me with any questions or concerns. I hope you have a good summer.

Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 5 – Exemptions and Current Use



RECEIVED JAN 02 2018

December 20, 2017

Town of Rockport
Attn: Kerry Leichtman
101 Main Street
Rockport, ME 04856

Dear Kerry,

Regarding hay production on Mr. Angus Cooper's land in Rockport, below is the amount of hay we harvested during 2017 and its relative values:

2017 First Cut 918 square bales at \$4.75 each = \$4,360.50

If you have any questions about this data, please feel free to call me at 207-236-2739 or email jalbury@mcht.org.

Sincerely,


Joelle Albury
Office Manager

Chapter 5 – Exemptions and Current Use

Map 19 Lot 23 FARM LAND PENALTY 2015												
Parcel totally removed												
YEAR	FAIR MARKET	FARMLAND	DIFFERENCE	TAX RATE	TAX SAVINGS	DUE DATE	INT RATE	INT CALC	DAYS ACCRUED	INTEREST	TAX PLUS INT	
2014	773,300	610,400	162,900	0.01299	\$1,058.04	4/15/2015	0.07	365	77.00	\$15.62	\$1,073.66	
2014	773,300	610,400	162,900	0.01299	\$1,058.04	10/15/2014	0.07	365	260.00	\$52.76	\$1,110.79	
2013	773,300	610,400	162,900	0.01269	\$1,033.60	4/15/2014	0.07	365	442.00	\$87.62	\$1,121.22	
2013	773,300	610,400	162,900	0.01269	\$1,033.60	10/15/2013	0.07	365	624.00	\$123.89	\$1,157.29	
2012	773,300	610,400	162,900	0.01221	\$994.50	4/15/2013	0.07	365	806.00	\$153.73	\$1,148.23	
2012	773,300	610,400	162,900	0.01221	\$994.50	10/15/2012	0.07	365	989.00	\$188.63	\$1,183.13	
2011	773,300	610,400	162,900	0.01221	\$994.50	4/16/2012	0.07	365	1171.00	\$223.34	\$1,217.85	
2011	773,300	610,400	162,900	0.01221	\$994.50	10/17/2011	0.07	365	1353.00	\$258.05	\$1,252.56	
2010	773,300	610,400	162,900	0.01164	\$948.08	4/17/2011	0.07	365	1536.00	\$279.28	\$1,227.36	
2010	773,300	610,400	162,900	0.01164	\$948.08	10/17/2010	0.07	365	1718.00	\$312.37	\$1,260.45	
					\$10,057.45					\$1,626.71	\$11,752.54	
										PENALTY	\$11,752.54	

#2014-11

SUPPLEMENTAL TAX CERTIFICATE

Title 36 M.R.S.A. Section 713

I, the undersigned, Assessor of the Municipality of **ROCKPORT**, hereby certify that the foregoing list of estates and assessments thereon, recorded in page **1 to 930** of this book, were either invalid, void or omitted by mistake from our original invoice and valuation and list of assessments dated the **second day of September, 2014**, that these lists are supplemental to the aforesaid original invoice, valuation and list of assessments dated the **second day of September, 2014**, and are made by virtue of Title 36, Section 713, as amended.

Given under my hand this **nineteenth** day of **August, 2015**.



Kerry Leichtman, CMA
Assessor

Property Owner: Doreen and Timothy Lawson

Mailing Address: PO Box 477
Rockport, Maine 04856

Account Number: 3202 RE

Supplemental Tax: \$11,752.54

Reason: Farmland Withdrawal Penalty

Chapter 5 – Exemptions and Current Use

SUPPLEMENTAL TAX WARRANT

Title 36 M.R.S.A., Section 713

County of **KNOX**

To **LINDA GREENLAW**, Tax Collector of the Municipality of **ROCKPORT**, within said County of **KNOX**

GREETINGS:

Hereby are committed to you a true list of the assessments of the estates of the persons hereinafter named. You are hereby directed to levy and collect each of the persons named in said list his respective portion, therein set down, of the sum of: **\$11,752.54**.

Eleven-thousand seven-hundred fifty-two dollars and fifty-four cents,

it being the amount of said list; and all powers of the previous warrant for the collection of taxes issued by us to you and dated **September 2, 2014** are extended thereto; and I do hereby certify that the list of assessments of the estates of the persons named in said list is a supplemental assessment laid by virtue of Title 36, Section 713, as amended and the assessments and estates thereon as set forth in said list were either invalid, void or omitted by mistake from the original list committed unto you under the warrant:

Given under my hand this **nineteenth** day of **August, 2015**.



Kerry Leichtman, CMA
Assessor

Property Owner: Doreen and Timothy Lawson

Mailing Address: PO Box 477
Rockport, Maine 04856

Account Number: 3202 RE

Supplemental Tax: \$11,752.54

Reason: Farmland Withdrawal Penalty

Open Space

OPEN SPACE LAND APPLICATION SCHEDULE

(Title 36 MRSA Sections 1101-1121)

Please refer to Property Tax Bulletin #21 for detailed information

RECEIVED JAN 11 2017

Denial 5/19/17 SF

This schedule accompanied by a map describing the parcel must be filed with your local assessor on or before April 1 of the year in which classification is requested.

1. Name of Owner(s): JOSEPH SCOROMO

2. Mailing Address: 280 SOUTH ST
ROCKPORT City ME State 04856 Zip 319 541 3581 Phone Number

3. Location of Open Space Land Parcel: ROCKPORT Municipality or Township KNOX County

4. Identification of Open Space Land Parcel: 009 117 Map and Lot

5. Indicate applicable land preservation or use restrictions providing public benefit:

- CONSERVING SCENIC RESOURCES PROMOTING GAME MANAGEMENT
 ENHANCING PUBLIC RECREATION PRESERVING WILDLIFE/HABITAT

List the factors, as appropriate, to demonstrate this parcel meets the public benefit test:

THIS IS PART OF THE BOBERT HILL LAND PRESERVE
WITH CURRENT CONSERVATION EASEMENTS

6. OPEN SPACE LAND PARCEL - ACREAGE ACRES

A. TOTAL AREA OF PARCEL = 40
 Is the land to be classified; the entire parcel, or only a portion of the parcel

B. LAND NOT CLASSIFIED AS OPEN SPACE

1. IMPROVED SITE/BUILDING LOT(S) YES NO (1)
 Areas occupied by structures and other substantial improvements, which are inconsistent with the preservation of land as Open Space are not eligible for classification as Open Space. In general, you must exclude an area at least equal to the minimum lot size, frontage and set-back specified by applicable zoning regulations for each improvement site.

2. OTHER LAND (0)
 Exclude from classification as open space land used for roads, powerlines and undeveloped land you do not wish to enroll as open space

3. LAND ENROLLED (0)
 In Farmland or Tree Growth Programs 39

C. LAND TO BE CLASSIFIED AS OPEN SPACE (line 6A less lines under 6B)

7. Land Use Restriction Categories that apply to Open Space Land:

Restriction Category	Check all that Apply	Acreage by Category	Check if Public Access is Allowed
A. Ordinary Open Space	<input checked="" type="checkbox"/>	ENTIRE	[]
B. Permanently protected*	<input checked="" type="checkbox"/>	ENTIRE	[]
C. Forever wild*	<input checked="" type="checkbox"/>	ENTIRE	[]
D. Public Access Allowed	<input checked="" type="checkbox"/>	ENTIRE	[]
E. Managed Forest Lands**	<input type="checkbox"/>		[]

*Proof of use restriction or preservation easement is required

**Proof of valid forest management plan is required

Chapter 5 – Exemptions and Current Use

8. I hereby certify that the answers to the foregoing questions are correct to the best of my belief and that the land herein described as **Open Space land** fulfills the definition of open space land set forth by statute. I have read Property Tax Bulletin No 21 and I am aware of the penalty provision for withdrawal or change in use.

Owner(s) _____ Date 1/10/17

9. I hereby certify that the valuation of classified **Open Space land** has been assessed according to Section 1106-A of 36 MRSA as of April 1, 20_____.

Assessor _____ Date _____

GENERAL INSTRUCTIONS

FILING SCHEDULE – Owners must submit a signed schedule on or before April 1 of the year in which classification is requested. The schedule must list the acreage of Open Space land classification as well as the non-Open Space land classification. Owner must exclude from classification as Open Space land any non-conforming use area(s) equal to the minimum lot size, setback and frontage requirements applicable to the location.

WHERE TO FILE – Filing is to be with the municipal assessors in the case of land located in municipalities, or with the State Tax Assessor when the land is in the Unorganized Territory.

SEPARATE SCHEDULES – A separate schedule must be filed for each separate parcel. A separate parcel is an area enclosed within a contiguous, uninterrupted boundary, whether originally acquired in one or more deeds. If a parcel is located in more than one municipality or township, a separate schedule must be filed for each municipality or township covering the portion of the parcel located in that municipality or township.

INCLUSION OF MAP – The schedule must be accompanied by a map of the parcel (sketched or drafted). Map must show the entire parcel including classified Open Space land and all other land not classified. Also, indicate any adjacent areas which may help qualify your land.

LINES 1 & 2 – The name, address and telephone number of the owner should appear on these lines. If there is more than one owner, enter "Multiple Owners" on line 1 and attach a separate sheet listing this information.

LINE 3 – Indicate the municipality or township as well as the county in which the Open Space Land Parcel is located.

LINE 4 – The preferable identification of land would be the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, reference to the recorded deed (as Book 231, Page 16, Kennebec Registry) can be submitted.

LINE 5 – The statutory definition of Open Space is as follows: "Open Space land" means any area of land, including state wildlife and management areas, sanctuaries and preserves designated in Title 12, the preservation or restriction of the use of which provides a public benefit in any of the following areas: Conserving scenic resources; Enhancing public recreation opportunities; Promoting game management; or Preserving wildlife or wildlife habitat. Check box or boxes representing public benefit applicable to this parcel. List all factors which support your public benefit claim. NOTE: See Bulletin No. 21 for factors to be considered to determine qualification. Additional information may be attached.

LINE 6A – Indicate the Total Area of Parcel and indicate if all, or only a portion, of the land in the parcel is to be classified as Open Space.

LINE 6B 1 – Check if any area is used for a camp or house lot, is substantially developed or reserved for development. Indicate total acreage used for non-Open Space improvements.

LINE 6B 2 – Other land; show any acreage within this parcel not classified as Open Space land. Categories include, but are not limited to, improved areas such as: roads, powerlines, pipelines, railroads, and any areas you do not wish to classify as Open Space.

LINE 6B 3 – Show any acreage within this parcel enrolled in Farmland or Tree Growth tax programs.

LINE 6C – Show total acreage of Open Space land to be classified.

LINE 7 – Check all Land Use Restriction Categories applicable to the Open Space classified land. Show the area for each applicable category.

LINE 8 – Complete the date and owner signature lines then file the form and other required material with your local assessing office.

Chapter 5 – Exemptions and Current Use



Town of Rockport, Maine

Assessing Department

101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor

assessor@town.rockport.me.us
Caitlin Anderson, Assistant Assessor
canderson@camdenmaine.gov
Sarah Gilbride, Admin Assistant/NG-911
adminassistant@town.rockport.me.us

Friday, May 19, 2017

Sarah and Joseph Scordino III
94 Mechanic Street
Camden, ME 04843

RE: Open Space application, Map 009 Lot 117

Dear Sarah and Joseph Scordino,

Thank you for your Open Space application, which was received by my office on January 11, 2017. The application is currently deficient and requires some adjustments and supplemental information from you before it can be approved. First, the Open Space tax law requires that any areas upon which improvements are located to be excluded from the Open Space classification. The excluded area must be at least equal to the minimum lot size. Your property is located in the rural district where the minimum lot size is 130,000sf, which is a touch under 3 acres. Please update your application to exclude at least the minimum lot size for areas containing improvements.

Also, I need two additional pieces of information to review your application. Quoting from the "Inclusion of Map" instructions on the back page of the application, "The schedule must be accompanied by a map of the parcel (sketched or drafted). Map must show the entire parcel including classified Open Space land and all other land not classified. Also, indicate any adjacent areas which may help qualify your land." The underlined emphasis is copied from the text. Please provide me with the required parcel map.

Finally, it is unclear from the application how the public access portion works. Please explain, in detail, how the public will benefit from having access to your property.

It was my intention to have you modify and supplement, and then resubmit your application, but the governing statute requires that I accept or deny your application by June 1. I'm pasting the statute section here:

4. Investigation. The assessor shall notify the landowner, on or before June 1st following receipt of a signed schedule meeting the requirements of this section, whether the application has been accepted or denied. If the application is denied, the assessor shall state the reasons for the denial and provide the landowner an opportunity to amend the schedule to conform to the requirements of this subchapter.

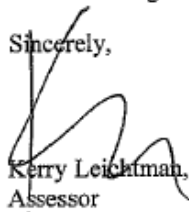
As a result of this I am denying your application, rather than ask that you revise it, because it is incomplete due to the absence of the required map, an insufficient amount of land was set aside for the developed portion of the parcel, and a lack of information regarding how the public will benefit from having access to your property.

Chapter 5 – Exemptions and Current Use

As is expressed in the statute, your application has been denied but I am providing you with, “an opportunity to amend the schedule to conform to the requirements of this subchapter.” You have 60 days to respond to the deficiencies as I have detailed above

I am enclosing a copy of your original application along with a new blank application.

Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 5 – Exemptions and Current Use

RECEIVED JUN 05 2017



APPLICATION FOR OPEN SPACE LAND CLASSIFICATION

36 M.R.S. §§ 1101-1121

See Property Tax Bulletin No. 21 for more information

APPROVED JUN 09 2017

This application, including a map describing the parcel, must be filed with your local assessor by April 1 of the year in which classification is requested.

1. Name of owner: Joseph and Sarah Scordino
2. Mailing address: 280 South Street Rockport ME 04856
 Phone: 319-541-3581
3. Location (municipality & county) of open space parcel: Rockport, Knox
4. Map and Lot: 009-117 Deed Reference/Book and Page: _____

5. Check the applicable land preservation or use restrictions providing public benefit:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Conserving scenic resources | <input checked="" type="checkbox"/> Promoting game management |
| <input type="checkbox"/> Enhancing public recreation | <input checked="" type="checkbox"/> Preserving wildlife or wildlife habitat |

List the factors, as appropriate, to demonstrate this parcel meets the public benefit test:

~~See Attached Conservation Easements~~

6. Open space land parcel – acreage

	Acres
a. Total area of parcel	<u>38</u>
b. Less: land not classified as open space	
1. Improved site/building lot	(<u>3</u>)
Areas occupied by structures and other substantial improvements that are inconsistent with the preservation of land as open space are not eligible for classification as open space. In general, you must exclude an area at least equal to the minimum lot size, frontage, and set-back specified by applicable zoning regulations for each improvement site.	
2. Other land	(<u>0</u>)
Exclude from classification as open space land used for roads, powerlines and undeveloped land you do not wish to enroll as open space	
3. Land enrolled in farmland, tree growth, and/or working waterfront programs...	(<u>0</u>)
c. Land to be classified as open space (line 6a less lines 6b(1) through 6b(3))	<u>35</u>

7. Land use restriction categories that apply to open space land:

Category	Acres	
a. Ordinary open space	<u>35</u>	<u>20%</u>
b. Permanently protected*	<u>35</u>	<u>30%</u>
c. Forever wild*	<u>35</u>	<u>20%</u>
d. Public access allowed	<u>0</u>	
e. Managed forest lands**	<u>0</u>	

*Proof of use restriction or preservation easement is required
 **Proof of valid forest management plan is required

706 Addition

Chapter 5 – Exemptions and Current Use

8. I hereby certify that the answers to the foregoing questions are correct to the best of my belief and that the land herein described as **Open Space land** fulfills the definition of open space land set forth by statute. I have read Property Tax Bulletin No 21 and I am aware of the penalty provision for withdrawal or change in use.

Owner  Date 6/5/17

The following attestation is to be completed by the assessor

I hereby certify that the valuation of classified open space land has been assessed according to 36 M.R.S. § 1106-A as of April 1, 2017

Assessor  Date 6/9/2017

GENERAL INSTRUCTIONS

FILING APPLICATION – Owners must submit a signed application on or before April 1 of the year in which classification is requested. The application must include the acreage of land proposed for open space classification as well as the land to be excluded from open space classification. The owner must exclude any nonconforming use areas equal to the minimum lot size, setback, and frontage requirements applicable to the location.

WHERE TO FILE – File this application with your municipal assessor, or with the State Tax Assessor if the land is in the unorganized territory.

SEPARATE APPLICATIONS – A separate application must be filed for each separate parcel. A separate parcel is an area enclosed within a contiguous, uninterrupted boundary, whether originally acquired in one or more deeds. If a parcel is located in more than one municipality, a separate application must be filed for each municipality covering the portion of the parcel located in that municipality.

INCLUSION OF MAP – The application must include a map of the parcel (sketched or drafted). The map must show the entire parcel including land proposed for open space classification and all other land to be excluded from classification. Include any adjacent areas that may help qualify your land.

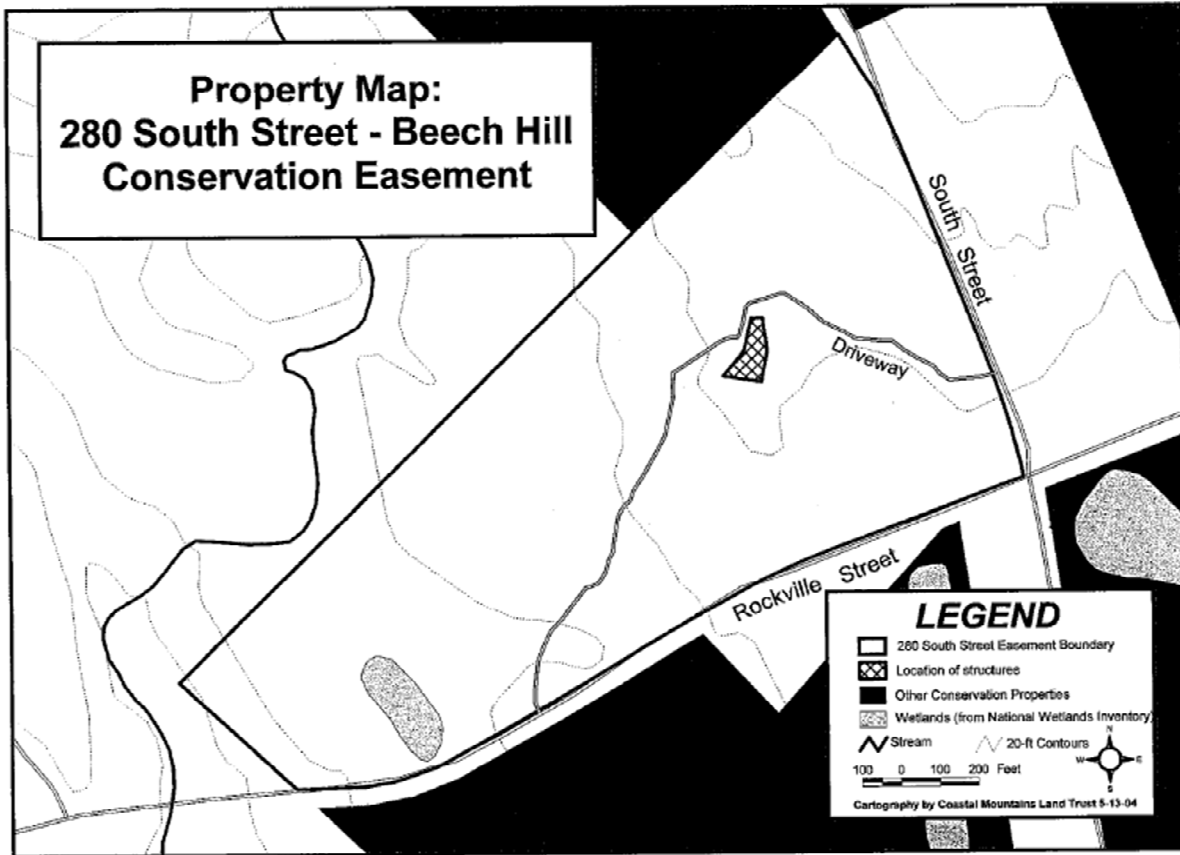
Lines 1 & 2: Enter the owner's name, address, and telephone number. If there is more than one owner, enter "Multiple Owners" and attach a separate sheet listing the name, address, and telephone number of all the owners.

Line 3: Enter the municipality and county where the open space parcel is located. If the parcel is located in more than one municipality, file a separate application for each municipality.

Line 4; Maine Revenue Services prefers that you enter the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, reference to the recorded deed (as Book 231, Page 16, Kennebec Registry) can be substituted.

Line 5; 36 M.R.S. § 1102(6) defines open space land as land that provides a public benefit by conserving scenic resources, enhancing public recreation opportunities, promoting game management, or preserving wildlife or wildlife habitat. Check the boxes that represent the applicable public benefit for this parcel. List all the factors that support your public benefit claim. See Bulletin No. 21 for an explanation of public benefit factors. Additional information may be attached.

Line 6a: Enter the total area of the parcel in acres and indicate if all, or only a portion, of the land in the parcel is to be classified as open space.



Chapter 5 – Exemptions and Current Use



Town of Rockport, Maine

Assessing Department
101 Main Street
Rockport, Maine 04856
Telephone: 207.236.6758
Fax: 207.230.0112

Kerry Leichtman, Assessor
assessor@town.rockport.me.us
Caitlin Anderson, Assistant Assessor
canderson@camdenmaine.gov
Sarah Gilbride, Admin Assistant/NG-911
adminassistant@town.rockport.me.us

Friday, June 9, 2017

Sarah and Joseph Scordino III
280 South Street
Rockport, ME 04856

RE: Open Space application, Map 009 Lot 117

Dear Sarah and Joseph Scordino,

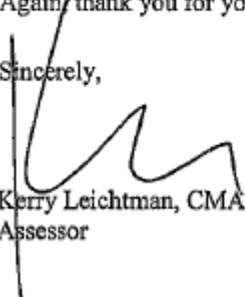
Thank you for your resubmitted Open Space application. Your original application was received on January 11, 2017. It was denied on May 19, 2017 with deficiencies noted. You had 60 days to amend your application to address the deficiencies. You and I spoke on the telephone sometime last week, and I then received a resubmitted application on June 5, 2017.

I'm pleased to notify you I have approved your application, which provides you with a 70% reduction in the taxable value of 35.1 acres of your parcel. In terms of dollars, your land value was \$220,000. It is now \$115,600.

Should you decide to remove your parcel, or a portion of your parcel, from the Open Space current use program, a penalty will be assessed that is equal to 30% of the difference between the land's open space value and its fair market value. After ten years the penalty amount is reduced by 1% each year until year twenty, from which point the penalty will remain at 20%.

Again thank you for your application. Have a good summer.

Sincerely,



Kerry Leichtman, CMA
Assessor

Tree Growth

Print Form

ASSESSOR'S USE ONLY Recertification Date: _____
--

TREE GROWTH APPLICATION SCHEDULE

(Title 36, M.R.S.A., Sections 571 through 584-A)

Please refer to Property Tax Bulletin #19 for detailed information

IF this is the parcels first year of classification, this schedule is to be filed on or before April 1st.

CHECK ONE:

- | | |
|--|---|
| 1. <input checked="" type="checkbox"/> First year of classification for parcel
2. <input type="checkbox"/> New application for parcel already classified
3. <input type="checkbox"/> Adopted previous owners forest management plan
4. <input type="checkbox"/> Recertification of forest management plan | Are there any structures or improvements on the property?
<input type="checkbox"/> Yes
<input checked="" type="checkbox"/> No |
|--|---|

PART A.

1. Name of Owner(s): KATHLEEN SALMINEN BAILEY

2. Mailing Address: 55 HOLMES BROOK LANE
Number and Street
WINTHROP MAINE 04364 377-2813
City State Zip Code Phone Number

3. Location of Parcel: ROCKPORT KNOX
Township or Municipality County

4. Identification of Parcel(s): 017 049-001
Tax Map Plan Lot

5. A. FOREST TYPE LANDS

<u>Type</u>	<u>Number of Acres</u>
1. Softwood	1. _____ 6
2. Mixed Wood	2. _____ 19
3. Hardwood	3. _____ 0
TOTAL ACRES:	4. _____ 25

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

<u>Type</u>	<u>Number of Acres</u>
1. Natural Water and/or Man-made Water Areas	1. _____
2. Wetlands (swamp, marsh)	2. _____
3. Ledges and Barrens	3. _____
TOTAL ACRES:	4. _____

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

<u>Type</u>	<u>Number of Acres</u>
1. Building areas	1. _____
2. Fields	2. _____
3. Gravel Pits	3. _____
4. Quarry or mining areas	4. _____
5. Transmission Line or Pipeline R/W area	5. _____
6. Roads, Class 1 (includes culverts, ditching, gravel)	6. _____
7. Roads, Class 2 (unimproved haul road)	7. _____
8. Blueberry area	8. _____
9. Other Agricultural area (list _____)	9. _____
10. Other Areas (list _____)	10. _____
TOTAL ACRES:	11. _____

D. TOTAL AREA OF PARCEL (A4 + B4 + C11) _____ **25**

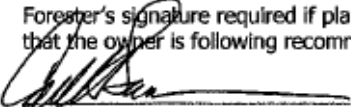
Chapter 5 – Exemptions and Current Use

PART B.

To be completed by forester:

Name of Licensed Forester who approved/prepared the plan: CARL H. SANBORN
Forester license number: 1033 Forester telephone number: (207) 570-3637
Date parcel inspected: 08-05-2010 Date plan prepared: 01-12-2011

Forester's signature required if plan is adopted or plan is recertified. I hereby swear that I have inspected the parcel and that the owner is following recommendations under the applicable Forest Management and Harvest Plan.


Signature of Licensed Forester

12 JANUARY 2011
Date

OWNER MUST CHECK OFF AND COMPLETE ONE OF THE FOLLOWING CATEGORIES UNDER WHICH ELIGIBILITY IS BEING SOUGHT:

- Category 1** First year of classification for the parcel
- Category 2** New plan created for the parcel already classified
- Category 3** New owner adopted previous owners plan
- Category 4** Recertification of existing forest management plan

To be completed by land owner:

- 1. FIRST YEAR CLASSIFICATION FOREST MANAGEMENT AND HARVEST PLAN.** I hereby swear that I will follow the provisions of the Forest Management and Harvest Plan prepared for the parcel.
- 2. NEW FOREST MANAGEMENT AND HARVEST PLAN PREPARED FOR PARCEL ALREADY CLASSIFIED.** I hereby swear that I will follow the provisions of the new Forest Management and Harvest Plan prepared for the parcel.
- 3. TRANSFER OF LAND CLASSIFIED BY FORMER OWNER.** I hereby swear that I will follow the provisions of the Forest Management and Harvest Plan prepared for the parcel by the previous owner on (date) _____.
- 4. EVIDENCE OF COMPLIANCE FOR RECERTIFICATION.** I hereby swear that I have followed the provisions of the Forest Management and Harvest Plan prepared for the parcel and will continue to follow the plan prepared for the parcel.

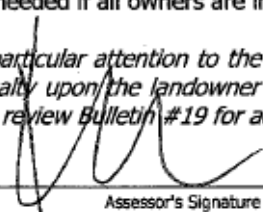
Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete. I also declare all owners agree this parcel is classified under the tree growth tax law.

Renewal date of current Forest Management Plan: 01 / 12 / 2021

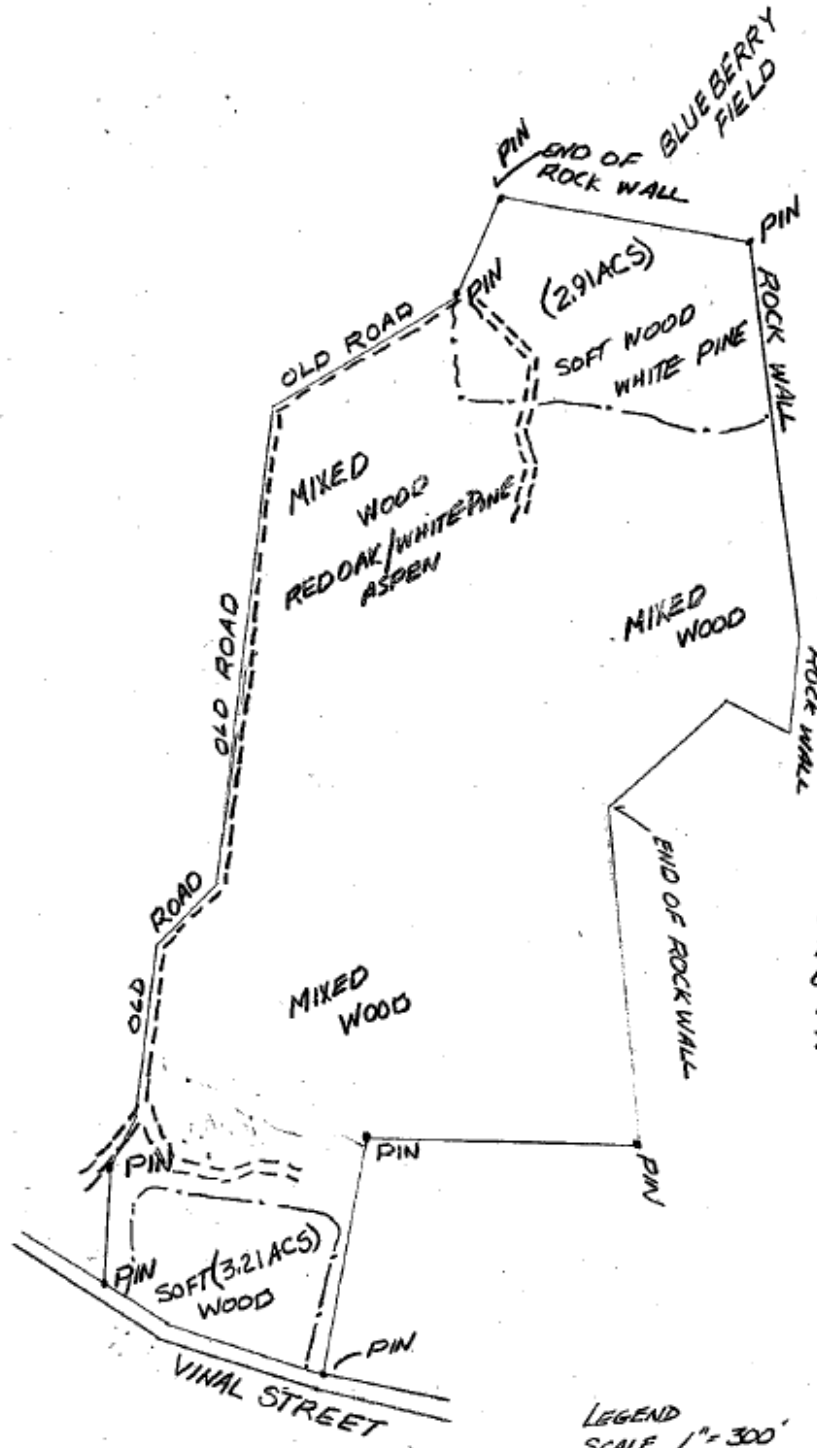
2/6/2011 Kathleen S. Bailey
Date Signature of Owner/Owners*

*Multiple owners: One signature needed if all owners are in agreement of certification.

NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 and 12 MRSA § 8883 which provide for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law. Please review Bulletin #19 for additional information.

Approved Denied  Date 3-24-2011
Assessor's Signature

Chapter 5 – Exemptions and Current Use



TREE GROWTH TYPE MAP
 OWNER: KATHLEEN BAILEY
 TOWN: ROCKPORT
 COUNTY: KNOX
 MAP 017/049/001
 TYPES:
 MIXED WOOD 19
 SOFT WOOD 6
 TOTAL 25

PREPARED BY:
 CARL H. SANBORN
 PLF #1033
 AS OF 1 JAN 2011
Carl H. Sanborn

LEGEND
 SCALE 1" = 300'
 • PIN/ROD SET
 = OLD ROAD
 ~-~ FOREST TYPE BOUNDARY
 "NOT A SURVEY"

Chapter 5 – Exemptions and Current Use

Kerry Leichtman, CMA
Assessor/E-911 Coordinator
assessor@town.rockport.me.us



Eileen Murray
Administrative Clerk
adminclerk@town.rockport.me.us

PO Box 10, 101 Main Street, Rockport, Maine 04856

207-236-6758
Fax 207-230-0112
www.town.rockport.me.us

March 24, 2011

Kathleen and Ken Bailey
55 Holmes Brook Lane
Winthrop, ME 04364

RE: Tree Growth Application
Tax Map 017 Lot 049-001

Dear Mr. and Mrs. Bailey,

I have reviewed and approved your application for classification in the Tree growth program. I do need to clear up one item, though. On your application you checked "No" for the question, "Are there any structures or improvements on the property?" Our records indicate there is a 2-story 864-sf garage on the land. Has this been removed? *— spoke w/ Ken Bailey on 4-13-11 who said the garage is on 017-049, not this lot. Confirmed.*

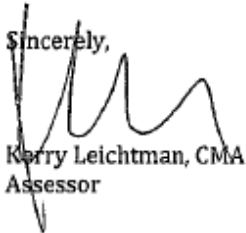
The new assessment is \$6,900, which will be reflected on the 2011-2012 tax billing. This is down from your previous assessment of \$162,700.

Your continuation in the program must be recertified by March 24, 2021. As part of the recertification process a licensed professional forester must certify that you have followed the Forest Management and Harvest Plan submitted with your application. It is strongly recommended that you begin this recertification process 18 months prior to the expiration date noted above.

Withdrawal from the Tree Growth program carries substantial penalties. A failure to carry out your Forest Management and Harvest Plan and/or recertify by March 24, 2021 will cause a penalty to be assessed. The penalty is 30% of the difference between the Tree Growth assessed value and the parcel's valuation without Tree Growth.

I am returning your Forest Management and Harvest Plan. None of its pages were copied and retained.

Sincerely,


Kerry Leichtman, CMA
Assessor

Chapter 5 – Exemptions and Current Use

New Owner Notice Only

October 14th, 2015

Dear Mr. Travers,

In an effort to maintain our Current Use Tree Growth files I have been scanning and attaching applications to the associated parcel record in our assessing software system. While scanning your most recent application (2007), I discovered that your application is no longer in compliance (new owner).

Our goal is not to remove you at this time, but to make you aware of the need to transfer the parcel to you the new owner and get the process under way, if that is your desire.

State law requires that we inform you of the deadlines, penalties and your rights to remain in, or withdraw or transfer from, the Tree Growth current use program. You have 185 days (six months) from the date of this notice to either recertify your Forest Management Plan or transfer the parcel to Open Space. The penalty for non-compliance is a supplemental assessment of \$500. If we don't receive your recertification by April 15, 2016 we will issue a supplemental assessment for \$500, and start a second 185-day clock. If at the end of the second 185-day period we have still not received an a recertified Forest Management Plan, we will issue a second \$500 supplemental assessment. This second supplemental assessment starts a final 185-day window. If you haven't recertified or transferred the property at the end of this third deadline, we will remove your property from the program.

I have enclosed Property Tax Bulletin #19 Tree Growth for your convenience, as well as an application.

If you have any questions or concerns please feel free to contact me by phone or email, canderson@camdenmaine.gov.

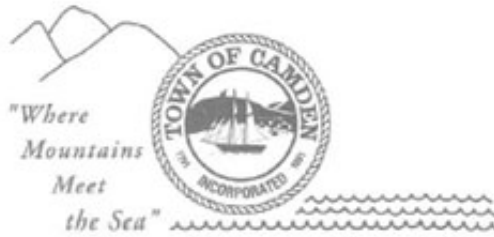
Sincerely,

Caitlin D. Anderson, CMA
Assessor's Clerk

Chapter 5 – Exemptions and Current Use

Official 1 Notice, 120 Day Notice – New Owner

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

February 26, 2016

Account Number: 2624
Map & Lot: 218-046-000-000

Nathan A. Travers
1 Higgins Street
Scarborough, ME 04074

Dear Mr. Travers,

According to our records, you acquired a parcel of land classified under the Maine Tree Growth Tax Law program (TGTL). Maine law (36 MRSA §574-B(3)) states that when land classified under the TGTL is transferred to a new owner, within one year of the date of transfer, or prior to any harvesting, the new owner must file one of the following:

- A. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- B. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Further, the landowner must also provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use (36 MRSA §574-B(4)).

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified of your requirement to provide:

- A. The landowner's attestation for the above named parcel; and
- B. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- C. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Failure to comply with this notice within 120 days will result in a supplemental assessment of \$500. Your forest land will continue to be classified in the Tree Growth Program; however continued non-compliance will result in an additional \$500 penalty.

To prevent a \$500 supplemental assessment from being assessed, you must either:

- A. Comply with the recertification requirements of 36 MRSA §574-B(3) & (4) stated above; or
- B. Transfer your parcel to the Open Space classification.

Chapter 5 – Exemptions and Current Use

The deadline for complying with this notice is June 25, 2016.

If you have any other questions or concerns please feel free to contact me by phone or email, canderson@camdenmaine.gov.

Sincerely,

Caitlin Anderson

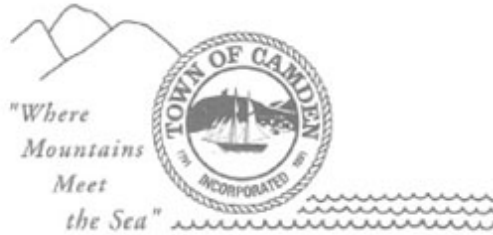
Caitlin D. Anderson, CMA
Assessor's Clerk/ Street Addressing Officer

Chapter 5 – Exemptions and Current Use

Official 2nd Notice + 1st Supplemental – New Owner

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

December 30, 2016

Account Number: 2624
Map & Lot: 218-046-000-000

Nathan Travers
1 Higgins Street
Scarborough, ME 04074

Dear Mr. Travers,

RE: 1st Supplemental Assessment

Our records indicate that you have failed to comply with the requirements for classification under the Tree Growth Tax Law (TGTL) outlined in a certified letter mailed from our office on February 29, 2016.

This failure has resulted in a \$500 supplemental assessment against your parcel.

Maine law (36 MRSA §574-B(3)) states that when land classified under the TGTL is transferred to a new owner, within one year of the date of transfer, or prior to any harvesting, the new owner must file one of the following:

- A. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- B. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Further, the landowner must also provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use (36 MRSA §574-B(4)).

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified of your requirement to provide:

- A. The landowner's attestation for the above named parcel; and
- B. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- C. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Chapter 5 – Exemptions and Current Use

Failure to comply with this notice within 6 months will result in an additional supplemental assessment of \$500. Your forest land will continue to be classified in the Tree Growth Program; however continued non-compliance will result in removal of this parcel from taxation under the Tree Growth Program and substantial financial penalties.

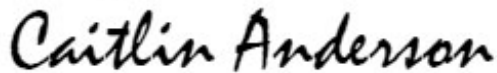
To prevent a \$500 supplemental assessment from being assessed, you must either:

- A. Comply with the recertification requirements of 36 MRSA §574-B(3) & (4) stated above; or
- B. Transfer your parcel to the Open Space classification.

The deadline for complying with this notice is December 27, 2016.

If you have any other questions or concerns please feel free to contact me by phone or email, canderson@camdenmaine.gov.

Sincerely,



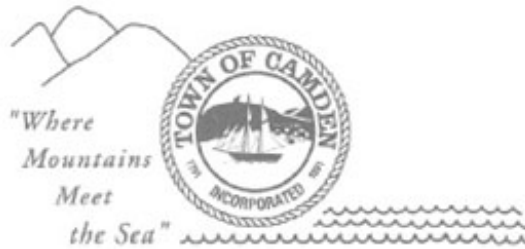
Caitlin D. Anderson, CMA
Assistant Assessor / Street Addressing Officer

Chapter 5 – Exemptions and Current Use

Official 3rd Notice + 2nd Supplemental – New Owner

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.com>

December 30, 2016

Account Number: 2624

Map & Lot: 218-046-000-000

Nathan Travers
1 Higgins Street
Scarborough, ME 04074

Dear Mr. Travers,

RE: 2nd Supplemental Assessment

Our records indicate that you have failed to comply with the requirements for classification under the Tree Growth Tax Law (TGTL) outlined in a certified letter mailed from our office on February 29, 2016 & June 28, 2016.

This failure has resulted in a *second* \$500 supplemental assessment against your parcel.

Maine law (36 MRSA §574-B(3)) states that when land classified under the TGTL is **transferred to a new owner**, within one year of the date of transfer, or prior to any harvesting, the new owner must file one of the following:

- A. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- B. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Further, the landowner must also provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use (36 MRSA §574-B(4)).

Pursuant to Title 36 MRSA §581(1-A), this is your third notice of your requirement to provide:

- A. The landowner's attestation for the above named parcel; and
- B. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- C. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Chapter 5 – Exemptions and Current Use

Failure to comply with this notice within 6 months will result in removal of this parcel from taxation under the Tree Growth Program and substantial financial penalties.

To prevent removal of this parcel from taxation under the Tree Growth Program and substantial financial penalties, you must either:

- A. Comply with the recertification requirements of 36 MRSA §574-B(3) & (4) stated above; or
- B. Transfer your parcel to the Open Space classification.

The deadline for complying with this notice and removal is June 28, 2017.

If you are unclear of the requirements listed above please feel free to contact me by phone or email, canderson@camdenmaine.gov.

Sincerely,

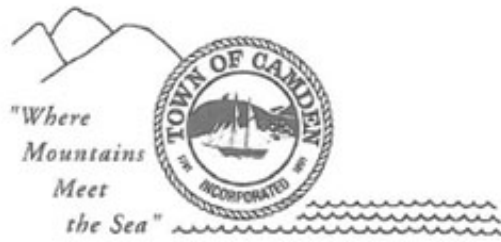
Caitlin Anderson

Caitlin D. Anderson, CMA
Assistant Assessor

Chapter 5 – Exemptions and Current Use

Official 4th Notice + Removal + Penalties

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

June 28, 2017

Account Number: 2624
Map & Lot: 218-046-000-000

Nathan Travers
1 Higgins Street
Scarborough, ME 04074

Dear Mr. Travers,

RE: Parcel removed from Tree Growth, Map 218 Lot 046

Our records indicate that you have failed to comply with the requirements for classification under the Tree Growth Tax Law outlined in certified letters mailed from our office on **February 29, 2016, June 28, 2016 & December 30, 2016.**

Pursuant to Title 36 MRSA §581 (1-A), **this failure has resulted in the removal of your parcel from tree growth classification and the application of a withdrawal penalty of \$11,192.** You will have 60 days from the date of this letter to pay this penalty before interest begins to accrue.

If you are unclear of the requirements listed above please feel free to contact me, or Assistant Assessor, Caitlin Anderson, by phone 236-3353; or email kleichtman@camdenmaine.gov and canderson@camdenmaine.gov.

Sincerely,



Kerry Leichtman, CMA
Assistant Assessor

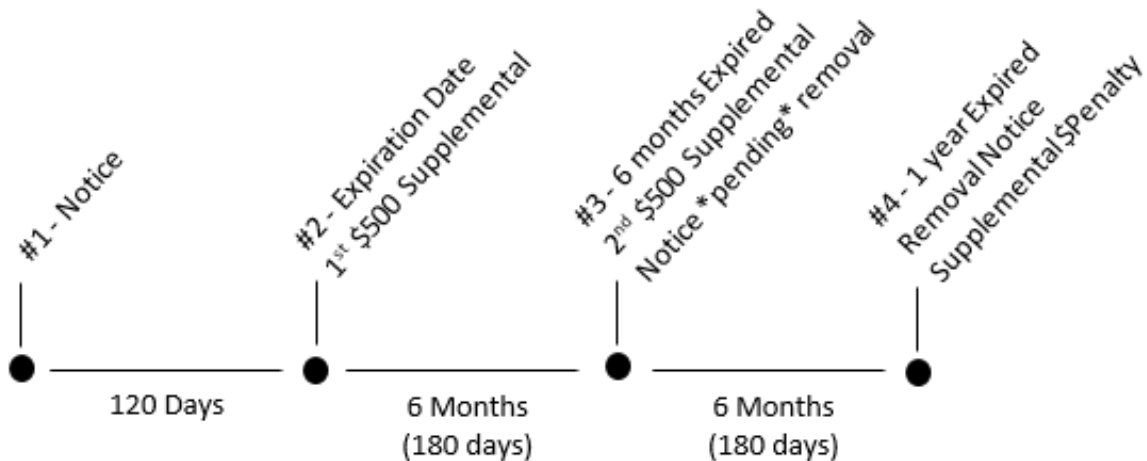
Chapter 5 – Exemptions and Current Use

2017 Tax Year Tree Growth Penalty Calculator

Municipality Name	CAMDEN
County	KNOX
Years in TG	36
Town Certified Ratio	100%
# Acres Softwood	
# Acres Mixed Wood	10
# Acres Hardwood	
Value of Property Out of TG	60,000
100% Value out of TG	60,000
100% Tree Growth Value	4,040
Penalty Amount	11,192.00

CLEAR DATA

Tree Growth Notices



The \$1000 supplemental fees are NOT subtracted from the withdrawal penalty.


Chapter 5 – Exemptions and Current Use

S11-2017

SUPPLEMENTAL TAX CERTIFICATE
Title 36 M.R.S.A. Section 713

I, the undersigned, Assessor of the Municipality of CAMDEN, hereby certify that the foregoing list of estates and assessments thereon, recorded in page 1 to 534 of this book, were either invalid, void or omitted by mistake from our original invoice and valuation and list of assessments dated the thirtieth day of August, 2016, that these lists are supplemental to the aforesaid original invoice, valuation and list of assessments dated the thirtieth day of August, 2016, and are made by virtue of Title 36, Section 713, as amended.

Given under my hand this **twenty-eighth** day of **June, 2017**.



Kerry Leichtman, CMA
Assessor

Property Owner: Nathan Travers

Mailing Address: 1 Higgins Street
Scarborough, ME 04074

Account Number: 2624 RE

Supplemental Tax: \$11,192

Reason: Tree Growth withdrawal penalty

Chapter 5 – Exemptions and Current Use

SUPPLEMENTAL TAX WARRANT

Title 36 M.R.S.A., Section 713

County of KNOX

To Brenda Fisher, Tax Collector of the Municipality of CAMDEN, within said County of KNOX

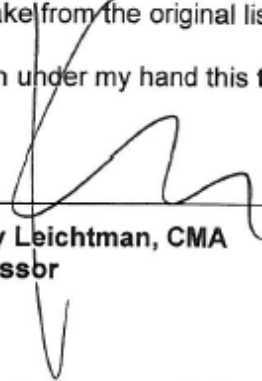
GREETINGS:

Hereby are committed to you a true list of the assessments of the estates of the persons hereinafter named. You are hereby directed to levy and collect each of the persons named in said list his respective portion, therein set down, of the sum of: **\$11,192.**

Eleven-thousand, one-hundred ninety-two dollars and no cents,

it being the amount of said list; and all powers of the previous warrant for the collection of taxes issued by us to you and dated August 30, 2016 are extended thereto; and I do hereby certify that the list of assessments of the estates of the persons named in said list is a supplemental assessment laid by virtue of Title 36, Section 713, as amended and the assessments and estates thereon as set forth in said list were either invalid, void or omitted by mistake from the original list committed unto you under the warrant:

Given under my hand this **twenty-eighth** day of **June, 2017.**



Kerry Leichtman, CMA
Assessor

Property Owner: Nathan Travers

Mailing Address: 1 Higgins Street
Scarborough, ME 04074

Account Number: 2624 RE

Supplemental Tax: \$11,192

Reason: Tree Growth withdrawal penalty

Chapter 5 – Exemptions and Current Use

2017 Real Estate Tax Bill

TOWN OF CAMDEN
PO BOX 1207
CAMDEN, ME 04843

R2624
TRAVERS, NATHAN A.
1 HIGGINS ST
SCARBOROUGH ME 04074

Current Billing Information	
Land	87,000
Building	139,200
Assessment	226,200
Homestead Exempt	0
Other Exemption	0
Taxable	226,200
Rate Per \$1000	15.590
Original Bill	11,192.00
Total Due	11,192.00

Acres: 15.00

Map/Lot 218-046-000-000 Book/Page B4796P59 05/01/2014 B4648P100 03/26/2013

Location 424 MOLYNEAUX RD

Information

As of June 30, 2016 the Town of Camden has outstanding indebtedness in the amount of \$4,900,926.

For questions regarding your tax bill please call the Town Office at 207-236-3353. Business hours are 8:00 a.m. to 3:30 p.m. Monday through Friday.

WITHOUT STATE AID FOR EDUCATION, HOMESTEAD EXEMPTION REIMBURSEMENT AND STATE REVEUNE SHARING, YOUR TAX BILL WOULD HAVE BEEN 7.11% HIGHER.

Current Billing Distribution		
Municipal + TIF	31.70%	3,547.86
School	60.00%	6,715.20
County	6.80%	761.06
Mid Coast Solid	1.20%	134.30
Overlay	0.30%	33.58

Remittance Instructions
To avoid standing in line, taxes may be paid by mail. Please make check or money order payable to TOWN OF CAMDEN and mail to:
TOWN OF CAMDEN PO BOX 1207 CAMDEN, ME 04843

2017 Real Estate Tax Bill

N/A

Due Date	Amount Due	Amount Paid

Please remit this portion with your first payment

2017 Real Estate Tax Bill

Account: R2624
Name: TRAVERS, NATHAN A.
Map/Lot: 218-046-000-000
Location: 424 MOLYNEAUX RD

8/27/2017 11,192.00

Due Date	Amount Due	Amount Paid

First Payment

Chapter 5 – Exemptions and Current Use

Camden	Real Estate Tax Commitment Book - 15.590	06/28/2017
2:05 PM	Tree Growth Withdrawal Penalty	Page 1
Account Name & Address	Land	Building
2624 TRAVERS, NATHAN A.	87,000	139,200
1 HIGGINS ST	Acres 15.00	0
SCARBOROUGH ME 04074		226,200
		11,192.00
424 MOLYNEAUX RD 218-046-000-000 B4796P59 05/01/2014 B4648P100 03/26/2013		

	Land	Building	Exempt	Total	Tax
Page Totals:	87,000	139,200	0	226,200	11,192.00
Final Totals:	87,000	139,200	0	226,200	11,192.00

Working Waterfront

36 M.R.S. § 1135
Very few enrollees.

CHAPTER 6

COMMITMENT AND MUNICIPAL VALUATION RETURN (MVR)

Website Definition of Commitment (noun):

- A promise to do or give something
- A promise to be loyal to someone or something
- The attitude of someone who works very hard to do or support something.

Property Tax Definition of Commitment:

- The act to deliver something
- Certification of something
- Promise of future duties

PT 102 Property Tax Law Section 3

***Commitment of Taxes.** Commitment is the assessor's act of delivering the tax lists to the collector, together with the certificate of commitment, the certificate of assessment, and the collector's warrant. Together, this material makes up the valuation book. The certificate of commitment names the collector, the total amount to be collected, and the date of the commitment; it must also be signed by a majority of the assessors. The certificate of assessment certifies the valuation book by indicating the number of pages in the book, the year of the tax, the date of the commitment, and the signatures of the assessors. The collector's warrant is the legal instrument that authorizes and compels the collector to perform the duties of tax collection. The commitment forms must be signed by a majority of a board of assessors; failure to do so invalidates the assessment. A certificate of assessment must also be returned to the appropriate treasurer for any tax included in the assessment; that is, to the municipal treasurer for the municipal appropriations, to the county treasurer for the county tax, to the Treasurer of State for a state tax, if any, etc.*

Commitment Checklist

1. **Assessments** – make sure all land and building and personal property assessments are complete and satisfied. Verify the following:
 - a. Certain valuations must be adjusted by the municipality's **declared ratio**. Tree Growth and Farmland acreage rates and Personal Property values must be adjusted.

Chapter 6 – Commitment and Municipal Valuation Return

- e. Tax Assessment Warrant to Collector
 - f. Certificate of Assessment to Treasurer
 - g. Information on Tax Bills Worksheet
- 6. Complete the Tax Rate Calculator** – similar to page 10 of the MVR
- a. Run extracts and reports of total valuations, taxable, exempt.
 - b. BETE and homestead totals are very important because a percentage becomes a portion of the taxable value.
 - c. Check the Enhanced BETE reimbursement! It is more than the standard 50% - the tax rate calculator includes a worksheet that dictates what that is, if you qualify.
 - d. Separate out the total appropriations into school, county, and municipal.
 - e. TIF amount needs to be independent from the municipal amount.
 - f. Identify the municipal revenue sharing, municipal revenue and general funds allocated.
 - g. Select a tax rate!
 - h. Verify all numbers, net to be raised, commitment amount, overlay amount.
- 7. Complete the MVR** - this will be covered in the second part of this chapter
- 8. Prepare the Tax Bills** – Tax bills, when issued, must include the following:
- a. % of tax allocation to school, municipal, and county.
 - b. % reduction of the tax as a result of the homestead and BETE reimbursements, revenue sharing, and education subsidy.
 - c. Tax rate and interest.
 - d. Due dates and interest accrual dates.
 - e. Bond indebtedness.

Chapter 6 – Commitment and Municipal Valuation Return

9. **Print the Valuation Book** – verify total assessments, exemptions, and tax to be raised to your previous documents.
 - a. Attach the warrant and certificates previously prepared and signed.
 - b. Attach a copy of the MVR.
 - c. Bind the book.

RATIO DECLARATION & REIMBURSEMENT APPLICATION

Municipality of: WINSLOW
Developed Parcel Ratio: 101%

County of: KENNEBEC
Filing Deadline: June 1, 2018

SECTION A: DECLARATION OF CERTIFIED RATIO

Municipal assessors are required to annually report the ratio or percentage of just value upon which local assessments are based (**36 MRSA §383**) Assessors must multiply the amount of the Homestead Exemption by the ratio certified pursuant to **§383** to determine the proper amount of exemption to be granted. The ratio certified by local assessors should reasonably agree with the overall assessment ratio for developed parcels (**residential property**) determined by Maine Revenue Services in its annual audit conducted for the purpose of determining the State Valuation. Of the following boxes, please check the one box which is most appropriate for your municipality for the **2018** tax year:

We will use the developed parcel ratio determined by Maine Revenue Services of **101%** as our declared certified ratio. The developed parcel ratio is a direct finding and final result of Maine Revenue Services' audit of **2016** local valuations for residential property as stated in the **2018 State Valuation**.

We will use the Municipality's **declared 2018 certified ratio** to adjust the amount of local homestead exemption. The certified ratio declared is within 10% of the developed parcel ratio (**between 91% and 111%**) last determined by Maine Revenue Services; or

We hereby petition to use a ratio that varies by more than 10% from the developed parcel ratio last determined by Maine Revenue Services for the following reason: (**Note: No requests for a variance in ratio will be granted unless accompanied by documentation supporting the proposed change. Ratios certified outside the allowable 10% will default to the Developed Parcel Ratio.**)

- A total revaluation is to be implemented for the 2018 tax year (**proof required**)
- A partial revaluation is to be implemented for the 2018 tax year (**proof required**)
- More current sales information is available which justifies a higher ratio (**proof required**)
- Other _____

SECTION B: HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

1. The total number of homestead exemptions granted (actual or estimated) # 2043
2. We plan to use the following **Certified Ratio** to adjust the full *just value* exemptions: % 100
(see Section A above)
3. The 2018 municipal tax rate is .01674 mils. (**NOTE:** If the local tax commitment is not final for 2018, use the 2017 local tax rate or an estimated rate...whichever is more accurate.)

SECTION C: ASSESSOR(S) SIGNATURES

We, the assessors, do state that the that the information contained on this document is, to the best knowledge and belief of this office, reported correctly, accurately and in accordance with the requirements of the law.

Judith Mathiau _____ Date May 14, 2018
Contact Person: Judy Mathiau Phone# 812-2776 Ext 5205

PLEASE COMPLETE AND RETURN TO:
fax 287-6396
PHONE 624-5604
EMAIL linda.r.lucas@maine.gov

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION ATTN: LINDA LUCAS
PO BOX 9106,
AUGUSTA ME 04332-9106

Chapter 6 – Commitment and Municipal Valuation Return

ASSESSORS CERTIFICATE OF ASSESSMENT

I HEREBY CERTIFY, that the pages herein, numbered from 1 to 1009 and 1 to 9 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of WINSLOW for State, County, District and Municipal taxes for the fiscal year 7/1/2018 to 6/30/2019 as they existed on the first day of April 2018.

IN WITNESS THEREOF, I have hereunto set our hands at WINSLOW, this SEVENTEENTH day of AUGUST, 2018.

Judith Mathian MUNICIPAL ASSESSOR

CERTIFICATE OF COMMITMENT

To Michael Heavener, the Collector of the Municipality of WINSLOW, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$ 10,982,925.41 the lists contained herein) according to the tenor of the foregoing warrant.

Given under my hand this 8/17/2018

Judith Mathian Assessor

File Original with Tax Collector. File copy in Valuation Book

Chapter 6 – Commitment and Municipal Valuation Return

MUNICIPAL TAX ASSESSMENT WARRANT

STATE OF MAINE TOWN OF WINSLOW KENNEBEC COUNTY

To: Michael Heavener, Tax Collector

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments

1. County Tax	\$625,284.00
2. Municipal Appropriation	\$7,529,760.00
3. TIF Financing Plan Amount	\$273,341.00
4. Local Education Appropriation	\$7,203,811.00
5. Overlay	\$21,189.55
6. Total Assessments	\$15,653,385.55

Deductions

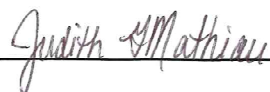
7. State Municipal Revenue Sharing	\$363,489.00
8. Homestead Reimbursement	\$459,312.21
9. BETE Reimbursement	\$226,900.93
10. Other Revenue	\$3,620,758.00
11. Total Deductions	\$4,670,460.14

12. Net Assessment for Commitment **\$10,982,925.41**

You are to pay to Michael Heavener, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 10/12/2018; 12/7/2018; 3/8/2019 AND 6/7/2019.

In case of the neglect of any person to pay the sum required by said list until after 10/12/2018; 12/7/2018; 3/8/2019 AND 6/7/2019, you will add interest so much thereof as remains unpaid at the rate of 7% per annum, commencing 10/13/2018; 12/8/2018; 3/9/2019 AND 6/8/2019 to the time of payment, and collect the same with the tax remaining unpaid.

Given under my hand as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this 8/17/2018



Assessor

File Original with Treasurer. File copy in Valuation Book

Chapter 6 – Commitment and Municipal Valuation Return

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

STATE OF MAINE

Kennebec County

I hereby certify, that I have assessed a tax on the estate, real and personal, liable to be taxed in the Town of WINSLOW for the fiscal year 07/01/2018 to 6/30/2019, at 0.01794 mils on the dollar, on a total taxable valuation of \$612,203,200.

Assessments

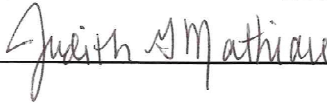
1. County Tax	\$625,284.00
2. Municipal Appropriation	\$7,529,760.00
3. TIF Financing Plan Amount	\$273,341.00
4. Local Education Appropriation	\$7,203,811.00
5. Overlay	\$21,189.55
6. Total Assessments	\$15,653,385.55

Deductions

7. State Municipal Revenue Sharing	\$363,489.00
8. Homestead Reimbursement	\$459,312.21
9. BETE Reimbursement	\$226,900.93
10. Other Revenue	\$3,620,758.00
11. Total Deductions	\$4,670,460.14
12. Net Assessment for Commitment	\$10,982,925.41

Lists of all the same we have committed to Michael Heavener, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Michael Heavener, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine (Title 32, Section 712).

Given under my hand this 8/17/2018


 _____ Assessor

File original with Treasurer. File copy in Valuation Book.

Chapter 6 – Commitment and Municipal Valuation Return

TAX BILL INFORMATION 2018-2019

HOMESTEAD REIMBURSEMENT	459,312 (1)
BETE REIMBURSEMENT	226,901 (2)
REVENUE SHARING	363,489 (3)
EDUCATION SUBSIDY	\$7,046,089 (4)
SUB TOTAL	8,095,791 (5)
TAX COMMITMENT	10,982,925 (6)
SUB TOTAL	19,078,717 (7)
SUB TOTAL	0.4243
PERCENTAGE	42.43

AS A RESULT OF THE MONEY RECEIVED FROM STATE MUNICIPAL REVENUE SHARING, HOMESTEAD EXEMPTION REIMBURSEMENT, BETE REIMBURSEMENT AND STATE AID TO EDUCATION, YOUR TAX BILL HAS BEEN REDUCED.

42.43 %

Chapter 6 – Commitment and Municipal Valuation Return

WINSLOW MAINE TIFS FY 2019

Prepared By Judy Mathiau on 8/17/2018

ALCOM PROJECT

This project captures 100% of the increased assessed value of both real and personal property improvements in the district for a term of 15 years, commencing with fiscal year 2010/2011 to fiscal year 2024/2025. A portion of the tax increment revenue will revert to the Company (through a credit enhancement agreement) to help finance their project and the remainder will be retained by the municipality for TOWN TIF projects as outlined in the approved development program.

ALLOCATION	ALCOM	TOWN	
FY 10/11 – FY 14/15	75%	25%	OAV (Original Assessed Value) as of 4/1/2008 \$ 56,000 (Rounded \$56,045)
FY 15/16 – FY 19/20	50%	50%	CAV (Captured Assessed Value) as of 4/1/2018 \$ 3,654,600
FY 20/21 – FY 24/25	25%	75%	FISCAL YEAR 2018/2019 (.01794 tax rate) \$ 65,563.52
			FY 19 ALCOM Distribution \$32,781.76
			FY 19 TOWN Distribution \$32,781.76

LOHMANN PROJECT

This project captures 100% of the increased value of the real estate only that is associated with a designated area of the Lohmann properties. The district includes the main parcel which contains the central office, lab and distribution center, an area nearby that includes the Avian office and testing barn and finally and a parcel of land with buildings currently leased to private companies. A portion of the tax increment revenue will revert to the Company (through a credit enhancement agreement) to further their central building expansion and new Avian buildings and the remainder is retained by the town for financing certain improvements to the municipal owned property as outlined in the project plan.

ALLOCATION	LOHMANN	TOWN	
FY 10/11 – FY 14/15	80%	20%	OAV (Original Assessed Value) as of 4/1/2008 \$3,434,800
FY 15/16 – FY 19/20	70%	30%	OAV Amended as of 4/1/2012 \$4,521,100
FY 20/21 – FY 24/25	60%	40%	CAV (Captured Assessed Value) as of 4/1/2018 \$9,722,500
FY 25/26 – FY 29/30	50%	50%	FISCAL YEAR 2018/2019 (.01794 tax rate) \$174,421.65
			FY 19 LOHMANN Distribution \$122,095.16
			FY 19 TOWN Distribution \$ 52,326.50

SUMMIT PROJECT

This project captures 100% of the increased value for a 30 year term; of the real estate only, associated with the new natural gas infrastructure. The district includes the actual pipeline tract, the industrial park tract and sidewalk and street acreage as outlined in the project plan. The town will retain 100% of the tax increment revenue to develop new and expanded employment opportunities, finance future public safety projects and to expand the natural gas infrastructure. Other project objectives are outlined in the project plan.

ALLOCATION	TOWN	
FY 14/15 – FY 33/34	100%	OAV (Original Assessed Value) as of 4/1/2013 \$ 0
		CAV (Captured Assessed Value) as of 4/1/2018 \$1,859,300
		FISCAL YEAR 2018/2019 (.01794 tax rate) \$33,355.84
		FY 19 TOWN Distribution \$33,355.84

Municipal Valuation Return (MVR)

What is it?

The MVR is an annual report that summarizes local tax information and which assessors are required to file with the Property Tax Division. The MVR classifies the different categories of taxable and exempt property for equalization purposes; specifies the amount of TIF captured assessed value; provides verification of any valuation changes within the municipality; supports the final tax commitment. (MVR Handout)

Purpose:

State Valuation

Legislative Use

Economic Research

Statutory Requirement

Reimbursements (includes homestead, veteran, BETE, tree growth, animal waste storage facility, snow grooming equipment, American Legion)

Resources:

www.maine.gov/revenue/propertytax/assessor

MVR Form

MVR Guidance Document

Rule 201 – Procedures Used to Develop State Valuation

Bulletin 1 – Maine State Valuation

Special Notes on MVR Number:

7. Production machinery and equipment – all EQUIPMENT

8. Business Equipment – Furniture and Fixtures

9. Other – Equipment brought into state after April 1 and before commitment

14. Homestead – create a separate code for the homestead value less than \$20,000 – typically on a mobile home, for example, if a MH in a park is assessed at only \$10,000 then you would create a \$10,000 homestead exemption instead of applying the full \$20,000.

15. BETE applications processed – include even the applications you have denied – there is a mandatory administrative fee reimbursed to the municipality.

Chapter 6 – Commitment and Municipal Valuation Return

16. TIF – know your TIF(s) – know the type, the amount, the number of years – in some cases, a TIF property may have an increase in assessed value, but not all of it may be captured.

20 – 39. Current Use – Keep a spreadsheet from year to year rather than run an extract – it keeps you familiar with the owners, the due dates, etc.

24-1 – If you have a parcel enrolled in tree growth and they transfer those same classified acres into the farmland program “woodland” after October 1, 2011

40. Exempt Property – the MVR supplies the statute for each category

40. Veterans – pay close attention to the categories and assign a code number for each one – the statute on eligibility is constantly changing. Municipalities get reimbursed at 50% on the tax loss for exemptions enacted after April 1, 1978 – for example, Maine residents were receiving a \$4,000 veteran exemption prior to this date, BUT since then the Legislature has increased it to \$6,000 – so \$2,000 of that is considered a “new” exemption, therefore the municipality gets reimbursed at 50% of the \$2,000. After April 1, 1978, it was also enacted to allow non-resident stationed veterans to receive the exemption for the first time, so all of the non-ME \$6,000 exemption is considered a new exemption.

40. American Legion – determine the area not used for meetings, ceremonies etc. Previously, this section was legally taxed but then the Legislature enacted a total exemption on the whole facility – so we now get reimbursed on 50% of that portion that was previously assessed.

41. Municipal Records – This section provides valuable information. If you find difficulty in tracking new lots, the number of land parcels and taxable land acreage, ask for help with report extracts and spreadsheets, or, keep track through the year.

Valuation Information – don’t fret over the first section – if you have reliable information, then provide it – this is for data purposes by outside sources.

The last three sections on this page provide crucial information to the Property Tax Division and offers the assessor an opportunity to explain major increases and decreases or concerns. This is used for state valuation purposes, too.

CHAPTER 7

ABATEMENTS AND APPEALS



The Three Kinds of Abatements

1. Assessor Initiated
 - a. Up to one year from commitment
2. Taxpayer Initiated
 - a. Informal request – anytime
 - b. Formal request - within 185 days from commitment
3. Municipal Officer Initiated
 - a. Within three years of commitment to correct error or illegal assessment, **not** valuation issues

Chapter 7 – Abatements and Appeals

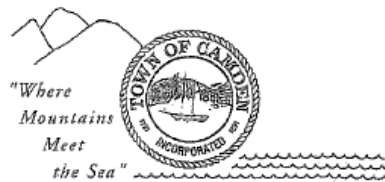
Abatement Appeals – Boards of Assessment Review

- Keep it “friendly”
- Document **everything!!!**
- Stick to statute
- Keep your BAR trained if you have one
- Cut through the BS and concentrate on the facts
 - BUT don’t ignore the BS

Assessor Initiated

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

November 6, 2017

Gene Piken and Linda Vaughan
1 Lexington Lane
Rockport, Maine 04856

Re: Map 120 Lot 150, 27 Washington Street

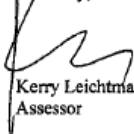
Dear Gene and Linda,

I have corrected your property's dimensions on the Town record. As Gene and I discussed, the dimensions as provided in your deed are incorrect. The previous value assigned to your property was based on the deed's numbers. I measured the building at the request of a potential buyer and discovered the discrepancy.

I have enclosed a copy of your abatement certificate, the original is archived here at the Town Office building, and have enclosed a revised tax bill.

Thank you.

Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

**TOWN OF CAMDEN
CERTIFICATE OF ABATEMENT**
Title 36 M.R.S.A. §841

File Number: A28-2018
Tax Year: 2018
Account: 1671RE

Location: 27 Washington Street
Map/Lot: 120-150-000-000

Property Owner: Gene L Piken & Linda J Vaughn
1 Lexington Lane
Rockport, ME 04856

Abated Value	\$	55,700
Tax Rate	x	.01438
Abated Tax	\$	800.97

Reason: Assessment Error

I hereby certify to Liz Knauer, Tax Collector for the Town of Camden, Maine, that an abatement of property tax has been granted by me to the above named property owner in the amount of **\$800.97**.

You are hereby discharged from any further obligation to collect the amount abated as provided by law.

Given under my hand this **sixth** day of **November, 2017**.



Kerry Leichtman, CMA
Assessor

Original to be affixed to the 2018 commitment book.

Chapter 7 – Abatements and Appeals



TOWN OF CAMDEN
 PO Box 1207
 Camden, ME 04843
 (207) 236-3353
 (207) 236-7956 fax
 WWW.CAMDENMAINE.GOV

PIKEN, GENE L
 VAUGHAN, LINDA J
 1 LEXINGTON LANE
 ROCKPORT ME 04856

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

2018 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION	
LAND VALUE	\$169,200.00
BUILDING VALUE	\$237,400.00
TOTAL: LAND & BLDG	\$406,600.00
Machinery & Equipment	\$0.00
Furniture & Fixtures	\$0.00
Computer	\$0.00
MISCELLANEOUS	\$0.00
TOTAL PER. PROP.	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$406,600.00
TOTAL TAX	\$5,848.91
LESS PAID TO DATE	\$0.00
TOTAL DUE →	\$5,848.91

MAP/LOT: 120-150-000-000
 LOCATION: 27 WASHINGTON ST
 ACREAGE: 0.04
 ACCOUNT: 001671 RE

MIL RATE: 14.38
 BOOK/PAGE: B3258P47 07/15/2004

FIRST HALF DUE: 10/16/2017 \$2,923.46
 SECOND HALF DUE: 05/01/2018 \$2,923.45

TAXPAYER'S NOTICE

FOR THE FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Notice is hereby given that your payment of school, county and municipal tax is due by 10/16/2017 and 05/01/2018. Interest will be charged on unpaid taxes at an annual rate of 7% beginning 10/17/2017 and 05/02/2018. As per State Statute, the ownership and taxable valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st of each year. PLEASE NOTE: If you sell this property before the taxes are paid in full, it is your responsibility to forward this bill to the new owner. If your taxes are held in escrow by a third party it is necessary to forward this bill to them for payment.

INFORMATION

As of June 30, 2017 the Town of Camden has outstanding bonded indebtedness in the amount of \$4,342,258. For questions regarding your tax bill please call the Town Office at 207-236-3353. Business hours are 8:00 a.m to 3:30 p.m. Monday through Friday. WITHOUT STATE AID FOR EDUCATION, HOMESTEAD EXEMPTION REIMBURSEMENT AND STATE REVENUE SHARING, YOUR TAX BILL WOULD HAVE BEEN 4.73% HIGHER.

CURRENT BILLING DISTRIBUTION		
MUNICIPAL	\$1,965.73	33.62%
SCHOOL	\$3,470.73	59.36%
COUNTY	<u>\$410.45</u>	<u>7.02%</u>
TOTAL	\$5,846.91	100.00%

REMITTANCE INSTRUCTIONS

To avoid standing in line, taxes may be paid by mail. Please make check or money order payable to TOWN OF CAMDEN and mail to:

TOWN OF CAMDEN
 PO BOX 1207
 CAMDEN, ME 04843

TOWN OF CAMDEN, PO BOX 1207, CAMDEN, ME 04843

ACCOUNT: 001671 RE
 NAME: PIKEN, GENE L
 MAP/LOT: 120-150-000-000
 LOCATION: 27 WASHINGTON ST
 ACREAGE: 0.04

INTEREST BEGINS ON 05/02/2018

DUE DATE	AMOUNT DUE	AMOUNT PAID
05/01/2018	\$2,923.45	
	\$2,122.48	

PLEASE REMIT THIS PORTION WITH YOUR SECOND PAYMENT

TOWN OF CAMDEN, PO BOX 1207, CAMDEN, ME 04843

ACCOUNT: 001671 RE
 NAME: PIKEN, GENE L
 MAP/LOT: 120-150-000-000
 LOCATION: 27 WASHINGTON ST
 ACREAGE: 0.04

INTEREST BEGINS ON 10/17/2017

DUE DATE	AMOUNT DUE	AMOUNT PAID
10/16/2017	\$2,923.46	

PLEASE REMIT THIS PORTION WITH YOUR FIRST PAYMENT

Chapter 7 – Abatements and Appeals

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

November 29, 2017

Walter & Stacy Curchack
8 Frog Road
Armonk, NY 10504

Re: Map 107 Lot 011, 44 Thorndike Road

Dear Walter & Stacy Curchack,

After receiving notice of your new property value after this summer's town-wide revaluation, you asked me to reconsider the value of your property. Assistant Assessor Caitlin Anderson and I came out to your property October 5, 2017.


I reviewed the card before we arrived and thought you likely had good reason to ask for the review. Then I saw your property. It is as impressive as its depiction on the property record card. I wound up making adjustments, up and down. I lowered the condition of your hearth to 10% good, down from 100% good, and reduced the value of .7 acres of land by 10% due to seasonal wetness.

We found that we did not have your ramp and floats on the record card. We added two floats: 12x24 and 8x8; and 40' of ramp length. I also changed your basement to a finished, raised basement from a finished basement.

I'm sorry to say the result was to increase your property's value by \$29,500. There will be no increase in your tax bill. The new value will not affect your taxes until next year.

It was nice to meet you both. Again, I'm sorry my review wound up raising the valuation. That was not my expectation when we came by.

Sincerely,


Kerry Leitchman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

October 30, 2017

Ronna Emery
28 Emery Way
Camden, Maine 04843

Re: 148 and 171 Hosmer Pond Road

Dear Ronna Emery,

You asked me to reconsider the value of two properties – 148 Hosmer Pond Road and 171 Hosmer Pond Road – and gave me appraisals that cited a value opinion of \$175,000 for the property at 148, and \$251,000 for 171.

I don't agree that these October 1, 2015 opinions of value reflect the properties' worth as of April 1, 2017. As I told you when we spoke some time ago, we engage in a practice called mass appraisal. The appraisals you presented me with are single-property appraisals which state a value opinion for a date that is 18 months previous to the reval date.

It is a well-established principle of municipal assessing that the assessed value is presumed to be correct unless proved otherwise. Therefore I won't defend the assessment with a point by point rebuttable of the appraisals' assertions, but I will explain the basis behind how we re-valued your property in the recently concluded revaluation.

We studied all qualified sales from the previous two-year period – April 1, 2015 to April 1, 2017. The term *qualified sale* is synonymous with an *arms-length transaction*. These sales represent the market. Our revaluation goal is to bring all properties in line with market value.

We conduct studies where we compare our assessed values with market prices. We do these studies before the revaluation to determine where we are off and by how much. We study land, single-family homes, condos, multi-family homes, multi-house properties, mobile homes, etc.

Then we study sales from the past two years. We do this with land sales first, then the developed properties – single-family homes, condos, multi-family homes, multi-house properties, mobile homes, etc. – until the groupings are too small to provide usable results. We seek a mean average ratio of 95 – 100%. The ratio I speak of is assessed value divided by sale price. This averaging of like groups is the essence of mass appraisal. Once we've achieved a ratio that's within the desired range for a property group type, all properties within that group are considered properly valued if we have the data right for any particular property.

Both of your properties are in what we have designated as Neighborhood 50. Before the reval your neighborhood's mean ratio was 81%. This tells us that assessed values were well below the market. After the reval, as a result of our adjustments, your neighborhood's mean ratio is now 97%. This is why your properties' values went up, because we adjusted the group up. The adjustments made were dictated by market activity as evidenced by the studies I have mentioned.

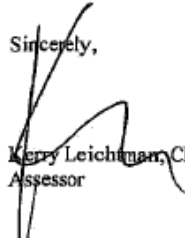
Chapter 7 – Abatements and Appeals

I wrote above that with studies this strong, if a property's data is right so must be our statement of its market value. I have not had the opportunity to inspect your properties, and my reading of the appraisals presents a few areas where I'd like to check the accuracy of my data. I would appreciate an opportunity to inspect the interior of both properties. If this is okay with you, please give me a call to set up a day and time.

Whether or not I inspect your properties, you are not obligated to accept my valuations of them. You have until March 1, 2018 to file an abatement application. The applications are available online at the Assessing Department section of the Town's website.

Thank you.

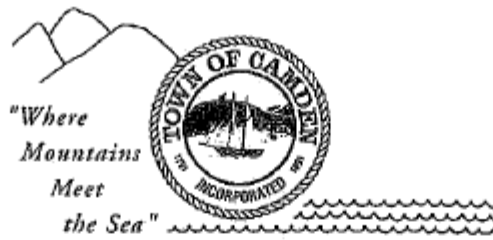
Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

November 16, 2017

Blake Silverman
c/o Cottage Holdings, LLC
91 Mosle Road
Far Hills, NJ 07931

Re: Map 126 Lot 051, 144 Bay View Street

Dear Blake,

As a result of our conversation, I have reviewed your property's assessment. I got the impression from when we spoke that you have many real estate investments. I will assume, then, that you have an understanding of how municipal valuations are derived, and that methodologies differ from state to state.

In Maine, we are constitutionally bound to assess at 100% of market value. As you are aware, 2017 was a revaluation year for Camden. As a result of the recently-concluded revaluation we are as tight to market value as it is possible to be.

As I said at the start of this letter I have reviewed our work on your property's assessment, and of property comparable and in proximity of it. Your valuation of \$3,082,500 is correct.

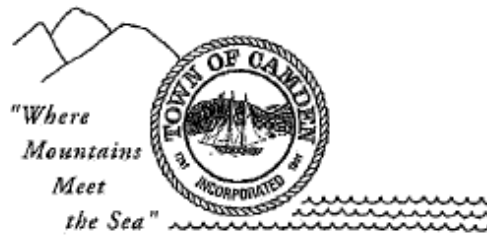
If you like, you can file for an abatement. Applications are available at the assessing department portion of the Town of Camden's website; as is Maine Revenue Services Bulletin #10, "Property Tax Abatement and Appeals Procedure," which does a good job explaining your rights and the abatement and abatement appeal process.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

March 1, 2018

Blake Silverman
c/o Mark Coursey
Camden Law
20 Mechanic Street
Camden, Maine 04843

Re: Cottage Holdings, LLC; Map 126 Lot 051; 144 Bay View Street

Dear Blake Silverman:

You abatement application for the above-referenced property is denied. This denial is on two grounds: (1) You made an assertion regarding what you perceive the property's fair market value to be but offered no proof to back up the claim, rather you offered a custom methodology for determining value; (2) Sales Ratio Studies conducted indicate the property's assessed value is correct.

The application states you paid 42.4% more for the property than its assessed value at the time of purchase, and that the revaluation value, therefore, should not increase by more than that same 42.4%. That is not a methodology employed in the assessing of properties in Maine. We do not consider one sale in isolation, but all sales in aggregate. The methodology we use, mass appraisal, and the standards that must be met, are dictated in statute.

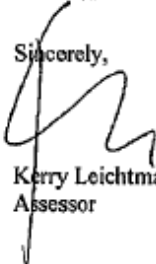
Sales Ratio Studies indicate the level of assessment quality relative to market value. They are the main tool used to check assessments against sales prices in determining market value, and as I wrote in the opening paragraph, the studies support the property's current valuation.

You may appeal this decision to the Knox County Board of Assessment Review within 60 days. Applications are available on the Assessing Department portion of the Town of Camden website. Maine Revenue Services Bulletin #10, "Property Tax Abatement and Appeals Procedure," is also available there. Further, I am pasting below 36 M.S.A. §843 (1) to ensure you are fully aware of your rights regarding this decision.

36 §843. APPEALS

1. Municipalities. If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

Sincerely,


Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Allan and Kathleen Toubman:

224 Beaucaire Ave.

Camden Maine 04843

aatoubman@msn.com

(207) 441 1296

August 3, 2017

@ 100% 525,800
@ 20% 105,200

Kerry Leichtman
Assessor
Town of Camden
29 Elm St.
Camden ME 04843
RE: Reevaluation of PID 139; Map 103/004/001/000

Dear Mr. Leichtman,

We dispute KRT evaluation of \$105,200, of our unbuildable lake lot. In my meeting with KRT representative, he had no market based analysis to support the valuation of this property.

These are some of the reasons for our objection.

I. Market based valuation. The PID 139 lot along with the 18-acre lot across the street (PID 59) was appraised by Thomas Painter in March 2014. It was concluded that both parcels were valued at a TOTAL of \$200,000. Painter found that the PID 139 lot added little if any value to PID 59.

"The shorefront section of the parcel is not large enough for development nor is the section of land directly across the street from it feasibly developable due to its steep rocky topography...Considered as a single recreational waterfront building lot with excess acreage."

Based in part of this appraisal, buyer and seller agreed on a purchase price for both parcels of \$200,000 in June 2014.

KRT placed a value on the lot that is more than 50% of the purchase price. The Town of Camden own evaluation supports a valuation of \$58,800. The 2016 evaluation of PID 59 was \$113,000 for land value and \$28200 for improvements. Based on the appraisal and market price in 2014, would leave the remainder, \$58800, as the value of lake lot.

II. This lot is unbuildable under the Town of Camden Shoreland Land Use Ordinance. That means it cannot be improved. Only a six-foot meandering path to the water is allowed. No structures are allowed to be built. A camper is not allowed to be placed on it. There are strict limitations on vegetation clearing. The photograph of the lot shows the dramatic difference in use between it and abutting properties of the same size.

III. At the time of the 2014 appraisal there were three comparables that sold for \$180000-185000. Each were either buildable or had a building on the lot already. Recent brokerage listing of buildable lots confirm that prices for lake access lots have not increased since 2014, see for instance 0 Dirt Rd, Camden 1.5 A building lot with ROW to water, \$79,000 and 0 Hopkins Lane W, Camden, 2.2A buildable lot, 200' frontage, \$185000.

1

not on water

no frontage
land locked

Chapter 7 – Abatements and Appeals

VI. The use of PID 139 is extremely limited without any potential for well, septic, or shelter PID 139 is similar to a ROW that cannot be improved. Camden places no assessed value on such a ROW. See for instance the assessment of 308 Beaucaire (formerly Marshall) property.

VII. A nearby lot (map 106/24) that was assessed nearly the same as PID 139, \$110,000. That lot of approximately the same location and size had \$60,000 of improvements (2014 cost of construction with town permit). That lot has a developed parking area, electric service, lighting, and expansive modifications for access to the water. Without those improvements that lot would be valued at \$50,000. These type of improvements, due to shoreland zoning restrictions, can not be made to PID 139.

VIII. The assessed value of a comparable unbuildable waterfront lots in Camden show that the assessment of PID 139 is is unjustly discriminatory.

- | | | | |
|--|---------|---------------|---------------------------------|
| | 135,500 | Acct / PID | |
| A. 107/010-000 Town of Camden, \$45,900 | 0.5 | 3297 / 184839 | Parking lot / public water pump |
| B. 109/23 Town of Camden, .97A, 512' shoreline, \$169,000 | 1.73 | 1.0 | 311/310 |
| C. 108/053 Steven Moskowitz, .13A, 30" shoreline, \$27,600 | 0.2 | 269/267 | 30' strip to water |
| D. 101/003 Carol Robbins, 0.4A, 29' shoreline, 83,500. | | | |

On PID 59 we are requesting that the value of the new house be reduced by \$5000, the amount of the water system installed to remove arsenic and other minerals.

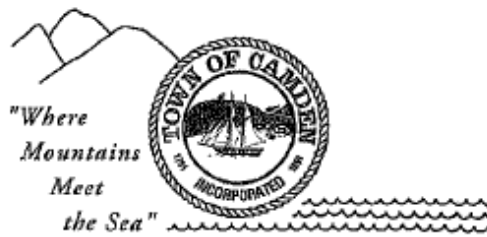
Sincerely,
Allan Toubman
Kathleen Toubman

→ 107/010 - owner unknown - Road to Cockton Island
.1 3148 / 184576

Chapter 7 – Abatements and Appeals

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

March 4, 2018

Allan and Kathleen Toubman
224 Beaucaire Avenue
Camden, Maine 04843

Re: Abatement request, Map 106 Lot 033 and Map 103 Lot 004-001

Dear Allan and Kathleen:

You asked that I reduce the value of both above-referenced properties. Your request was supported in a letter containing 6 points for my consideration. One quick note: Your numbering was off, you skipped past IV and V. My numbering reflects your's.

I. A March 2014 appraisal has no bearing on values set as of April 1, 2017. And the appraiser's comment – "The shorefront section of the parcel is not large enough for development nor is the section of land directly across the street from it feasibly developable due to its steep rocky topography...Considered as a single recreational waterfront building lot with excess acreage" – had me wondering if the appraiser knew where your other property was located. Stillman Rockefeller owns the land directly across the street; your parcel is 700 feet to the north on Beaucaire.

KRT's values and the Town of Camden's are one and the same. KRT was hired by the Town of Camden to work with me to bring all values in line with the current market. The values you cite from 2014 were set in 2004. Values for lake access lots have increased since 2004.

II. We are in agreement. The lot is unbuildable and its use restricted. As a result a .2 Condition Factor has been placed on it. That is an 80% reduction in value.

III. Again, 2014 is immaterial. You cite brokerage listings for two "lake access" lots. Neither of these lots offer direct access to the water and are therefore not comparable to your lot which has ample shore frontage.

VI. Your lake frontage lot is not comparable to a ROW.

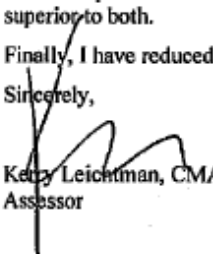
VII. You are correct that Map 106 Lot 24 was assessed "nearly the same" as yours. However, you made me aware of the improvements to the lot, which required considerable MDEP permitting. I have since adjusted the value of the parcel to reflect the improvements made to it.

VIII. The four parcels you list to show that my assessment of your lakefront lot is "unjustly discriminatory" prove quite the opposite. As mentioned earlier your lot has a Condition Factor of .2 on it. So do Map 108 Lot 053 and Map 101 Lot 003. But first, you listed two parcels as being owned by the Town of Camden. One is not Town owned, Map 107 Lot 010 is Owner Unknown. It has a Condition Factor of .1 (90% discount). It is the Codman Island Road. The other Town of Camden parcel, Map 109 Lot 023 is a pump station on the Megunticook River. It has no Condition Factor discount. Neither lot is taxable. The only two parcels that might relate in any way to yours are the first two.

Of them, Map 108 Lot 053 is a 30-foot strip of land providing river access to a parcel that is directly across the street. Map 101 Lot 003 is a very small triangle of land. Both carry .2 Condition Factors. Your parcel is far superior to both.

Finally, I have reduced the value of your new home by \$4,300 in recognition of the water treatment expense.

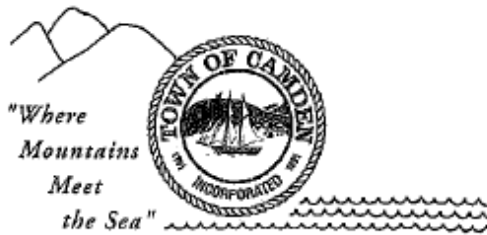
Sincerely,


Kelly Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

March 13, 2018

Andrew and Lauren Caverly
42 Tupelo Road
Swampscott, MA 01907

Re: Abatement application response, Map 128 Lot 016

Dear Andrew and Lauren Caverly:

You requested a \$196,500 reduction in value for the above-referenced property via an abatement application received January 12, 2018. That request is substantially denied.

Your abatement application was accompanied by two appraisals, print outs from the Zillow and Redfin real estate web sites, and a narrative explaining your position. I will address all.

Both appraisals were written in 2012 and were for bank clients. Only two data pages were submitted from each appraisal, as well as each appraisal's cover page and cover letter. No usable information can be gleaned from them. Nor can anything useful be found on the Zillow and Redfin pages. The websites are advertising-driven commercial enterprises, not serious appraisal concerns.

Your narrative, however, does contain information worthy of consideration and discussion.

The reval recently concluded established market values for Camden properties as of April 1, 2017. The rise in your property's valuation was not an increase from 2016 to 2017, but from 2004 to 2017. 2004 was the last time Camden properties were reassessed on a town-wide basis.

The purpose of the revaluation was to bring all property values in line with the current market. Our primary tool for tracking assessments and sales prices is the Sales Ratio Study. We use these studies to determine if assessed values and sales prices are out of alignment with one another, and we use them to adjust factors to bring them into proper alignment. By "proper" alignment I mean to say within state-mandated parameters.

We seek a median average ratio of 95 – 100%. The ratio is assessed value divided by sale price. Once we've achieved a ratio that's within the desired range for a property group type, all properties within that group are considered properly valued. This averaging of like groups is the essence of mass appraisal.

Prior to the revaluation, waterfront properties had a ratio of 67%. This told us that assessed values were well below the market. Post-reval the ratio is now 96%. The assessing neighborhood in which your property is located had a pre-reval ratio of 79% and now has a post-reval ratio of 94%. The increase in your property's value is explained by these two ratios. To bring the ratios up to acceptable levels, property values had to rise.

I agree with you that further development on your parcel is limited by shoreland zoning rules, its shape and its tidal location. But those have already been accounted for with a 30% discount on your base lot land value. I have, however, placed a 50% discount and abated the value on .75 acres as unbuildable due to the steepness of its slope. That portion of your property held no discount previously.

I twice visited the property this week. There is ample room for you to expand the cabin by its permitted 30%. That and its closeness to the water, which is no longer allowed, are positive attributes. No one can build that close to the water any longer. Your property has a gorgeous view, accessible ocean frontage and privacy (in large part due to the terrain). I am confident that it is properly valued.

I have reduced your land value by \$4,700 and have issued an abatement in the amount of \$67.59, which will be credited against your account. An abatement certificate will be sent separately.

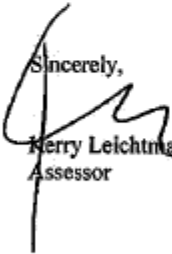
Chapter 7 – Abatements and Appeals

You have 60 days to appeal this decision to the Knox County Board of Assessment Review. Applications are available on the Assessing Department portion of the Town of Camden website. As is Maine Revenue Services Bulletin #10, *Property Tax Abatement and Appeals Procedure*. Also, I am pasting below 36 M.S.A. §843 (1) to ensure you are fully aware of your rights regarding this decision.

36 §843. APPEALS

1. Municipalities. If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

Sincerely,



Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Kerry Leichtman, CMA
Assessor/E-911 Coordinator
assessor@town.rockport.me.us



PO Box 10, 101 Main Street,
Rockport, Maine 04856
207-236-6758 : 207-230-0112 (fax)

www.town.rockport.me.us

April 16, 2013

Theodore Lovejoy, Mary Gray, Geraldine Hanley
c/o Paul Gibbons
PO Box 616
Camden, ME 04843

RE: Notice of Decision: Abatement application, Parcel 020-057

Dear Theodore Lovejoy, Mary Gray, Geraldine Hanley:

Your application for an abatement of property taxes on the above-described property is denied.

According to application Exhibit A, "...the practice of the Town Assessors of deducting from tax assessed value land that contains wetland on other property in Town but fails to do for this taxpayer, it result [sic] in this taxpayer paying more than his fair share of their [sic] taxes which is discrimination." In fact, I do deduct value from property for the presence of wetlands, but do not do so unless a property owner makes me aware that wetlands exist on the property. Then, I am invited to visit the property to make a value determination. No such request has been received by you. The site visit is crucial as not all wetlands are equal insofar as their disruption of enjoyment and use of a property. Without a site visit it is impossible to correctly assess a wetland's impact on a property's value.

Discrimination: The same wetland that encroaches upon your property also has substantial impact on Map 20 Lots 24 and 55, and Map 14 Lots 45-1, 45, 43-1 and 35. Similar wetland acreage can also be found on neighboring parcels Map 20 Lots 35-1, 33, 23-2 and 133. Of these only 14/45 is receiving any consideration for wetland acreage. Your property has been treated no differently than other properties in your vicinity.

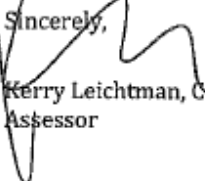
Manifestly Wrong: Also from Exhibit A: "The tax assessment fails to recognize the presents [sic] of wetlands that cover most of the property rendering almost all of the property, [sic] unusable and worthless." Of this property's 38 acres, 9.01 acres (24%) are denoted as wetland on the National Wetlands Inventory provided with your application. This does not represent "almost all of the property." The burden of proof is on the applicant. You have failed to prove that the wetlands, as shown on the National Wetlands Inventory, reduces your property's value by \$90,000. You have made assertions but provided no evidence that the property's valuation exceeds or substantially exceeds fair market value.

If, however, you request that I visit the property to make a value determination based on the presence of wetlands I will be happy to do so. Any valuation adjustment I make will affect the 2013/14 tax year valuation.

You have 60 days from the date of this Notice to appeal this decision. An appeal may be filed with the Board of Assessment Review, in care of this office, at the above address. Applications are available online at the town website at TownDepartments/Assessing/Forms.

If you have any further questions, please feel free to call or write.

Sincerely,


Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

Kerry Leichtman, CMA
Assessor/E-911 Coordinator
assessor@town.rockport.me.us



Karla VanAlstine
Executive Assistant
kvanaalstine@town.rockport.me.us

PO Box 10, 101 Main Street, Rockport, Maine 04856

207-236-6758
Fax 207-230-0112
www.town.rockport.me.us

April 16, 2013

Nicolas Ruffin and Patricia Boyd
c/o Paul Gibbons
Law Office
PO Box 616
Camden, Maine 04843

RE: Notice of Decision: Abatement application, Parcel Map 028 Lot 155

Dear Nicolas Ruffin and Patricia Boyd:

Your application for an abatement of property taxes on the above-described property is denied.

Your application for abatement claims discrimination based on the assertion that other homes are of a higher value but are being assessed for substantially less. As proof, an appraisal-styled comparison of three Rockport properties and 3 Ship Street (028/155) was provided. Unlike an appraisal, however, no adjustments have been made in an attempt to bridge the considerable differences between the properties.

In fact, the properties presented as comps are not comparable at all. Your property is valued at \$890,800: the value of the lowest valued "comp" is more than \$1 million higher; your property is in a different assessing neighborhood than are the others; the quality ratings are vastly different; the years built range from 2008 to 1820; the square feet ranges from 688sf to 3,869sf – the inequities continue well beyond these few. The sales prices range from your \$850,000 to \$4,500,000.

The burden of proof is on the applicant and you have not provided any relevant information that proves your property is overvalued.

If you would like me to conduct another inspection of your home I will do so. At that time you can show me where my data is incorrect so that an incorrect value results.

You have 60 days from the date of this Notice to appeal my decision. An appeal may be filed with the Board of Assessment Review, in care of this office, at the above address. Applications are available online at the town website at TownDepartments/Assessing/Forms.

If you have any further questions, please feel free to call or write.

Sincerely,

Kerry Leichtman, CMA
Assessor

Chapter 7 – Abatements and Appeals

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 M.R.S.A., Section 841)

Town of Camden, Maine

PO BOX 1207

Camden, Maine 04843

SEP 22 2017

This application must be signed and filed with the municipal assessor(s). A separate application must be filed for each separately assessed parcel of real estate. You must completely fill out the application.

1. Name of Applicant: Dennis P. Giustra
2. Mailing Address: 69 School Street, Middleton, MA 01949
3. Tax year for which abatement is requested: 2018
4. Assessed valuation of real estate: \$474,400
5. Assessed valuation of personal property: _____
6. Abatement requested in real estate valuation: \$50,586
7. Abatement requested in personal property valuation: _____
8. Reasons for requesting abatement (please note: the burden of proof is on the applicant; be specific, stating grounds and providing proof that the property is overvalued):
For property at 10 Eaton Avenue: Land value increased 81% compared to 2017 while the building
value decreased, which indicates a significant incongruity and only serves to increase the
overall property assessed value, when it was overvalued to begin with. Additionally, compared
to surrounding/nearby properties, the increase in assessed land value is clearly inconsistent
as shown on the attached. The assessed land value should, therefore, by 1) good reason
and 2) conformity be reduced by at least the abatement requested to reflect a more appropriate
(yet still elevated) net assessment of the property.

To the assessing authority of the Town of Camden

In accordance with the provisions of Title 36 M.R.S.A., Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

9-19-17
Date

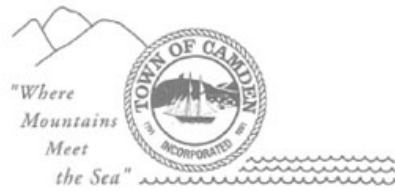
D. P. Giustra
Signature of Applicant

Chapter 7 – Abatements and Appeals

Location	Lot Size (acres)	% Size Diff.	Land Value	Comp. Land Value
10 Eaton Avenue	0.41	--	239,800	<i>2.48 / 13.43</i>
8 N. Lewis Avenue	0.53	129.27%	254,400	<i>2.48 / 11.02</i> 196,800
11 N. Lewis Avenue	0.71	173.17%	271,500	<i>1.98 / 8.70</i> 156,782
27 High Street	0.353	86.10%	184,300	<i>2.36 / 12.09</i> 214,059
			Average Difference	189,214 (50,586)

Chapter 7 – Abatements and Appeals

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

September 22, 2017

Dennis P. Giustra
69 School Street
Middleton, MA 01949

Dear Mr. Giustra,

On behalf of the Town of Camden, I have officially received your Application for Abatement of Property Taxes.

By statute we have 60 days to respond to your application. I've copied and pasted the governing statute below. I have also enclosed a copy of Maine Revenue Services Bulletin #10 on Property Tax Abatements and Appeals, which does a good job explaining your rights, and the procedures and timelines involved.

As part of the review process, we would appreciate having an opportunity to conduct an inspection of the property. Please call our office to arrange a date and time of mutual convenience.

36 §842. NOTICE OF DECISION

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2. [2001, c. 396, §16 (AMD).]

If you have any questions or concerns please feel free to contact us by phone or email, canderson@camdenmaine.gov.

Sincerely,

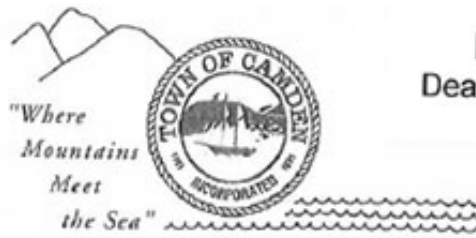
Caitlin Anderson

Caitlin D. Anderson, CMA
Assistant Assessor

Chapter 7 – Abatements and Appeals

Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



DENIED - 10.31.2017
Deadline to Knox BAR 12.30.2017

200 Main Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

October 31, 2017

Dennis P Giustra
69 School Street
Middleton, MA 01949

Re: Abatement Application response: Map 124 Lot 086 | 10 Eaton Avenue

Dear Dennis Giustra,

Your application to abate \$50,586 from the assessment of the above referenced property is denied.

In support of your application you cited the valuation of three other properties, then averaged their land values and subtracted that from your land value to determine your abatement request. You also noted that there are differences in lot size, but you did not realize how important those differences are in determining land value.

We value land according to a curve. The more land you have the lower the unit value, up to an acre. For example, on our curve a 1,000 sf lot has a base value of \$32/sf, a 5,000 sf lot at \$8.40/sf, a 10,000 sf lot at \$4.70, and so on until an acre (43,450sf) which is valued at \$1.49/sf.

8 N. Lewis is .53 acres, or 23,087 sf, which has a base value of \$2.45/sf; 11 N. Lewis, at .71 acres or 30,928 sf has a base value of \$1.95/sf; 10 Eaton, at .41 acres or 17,860 sf has a base value of \$2.98/sf. Each of these base values are multiplied by a neighborhood factor. The two comparison properties and your property are in the same neighborhood, so have the same factor: 4.5. Each base value is multiplied by 4.5. Your value per sf then becomes, after rounding, \$14.43. 8 N. Lewis is \$11.02 and 8 N. Lewis is \$8.78. As you can see, the more land the lower the unit value.

27 High Street is not included in this analysis as it is in a different assessing neighborhood.

These land values are derived by our study of sales which took place over a two-year period prior to the reval – April 1, 2015 to April 1, 2017. These sales represent the market. Our revaluation goal is to bring all properties in line with market value.

We conduct studies in which we compare our assessed values with market prices. We do these studies before the revaluation to determine where we are off and by how much. Then we study sales from the past two years and adjust our tables to the current market.

We seek a mean average ratio of 95 – 100%. The ratio I speak of is assessed value divided by sale price. Once we've achieved a ratio that's within the desired range for a property group type, all properties within that group are considered properly valued. This averaging of like groups is the essence of mass appraisal. You had the right idea to average the property values, but did not have the valuing particulars quite right: the land curve, in particular.

As for like groups, Neighborhood 90 now has a mean ratio of 98% for single-family homes. Lot size is another grouping. Yours is in the .33 to .5 acre range. There we currently have a mean ratio of 100%. Before the reval your lot size mean ratio was 74%, and your neighborhood ratio was 79%. This told us that assessed values were well below the market. Your property's value went up, because we adjusted the

Chapter 7 – Abatements and Appeals

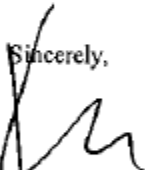
) appropriate groups up. The adjustments made were dictated by market activity as evidenced by the studies I have mentioned.

You have 60 days to appeal this decision to the Knox County Board of Assessment Review. Applications are available on Assessing Department portion of the Town of Camden website. As is Maine Revenue Services Bulletin #10, "Property Tax Abatement and Appeals Procedure." Also, I am pasting below 36 M.S.A. §843 (1) to ensure you are fully aware of your rights regarding this decision.

36 §843. APPEALS

1. Municipalities. If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

) Sincerely,


Kerry Leichtman, CMA
Assessor

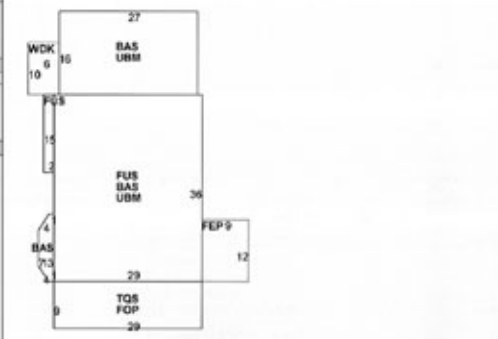
Chapter 7 – Abatements and Appeals

Property Location: 10 EATON AVE MAP ID: 1247 086 000 000 Bldg Name: State Use: 1010
 Vision ID: 2174 Account # 2186 Bldg #: 1 of 1 Sec #: 1 of 1 Card 1 of 1 Print Date: 03/06/2018 08:16

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT			
GIUSTRA, DENNIS P. 69 SCHOOL STREET MIDDLETON, MA 01949 Additional Owners:		1 Level	3 All Public	3 Paved	3 Urban	RESIDENTL RES LAND RESIDENTL	1010 1010 1010	231,000 239,000 3,600	231,000 239,000 3,600
SUPPLEMENTAL DATA						VISION			
Other ID: REVIEW TIF: SUBDIVISION GA RENTAL GIS ID: 124708600000 ASSOC PID#						Total: 474,400 474,400			
RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)			
GIUSTRA, DENNIS P. GIUSTRA, FRANK, X, JR, PR GIUSTRA, ROBERTH L.		4355/144 4171/201 532/772	02/16/2010 10/15/2009	U I U I U V	0 1A 0 1S 0 1N	2017 1000 2017 1000 2017 1000	231,000/2016 1010 239,000/2016 1010 3,600/2016 1010	231,000/2015 1010 132,200/2015 1010 2,700/2015 1010	231,000 132,200 2,700
EXEMPTIONS						OTHER ASSESSMENTS			
ASSESSING NEIGHBORHOOD						APPROXIMATED VALUE SUMMARY			
NOTES						Total Appraised Parcel Value: 474,400			
BUILDING PERMIT RECORD						VISIT/CHANGE HISTORY			
LAND LINE VALUATION SECTION						Total Land Value: 239,000			

Property Location: 10 EATON AVE MAP ID: 1247 086 000 000 Bldg Name: State Use: 1010
 Vision ID: 2174 Account # 2186 Bldg #: 1 of 1 Sec #: 1 of 1 Card 1 of 1 Print Date: 03/06/2018 08:16

CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)																							
Style	86 Conventional	Element	Description																						
Model	88 Residential																								
Grade	86 Good																								
Stories	2	MIXED USE																							
Occupancy	3	Code	Description																						
Exterior Wall 1	14 Wood Shingle	4100	Single Family																						
Exterior Wall 2	11 Clapboard																								
Roof Structure	87 Gambrel																								
Roof Cover	83 Asphalt Gls/Comp																								
Interior Wall 1	83 Plastered																								
Interior Wall 2	85 Drywall/Sheet																								
Interior Flr 1	82 Hardwood	Adj. Base Rate	112.51																						
Interior Flr 2	82	Net Other Adj.	33,500.00																						
Heat Fuel	82 Oil	Replace Cost	374,766																						
Heat Type	85 Hot Water	AVID	3902																						
AC Type	81 None	FY08	1977																						
Total Bedrooms	85 5 Bedrooms	Dep Code	1																						
Total Bathrooms	2	Remodel Rating																							
Total Half Baths		Year Remodeled	40																						
Total Stair Finishes		Dep %																							
Total Rooms	9	Functional Obsoles																							
Bath Style	82 Average	External Obsoles																							
Kitchen Style	82 Average	Cost Trend Factor	1																						
		Condition																							
		% Complete	10																						
		Discount % Cond																							
		Aggravat Val	224,909																						
		Dep % Out	0																						
		Dep Out Comment																							
		Misc Imp Out	0																						
		Misc Imp Out Comment																							
		Cost to Cure Out	0																						
		Cost to Cure Out Comment																							
OB-OUTBUILDING & YARD ITEMS (X) / XP-BUILDING EXTRA FEATURES (Y)																									
Code	Description	Sub	Sub Description	U	U1	U2	U3	U4	U5	U6	U7	U8	U9	U10	U11	U12	U13	U14	U15	U16	U17	U18	U19	U20	
BENJ	3 STORY W/LL			1	360	21,80	2804	0	25	2,900															
SHD	SHED FRAME			2	216	13,80	2804	0	25	700															
FFL3	2 STORY CHL			1	2	5,100.00	1977	1	100	6,100															
BUILDING SUB-AREA SUMMARY SECTION																									
Code	Description	Living Area	Gross Area	Adj. Area	Use Cost	End-use Value																			
BAS	First Floor	1,509	1,509	1,509	112.51	169,776																			
FEP	Porch, Enclosed, Finished	0	108	76	79.17	8,551																			
FOP	Porch, Open, Finished	0	261	52	22.42	5,800																			
FIS	Upper Story, Finished	1,074	1,074	1,074	112.51	120,835																			
FOS	Three Quarter Story	196	261	196	84.49	22,052																			
UBM	Basement, Unfinished	0	1,476	295	22.49	33,190																			
WDC	Deck, Wood	0	68	9	16.88	1,613																			
WF Floor (Half area Area)		2,576	4,740	3,314		374,766																			



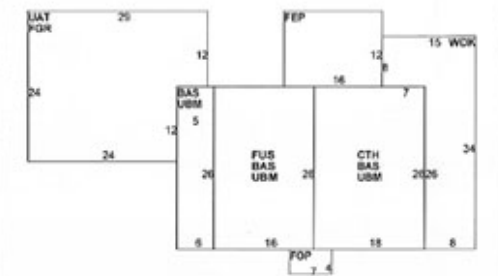
Chapter 7 – Abatements and Appeals

Property Location: 11 N LEWIS AVE MAP ID: 124/080/000/000 Bldg Name: State Use: 1010
 Vision ID: 2168 Account #2180 Bldg #: 1 of 1 Sec #: 1 of 1 Card 1 of 1 Print Date: 10/30/2017 16:33

CURRENT OWNER		TOPO	UTILITIES	STRL/ROAD	LOCATION	CURRENT ASSESSMENT							
BATTISTA, MARK E ANDREWS, JENNIFER J 11 N LEWIS AVE CAMDEN, ME 04843 Additional Owner(s):		3 Level	2 Public Water 3 Public Sewer	3 Improved	3 Urban	Description	Code	Appraised Value	Assessed Value				
						RESIDENTL	1010	169,000	169,000				
						RES LAND	1010	271,500	271,500				
						RESIDENTL	1010	700	700				
						Total		441,200	441,200				
SUPPLEMENTAL DATA													
Other ID: REVIEW													
FID: SUBDIVISION													
G/RENTAL: (not used)													
GAS ID: 124889000000 ASSOC PID#													
RECORD OF OWNERSHIP					PREVIOUS ASSESSMENTS (HISTORY)								
RA-VOL/PAGE	SALE DATE	lph	wt	SALE PRICE	P.C.	Yr	Code	Assessed Value	Code	Assessed Value			
4947/181	08/17/2015	Q	I	500,000	00	2013	1010	168,500	1010	167,200			
1032/22	04/08/1992	U	V			2017	1010	271,500	1010	137,000			
						2017	1010	700	1010	400			
						Total		441,200	Total	304,800			
EXEMPTIONS													
OTHER ASSESSMENTS													
ASSESSING NEIGHBORHOOD													
NOTES													
G, BROWN													
BUILDING PERMIT RECORD													
VISION CHANGE HISTORY													
LAND LINE VALUATION SECTION													
Parcel ID	Issue Date	Type	Description	Amount	Imp. Date	% Comp.	Date Comp.	Comments	Defc	Type	St	Col	Parties/Draw
5875	03/16/2007	ADD	Addition	43,500		100		ADD SUNROOM TO R007/20/2016	05/06/2008	2	CA	11	Desk Review-By phone
									02/13/2004		JVD	26	BUILDING PERMIT CH
											KM	00	Measure + NAI + Info C

Property Location: 11 N LEWIS AVE MAP ID: 124/080/000/000 Bldg Name: State Use: 1010
 Vision ID: 2168 Account #2180 Bldg #: 1 of 1 Sec #: 1 of 1 Card 1 of 1 Print Date: 10/30/2017 16:33

CONSTRUCTION DETAIL										CONSTRUCTION DETAIL (CONTINUED)									
Element	Qt	Ch	Description	Element	Qt	Ch	Description												
Style	01		Modern/Contemp																
Model	01		Residential																
Grade	04		Average +10																
Inseries	2																		
Occupancy	1																		
Exterior Wall 1	06		Board & Batten																
Exterior Wall 2																			
Roof Structure	03		Gable/Hip																
Roof Cover	03		Asph/F Gls/Cap																
Interior Wall 1	05		Drywall/Sheet																
Interior Wall 2																			
Interior Flr 1	12		Hardwood																
Interior Flr 2	14		Carpet																
Heat Fuel	02																		
Heat Type	05		Hot Water																
J/C Type	01		None																
Total Bedrooms	03		3 Bedrooms																
Total Bathms	2																		
Total Half Baths																			
Total Xtra Frnts																			
Total Rooms	8																		
Bath Style	02		Average																
Kitchen Style	02		Average																
OB-OUTBUILDING & YARD ITEMS(L)/XF-BUILDING EXTRA FEATURES(O)										OB-OUTBUILDING & YARD ITEMS(L)/XF-BUILDING EXTRA FEATURES(O)									
Code	Description	Subst	Subst Descrpt	Unit/Units	Unit Price	Gr	Code	Up Bt	1	Cond	Net Val	Appr Value							
NHDI	SHED FRAME			1	1,300	2804					90	700							
FFL3	2 STORY CHH			1	8,100.00	2801					100	6,300							
FFL	3 BR PLAC			1	2,100.00	2801					100	1,300							
BUILDING SUB-AREA SUMMARY SECTION																			
Code	Description	Living Area	Green Area	Gr Area	Use Cost	Indep Cost	Value												
BAS	First Floor	1,040	1,040	1,040	82.49		85,790												
CTH	Cathedral Ceiling	0	408	47	8.28		3,877												
KFP	Perch. Enclosed, Finished	0	192	134	57.87		11,864												
FGR	Garage	0	636	254	32.94		20,992												
FOP	Perch. Open, Finished	0	28	6	17.63		495												
FUS	Upper Story, Finished	416	416	416	82.49		34,315												
UAT	Attic, Unfinished	0	636	64	8.39		5,279												
BSM	Basement, Unfinished	0	1,040	200	16.50		17,150												
WDN	Deck, Wood	0	328	49	12.32		4,842												
Tot. Gross Liv/Lease Area:		1,456	4,791	2,318			193,901												



Chapter 7 – Abatements and Appeals

Property Location: 8 N LEWIS AVE MAP ID: 123/064/000/000/ Bldg Name: State Use: 1010
 Vision ID: 2074 Account #2086 Bldg #: 1 of 1 Sec #: 1 of 1 Card: 1 of 1 Print Date: 10/30/2017 16:33

CURRENT OWNER		TOPO	UTILITIES	STRT-ROAD	LOCATION	CURRENT ASSESSMENT				3602 CAMDEN, ME						
SODERBERG, NANCY 8 N LEWIS AVE CAMDEN, ME 04843 Additional Owners:		1 Level	2 Public Water 2 Public Sewer	3 Paved	3 Rural	Description	Code	Appraised Value	Assessed Value		VISION					
SUPPLEMENTAL DATA						RESIDENTL	1010	292,900	292,900							
Other ID: REVIEW 110: SUBDIVISION GA RENTAL						RES LAND	1010	254,400	254,400	Total: 547,300 547,300						
GIS ID: 123664000000 ASSOC PID#																
RECORD OF OWNERSHIP		BA-VOL/PAGE	SALE DATE	sq ft	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)									
SODERBERG, NANCY SODERBERG, NANCY LEWIS PAUL SCOTT		295A/195 295A/206 253D/239	04/01/2003 03/03/2003	1 V 1 V 1 V	32,000 365,000	1V IN IN	Tr	Code	Assessed Value	Tr	Code	Assessed Value				
							2017	1010	292,900/2016	1010	245,600/2015	1010	245,600			
							2017	1010	254,400/2016	1010	185,500/2015	1010	135,500			
							Total:	547,300	Total:	381,100	Total:	381,100				
EXEMPTIONS		OTHER ASSESSMENTS		This signature acknowledges a visit by a Data Collector or Assessor												
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Dt.								
		ASSESSING NEIGHBORHOOD														
NBID SUB	NBID Name	Street Index Name	Tracing													
0001A																
NOTES		APPROAISED VALUE SUMMARY														
YELLOW		Appraised Bldg. Value (Card)		288,500												
GENERATOR		Appraised XF (B) Value (Bldg)		4,400												
		Appraised OB (L) Value (Bldg)		0												
		Appraised Land Value (Bldg)		254,400												
		Special Land Value		0												
		Total Appraised Parcel Value		547,300												
		Valuation Method:		C												
		Exemptions		0												
		Adjustment:		0												
		Net Total Appraised Parcel Value		547,300												
BUILDING PERMIT RECORD		VISIT/CHANGE HISTORY														
Permit ID	Issue Date	Type	Description	Amount	Exp. Date	% Comp.	Dist. Comp.	Comments	Date	Type	By	Code	Person/Party			
									01/23/2008			JVD	43			
									08/05/2004			PK	29			
									05/11/2004			SDO	02			
									05/11/2004			SDO	01			
													NAH - Info Card Left Measure + NAH			
LAND LINE VALUATION SECTION		VISIT/CHANGE HISTORY														
#	Use Code	Use Description	Zone	D	Front Depth	Units	Unit Price	L Factor	W Factor	C Factor	ST Factor	Adj	Special Pricing	S Adj	Unit Price	Land Value
1	1010	Single Family	V	1		23,087	50	2.45	1,000	1.00	99	4.50		1.00	11.02	254,400
Total Card Land Units:		8.58 AC		Parcel Total Land Area:		8.58		Total L:		11.02		Total Value:		254,400		

Property Location: 8 N LEWIS AVE MAP ID: 123/064/000/000/ Bldg Name: State Use: 1010
 Vision ID: 2074 Account #2086 Bldg #: 1 of 1 Sec #: 1 of 1 Card: 1 of 1 Print Date: 10/30/2017 16:33

CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)										
Element	Ct	Ch	Description	Element	Ct	Ch	Description					
Style	03		Colonial									
Model	01		Residential									
Deck	06		Good									
Series	2											
Occupancy	1											
Exterior Wall 1	11		Clapboard									
Exterior Wall 2												
Roof Structure	03		Gable/Hip									
Roof Cover	03		Asph/F Gls/Comp									
Interior Wall 1	05		Drywall/Sheet									
Interior Wall 2												
Interior Fl 1	14		Carpet									
Interior Fl 2												
Heat Fuel	02		Oil									
Heat Type	05		Hot Water									
AC Type	01		None									
Total Bedrooms	03		3 Bedrooms									
Total Baths	2											
Total Half Baths	1											
Total Xtra Finstry	1											
Total Rooms	8											
Deck Style	02		Average									
Kitchen Style	02		Average									
OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)				CUSTOMER VALUATION								
Code	Description	Sub	Sub Coverage	Ct	Ch	Unit Price	Tr	Code	Unit Price	Cnt	Sub Cnt	App. Value
JFL	2 STORY CH			0		5,100.00	2004			0	0	4,400
BUILDING SUB-AREA SUMMARY SECTION												
Code	Description	Living Area	Gross Area	Est. Cost	Unit Cost	Indirect Value						
BAS	First Floor	1,200	1,240	1,240	97.55	120,763						
YGH	Garage	0	550	220	39.82	21,401						
FHS	Half Story, Finished	371	442	271	48.78	26,430						
FOP	Porch, Open, Finished	0	396	79	19.46	7,787						
FUS	Upper Story, Finished	1,156	1,156	1,156	97.55	112,769						
FBS	Basement, Unfinished	0	1,140	220	19.51	22,242						
WOK	Deck, Wood	0	174	26	16.58	5,500						
TL Gross Livable Area:		2,667		5,198		3,238		331,644				

Chapter 7 – Abatements and Appeals

Assessor's Abatement Defense

Summary by Site Index	10/31/2017
CAMDEN, ME	<i>Neighborhood 7 2016</i>

equiv to 90 in 2017

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
3	6	288,167	245,133	0.81	336,000	262,000	0.88	0.08	13.26%	0.85
4	4	245,250	234,700	0.97	252,000	244,050	0.99	0.06	8.08%	0.96
5	50	263,971	222,742	0.87	242,000	215,250	0.87	0.13	16.09%	0.84
6	30	383,743	313,957	0.84	379,750	309,850	0.81	0.11	16.63%	0.82
7	8	376,002	283,012	0.79	317,750	257,350	0.79	0.14	15.03%	0.75
8	5	523,400	520,500	1.04	435,000	470,700	1.00	0.09	13.80%	0.99
9	15	653,233	532,553	0.86	510,000	444,300	0.88	0.08	14.85%	0.82
S	1	560,000	439,000	0.78	560,000	439,000	0.78	0.00	0.00%	0.78
V	2	475,000	447,500	0.94	475,000	447,500	0.94	0.00	0.00%	0.94
		366,565	307,060	0.86	335,000	274,900	0.87	0.11	15.91%	0.84

Summary by Lot Size	10/31/2017
CAMDEN, ME	<i>lot size 2016</i>

Land Area	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
00.10-0.25 AC	1	34,000	51,900	1.53	34,000	51,900	1.53	0.00	0.00%	1.53
00.25-0.33 AC	1	29,700	26,900	0.91	29,700	26,900	0.91	0.00	0.00%	0.91
00.33-0.5 AC	1	235,000	173,800	0.74	235,000	173,800	0.74	0.00	0.00%	0.74
00.50-1 AC	2	252,500	203,100	0.82	252,500	203,100	0.82	0.12	14.63%	0.80
01.00-3 AC	4	134,375	100,900	1.32	55,000	94,250	1.44	0.41	36.63%	0.75
05.00-10 AC	1	350,000	174,300	0.50	350,000	174,300	0.50	0.00	0.00%	0.50
10.00-9999 AC	3	69,333	80,100	1.29	63,000	79,100	1.23	0.44	28.73%	1.16
		146,092	113,615	1.11	63,000	92,600	0.94	0.12	44.84%	0.78

Summary by Lot Size	10/30/2017
CAMDEN, ME	<i>lot size 2017</i>

Land Area	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
00.00-0.1 AC	3	500,667	503,300	1.05	232,000	249,500	1.04	0.07	5.13%	1.01
00.10-0.25 AC	29	327,462	305,762	0.94	270,000	270,800	0.95	0.04	5.48%	0.93
00.25-0.33 AC	20	378,925	379,495	1.01	269,000	284,750	1.01	0.04	5.45%	1.00
00.33-0.5 AC	12	301,870	302,750	1.00	291,220	295,400	1.00	0.03	4.25%	1.00
00.50-1 AC	36	432,018	410,503	0.96	336,250	314,550	0.98	0.06	6.94%	0.95
01.00-3 AC	36	397,520	388,333	0.98	357,750	339,850	0.96	0.05	7.23%	0.98
03.00-5 AC	3	308,667	294,867	0.96	335,000	298,500	0.96	0.07	5.21%	0.96
05.00-10 AC	1	515,000	499,400	0.97	515,000	499,400	0.97	0.00	0.00%	0.97
10.00-9999 AC	1	244,605	233,600	0.96	244,605	233,600	0.96	0.00	0.00%	0.96
		381,194	368,621	0.98	335,000	304,700	0.97	0.04	6.47%	0.97

Chapter 7 – Abatements and Appeals

Summary by Land Use	10/30/2017
CAMDEN, ME	

1010

Land Use Code		Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	Single Family	141	381,194	368,621	0.98	335,000	304,700	0.97	0.04	6.47%	0.97
			381,194	368,621	0.98	335,000	304,700	0.97	0.04	6.47%	0.97

Summary by Land Neighborhood	10/30/2017
CAMDEN, ME	

1010 by neighborhood

Land NBHD		Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
20		3	120,800	109,567	0.93	134,500	129,100	0.96	0.00	3.47%	0.91
40		5	352,400	348,240	0.97	245,000	255,300	1.00	0.04	5.60%	0.99
50		23	271,750	258,439	0.97	263,000	264,900	0.96	0.03	5.89%	0.95
55		10	238,450	225,050	0.98	237,000	235,400	1.00	0.05	7.80%	0.94
60		25	315,160	298,912	0.97	315,000	275,600	0.96	0.06	6.92%	0.95
65		4	416,125	387,400	0.94	422,500	385,850	0.92	0.01	2.17%	0.93
70		4	371,250	431,350	1.19	381,250	453,950	1.06	0.09	20.75%	1.16
75		2	523,058	498,300	0.96	523,058	498,300	0.96	0.04	3.65%	0.95
80		1	334,000	334,900	1.00	334,000	334,900	1.00	0.00	0.00%	1.00
84		11	244,364	238,964	0.98	236,500	224,300	0.97	0.03	3.75%	0.98
85		16	307,746	292,562	0.96	283,720	284,600	0.96	0.06	7.42%	0.95
86		3	333,833	321,600	0.97	335,000	328,600	0.95	0.05	4.91%	0.96
87		5	563,400	551,260	0.99	550,000	545,400	0.99	0.04	3.03%	0.98
90		15	567,633	557,027	0.99	545,000	548,900	0.99	0.04	5.32%	0.98
91		11	781,736	749,791	0.97	725,000	680,700	1.00	0.01	4.09%	0.96
92		3	678,833	666,000	0.97	517,500	528,100	1.01	0.01	4.95%	0.98
			381,194	368,621	0.98	335,000	304,700	0.97	0.04	6.47%	0.97

Summary by Land Use	10/30/2017
CAMDEN, ME	

Neighborhood 90

Land Use Code		Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	Single Family	17	673,500	649,265	0.98	560,000	552,700	0.99	0.04	5.41%	0.96
105	3 Unit	1	430,000	418,100	0.97	430,000	418,100	0.97	0.00	0.00%	0.97
111	6 Units	1	325,000	324,700	1.00	325,000	324,700	1.00	0.00	0.00%	1.00
			642,342	620,016	0.98	545,000	548,900	0.99	0.03	5.00%	0.97

Summary by Land Use	10/30/2017
CAMDEN, ME	

Neighborhood 87

Land Use Code		Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	Single Family	5	563,400	551,260	0.99	550,000	545,400	0.99	0.04	3.03%	0.98
105	3 Unit	1	455,000	435,800	0.96	455,000	435,800	0.96	0.00	0.00%	0.96
111	5 Units	1	538,000	511,300	0.95	538,000	511,300	0.95	0.00	0.00%	0.95
130	Res Land Develop	1	215,000	222,000	1.03	215,000	222,000	1.03	0.00	0.00%	1.03
			503,125	490,675	0.98	496,500	473,550	0.97	0.00	3.35%	0.98

Chapter 7 – Abatements and Appeals

land.dat

OUTPUT FROM STORED PROCEDURE

REPORT GENERATED ON 31-OCT-2017 AT 02:02

Account Number = 2186

Use Code = 1010

Recalc Land for PID 2174: Begin

Recalc Land for BldgNum #1 (BID = 2174) Land Line #1

Check for any special use value overrides

Land Use Code = 1010

Base District = 0001

Find the region for a group and district

Land Group = R

Region = District, Region not defined

Base SubDist = A

ZContour = 0

District Standard Size = 1

District BasePrice = 1

District Size Adjustment = NSZ

Land Group based Value Source = C

Calc the land unit price using the site index land curve method

Initial Curve Class: R

Initial Unit Price: 2.98

Interpolate/Extrapolate from curve table ID: 1

Calc Square Foot Land Curve

Entered Units: 17860

Entered Unit Price: 2.98

find 1st record on the land curve greater than our units

Get High Units

High Units: 20000

High Unit Price: 2.75

Find 2nd Record On The Land Curve Lower Than The First

Low Units: 15000

Low Unit Price: 3.4

New Unit Price = $((15000 * 3.4) + (((2.75 * 20000) - (3.4 * 15000)) * (17860 - 15000) / (20000 - 15000))) / 17860$

New Unit Price = 2.98365061590145576707726763717805151176

SizeAdj = 1

District pricing based unit val = 2.98365061590145576707726763717805151176

TotalAdj_a = 1 * 1 * 1 * 4.5

TotalAdj_a = 4.5

Landval = 13.42642777155655095184770436730123180292 * 17860

Landval(Rounded) = 239800

Chapter 7 – Abatements and Appeals

Abatement Denial Appeal

*Knox County Board of Assessment Review
Administration Office
62 Union Street
Rockland, Maine 04841*

February 16, 2018

Town of Camden
Board of Assessors
P. O. Box 1207
Camden, ME 04843



Certified Mail, Return Receipt Requested

RE: Appeal to the Knox County Board of Assessment Review of the Decision of the Town of Camden Board of Assessors on Application for Abatement of Property Taxes by Dennis P. Giustra; Map/Lot 124-86.

To the Camden Board of Assessors:

The Knox County Board of Assessment Review is in receipt of an appeal form requesting an abatement of property taxes denied by the Town of Camden on October 31, 2017. It was received by the Knox County Administrative Office on December 29, 2017.

The Knox County Board of Assessment Review will hear the appeal of the decision of the Camden Board of Assessors on Friday, March 23, 2018, at 10:00 a.m. in the Commission Hearing room on the ground floor of the Knox County Courthouse, 62 Union Street, Rockland, Maine.

A representative of the Town is required to attend this hearing and present evidence that supports the decision to deny the tax abatement. In addition, material supporting the Board of Assessors decision to deny the request (as defined in the Knox County Board of Assessment Review Rules & Regulations) **must be submitted at least 14 calendar days prior to the hearing date** to the County Administrative Office. As such, **all evidence (1 original and 9 copies for a total of 10) must be received by this office by 4:00 p.m. on Friday, March 9, 2018.**

*Please note that you are also required to send the Appellant a copy of all evidentiary materials that you provide to the County Administrative Office by the same deadline of March 9, 2018.

Attached to this letter is a copy of the materials submitted to the County by the taxpayer. If you need any further information about the Knox County Board of Assessment Review, it can be accessed on the County's website: <http://www.knoxcountymaine.gov>.

Sincerely,

Marian A. Robinson, Chair
Knox County Board of Assessment Review

MAR/wlg

Enclosures

Chapter 7 – Abatements and Appeals

RECEIVED
12-29-17



KNOX COUNTY BOARD OF ASSESSMENT REVIEW APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Pursuant to Title 36 M.R.S.A. § 844-M)

NOTE: Application must first be made to the Assessor

1. NAME OF APPLICANT: Dennis P. Giustra
2. MAILING ADDRESS OF APPLICANT: 69 School Street, Middleton, MA 01949
EMAIL ADDRESS: dgiustra@gmail.com
3. TELEPHONE NUMBER(S): 978-289-8280
4. NAME, ADDRESS & TELEPHONE # & EMAIL OF ATTORNEY/AUTHORIZED AGENT, IF ANY: _____

5. STREET ADDRESS OF PROPERTY: 10 Eaton Avenue MAP/LOT: 124/86
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Camden
7. ASSESSED VALUATION:

(a) LAND:	\$	<u>239,800</u>
(b) BUILDING:	\$	<u>234,600</u>
(c) TOTAL:	\$	<u>474,400</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a) LAND:	\$	<u>189,214</u>
(b) BUILDING:	\$	<u>234,600</u>
(c) TOTAL:	\$	<u>423,814</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$50,586
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: April 1, 20 18
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR/ASSESSORS' AGENT FOR THE ASSESSMENT IN QUESTION: _____
12. DATE OF ASSESSOR'S DECISION: October 31, 2017
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: _____

Chapter 7 – Abatements and Appeals

To the Knox County Board of Assessment Review:

In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

12-28-17
Date

D. P. Giustra
Signature of Applicant

Dennis P. Giustra
Printed Name

*** THIS APPLICATION MUST BE SIGNED.** A separate application form shall be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."

Chapter 7 – Abatements and Appeals

14. REASONS FOR REQUESTING ABATEMENT

Anything as completely one-sided and encumbering as the imposition by the Town (they, them) to increase property taxes without clear justification or rationale, as well as the process to get them to correct their mistake is clearly unjust.

First, they hire an outside firm (KRT Appraisals) to re-evaluate property taxes without any property inspections which results in new proposed property values throughout the town. Most, including mine are entirely unreasonable. They say it is based on comparable sales during the past two years, but that sales information is not provided in the notice mailed to the property owner, or readily found on the Town's website.

In order to discuss the new assessed value and hopefully get the number reduced, the taxpayer then has to schedule an appointment with KRT. Surprisingly, KRT's original new assessed value gets corrected somehow somewhat, but is still considered too high. There is still no explanation how the second new value is derived, but it clearly demonstrates that the original value was "wrong" and if the taxpayer had not taken any action, the Town would have benefitted from an over assessment they were not entitled to, which is an injustice.

Next, the new tax bill arrives. It reflects the final assessed value assigned by KRT, but there is a glaring disparity in the breakdown between land value and building value. The building value goes down accordingly presumably based on an explanation of conditions by the taxpayer to KRT, but the land value increases by \$107,600 (more than 80%). This represents a clear attempt by the Town to compensate for the loss in building value with an exorbitant increase in land value in order for there to be a net increase in the overall assessed value of the property. Again, this is an injustice, especially without any justification or rationale as to why the Town thinks the land value is worth \$107,600 more than it was just one year ago.

Once again, the burden is on the taxpayer to try to get the entity that is causing the problem to admit their mistake in substantially overvaluing the property. An application for abatement is filed using real data from nearby properties (something the Town has yet to do) to justify why an abatement in the land value is appropriate. The abatement application asks for a reduction in land value of only \$50,586, leaving the Town still with a significant increase in the overall assessed property value from last year.

An inspection of the land is conducted by the Town. The taxpayer has to explain to the inspector why he is there and ultimately the Town denies the application for abatement. They dismiss the numbers provided by the taxpayer and use their own factors in a way to support the denial. They say the new land value is configured based on sales from the past two years – but they said that before and it was shown to be "wrong" then. So how it can it be right now? Additionally, the sales information referred to was not provided and there still was no real explanation as to how the Town came up with a new land value of \$107,600 more than it was.

For the reasons outlined above, I believe the Town's decision was manifestly wrong resulting in an overvaluation of the property in question. As you can see, my request for an abatement is only \$50,586 leaving the Town with an overall increase of \$57,014 in the land value, a number much less unreasonable than \$107,600 by comparison alone.

Assessor's Appeal Defense

The **MEAN** is the calculated average of all sales in a specific category. The sum of all assessment to sales ratios (ASR) is then divided by the number of sales to give a MEAN ASR.

The **MEDIAN** is the value of the middle sale in an uneven number of sales arranged according to size. Another way of describing it would be a positional average that is not affected by the size of extremes values.

The **CO-EFFICIENT OF DISPERSION (COD)** also known as the measure of central tendency, is the ratio of a measure of absolute dispersion to an average and expressed as a ratio of the standard deviation (amount of variability of scatter in a frequency distribution) to the median. In simpler terms, this is the tendency of sales or items being analyzed to cluster around a central point and/or specific value. The COD is calculated by subtracting the median from each sale ASR. Once this is complete, the sum total is divided by the number of sales and finally divided by the median itself. The resulting value is the coefficient of dispersion. The International Association of Assessing Officers requirement is 20% or less for land ratios.



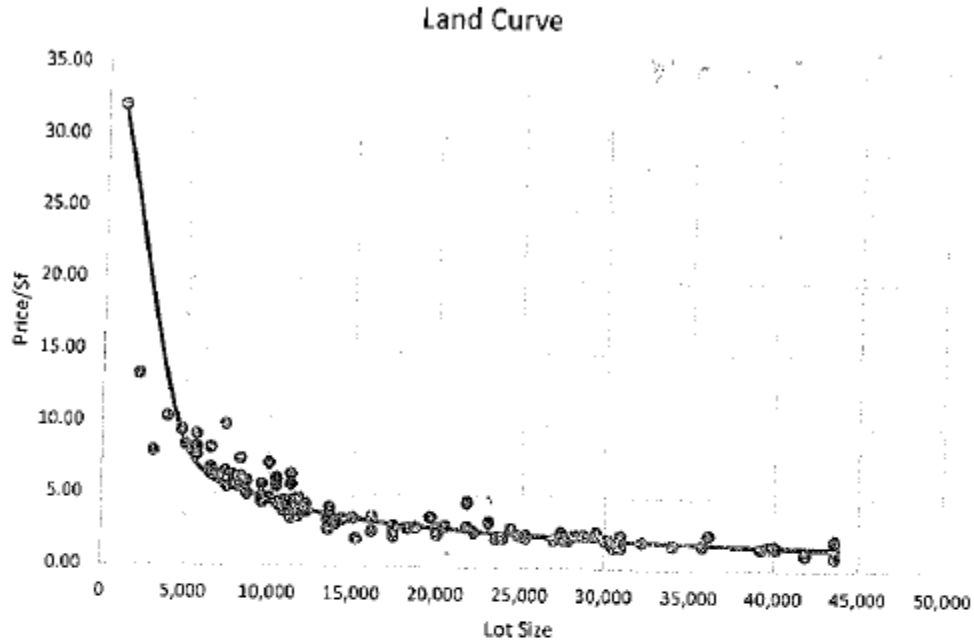
Residential Land Valuation: Due to a small sample of valid vacant land sales, the residential land curve was developed using the land extraction (land residual) technique. In this procedure, the depreciated building value is subtracted from the sale price to determine an indicated land value. When arranged by size and adjusted for location (neighborhood) and condition a distinct correlation between lot size and price per square foot becomes apparent. (See Land Curve Chart) These indicated prices per square foot were plotted to develop the land curve.

The following chart illustrates these base land parameters:

Square Foot	Price/Square Foot	Base Value
1,000	\$32.00	\$32,000
5,000	\$8.40	\$42,000
10,000	\$4.70	\$47,000
15,000	\$3.40	\$51,000
20,000	\$2.75	\$55,000
30,000	\$2.00	\$60,000
43,560	\$1.49	\$64,900

The following chart illustrates the plot points from the land residuals. Once plotted, a curve of best fit was drawn through the data to generate the final land curve. Only the urban curve was used for display as most of the lots are less than an acre. The rural curve will not chart out properly as most of the lots are greater than an acre.

Chapter 7 – Abatements and Appeals



Land Residual Analysis: Land Residuals are tested overall and by neighborhood. The statistical requirements for land residuals are a median ratio between 90% and 110% and a COD under 20%.

-Overall Analysis- Median 99% COD 14.05%

-Neighborhood-

20	Median 93%	COD	0.00%
40	Median 90%	COD	18.76%
50	Median 95%	COD	11.81%
55	Median 106%	COD	9.72%
60	Median 96%	COD	17.02%
65	Median 94%	COD	9.35%
70	Median 98%	COD	2.59%
75	Median 97%	COD	9.91%
80	Median 106%	COD	0.00%
84	Median 101%	COD	15.36%
85	Median 99%	COD	18.01%
86	Median 102%	COD	13.03%
87	Median 97%	COD	8.26%
90	Median 100%	COD	11.13%
91	Median 102%	COD	9.14%
92	Median 106%	COD	1.10%

Chapter 7 – Abatements and Appeals

Town of Camden, Maine Land Residual Analysis Overall (4/1/2015 to 3/31/2017)													
Vision Id	Mblu	Str #	Street Name	Use Code	SI	Nhhd	Sale Date	Sale Price	Improvement Value	Indicated Land Value	Land Value	Ratio	Abs
1690	120/177/000/000/	8	CENTRAL ST	1010	1	85	4/24/2015	\$360,000	\$184,400	\$175,600	\$106,600	0.61	0.38
2726	225/012/000/000/	20	FERNCLIFF DR	1010	1	60	10/31/2016	\$315,000	\$190,700	\$124,300	\$75,600	0.61	0.38
1151	118/051/000/000/	6	GREENFIELD DR	1010	1	60	5/27/2016	\$600,000	\$481,100	\$118,900	\$73,700	0.62	0.37
1585	120/072/000/000/	9	ALDEN ST	1010	1	85	10/16/2015	\$370,000	\$197,800	\$172,200	\$112,800	0.66	0.33
1994	122/019/000/000/	185	BELFAST RD	1050	1	40	8/1/2016	\$275,000	\$190,500	\$84,500	\$56,500	0.67	0.32
509	113/006/000/000/	4	LAMPHER LN	1010	1	55	12/1/2016	\$328,000	\$231,100	\$96,900	\$65,000	0.67	0.32
2425	135/007/000/000/	592	BELFAST RD	1010	1	40	12/30/2016	\$232,000	\$151,600	\$80,400	\$56,100	0.70	0.29
480	112/001/001/000/	170	MOUNTAIN ST	1010	1	50	6/18/2015	\$360,500	\$267,500	\$93,000	\$64,900	0.70	0.29
3053	232/042/000/000/	25	LILY POND DR	1060	1	75	5/29/2015	\$350,000	\$224,900	\$115,100	\$83,200	0.72	0.27
2681	219/059/000/000/	5	LEGRAND DR	1010	1	60	9/21/2016	\$340,000	\$224,900	\$115,100	\$83,200	0.72	0.27
245	108/030/000/000/	32	WILLIAM GLEN DR	1010	1	60	7/16/2015	\$355,000	\$247,000	\$108,000	\$78,600	0.73	0.26
1729	120/211/000/000/	16	MOUNTAIN ST	1010	1	85	3/31/2017	\$240,000	\$91,800	\$148,200	\$108,700	0.73	0.26
2979	229/021/000/000/	70	WILEY RD	1010	1	50	9/15/2015	\$335,000	\$222,800	\$112,200	\$82,400	0.73	0.26
282	108/068/000/000/	346	TURNPIKE DR	1010	1	40	1/29/2016	\$335,000	\$253,800	\$81,200	\$59,700	0.74	0.25
1103	118/002/000/000/	3	HIGHLAND AVE	1010	1	90	7/2/2015	\$510,000	\$272,600	\$287,400	\$213,100	0.74	0.25
2252	126/032/000/000/	132	CHESTNUT ST	1010	1	91	7/30/2015	\$780,000	\$441,600	\$338,400	\$252,300	0.75	0.24
279	108/065/000/000/	21	MOLYNEAUX RD	1010	1	60	7/1/2015	\$330,000	\$226,300	\$103,700	\$74,900	0.75	0.24
1773	120/258/000/000/	19	SEA ST	1010	8	91	10/12/2016	\$1,300,000	\$605,500	\$694,500	\$531,500	0.77	0.22
402	111/001/000/000/	40	BAILEY BROOK FARM	1013	K	50	5/8/2015	\$1,082,360	\$809,400	\$272,960	\$211,400	0.77	0.22
389	110/059/000/000/	20	PLEASANT RIDGE DR	1010	1	65	6/15/2016	\$519,500	\$401,100	\$118,400	\$93,300	0.79	0.20
1459	119/226/000/000/	34	PEARL ST	1010	1	85	6/30/2015	\$380,000	\$214,900	\$166,000	\$131,200	0.79	0.20
2730	225/016/000/000/	227	MECHANIC ST	1010	1	50	10/6/2016	\$268,000	\$193,400	\$74,600	\$59,800	0.80	0.19
2911	229/009/000/000/	38	FOX TRAIL	1010	1	65	5/26/2015	\$380,000	\$261,400	\$118,600	\$95,900	0.81	0.18
2819	226/031/000/000/	246	HOSMER POND RD	1010	1	50	9/24/2015	\$332,500	\$247,300	\$85,200	\$68,900	0.81	0.18
1710	120/196/000/000/	3	CROSS ST	1010	1	85	7/1/2016	\$350,000	\$221,200	\$128,800	\$104,500	0.81	0.18
1759	120/243/000/000/	3	HARDEN AVE	1010	1	86	6/26/2015	\$335,000	\$179,400	\$155,600	\$128,000	0.82	0.17
2728	225/014/000/000/	25	FERNCLIFF DR	1010	1	60	6/28/2016	\$295,000	\$197,700	\$97,300	\$80,300	0.83	0.16
2168	124/080/000/000/	11	N LEWIS AVE	1010	1	90	8/17/2015	\$500,000	\$174,900	\$325,100	\$271,500	0.84	0.15
184050	126/033/001/000/	21	PENOBSCOT AVE	1010	1	91	11/6/2015	\$1,387,500	\$1,024,600	\$362,900	\$308,300	0.85	0.14
1434	119/203/000/000/	60	PARK ST	1010	1	84	8/6/2015	\$225,000	\$137,600	\$87,400	\$74,500	0.85	0.14
2548	217/007/000/000/	24	RAGGED RIDGE RD	1010	4	65	6/25/2015	\$465,000	\$218,000	\$247,000	\$210,700	0.85	0.14
2077	124/003/000/000/	27	SEA ST	1012	B	90	10/15/2015	\$2,100,000	\$208,800	\$1,891,200	\$1,616,600	0.85	0.14
2172	124/084/000/000/	75	WALKER AVE	1010	5	90	5/16/2016	\$644,000	\$315,500	\$328,100	\$283,100	0.86	0.13
791	115/004/000/000/	80	MECHANIC ST	1010	1	84	11/9/2016	\$219,000	\$129,200	\$89,800	\$77,500	0.86	0.13
252	108/038/000/000/	54	WILLIAM GLEN DR	1010	1	60	6/2/2015	\$428,000	\$337,700	\$90,300	\$78,000	0.86	0.13
3049	232/038/000/000/	17	LILY POND DR	1010	G	75	9/28/2015	\$661,115	\$360,100	\$301,015	\$262,600	0.87	0.12
886	115/097/000/000/	52	RAWSON AVE	1010	1	50	12/28/2016	\$147,000	\$95,300	\$51,700	\$45,300	0.88	0.11
65	103/009/000/000/	223	BEAUCAIRE AVE	1013	1	70	11/29/2015	\$1,000,000	\$166,400	\$833,600	\$731,800	0.88	0.11
1025	116/093/000/000/	8	PARK ST	1010	1	84	8/29/2016	\$236,500	\$154,100	\$82,400	\$73,100	0.89	0.10
184170	119/164/001/000/	36	UNION ST	1010	1	84	9/22/2015	\$230,000	\$140,400	\$89,600	\$79,800	0.89	0.10
1771	120/256/000/000/	15	HIGH ST	1010	1	87	7/1/2015	\$797,000	\$599,200	\$237,800	\$213,000	0.90	0.09
404	111/003/000/000/	266	MOUNTAIN ST	1010	1	50	8/12/2016	\$401,200	\$327,200	\$74,000	\$66,300	0.90	0.09

Vision Id	Mblu	Str #	Street Name	Use Code	SI	Nhhd	Sale Date	Sale Price	Improvement Value	Indicated Land Value	Land Value	Ratio	Abs
287	109/001/000/000/	272	WASHINGTON ST	1010	2	50	4/29/2016	\$401,000	\$321,100	\$79,900	\$71,700	0.90	0.09
270	108/056/000/000/	91	MOLYNEAUX RD	1010	1	60	11/28/2015	\$290,400	\$198,900	\$91,500	\$82,700	0.90	0.09
1840	121/005/000/000/	31	CENTRAL ST	1010	1	85	6/29/2016	\$350,000	\$231,000	\$119,000	\$107,600	0.90	0.09
1948	121/112/000/000/	4	ROCKBROOK DR	1010	1	87	6/2/2016	\$650,000	\$428,400	\$221,600	\$201,200	0.91	0.08
777	114/169/000/000/	5	SAND ST	1010	1	50	8/24/2016	\$153,000	\$104,300	\$48,700	\$44,400	0.91	0.08
2043	123/035/000/000/	12	NORUMBEGA DR	1010	1	90	4/6/2015	\$775,000	\$453,200	\$321,800	\$294,400	0.91	0.08
927	115/131/000/000/	88	WASHINGTON ST	1010	1	85	1/27/2017	\$258,500	\$146,600	\$111,900	\$102,400	0.92	0.07
1006	116/075/000/000/	24	OAK ST	1010	1	84	9/8/2015	\$290,000	\$199,500	\$90,500	\$83,000	0.92	0.07
1764	120/248/000/000/	6	HARDEN AVE	1010	1	86	9/25/2015	\$351,500	\$216,300	\$135,200	\$124,400	0.92	0.07
337	110/001/000/000/	19	AUSTIN LANE	1010	1	50	5/22/2015	\$352,000	\$268,900	\$83,100	\$76,500	0.92	0.07
2653	219/030/000/000/	265	MELVIN HEIGHTS RD	1010	1	60	5/12/2016	\$345,000	\$252,700	\$92,300	\$85,100	0.92	0.07
2861	227/014/000/000/	50	DIRT RD	1013	F	50	5/16/2016	\$370,000	\$185,500	\$184,500	\$171,300	0.93	0.06
90	104/005/001/000/	671	HOPE RD	1013	1	50	7/12/2016	\$600,000	\$210,300	\$389,700	\$361,900	0.93	0.06
910	115/121/000/000/	13	RAWSON AVE	1010	1	50	10/28/2015	\$196,500	\$137,100	\$59,400	\$55,200	0.93	0.06
2600	218/042/000/000/	447	MOLYNEAUX RD	1010	1	60	12/11/2015	\$244,605	\$155,300	\$89,305	\$83,000	0.93	0.06
100006	113/088/005/000/	10	MADISON WAY	1010	1	20	7/28/2015	\$134,500	\$100,400	\$34,100	\$31,700	0.93	0.06
2139	124/050/001/000/	3	STETSON AVE	1010	5	90	9/28/2016	\$670,000	\$414,100	\$255,900	\$237,900	0.93	0.06
1371	119/139/000/000/	3	WOOD ST	1050	1	87	8/31/2016	\$455,000	\$281,200	\$173,800	\$163,000	0.94	0.05
406	111/005/000/000/	280	MOUNTAIN ST	1010	1	50	10/30/2015	\$275,000	\$207,500	\$67,500	\$63,900	0.94	0.05
1847	121/012/000/000/	12	SPRING ST	1010	1	85	5/3/2016	\$269,000	\$154,900	\$114,100	\$108,700	0.95	0.04
948	116/018/000/000/	76	PEARL ST	1010	1	60	2/1/2016	\$230,000	\$170,400	\$59,600	\$57,300	0.96	0.03
827	115/041/000/000/	14	COBB HILL RD	1010	1	55	12/19/2016	\$235,000	\$169,100	\$65,900	\$63,400	0.96	0.03
2889	227/042/000/000/	318	HOSMER POND RD	1013	F	50	11/9/2015	\$240,000	\$84,700	\$155,300	\$146,800	0.96	0.03
13	101/014/000/000/	9	WOODLAND RD	1013	1	70	1/14/2016	\$990,000	\$87,900	\$902,100	\$871,100	0.97	0.02
157	107/003/000/000/	460	WASHINGTON ST	1010	1	50	7/21/2016	\$515,000	\$425,800	\$89,200	\$86,400	0.97	0.02
184226	119/005/003/000/	48	CHESTNUT ST	1010	7	91	10/15/2015	\$1,050,000	\$690,000	\$360,000	\$349,500	0.97	0.02
1790	120/271/000/000/	18	ATLANTIC AVE	1050	5	90	7/28/2015	\$430,000	\$187,500	\$242,500	\$236,200	0.97	0.02
802	115/015/000/000/	104	MECHANIC ST	1010	1	84	4/29/2016	\$230,500	\$146,600	\$83,900	\$82,100	0.98	0.01
2211	125/030/000/000/	6	UMEROCK ST	1010	5	90	10/26/2015	\$385,000	\$169,600	\$215,400	\$211,200	0.98	0.01
134	106/028/000/000/	263	BEAUCAIRE AVE	1013	1	70	12/9/2016	\$585,000	\$38,000	\$547,000	\$536,600	0.98	0.01
2378	132/012/000/000/	1	SPRINGBROOK HILL RD	1010	1	70	8/18/2015	\$337,500	\$227,600	\$109,900	\$107,900	0.98	0.01
2363	131/008/000/000/	39	SPRINGBROOK HILL RD	1010	1	70	3/16/2017	\$430,000	\$317,400	\$112,600	\$111,200	0.99	0.00
1646	120/134/000/000/	43	WASHINGTON ST	1040	1	85	4/15/2016	\$262,000	\$148,000	\$114,000	\$112,800	0.99	0.00
1856	121/021/000/000/	13	SPRING ST	1010	1	85	5/29/2015	\$243,000	\$126,700	\$116,300	\$115,300	0.99	0.00
1778	120/263/000/000/	7	SEA ST	1010	1	90	7/30/2015	\$560,000	\$299,500	\$260,500	\$258,400	0.99	0.00
2870	227/023/000/000/	21	GOLDEN POND RD	1013	F	50	2/25/2016	\$159,700	\$35,200	\$124,500	\$123,900	1.00	0.01
175	107/019/000/000/	183	MOLYNEAUX RD	1010	1	60	6/15/2015						

Chapter 7 – Abatements and Appeals

Vision Id	Mblu	Str #	Street Name	Use Code	Sl	Nhbd	Sale Date	Sale Price	Improvement Value	Indicated Land Value	Land Value	Ratio	Abs
2221	126/001/000/000/	110	CHESTNUT ST	1010	1	91	9/29/2015	\$368,000	\$138,500	\$229,500	\$230,800	1.01	0.02
278	108/064/000/000/	27	MOLYNEUX RD	1010	1	60	5/20/2016	\$228,500	\$148,500	\$80,000	\$80,500	1.01	0.02
2495	213/009/000/000/	81	START RD	1030	1	55	12/1/2015	\$115,000	\$44,000	\$71,000	\$71,600	1.01	0.02
656	114/042/000/000/	7	BIRCH ST	1010	1	50	8/20/2015	\$223,060	\$160,400	\$62,660	\$63,600	1.02	0.03
1262	119/029/000/000/	84	CHESTNUT ST	1010	1	91	8/23/2016	\$520,000	\$277,300	\$242,700	\$248,700	1.02	0.03
325	109/037/000/000/	309	WASHINGTON ST	1013	K	50	12/18/2015	\$285,000	\$138,200	\$146,800	\$150,500	1.03	0.04
1305	119/073/000/000/	19	LIMEROCK ST	1010	1	85	2/3/2017	\$390,000	\$279,300	\$110,700	\$113,700	1.03	0.04
2178	124/090/000/000/	22	HARBOR RD	1010	5	90	1/11/2016	\$690,000	\$400,800	\$289,200	\$297,100	1.03	0.04
385	110/054/000/000/	30	PLEASANT RIDGE DR	1010	1	65	6/5/2015	\$300,000	\$223,600	\$76,400	\$78,600	1.03	0.04
1490	119/255/000/000/	20	PEARL ST	1040	1	85	10/7/2016	\$300,000	\$187,100	\$112,900	\$116,200	1.03	0.04
2044	123/036/000/000/	14	NORUMBEGA DR	1011	6	90	11/7/2016	\$835,000	\$469,200	\$365,800	\$377,100	1.03	0.04
2009	123/002/000/000/	34	HIGH ST	1010	1	87	11/10/2016	\$550,000	\$377,400	\$172,600	\$179,300	1.04	0.05
2229	126/009/000/000/	2	CEDAR ST	1010	6	91	1/24/2017	\$525,000	\$201,400	\$323,600	\$326,000	1.04	0.05
790	115/003/000/000/	78	MECHANIC ST	1010	1	84	11/9/2015	\$244,000	\$167,700	\$76,300	\$79,800	1.05	0.06
754	114/147/000/000/	15	GOULD ST	1060	1	90	8/10/2016	\$50,000	\$6,400	\$43,600	\$45,700	1.05	0.06
2269	126/049/000/000/	138	BAY VIEW ST	1060	1	52	10/21/2016	\$250,000	\$4,300	\$245,700	\$258,100	1.05	0.06
2219	125/038/000/000/	106	CHESTNUT ST	1010	5	91	4/8/2015	\$818,600	\$496,300	\$322,300	\$339,600	1.05	0.06
2251	126/031/000/000/	130	CHESTNUT ST	1010	1	91	10/27/2016	\$625,000	\$382,800	\$242,200	\$256,000	1.06	0.07
2204	125/023/000/000/	99	BAY VIEW ST	1010	1	92	10/27/2016	\$171,500	\$220,000	\$297,500	\$314,700	1.06	0.07
2313	128/004/000/000/	94	SHERMANS POINT RD	1010	1	80	5/27/2016	\$344,000	\$217,600	\$116,400	\$123,800	1.06	0.07
301	109/014/000/000/	9	HOFFSES DR	1010	1	55	12/7/2015	\$240,000	\$176,500	\$63,500	\$67,600	1.06	0.07
3063	232/048/000/000/	8	LILY POND DR	1010	1	75	6/23/2015	\$385,000	\$266,000	\$119,000	\$126,700	1.06	0.07
7034	123/026/000/000/	2	MARINE AVE	1010	1	90	11/15/2016	\$450,000	\$236,800	\$213,200	\$227,300	1.07	0.08
184356	227/101/000/000/	365	HOSMER POND RD	1010	1	50	8/24/2015	\$128,900	\$86,300	\$41,500	\$44,500	1.07	0.08
1082	117/023/000/000/	8	JOHN ST	1010	1	40	10/28/2016	\$125,000	\$82,500	\$42,500	\$45,600	1.07	0.08
250	108/036/000/000/	56	WILLIAM GLEN DR	1010	1	60	6/16/2016	\$132,500	\$59,500	\$73,000	\$78,500	1.08	0.09
305	109/018/000/000/	1	HOFFSES DR	1010	1	55	7/20/2015	\$289,000	\$180,100	\$58,900	\$63,400	1.08	0.09
1023	116/091/000/000/	4	PARK ST	1010	1	84	6/16/2016	\$250,000	\$180,900	\$69,100	\$74,500	1.08	0.09
2035	123/027/000/000/	4	MARINE AVE	1010	1	90	8/21/2015	\$545,000	\$324,200	\$220,800	\$238,200	1.08	0.09
846	115/050/000/000/	1	WOODCREST AVE	1010	1	55	2/26/2016	\$233,000	\$173,100	\$59,900	\$64,800	1.08	0.09
2270	126/050/000/000/	140	BAY VIEW ST	1010	5	92	10/21/2016	\$1,050,000	\$663,800	\$386,200	\$418,300	1.08	0.09
2224	126/004/000/000/	116	CHESTNUT ST	1010	1	91	5/24/2016	\$725,000	\$493,200	\$231,800	\$254,700	1.10	0.11
1397	119/166/000/000/	37	UNION ST	1010	1	84	9/30/2016	\$270,000	\$202,400	\$67,600	\$74,500	1.10	0.11
2064	123/054/000/000/	9	HARBOR RD	1010	1	90	8/31/2015	\$950,000	\$686,200	\$263,800	\$293,500	1.11	0.12
254	108/040/000/000/	17	WILLIAM GLEN DR	1010	1	60	3/9/2017	\$259,000	\$187,200	\$71,800	\$80,500	1.12	0.13
1939	121/103/000/000/	36	HARDEN AVE	1010	1	86	4/19/2016	\$315,000	\$162,600	\$152,400	\$170,900	1.12	0.13
1572	120/058/000/000/	20	KNOWLTON ST	1010	1	85	1/28/2016	\$275,000	\$174,400	\$100,600	\$114,500	1.14	0.15
2059	123/050/000/000/	6	HARBOR RD	1010	1	90	12/22/2015	\$380,000	\$172,500	\$207,500	\$238,200	1.15	0.16
2013	123/006/000/000/	48	HIGH ST	1090	7	86	3/2/2017	\$2,450,000	\$2,032,700	\$417,300	\$481,200	1.15	0.16
184222	107/029/002/000/	40	RIVERSIDE DR	1010	1	60	8/14/2015	\$370,000	\$302,100	\$67,900	\$78,500	1.16	0.17
792	115/005/000/000/	82	MECHANIC ST	1010	1	84	6/29/2015	\$158,000	\$99,800	\$68,200	\$79,700	1.17	0.18
1534	120/018/000/000/	10	FREE ST	1010	1	85	6/2/2015	\$437,000	\$337,700	\$99,300	\$116,200	1.17	0.18
185220	226/044/001/000/	140	MELVIN HEIGHTS RD	1010	3	60	3/21/2016	\$376,000	\$275,500	\$100,500	\$118,000	1.17	0.18
1961	121/125/000/000/	15	ROCKBROOK DR	1010	1	87	3/24/2017	\$390,000	\$217,400	\$172,600	\$204,300	1.18	0.19

Vision Id	Mblu	Str #	Street Name	Use Code	Sl	Nhbd	Sale Date	Sale Price	Improvement Value	Indicated Land Value	Land Value	Ratio	Abs
1463	119/230/000/000/	35	PEARL ST	1011	1	85	5/1/2015	\$338,000	\$240,900	\$97,100	\$115,300	1.19	0.20
340	110/004/000/000/	10	HOFFSES DR	1010	1	55	6/15/2015	\$222,500	\$161,500	\$61,000	\$73,200	1.20	0.21
1692	120/179/000/000/	12	CENTRAL ST	1010	1	85	12/1/2016	\$232,000	\$162,200	\$69,800	\$83,900	1.20	0.21
2121	124/033/000/000/	1	S LEWIS AVE	1010	1	90	8/13/2015	\$305,500	\$118,000	\$187,500	\$225,700	1.20	0.21
950	116/020/000/000/	80	PEARL ST	1010	1	60	4/25/2016	\$239,000	\$172,900	\$66,100	\$81,100	1.23	0.24
504	117/023/000/000/	177	MOUNTAIN ST	1010	1	50	7/17/2015	\$167,000	\$128,800	\$38,200	\$48,100	1.26	0.27
1395	119/164/000/000/	34	UNION ST	1010	1	84	5/26/2015	\$325,000	\$249,800	\$75,200	\$96,300	1.28	0.29
1406	119/176/000/000/	15	UNION ST	1010	1	85	3/17/2017	\$292,440	\$195,700	\$96,740	\$124,500	1.29	0.30
294	109/007/000/000/	14	HOFFSES DR	1010	1	55	6/17/2016	\$162,000	\$110,500	\$51,500	\$66,400	1.29	0.30
2407	134/023/000/000/	527	BELFAST RD	1010	6	40	3/30/2016	\$245,000	\$190,900	\$54,100	\$70,100	1.30	0.31
897	115/108/000/000/	51	RAWSON AVE	1010	1	50	9/18/2015	\$120,000	\$85,500	\$34,500	\$45,700	1.32	0.33
2117	124/029/000/000/	16	SEA ST	1010	1	90	1/18/2017	\$640,000	\$482,200	\$157,800	\$224,100	1.42	0.43
566	113/063/000/000/	145	MOUNTAIN ST	1010	1	50	10/30/2015	\$239,000	\$194,100	\$44,900	\$67,400	1.50	0.51
1589	120/076/000/000/	1	ALDEN ST	1010	5	85	5/24/2016	\$220,000	\$156,200	\$63,800	\$98,000	1.54	0.55
2188	118/092/000/000/	48	UNION ST	1011	1	84	5/31/2016	\$284,000	\$218,100	\$65,900	\$103,800	1.58	0.59
232	108/016/000/000/	12	AZALEA LANE	1010	1	60	7/24/2015	\$212,000	\$163,700	\$48,300	\$77,900	1.61	0.62
782	114/174/000/000/	103	WASHINGTON ST	1010	1	60	10/16/2015	\$229,000	\$193,000	\$36,000	\$61,400	1.71	0.72

Count: 159*

Median: 0.99
Cod: 14.05

* The lowest 6 and highest 6 ratios were excluded as outliers

*** All information used for the Abatement Defense was used again for the Appeal Defense**

CHAPTER 8

STATUTORY REQUIREMENTS AND CASE DECISIONS

Maine Legislature statute search:

<http://www.mainelegislature.org/legis/statutes/search.htm>

The screenshot shows the 'Maine Revised Statutes' search page. At the top, there are navigation tabs for 'Session Law', 'Statutes', 'Maine State Constitution', and 'Information'. The main heading is 'Maine Revised Statutes'. Below this, there is a search interface titled 'Statute Search by Title, Section or Phrase'. The search instructions state: 'Find statute sections by looking for any combination of title, section, or text phrase. Or try a Google Statute Search.' The search criteria are listed as 'Search the Statutes for any of the following:'. There are three input fields: 'Text:' with a text box, 'Title:' with a text box and an example '(e.g. 11 or 24-A)', and '§' with a text box and an example '(e.g. 101 or 12004-I)'. A 'Search' button is located at the bottom right of the search area. On the left side, there is a sidebar with links for 'LIST OF TITLES', 'GOOGLE SEARCH', 'MAINE LAW', 'REVISOR'S OFFICE', and 'MAINE LEGISLATURE'. A note at the bottom of the sidebar states: 'The text reflects changes made through the First Special Session of the 126th Maine Legislature, and is current through November 1, 2017. The text is subject to change.'

Title 36: TAXATION

§327. Minimum Assessing Standards

§652. Property of Institutions and Organizations

§691. Exemption Limitations

§701-A. Just Value Defined

§706-A. Taxpayers to list property, notice, penalty, verification

§841. Abatement Procedures

Maine Revenue Services Assessor's Page

Recent court cases and summaries:

<https://www.maine.gov/revenue/propertytax/assessor/caselaw.html>

Recent Supreme Court Cases

This page provides links to Maine Supreme Court opinions, by date, and summaries of those opinions. If there is something missing that you think should be added to this page, feel free to [email us](#) with the link or suggestion.

2019 ([Summaries](#))

- [Ross v. Acadian Seaplants, LLC](#) (3/28/19, Supreme Court - fishing in the intertidal zone)

2017 ([Summaries](#))

- [Eddington v. Emera Maine](#) (12/7/17, Supreme Court - error of valuation or illegality)
- [State v. Biddeford Internet Corp.](#) (10/10/17, Supreme Court - fee vs tax)
- [Roque Island Gardner Homestead Corporation v. Jonesport](#) (7/11/17, Supreme Court - island improvement valuation)

2016 ([Summaries](#))

- [Angell v. Scarborough](#) (10/13/16, Supreme Court - waterfront land valuation)
 - [Angell v. Scarborough](#) (2/16/15, Business and Consumer Court)
- [Petrin v. Scarborough](#) (8/16/16, Supreme Court - waterfront land valuation)
 - [Petrin v. Scarborough](#) (2/16/15, Business and Consumer Court)
- [Cedar Beach v. Gables Real Estate](#) (7/19/16, Supreme Court - easement over private way)
- [Pinkham v. Department of Transportation](#) (5/19/16, Supreme Court - eminent domain valuation)
- [Chadwick BaRoss v. Westbrook](#) (4/21/16, Supreme Court - personal property exemption)
- [Wardwell v. Duggins](#) (4/12/16, Supreme Court - easement)
- [Carthage v. Friends of Maine's Mountains](#) (3/8/16, Supreme Court - land ownership)
- [Penkul v. Lebanon](#) (1/21/16, Supreme Court - appeal process)

2015 ([Summaries](#))

- [Edwards v. Blackman](#) (12/31/15, Supreme Court - easements)
- [French v. Gutzan](#) (11/24/15, Supreme Court - easement)
- [Wiscasset v. Mason Station](#) (5/12/15, Supreme Court - appeal process)

2014 ([Summaries](#))

State Board of Property Tax Review

Board cases and Law Court cases:

<http://www.maine.gov/dafs/boardproptax>



DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT

Compiled and edited by ERIC E. WRIGHT, Esq., Chairman

Board Cases

[Word](#) or [PDF](#)

© Eric E. Wright 2012

Follow one of the above links to access the Maine Board of Property Tax Review Digest of **Board Decisions**. This is a cumulative digest of all Board Decisions formatted for research, general knowledge and recapping of the processes behind the Decisions. Two identical versions have been provided in different formats for accessibility purposes.

Law Court Cases

[Word](#) or [PDF](#)

© Eric E. Wright 2013

Follow one of the above links to access the Maine Board of Property Tax Review Digest of **Law Court Decisions**. This is a cumulative digest of Property Tax related Law Court Decisions formatted for research, general knowledge and recapping of the important points from the Decisions. Two identical versions have been provided in different formats for accessibility purposes.

Google Scholar

<https://scholar.google.com/>

Google Scholar



Articles Case law

Federal courts Maine courts [Select courts...](#)

Stand on the shoulders of giants

Chapter 8 – Statutory Requirements and Case Decisions

Case Law

Farrelley v. Town of Deer Isle	p. 162
Goldstein v. Town of Georgetown	p. 168
Hurricane Island Outward Bound v. Town of Vinalhaven	p. 171
Petrin v. Town of Scarborough.....	p. 176
Roque Island Gardner Homestead Corporation v. Town of Jonesport.....	p. 190
Shawmut Inn v. Town of Kennebunkport	p. 195
Spear v. City of Bath	p. 208
Sweet v. City of Auburn.....	p. 211
Weekley v. Town of Scarborough	p. 217
Yusem v. Town of Raymond	p. 220

FRANCES FARRELLY, et al. v. INHABITANTS OF THE TOWN OF DEER ISLE

Supreme Judicial Court of Maine

October 31, 1979

This is an appeal by the Inhabitants of Deer Isle from five actions consolidated in the Superior Court and heard before a referee.

Plaintiff taxpayers, appellees in this case, appealed the decisions of the Assessors of the Town of Deer Isle denying their requests for abatement of real estate taxes assessed as of April 1, 1976. By agreement of the parties, the action in Superior Court was heard before a referee pursuant to R. 53, M.R.Civ. P. The Referee recommended that the appeal be sustained and the request for abatement be granted. The defendant tax assessors objected to the Referee's Report and moved that the case be remanded for further findings of fact and conclusions of law. The Superior Court overruled the objections, denied the motion, and ordered that the Referee's findings and recommended Order for Judgment be adopted and accepted. The Court further entered judgments for plaintiffs for abatements of 1976 real estate taxes in the amounts in excess of those based on the 1975 assessed values. This appeal followed.

Following oral argument in this Court the parties agreed by stipulation to substitute the "*Inhabitants of the Town of Deer Isle*" for the "*Assessors of Municipality of Deer Isle*". This mooted the issue raised on appeal as to the proper party defendant. See, *Bristol v. Eldridge*, Me., 392 A.2d 37 (1978).

We deny the appeal.

Appellants raise three issues on appeal:

- (1) Whether the appellees, or any of them, are barred from a right to abatement of real estate taxes because of failure to file lists of their estates under 36 M.R.S.A. § 706-A.
- (2) Whether the Superior Court erred in its denial of the defendants' motion to remand these cases to the referee for preparation of findings of fact and conclusions of law.
- (3) Whether the appellees carried their burden of proving that their property was assessed in excess of its just value or that the assessors' judgment was irrational.

Chapter 8 – Statutory Requirements and Case Decisions

The first issue, compliance with 36 M.R.S.A. § 706-A, was apparently resolved by the Referee in favor of the taxpayers. The issue was clearly before the Referee on the pleadings of the parties. In his draft report prepared pursuant to M.R.Civ.P. R. 53(e)(4) to which the referee referred in his final report, he noted that his opinion was based on "*a careful review of the evidence, exhibits, and law.*" One of the exhibits before the Referee was defendants' Exhibit 1, a letter from counsel for the plaintiffs to counsel for the defendants identifying all of the plaintiffs, with the exception of Frances Farrelly, n2 as non-residents of Deer Isle on April 1, 1976. The letter stated further that to their knowledge, none of the non-resident taxpayers had received notice to file a "*list of polls.*"

Defendants concede that Frances Farrelly complied with the filing requirements of § 706-A.

Predecessor statutes to § 706-A gave blanket exemptions to non-resident taxpayers from the requirement of filing lists. *See Portland Terminal Co. v. City of Portland*, 129 Me. 264, 151 A. 460 (1930). Apparently, the filing statute applicable to 1976 tax assessments and abatements contemplated that the filing requirements would apply to all "*owners,*" resident or non-resident, who received "*notice*" to file. Although the statute then in effect required the assessors to "*give seasonable notice in writing to all persons liable to taxation in the municipality or primary assessing area to furnish ... true and perfect lists of all their estates ...*", the statute apparently contemplated the possibility that some persons might not receive such notice. It further provided:

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If any person after such notice does not furnish such list, he is thereby barred of his right to make application to the assessors ... or any appeal therefrom for any abatement of his taxes, unless ... [Emphasis added].

Defendants stipulated that "*there was no individual communication in writing directed by postage or anything like that to these five taxpayers.*" They stated that they posted notice at four locations in Deer Isle in late March, and published notice in the Deer Isle newspaper and in the 1975 Annual Town Report, prepared prior to the 1976 town meeting. They contend that this was sufficient to comply with the notice requirements of the statute. Plaintiffs contend that this was not "*reasonable notice to the [taxpayers],*" all of whom, save one, resided outside of the Deer Isle, Maine area. Plaintiffs did file lists with their applications for abatement.

Although the Referee did not specifically make a finding on the question of compliance with 36 M.R.S.A. § 706-A, he must necessarily have found for the plaintiffs on this question in order to proceed to the merits of the case and to find the

Chapter 8 – Statutory Requirements and Case Decisions

plaintiffs entitled to an abatement. It is well established that where no findings of fact or conclusions of law are stated separately pursuant to Rule 52

we must proceed on the assumption that the trial Justice found for the appellee on all factual issues necessarily involved in the decision, and the findings thus assumed to have been made will not be set aside by this Court unless shown to be clearly erroneous.

Bangor Spiritualist Church, Inc. v. Littlefield, Me., 330 A.2d 793, 794 (1975); *Blue Rock Industries v. Raymond International, Inc., Me.*, 325 A.2d 66, 73 (1974); *Jacobs v. Boomer, Me.*, 267 A.2d 376 (1970). Based on all of the above, we cannot say that it was "*clearly erroneous*" for the Court to find the facts as he did. On review, we agree with the implicit conclusion of law below that the non-resident taxpayers did not receive "*reasonable notice*" required by the statute.

They were not then barred from seeking abatement under 36 M.R.S.A. § 706-A.

In this connection, defendants raise more generally the question of whether it was error to deny their motion to remand for findings of fact and conclusions of law. It is true, as defendants point out, that the order of reference directed the referee "*to try this case and to make report of his findings of fact and conclusions of law*" The Referee's Report refers to his draft report as setting forth his reasons for granting relief; the draft report is therefore properly considered incorporated into the Report of the Referee. That Report contains the following conclusions of law:

[1] *As compared with the 1975 assessments, the increase is prima facie arbitrary casting the burden on the assessors to justify.*

[2] *[The] Referee is of the opinion that the 1976 assessments in all five (5) cases ... were arrived at arbitrarily and cannot be sustained;*

[3] *It is possible that the 1975 assessments should be increased to a reasonable degree for the year 1976, but until the Referee receives some suggestions as to what increase the record of the case would justify, the Referee would be compelled to resort to 1975 assessments for the year 1976;*

Likewise, it contains the following findings of fact:

[1] *The evidence in the case fails the assessors;*

[2] *Apparently ... they [the assessors] adopted certain formulas for arriving at the 1976 assessments in these five (5) cases;*

Chapter 8 – Statutory Requirements and Case Decisions

[3] *Mr. Atwood was an expert witness for the appellants' [his] qualifications as a real estate appraiser are ... of the highest;*

[4] *His testimony fully supports the conclusion of the referee that in all five (5) cases the 1976 assessments were arrived at arbitrarily and cannot be sustained;*

[5] *It is common knowledge that shore frontage in Maine has substantially increased in value say, during the last ten (10) years. But taxes should not be assessed at peak periods, as Mr. Atwood points out.*

The findings of fact and conclusions of law appear in the Draft Report in narrative rather than list form and in somewhat different order. They have been reproduced in list form for the sake of clarity and analysis.

Although further and more detailed findings would have been desirable in this case, the Superior Court apparently found the findings adequate to comply with its order and to support a judgment in favor of the plaintiffs. The Court had before it defendants' Motion for Remand and the specific objections to the findings and conclusions of the Referee's Report and chose to deny that motion. We cannot say this was error on the part of the Superior Court.

We take this opportunity to urge referees to set out their findings and conclusions as clearly and fully as possible to facilitate the task of court review.

The third and final point raised by defendants is essentially one of insufficiency of the evidence to sustain the judgment. Defendants assert that plaintiffs did not meet their burden of proof on the question of the impropriety of the assessors' valuations, because they did not establish that "*their property was assessed in excess of its just value and that the assessor's judgment was irrational.*" At the outset of an analysis of this claim, we note that the taxpayers' case was established by the showing that the methods by which the assessments were made necessarily had the potential for unequal apportionment, even if it was not established that the assessments were in excess of just value. The Maine Constitution requires that:

All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof.
[Emphasis added] Art. IX, § 8.

The case law is clear that "*it is the taxpayer's burden to show that the assessment was not in conformity with the law.*" *Frank v. Skowhegan*, Me., 329 A.2d 167, 174 (1974). Plaintiffs in this case sought to prove both that their properties were overvalued for assessment purposes and that the methods employed to make the assessment necessarily had a potential for creating unequal apportionment of the tax burden. Proving one of these points entitles them to abatements.

Chapter 8 – Statutory Requirements and Case Decisions

From the Referee's Report adopted by the Superior Court in this case, it is apparent that the judgment was based on a finding that the taxpayers had succeeded on both points. We will first examine the question of whether, because the appraisal approach used necessarily had a potential for unequal apportionment, it was error of law for the assessors to use that approach.

The testimony and exhibits establish that the primary basis of the assessments was a formula which was used to arrive at the "*just value*" of the property. The formula used was \$10, \$15 and \$20 per foot for poor, fair and good shore frontage respectively. However, if the shore frontage was not known, the assessors valued property with shore frontage at \$400 per acre. The Chairman of the Board of Assessors further testified that:

we didn't go exactly by the formula when we knew the property, like sometimes you have got a point of land ... we wouldn't measure right around the point. We would go right across it. Because we know you couldn't build nothing on that. So, I mean we didn't follow the formula 100% when we knew the property.

The formulas are premised on the assumption that "*just value*" is 25% of fair market value.

It is clear that the method by which the assessors proceeded to evaluate just value could and usually would result in different valuations being placed upon two pieces of property being exactly the same in size and location. If the property was considered good shore frontage and the exact amount of shore frontage was known, a value of \$20 per foot would be fixed. However, if the shore frontage was not known, but only the acreage was indicated, the same property with the same shore frontage would be valued at \$400 per acre. The most glaring example of this potential variation cited in the record is that of the Farrelly property. The property had a shore frontage of 430 feet. The chief assessor testified that the quality of the frontage was in the \$15-\$20 range. Calculated at \$20 per foot that would have resulted in a maximum assessment of \$8,600. Because the footage was not known, the 65-acre property was valued at \$400 per acre for an assessment of \$26,000.

In sum, all shoreline property was not treated the same. The analysis of *Kittery Electric Light Co. v. Assessors of the Town of Kittery, Me.*, 219 A.2d 728, 740 (1966) is applicable here. There the Court ruled that a "*violation of the constitutional mandate of equality does not necessarily require proof of actual fraud.*"

Any conscious failure to exercise a fair and impartial judgment, or a conscious resort to arbitrary methods, different from those employed in assessing other property of

Chapter 8 – Statutory Requirements and Case Decisions

like character and situation, thereby resulting in imposing an unequal burden on property having the same just value, will invalidate an assessment.

The system by which the assessments were made, having as it did a necessary potential for unequal apportionment of the tax burden, violated the principle of equality mandated by the Maine Constitution, Art. IX, § 8. It follows that the Superior Court Justice acted correctly when he accepted the Referee's Report including the Referee's conclusion that, as a matter of law, "*the 1976 assessments were arrived at arbitrarily and cannot be sustained.*" This is true even if, by happenstance, one or more of the assessments in the case approximated "*just value*" for a particular piece of property.

Where it is impossible to secure both the standards of the true value and the uniformity and equality required by law the latter requirement is to be preferred as the just and ultimate purpose of the law.

Spear v. City of Bath, 125 Me. 27, 29, 130 A. 507, 508 (1925) quoting from *Sioux City Bridge Co. v. Dakota County*, 260 U.S. 441, 446, 43 S. Ct. 190, 67 L. Ed. 340, 343 (1923).

Because of our finding that the system employed by the assessors, by its nature, had a necessary potential for discrimination, it becomes unnecessary to discuss whether or not each appellant has established that the amounts assessed on their properties were substantially in excess of just value.

The plaintiffs have made a case entitling them to an abatement. The decision of the Court below was to that effect. Since it was a correct decision, it must be affirmed.

The entry is:

Appeal denied.

Judgment affirmed.

JONATHAN P. GOLDSTEIN v. TOWN OF GEORGETOWN

SUPREME JUDICIAL COURT OF MAINE

November 20, 1998, Submitted On Briefs

December 9, 1998, Decided

Jonathan P. Goldstein appeals from the judgment entered in the Superior Court (Sagadahoc County, Calkins, J.), following a bench trial, finding that the Town of Georgetown did not err in concluding that the misclassification of Goldstein's property constituted a valuation error, and not an "illegality, error or irregularity in assessment," pursuant to 36 M.R.S.A. § 841(1) (Supp. 1997), and denying Goldstein's abatement request for the years 1994/95 and 1995/96. Goldstein argues that the Town should have granted his abatement for the relevant years because the misclassification of his property resulted from an "illegality, error or irregularity in assessment," and not from a valuation error. Because we conclude that the Superior Court correctly construed section 841(1), we affirm.

36 M.R.S.A. § 841(1) (Supp. 1997) provides:

The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706-A.

The municipal officers, either upon written application filed after one but within 3 years from commitment ... may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706-A. The municipal officers may not grant an abatement to correct an error in valuation of property.

Case History

Goldstein owns property overlooking Robinhood Cove in Georgetown. Although classified as waterfront property, Goldstein's property was in fact separated from the water by a small strip of land. On October 23, 1996, Goldstein applied to the Town of Georgetown for a property tax abatement on this property for the tax years 1996/97, 1995/96 and 1994/95. The Town granted Goldstein an abatement of his 1996/97 valuation in the amount of \$58,000.

Chapter 8 – Statutory Requirements and Case Decisions

In the terminology of the tax assessment, Goldstein's property was classified as "Knubble" or waterfront property, while nonwaterfront property in the area was classified as "Knubble Road" property.

The selectment in the Town of Georgetown are the municipal officers and the assessors. *See* 30-A M.R.S.A. § 2001(10)(A) (1996); 36 M.R.S.A. § 703 (Supp. 1997).

Goldstein appealed the Town's decision to the Sagadahoc County Commissioners. The Commissioners denied his appeal agreeing with the Town that the abatement requests for 1995/96 and 1994/95 were untimely under 36 M.R.S.A. § 841(1) (Supp. 1997) because the misclassification was a valuation error.

Goldstein filed a timely Petition for Judicial Review of Governmental Action in the Superior Court. Following oral argument, the Superior Court granted judgment to the Town of Georgetown, finding that the misclassification was an "error in valuation" that could be corrected only upon application made within 185 days. This appeal followed.

Discussion

When the Superior Court, acting as an intermediate appellate court, reviews a decision of the County Commissioners, this Court reviews the Commissioners' decision directly for an abuse of discretion, error of law, or findings unsupported by substantial evidence in the record. *IBM Credit Corp. v. City of Bath*, 665 A.2d 663, 664 (Me. 1995).

Section 841 does not define what constitutes an "error in the valuation of property." 36 M.R.S.A. § 841(1) (Supp. 1997). When the Court construes a statute, it seeks to give effect to legislative intent by examining the plain meaning of the statutory language. *Estate of Whittier*, 681 A.2d 1, 2 (Me. 1996).

A misclassification of property which results in an assessment that is too much or too little, compared to what it should be, is a classic error in valuation. Such errors may occur with some frequency in small towns with many properties served by part-time assessors who, while honest and hardworking, are essentially volunteers in their duties. In such circumstances, mistakes will be made, particularly in situations where the mistake in valuation would not be obvious from observation. For that reason, section 841 provides a mechanism for correction of errors in valuation. This process recognizes that, in such "error in valuation" circumstances, the taxpayer may be in a better position to have the essential information to point out the error. Accordingly, the burden is placed upon the taxpayer to justify the abatement. However, in "error in valuation" circumstances, the time for objection is limited to 185 days so that the Town's financial commitments, beyond individual fiscal years, are not unduly disrupted by stale claims for abatement.

Chapter 8 – Statutory Requirements and Case Decisions

Errors in calculating the value of the property in no way affect the taxability of the property or indicate any impropriety in the manner in which the property was assessed. The available cases considering section 841 indicate that those taxing events that are construed to be an "illegality, error, or irregularity in assessment" are very different legal events. Thus, in *Town of East Millinocket v. Town of Medway*, 486 A.2d 739 (Me. 1985), we ruled that such an illegality had occurred in a situation where a town had assessed taxes upon a property that should have been tax-exempt. In that case, the issue was total illegality of the tax, not a value miscalculation.

In *Eastport Water Co. v. City of Eastport*, 288 A.2d 718 (Me. 1972), we allowed recovery where, after the assessors developed a valuation, a clerical mistake, improperly placing a decimal point, resulted in overtaxation of the property. Again, the issue was not the amount of the valuation, but a clerical mistake applied to the valuation number resulting in improper taxation in light of the valuation of the property originally determined by the assessors.

By contrast, the error here is a mistake in application of the methods used to reach a valuation, "an error in valuation of property" to which the 185-day limit on applications for abatement in section 841(1) applies. To construe section 841(1) otherwise and hold that every mistake in setting a value is an illegality would essentially write the 185-day limit out of the law and open a wide range of municipal valuation determinations to challenge long after the fiscal years in which the assessed and collected taxes had been committed.

The entry is:
Judgment affirmed.

HURRICANE ISLAND OUTWARD BOUND v. TOWN OF VINALHAVEN et al.

Supreme Judicial Court of Maine

May 3, 1977

Defendants, Town of Vinalhaven and Board of Assessors, appeal from a declaratory judgment holding that plaintiff Hurricane Island Outward Bound (Outward Bound) is a "scientific institution" entitled to property tax exemption by 36 M.R.S.A. § 652(1)(B). Two principal issues are canvassed by counsel: (1) whether the court erred in exempting Outward Bound as a "scientific" institution; and (2) whether the presiding Justice erred in admitting prejudicial evidence. We reach only the first issue and we sustain the appeal.

It is conceded that Outward Bound is a nonstock, nonprofit corporation organized in accordance with 13 M.R.S.A. § §901 *et seq.* It operates facilities on Hurricane Island in the summer, and at Greenville during the winter. Only the property owned by Outward Bound at Hurricane Island is involved in this dispute.

The property at Hurricane Island owned by Outward Bound consists of: a combination mess hall-administrative building, which also serves as an indoor classroom; a combination boathouse-logistics building which is also used to store equipment; twelve cabins for faculty housing; forty-five tent platforms for student housing; a generator building; a laundry; a staff wash-house; a student wash-house; an infirmary; numerous piers and moorings; and forty boats. The facility has a library of four hundred books, primarily novels and reference manuals.

Outward Bound is organized to "provide an opportunity for students to develop their own self-concept and heighten their awareness for other people. Our purpose is self-discovery through shared adventure. We are not a survival school, a summer camp, or outdoor skills school." Through the medium of nature, the "laboratory" at Outward Bound, each student is asked to "risk the difficult and unfamiliar in search of a better understanding of [one's] own resources and capabilities." As part of the program at Hurricane Island, students participate in first aid training, seamanship, navigation, rock climbing, community service, and an island solo. As an educational facility, Outward Bound employs seventy-five instructors on a part-time basis, many of whom hold college degrees and have had substantial teaching experience.

Students at Outward Bound must be at least 16 1/2 years old and in good health. In 1974, 948 people took part in Maine's Outward Bound; sixty-three were Maine residents. The 1973 alumni numbered 814, including forty-five Maine residents. The standard summer course runs twenty-six days, and costs \$600.00, approximately

Chapter 8 – Statutory Requirements and Case Decisions

\$160.00 each week, though other course offerings are available for terms of five, ten, twenty-three, and thirty days. At the end of the program each student receives a diploma and a written personal evaluation.

Outward Bound is precluded from exemption under 36 M.R.S.A. § 652(1)(A) as a "charitable organization" because charitable institutions are not entitled to tax exemption if conducted or operated principally for the benefit of persons who are not residents of Maine and if stipends or charges for its services are in excess of \$30 a week.

I.

Appellants contend that the presiding Justice erred in finding that Outward Bound is a "scientific institution" within 36 M.R.S.A. § 652(1)(B) and is therefore exempt from any property tax. In pertinent part, 36 M.R.S.A. § 652 provides:

The following property of institutions and organizations is exempt from taxation:

(1)(B) The real estate and personal property owned and occupied or used solely for their own purposes by literary and scientific institutions.

The judge below found and ruled as follows:

Outward Bound's activities on Hurricane Island are *educational*, though its curriculum be somewhat different from that of most schools. It teaches no courses under the rubrics of botany, zoology, ecology. Yet there is no doubt that the subject matter which it teaches is scientific -- applied science at a vital and graphic level. If there is no course called "botany" nonetheless there is education designed to cause the student to recognize comestible plants so that the student may survive when no grocery or restaurant is available. Similarly, if there is no course labeled "zoology", nonetheless the student is led to have a real understanding and appreciation of the sea creatures of the oceans for the practical purpose of survival. And if there is no course called "environmental studies," the student is nonetheless called upon to master those arts and crafts which will enable the student on the individual level to survive in and with his world. (R-A-13).

The presiding Justice concluded that it was unnecessary to decide whether all educational institutions are "scientific," because "[the] courses taught by Outward Bound are in essence scientific in the sense that the courses deal with applied science on the most practical and pragmatic level." In its effect, the judgment holds that, without more, the teaching of scientific subjects by an institution automatically categorizes such an institution as "scientific."

Chapter 8 – Statutory Requirements and Case Decisions

Organizations qualifying for tax exemptions under 36 M.R.S.A. § 652(1)(B) must also satisfy the requirements of ownership and of § 652(1)(C). As appellants have not contested such qualification, the only issue on appeal is whether Outward Bound qualifies under § 652(1)(B) as a "scientific institution."

Our construction of what is a "scientific institution" must be a narrow one, for **tax exemption statutes must be strictly construed**, and all doubt and uncertainty as to the meaning of the statute must be weighed against exemption. *Inhabitants of Town of Owls Head v. Dodge*, 151 Me. 473, 121 A.2d 347 (1956); *In re Camden Shipbuilding Co.*, 227 F. Supp. 751 (D.C.Me. 1964). Such an interpretation is in accord with our policy that **taxation is the rule and tax exemption is the exception**. *State Young Men's Christian Association of Maine v. Town of Winthrop*, Me., 295 A.2d 440 (1972); *Green Acre Baha'i Institute v. Town of Eliot*, 150 Me. 350, 110 A.2d 581 (1954). The burden of establishing tax exemption is upon the plaintiff. Exemption is a special favor conferred. The party claiming it must bring his case unmistakably within the spirit and intent of the act creating the exemption. *Holbrook Island Sanctuary v. Inhabitants of Town of Brooksville*, 161 Me. 476, 483, 214 A.2d 660, 664 (1965); *City of Bangor v. Rising Virtue Lodge No. 10, Free and Accepted Masons*, 73 Me. 428 (1882).

In gauging the full import of 36 M.R.S.A. § 652(1)(B), we are guided by the familiar and general rule that any interpretation of language as shall be adopted by this Court will be that definition which is most reasonable according to the natural and obvious import of the statutory language. *Davis v. State*, Me., 306 A.2d 127 (1973); *Frost v. Lucey*, Me., 231 A.2d 441 (1967). An elementary rule of statutory construction is that words must be given their common meaning unless the act discloses a legislative intent otherwise. *Union Mutual Life Insurance Co. v. Emerson*, Me., 345 A.2d 504 (1975); *Canal National Bank of Portland v. Bailey*, 142 Me. 314, 51 A.2d 482 (1947). Because 36 M.R.S.A. § 652(1)(B) discloses no legislative directions as to the meaning of "literary and scientific institutions," we are left to effect the common meaning and plain meaning of those terms.

We read 36 M.R.S.A. § 652(1)(B) exempting "literary and scientific institutions" as enunciating a test that such an institution may be exempt from property tax only if it is either "literary" or "scientific." The word "and" is a conjunctive in its commonly accepted meaning and serves, in this statute, to warrant exemption for both literary institutions and scientific institutions; an institution need qualify under only one of these two broad headings. The appellee makes no argument that Outward Bound is a "literary institution"; thus, appellee's sought-after property tax exemption must be denied unless Outward Bound is a "scientific institution."

In *Holbrook*, *supra*, this Court focused on the issue of when an institution is "scientific" for purposes of property tax exemption. There we held, *inter alia*, that a nonstock corporation which used property as a wildlife sanctuary was not a

Chapter 8 – Statutory Requirements and Case Decisions

"scientific" institution within the tax exemption statute, where its purpose was to establish a game preserve. Even though the area was available for nature study, observation and photography, there was a small library on nature and conservation, and the warden took a census of the animals, such "uses (were) too small on which to place the plaintiff in the ranks of a scientific institution. Such uses are only incidental to the main object of the plaintiff." *Holbrook, supra* at 667. Scientific pursuits of an institution must be of a primary or substantial character; an "incidental" scientific objective is insufficient to qualify for exemption. We find appropriate the language of *New England Theosophical Corp. v. City of Boston*, 172 Mass. 60, 63, 51 N.E. 456, 457 (1898):

To make an institution scientific, it should be devoted either to the sciences generally, or to some department of science as a principal object, and not merely as an unimportant incident to its important objects.

The primary purpose of Outward Bound is acknowledged in its corporate charter as:

In general, to promote exclusively educational purposes and objects by establishing and operating an educational institution or institutions to instruct, improve and develop the intellectual and physical characteristics of the individual in contact with the forces of nature.

The stated aim of Outward Bound is "educational." The narrower question must then be faced of whether an educational institution which teaches "scientific" courses is a "scientific institution," for purposes of the property tax exemption.

Outward Bound attempts to vindicate its avowed purpose as a "scientific institution" by urging upon this Court that it teaches courses in "applied science" such as survival, navigation, nutrition, and rock climbing. Although we recognize that Outward Bound's activities may well be "educational" in a broad sense, the exemption sought is a narrow one. It excludes only "literary and scientific institutions." **In declaring that only "literary and scientific institutions" may qualify for tax exemption, the legislature made no provision under the penumbra of "education,"** even though it is common for taxing statutes to fashion exemptions for institutions "organized and operated for religious, charitable, scientific, testing for public safety, literary or educational purposes." 26 U.S.C.A. § 501(c)(3). The answer does not lie within the immutable nature of the written words of the statute. To the best extent that we can give one, the answer lies rather in the context of the words of the statute, which is the solemn expression of the legislature. When used collectively, "scientific" must have a meaning separate and distinct from that of "educational." We conclude that this separate meaning was not lost when the legislature provided tax exemptions only for "scientific" but not "educational" institutions.

Chapter 8 – Statutory Requirements and Case Decisions

We decline to hold therefore, that every "educational" organization offering instruction in the sciences, in the "scientific" methods of sailing or rock climbing or of nutrition, must necessarily qualify as a "scientific institution." That it might be possible in a broad sense, to find a scientific aspect of some of Outward Bound's courses and activities is insufficient as a matter of law to bring Outward Bound within the restricted meaning of a "scientific institution" as used in 36 M.R.S.A. § 652(1)(B). The teaching of "scientific" courses is, without more, insufficient to warrant a finding that the institution is "scientific" for purposes of property tax exemption.

Without specifying the necessary elements of a "scientific institution," we note that several jurisdictions, having statutes similar in language to 36 M.R.S.A. § 652(1)(B), define "scientific" as "including the carrying on of scientific research." Federal Tax Regulations, 1.501(c)(3)-1(5)(c); *Explorers Club v. Lewisohn*, 34 N.Y.2d 143, 356 N.Y.S.2d 555, 559, 313 N.E.2d 30, 33 (1974); *Lineal v. United States*, 366 F. Supp. 118 (D.C.Ark. 1973); *American Concrete Institute v. Michigan State Tax Commission*, 12 Mich. App. 595, 163 N.W.2d 508 (Ct.App. of Mich.Div. 1, 1968); *Amirikian v. United States*, 100 F. Supp. 263 (D.C.Md. 1951); *C.I.R. v. Orton*, 173 F.2d 483 (6th Cir. 1949); *Lois Grunow Memorial Clinic v. Oglesby*, 42 Ariz. 98, 22 P.2d 1076 (1933). We find it unnecessary to determine today whether the Maine statute, 36 M.R.S.A. § 652(1)(B) warrants the requirement of "scientific" research as an essential component of a "scientific institution."

Outward Bound serves a unique and meritorious educational function, in that it is a valuable tool for building confidence and self-reliance and deepens an individual's appreciation of nature and of man's role in his environment. The program offered by Outward Bound is truly a "powerful supplement to traditional forms of education." The purposes of Outward Bound, while laudable, surely are not wholly scientific. Nowhere in its charter is there any statement that its objects are exclusively scientific. Science is not its only primary object and hence it is not entitled to enjoy immunity within 36 M.R.S.A. § 652(1)(B) from the tax imposed. The result reached by the Court below is erroneous as a matter of law.

II.

Since we sustain the appeal, we find no occasion to discuss certain evidentiary issues raised by the defendants.

The entry must be:

(1) Appeal sustained

(2) Remanded to Superior Court for determination of property tax due on defendants' counterclaim.

All Justices concurring.

Donald PETRIN, et al. v. TOWN OF SCARBOROUGH.

Supreme Judicial Court of Maine.

Argued: December 8, 2015.

Decided: August 16, 2016.

Corrected: September 27, 2016.

In 2012, the Town of Scarborough reassessed the tax valuation of parcels of land located in several areas within the Town, including the Pine Point, Higgins Beach, and Pillsbury Shores neighborhoods. Donald Petrin and other plaintiffs¹(collectively, the Taxpayers) own parcels of land in those neighborhoods. As a result of the partial revaluation, the municipal assessments of their parcels of land increased. The Taxpayers unsuccessfully sought abatements from the Town Assessor and the Scarborough Board of Assessment Review. The Taxpayers now appeal from a judgment entered in the Business and Consumer Docket (*Horton, J.*) concluding that they do not have standing to assert one of their challenges but otherwise affirming the Board's decision.

We conclude that the Taxpayers have standing to pursue all of their challenges. We also determine that one of the Town's assessment practices is contrary to Maine law and that the Board erred by concluding that the unlawful practice did not result in discriminatory assessments of the Taxpayers' properties. We therefore remand to the Business and Consumer Docket with instructions to remand to the Board for further proceedings.

I. BACKGROUND

The Town of Scarborough last conducted a town-wide valuation of the approximately 8,500 parcels of land located within the Town in 2005. As the Board found, however, on an ongoing basis the Town Assessor monitors sales of Scarborough property and conducts annual studies to ensure that, based on those sales, real estate assessments comply with applicable legal requirements. In 2012, Town Assessor Paul Lesperance revalued properties in certain neighborhoods based on his ongoing analysis of sales data. This partial revaluation resulted in decreased assessments for 475 properties but increased assessments for 279 properties, including properties owned by the Taxpayers. Specifically, assessments of waterfront properties in Higgins Beach and Pine Point increased by 20% and 25%, respectively, and assessments of interior, water-influenced properties² in Pillsbury Shores increased by 17%.

In early 2013, the Taxpayers filed separate applications with Lesperance requesting abatements for the 2012 tax year pursuant to 36 M.R.S. § 841(1) (2015). In their applications, the Taxpayers alleged that the partial revaluation resulted in unjustly discriminatory assessments of their properties. Lesperance denied the applications,

Chapter 8 – Statutory Requirements and Case Decisions

and the Taxpayers appealed to the Scarborough Board of Assessment Review pursuant to 36 M.R.S. § 843(1) (2015).¹³¹ After granting the Taxpayers' request to consolidate the appeals, the Board held a hearing on three dates in August through October of 2013.

The testimony and evidence presented at the hearing focused on two topics: (1) the basis for the 2012 partial revaluation, and (2) assessment practices affecting the Town's valuation of large lots and contiguous lots held in common ownership. Because we conclude that the Board erred in its analysis of municipal valuations of contiguous lots held in common ownership, we focus our outline of the evidence on that point.

At the hearing before the Board, Lesperance testified about an assessment methodology for valuing lots larger than one acre, and another methodology for valuing adjacent lots held in common ownership. Although during the Board proceedings the parties referenced these practices in an undifferentiated way as the "excess land program," they are actually two different practices.

As to the first practice—in effect, a "large lot" program—Lesperance explained that when assessing parcels that are larger than one acre, the Town recognizes the diminishing value of land in "excess" of its base lot. *See* 4 C.M.R. 18 125 201-1 § 1(D) (2015) (defining "base lot" as "a parcel of land ... which meets municipal guidelines for development"). The base lot is a portion of the overall lot and is assigned a specific value depending on the zoning district in which the lot is located. The area in excess of the base lot is then assigned a diminishing value pursuant to a curve. The effect is that the value assigned to the excess land within a single parcel—that is, the land in excess of the base lot—is less than the value that excess land would have if it were assessed at the same valuation rate used for the base lot. Lesperance testified that the Town applies this valuation method to large parcels that could be divided into smaller lots, in part because lots are not valued based on their development potential.

In contrast to the practice that affects the assessment of single parcels larger than one acre, Lesperance testified about an "abutting property benefit" that is also available to property owners, but only upon their request. Under that practice, two separate but abutting parcels in common ownership are treated as a single parcel for assessment purposes. Based on the same general principle of diminishing property value that underlies the large lot program, the overall tax assessment for abutting parcels is less than it would be if the parcels were assessed separately. Lesperance testified, as an illustration, that if each parcel is one-half acre and the owner requests the abutting property benefit, the Town values the combined parcels as if they were a one-acre base lot, resulting in a lower overall tax assessment. Lesperance also testified about a specific example where the first of two abutting lots is one acre. He stated that if the second parcel—which he characterized as "excess land"—were assessed separately, "the valuation would be much higher." In both circumstances,

Chapter 8 – Statutory Requirements and Case Decisions

therefore, the abutting property program results—as Lesperance testified—in a "tax savings" to the owner of the abutting lots.

Lesperance stated that there were twenty or thirty sets of parcels in Scarborough that benefitted from the abutting property program, mostly located in the Prouts Neck neighborhood. The evidence also establishes that with the exception of one of the Taxpayers, Preston Leavitt, who owns at least two abutting parcels, all of the Taxpayers own single parcels.^[4] None of the Taxpayers owns a parcel larger than one acre.

In a written decision issued in December 2013, the Board denied the Taxpayers' consolidated appeals. The Board found, *inter alia*, that Lesperance's "appraisal techniques were thorough and well-grounded in expert assessing methodology," that he "did not use systematic or intentional methods to create a disparity in valuations" or rely on "unfounded or arbitrary" assumptions, and that any errors in the analysis "did not affect the overall equity of the assessments." The Board further stated that its "primary concern [about the abutting property program] was that the second lot reduction must be requested and that this policy may not be widely known in town." Nevertheless, the Board "concluded that the actual impact of this policy was minor and did not make the assessments discriminatory."

In January 2014, pursuant to 36 M.R.S. § 843(1) and M.R. Civ. P. 80B, the Taxpayers appealed the Board's decision in a complaint filed in the Superior Court (Cumberland County). On application by the Taxpayers, the case was transferred to the Business and Consumer Docket. In its ensuing judgment, the court concluded that the Taxpayers did not have standing to seek remedial relief based on the methods used by the Town to assess large single parcels and abutting parcels in common ownership because the Town uses those methods uniformly and so the Taxpayers' properties were not treated differently than the properties of other taxpayers. On the merits of the remaining challenges, the court affirmed the Board's decision to deny the abatement applications. The Taxpayers appealed pursuant to 14 M.R.S. § 1851 (2015).

II. DISCUSSION

The Taxpayers argue that the evidence in the record compelled the Board to find that they bear an unequal share of the Town's overall tax burden because (1) the Town's assessment practices affecting large parcels and abutting parcels in common ownership create a discriminatory effect unfavorable to them,^[5] and (2) the 2012 partial revaluation was based on flawed data and arbitrarily targeted certain waterfront and water-influenced neighborhoods.

Chapter 8 – Statutory Requirements and Case Decisions

When the trial court acts as an appellate tribunal in reviewing a decision of a municipal Board of Assessment Review, we review the Board's decision directly for abuse of discretion, errors of law, and sufficient evidence. That the record contains evidence inconsistent with the result, or that inconsistent conclusions could be drawn from the evidence, does not render the Board's findings invalid if a reasonable mind might accept the relevant evidence as adequate to support the Board's conclusion. *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 10, 90 A.3d 1131 (citation omitted) (quotation marks omitted).

"A town's tax assessment is presumed to be valid." *Ram's Head Partners, LLC v. Town of Cape Elizabeth*, 2003 ME 131, ¶ 9, 834 A.2d 916. To rebut this presumption, a taxpayer bears an affirmative burden of proving that the assessed value of the property is "manifestly wrong" by demonstrating "(1) that [the] property was substantially overvalued and an injustice resulted from the overvaluation; (2) that there was unjust discrimination in the valuation of the property; or (3) that the assessment was fraudulent, dishonest, or illegal." *Terfloth*, 2014 ME 57, ¶ 12, 90 A.3d 1131 (quotation marks omitted). Here, the Taxpayers argue only that there was unjust discrimination in the valuation of their properties.

The prohibition against unjust discrimination in property taxation derives from article IX, section 8 of the Maine Constitution and the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution. *Ram's Head*, 2003 ME 131, ¶ 9, 834 A.2d 916. Article IX, section 8 provides that "[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof." To satisfy this requirement, a municipality must ensure, first, that each property is assessed at "just value," which is equivalent to "market value," *Weekley v. Town of Scarborough*, 676 A.2d 932, 934 (Me.1996) (quotation marks omitted), and, second, that the tax burden is "apportioned and assessed equally" in order to prevent unjust discrimination between or among taxpayers, Me. Const. art. IX, § 8; *see also* *Terfloth*, 2014 ME 57, ¶ 11, 90 A.3d 1131. To achieve an equitable distribution of the overall tax burden, assessors must apply a "relatively uniform rate" to all "comparable propert[ies] in the district." *Terfloth*, 2014 ME 57, ¶ 11, 90 A.3d 1131 (quotation marks omitted).

Here, to prevail on their claim of unjust discrimination, the Taxpayers had the burden of proving to the Board "that the assessor's system necessarily results in unequal apportionment." *Ram's Head*, 2003 ME 131, ¶ 10, 834 A.2d 916(quotation marks omitted). Because the Board concluded that the Taxpayers failed to meet that burden, we will vacate the Board's decision "only if the record compels a contrary conclusion to the exclusion of any other inference." *Terfloth*, 2014 ME 57, 850*850 ¶ 13, 90 A.3d 1131 (quotation marks omitted).

We first consider the Taxpayers' claim of unjust discrimination based on the Town's assessment practices affecting commonly-owned contiguous lots (the "abutting

property" program), which implicates the question of standing. We then address the Taxpayers' remaining challenges, which are directed at the large lot program and the 2012 partial revaluation.

A. Abutting Property Program

The Taxpayers argue that the court erred by concluding that they lack standing to challenge the abutting property program. They go on to contend that on the merits, the Board erred by concluding that the practice is constitutional and not unjustly discriminatory. For the reasons set out below, we conclude that the Taxpayers have standing and that the program necessarily results in an unequal apportionment of the municipal tax burden, which operates to the Taxpayers' detriment.

1. Standing

The Taxpayers assert that because their properties did not receive the favorable tax treatment granted to owners of abutting parcels who requested the benefit, they have suffered a particularized injury and thus have standing to challenge that practice. Conversely, the Town argues that the Taxpayers do not have standing because they have not suffered any harm that is different from the harm experienced by all other taxpayers in Scarborough. Whether a party has standing is a question of law that we review de novo. *Friends of Lincoln Lakes v. Town of Lincoln*, 2010 ME 78, ¶ 8, 2 A.3d 284.

When a taxpayer seeks *remedial* relief from a municipality's use of a practice that allegedly results in an unlawful assessment, the taxpayer is "required to show special or particularized injury: injury different from that incurred by every other taxpayer." *Lehigh v. Pittston Co.*, 456 A.2d 355, 358 (Me.1983). In contrast, a request for *preventative* relief, such as an injunction, requires no such showing. See *Buck v. Town of Yarmouth*, 402 A.2d 860, 861-62 (Me.1979). Here, the Taxpayers do not seek to enjoin the Town from favoring the owners of large or contiguous lots. Rather, they seek only remedial relief for the Town's past use of practices that affected their 2012 property tax assessments. Accordingly, the Taxpayers must demonstrate a particularized injury.

The Taxpayers meet this requirement because the abutting property program does not affect all properties in the same way. The challenged practice results in differing tax treatment for two types of parcels: parcels that are given a discounted assessed value, with a resulting tax benefit to the owners of those parcels; and parcels that are assessed at full value, which deprives those parcels' owners of the lower assessment. To qualify for the discounted assessment rate, a parcel must abut another parcel in common ownership. For purposes of municipal tax assessments, an abutting parcel therefore is assessed at a different—and lower—rate than other comparable parcels. Because the Taxpayers own properties that do not receive the comparatively

Chapter 8 – Statutory Requirements and Case Decisions

favorable tax treatment that is conferred on abutting parcels, the Taxpayers have a "particular right to be pursued or protected," Buck, 402 A.2d at 861 (quotation marks omitted) —that is, their right to have their properties taxed equitably in relation to the abutting properties, see Ram's Head, 2003 ME 131, ¶ 10, 834 A.2d 916; Knight v. Thomas, 93 Me. 494, 500, 45 A. 499 (1900) (stating that a taxpayer has standing, based on a "personal interest," to challenge a municipal tax assessment that results in an unequal allocation of the tax burden). The Taxpayers have demonstrated a particularized injury and as a matter of law have standing to challenge the abutting property program.¹⁶¹

We now address the merits of the Taxpayers' challenge to the Town's assessment of commonly-owned abutting parcels.

2. Unjust Discrimination

The Taxpayers argue that the abutting property program is unconstitutional on its face and that the Board erred by concluding that it did not have a discriminatory effect adverse to their interests. This argument requires us to determine whether the Taxpayers have demonstrated that the Board was compelled to conclude that the program necessarily resulted in a discriminatory apportionment of the municipal tax burden. See Ram's Head, 2003 ME 131, ¶ 10, 834 A.2d 916. We conclude that the Taxpayers have met that burden.

The prohibition against discriminatory tax assessments, which is rooted in the constitutional principle of equal protection, "protects the individual from state action which selects him out for discriminatory treatment by subjecting him to taxes not imposed on others of the same class." Hillsborough v. Cromwell, 326 U.S. 620, 623, 66 S.Ct. 445, 90 L.Ed. 358 (1946). The taxing authority is therefore constitutionally required to achieve "a rough equality in tax treatment of similarly situated property owners," thereby treating those property owners "evenhandedly." Allegheny Pittsburgh Coal Co. v. Cty. Comm'n, 488 U.S. 336, 343, 345, 109 S.Ct. 633, 102 L.Ed.2d 688 (1989), quoted in Ram's Head, 2003 ME 131, ¶ 10, 834 A.2d 916. Although a municipality is entitled to create various classes of property and impose different tax burdens on those respective classes, "those divisions and burdens [must be] reasonable," based on the character of the properties or on policy. Allegheny, 488 U.S. at 344, 109 S.Ct. 633.

In Ram's Head, we recognized that "[m]ost property tax discrimination cases involve a defined methodology that results in unequal treatment" of properties within the same class. 2003 ME 131, ¶ 13, 834 A.2d 916; see also Allegheny, 488 U.S. at 345, 109 S.Ct. 633 (holding that a state may not engage in "intentional systematic undervaluation" of property (quotation marks omitted)). Additionally, we held that to demonstrate a discriminatory effect of a challenged assessment practice, taxpayers need not present evidence of the actual value of the parcels that allegedly receive

Chapter 8 – Statutory Requirements and Case Decisions

favorable treatment. *Ram's Head*, 2003 ME 131, ¶ 12, 834 A.2d 916. Rather, taxpayers may establish discrimination with proof that parcels owned by other taxpayers "are assessed at drastically lower valuations; that there are no distinctions between the [two sets of] properties that justify the disparity; and that any rationale offered by the Town for the lower valuation[s] is unfounded or arbitrary." *Id.*

Here, the Town uses a valuation methodology by which the assessor intentionally and systematically discounts the assessed value of abutting lots in common ownership for the sole reason that there is a common boundary between the two. Lesperance's testimony establishes that the abutting property program is an outgrowth of the way the Town assesses a *single* parcel that is larger than one acre so that the value of the parcel that exceeds the base lot carries less value than the base lot itself. As we discuss below, *see infra* ¶ 36, the Board was entitled to conclude that *when applied to single lots*, the assessment practice was proper. With the abutting property program, however, the Town treats *separate* but abutting lots as if they were a single parcel, resulting in an artificially low overall assessment. The Town's application of the large-lot assessment methodology to abutting parcels is necessarily untenable because it violates Maine law in two ways.

First, this practice violates the statutory requirement that each parcel of real estate must be assessed separately. *See* 36 M.R.S. § 708 (2015) (stating that for each tax year, the assessor "shall estimate and record *separately* the land value, exclusive of buildings, of *each parcel of real estate*" (emphasis added)). We have explained that in implementing this requirement, "tax assessors have a reasonable degree of discretion in determining where individual parcels exist," considering all of the circumstances. *City of Augusta v. Allen*, 438 A.2d 472, 476-77 (Me.1981). The measure of discretion, however, does not mitigate a municipality's obligation under the law to treat "separate and distinct real estates belong[ing] to the same owner ... as distinct subjects of taxation ... [that] must be separately valued and assessed." *McCarty v. Greenlawn Cemetery Ass'n*, 158 Me. 388, 393-94, 185 A.2d 127 (1962) (quotation marks omitted). This requirement satisfies section 708 and preserves a taxpayer's right to redeem each lot separately. *See id.* at 393-94, 185 A.2d 127. The Town's practice of undervaluing abutting lots therefore violates the requirement, established in Maine law, of separate assessments.¹⁷

Second, the abutting property program violates the constitutional requirement that real estate be assessed at *just value*. *See* Me. Const. art. IX, § 8. As Lesperance explained, when a property owner asks the Town to apply the abutting property program, the owner receives a "tax savings." This point is demonstrated by the evidence presented to the Board of examples where commonly-owned abutting lots are undervalued. In one of those examples, Lesperance assessed a one-acre parcel at nearly \$1.8 million, and an abutting 1.27-acre parcel at only \$12,700, even though that abutting parcel was "buildable" and could be developed. Lesperance testified that these separate parcels were "treated as one parcel for assessment purposes";

Chapter 8 – Statutory Requirements and Case Decisions

that the owner was "benefiting" from that treatment; and that if the abutting lot were assessed separately, "the valuation would be much higher." Lesperance's testimony therefore allows no conclusion other than that the abutting parcel was given a discounted assessed value solely because of the abutting property program and not because of any feature or quality of the parcel affecting its just value. Maine law does not permit the Town to engage in the fiction of treating *separate* smaller abutting lots as if they were a single larger lot, which results in an assessment that does not reflect just value.

Because each parcel of real estate must be assessed separately and according to just value, regardless of whether the parcel abuts another parcel in common ownership, the Town's rationale for the abutting property program is not reasonable, *see Allegheny*, 488 U.S. at 344, 109 S.Ct. 633, and cannot serve as the basis for the Town's assessments.

Having concluded that the Town failed to present a rationale for the abutting property program that is reasonable and consistent with Maine law, we turn to the dispositive question of whether the Board was compelled to find that the practice necessarily results in unequal tax treatment.

Lesperance testified that there are twenty to thirty taxpayers who receive favorable tax treatment in the form of a "tax savings" as a result of the abutting property program. This necessarily means that those who do not own abutting lots are subjected to taxes that are not imposed on owners of lots that happen to be abutting. This contravenes the Taxpayers' rights of equal protection. *See Hillsborough*, 326 U.S. at 623, 66 S.Ct. 445; *Ram's Head*, 2003 ME 131, ¶ 10, 834 A.2d 916 (stating that the "constitutional requirement is the seasonable attainment of a rough equality in tax treatment of similarly situated property owners" (quotation marks omitted)).

Arguing—as the Board found—that the undervaluation of the abutting lots does not result in a discriminatory apportionment of the municipal tax burden, the Town points to evidence of the relatively small number of taxpayers who receive favorable tax treatment under the abutting property program, relative to the 8,500 parcels located in Scarborough with a total assessed valuation of approximately \$3.5 billion. The Town's position, however, rests on the incorrect notion that the proper remedy for unjust discrimination is an upward revision of the taxes for the properties that received favorable treatment in 2012. Instead, as is established in a longstanding constitutional doctrine, "abatement is the proper remedy for unjust discrimination." *Ram's Head*, 2003 ME 131, ¶ 15, 834 A.2d 916 (emphasis added) (collecting cases). Therefore, regardless of what *future* effect a proper assessment of abutting properties may have on the apportionment of tax burden among *all* of the Town's property owners, the evidence compelled the Board to conclude that the Taxpayers' properties were assessed in a systematically discriminatory manner and that the Taxpayers are entitled to an abatement for the 2012 tax year. We must

therefore remand this matter to the Business and Consumer Docket with instructions to remand to the Board for further proceedings to address the inequality in tax treatment affecting the Taxpayers because of the abutting property program.

B. Taxpayers' Remaining Challenges

Although we remand this matter for the Board to address the unlawfully discriminatory effect of the Town's abutting property program, we address the Taxpayers' remaining challenges so that the nature and scope of the municipal proceedings on remand are clear.

In their remaining arguments, the Taxpayers contend that, as with the abutting property program, the Town's assessments of single lots that are larger than one acre result in unequal apportionment, and that the 2012 partial revaluation improperly targeted their properties. We address these arguments in turn, ultimately finding each to be unpersuasive.

1. Large Lot Program

The Taxpayers contend that the Town has used an unfairly discriminatory valuation practice by assessing portions of larger single lots at a rate that is lower than the rate applied to the "base" portion of the lots.

So long as an assessment "represents a fair and just determination of value" for the parcel "as a whole," no constitutional harm has occurred. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, ¶ 4, 861 A.2d 617 (quotation marks omitted) (holding that a taxpayer failed to satisfy his burden of proving unjust discrimination when his argument "focused only on a component of his assessed value ... and not on the total assessed value"). Here, Lesperance's testimony entitled the Board to find that in assessing the fair market value of a single parcel that consists of a base lot and additional unimproved land, that additional land contributes in diminishing degrees to the overall market value of the parcel. Notwithstanding a conflicting view expressed by the Taxpayers' expert, the Board was entitled to find that the Town's assessment of an individual parcel larger than one acre "represents a fair and just determination of value" when considering the parcel "as a whole." *See id.* (quotation marks omitted). Therefore, the Board was not compelled to conclude that the large lot program is unjustly discriminatory.

2. Partial Revaluation

The Taxpayers next argue that the evidence compelled the Board to find that the 2012 partial revaluation failed to equalize the apportionment of taxes within the Town because there was insufficient evidence to show that the assessment-to-sales ratios in the targeted waterfront and water-influenced neighborhoods were significantly different from those in other residential areas.¹⁸¹

Chapter 8 – Statutory Requirements and Case Decisions

As we have previously held, although "[t]ownwide revaluations are perhaps the best method of maintaining equal apportionment of the tax burden[,]... assessors are not precluded from" adjusting assessments for selected properties "between townwide revaluations" if such adjustments will achieve greater equality. *Moser v. Town of Phippsburg*, 553 A.2d 1249, 1250 (Me. 1989). Further, an assessor need not attain absolute equality when revaluing properties; rather, only "rough equality" is required. *Id.* (quotation marks omitted).

The evidence, viewed as a whole, supports the Board's conclusion that the partial revaluation improved the equity of the Town's assessments. Lesperance testified that in 2011, the average assessment-to-sales ratio in residential areas of the Town was close to 100%. That ratio is also set out in the portions of the annual State Valuation Reports^[9] prepared by Maine Revenue Services (MRS)^[10] that address municipal tax assessments in Scarborough in the 2011 tax year. In contrast, the Board received evidence that for the specific waterfront and water-influenced markets that Lesperance reassessed in 2012, the assessment-to-sales ratios were significantly *below* that standard.^[11] Lesperance stated that the valuation increases resulting from the 2012 partial revaluation directly addressed those disparities, improving the assessment ratios for the targeted areas in Higgins Beach, Pine Point, and Pillsbury Shores so that they were closer to 100%, and bringing them in line with the residential average. The post-valuation assessment ratios were also well within statutory "minimum assessing standards" that are designed to achieve just and equitable property tax assessments, 36 M.R.S. §§ 326-327 (2015), which require municipalities to maintain town-wide assessment-to-sales ratios of 70% to 110%, *id.* § 327(1).

Lesperance also stated that he reduced assessments in other neighborhoods where the sales data established a trend of lower sales prices. The 2012 revaluation therefore targeted locations that constitute "separate markets" and adjusted the assessments there in order to equalize assessment-to-sales ratios throughout the Town.

Post-valuation studies also examined the "quality ratings" of the revalued properties. A "quality rating" measures the variance between particular sales prices and the average assessment-to-sales ratio. A lower quality rating indicates a lower divergence and therefore a more equitable assessment. Municipalities are required to maintain quality ratings of no more than 20. 36 M.R.S. § 327(2). As a result of the revaluation, the quality rating for two of the three neighborhoods improved, decreasing from 14 to 11 for Pine Point, and from 9 to 7 for Pillsbury Shores. In the third neighborhood, Higgins Beach, the quality rating remained at 6. Additionally, MRS's independent audit of the 2012 partial revaluation, *see* 36 M.R.S. § 384 (2015), further confirmed that the revaluation resulted in "a decisive improvement in [the]

Chapter 8 – Statutory Requirements and Case Decisions

equity and assessment levels" of the targeted properties in comparison to properties in other parts of Town.

The Taxpayers argue that the Board erred by relying on Lesperance's post-valuation studies as evidence that the revaluation improved the equity of the Town's assessments, because those studies include sales that took place before the economic downturn of 2008. They contend that when there is a significant change in the market, such as a recession, it is improper for an assessor to consider sales that took place before that event. Contrary to their contention, however, the Board received competent evidence to support its implicit findings that the 2008 recession did not have a significant adverse impact on waterfront property values in Scarborough and that therefore the inclusion of pre-2008 data in Lesperance's studies was proper. Although the Taxpayers presented testimony from an appraiser who offered a contrary opinion regarding the effect of the 2008 recession, the Board was not compelled to accept that view. *See Adelman v. Town of Baldwin, 2000 ME 91, ¶ 14, 750 A.2d 577* (explaining that a municipal board is entitled to make credibility determinations and find facts based on its assessment of the evidence).

Additionally, contrary to the Taxpayers' contention, Lesperance's reliance on sales occurring since the last town-wide revaluation is consistent with our analysis in *Opinion of the Justices*, 2004 ME 54, 850 A.2d 1145. In that case, we considered the constitutionality of proposed legislation that would have created two different bases for tax value purposes depending on the date of acquisition. *Id.* ¶ 13. We concluded that the proposed bill "[ran] afoul of the [constitutional] requirement that a valid property tax must be based on [current] market value," because some properties would be taxed based entirely on an assessment from eight years earlier. *Id.* ¶ 16; *see also* Me. Const. art. IX, § 8. Here, Lesperance did not arbitrarily adopt assessed values from a prior tax year as the exclusive basis for the revaluation. Rather, he considered a mix of sales occurring between the last town-wide revaluation and the beginning of the 2012 tax year. He explained that by considering sales from a range of years he was able to confirm a market trend, thereby improving the accuracy of his assessments. The Board was entitled to conclude that this assessment methodology was proper and resulted in a reasonable approximation of the 2012 market value for the properties. *See Opinion of the Justices*, 2004 ME 54, ¶ 16 & n. 7, 850 A.2d 1145 (citing *Shawmut Inn v. Town of Kennebunkport*, 428 A.2d 384, 390 (Me.1981)) (noting that local assessors have "flexibility" to choose an appropriate methodology to determine market value).

We therefore conclude that, contrary to the Taxpayers' contentions, the Board did not err by determining that the Assessor reasonably increased assessments for targeted waterfront and waterinfluenced properties in Higgins Beach, Pine Point, and Pillsbury Shores in 2012, and that Lesperance's use of market data was not flawed.

III. CONCLUSION

Chapter 8 – Statutory Requirements and Case Decisions

Although the Board did not err in denying the Taxpayers' abatement applications based on several of their contentions, the evidence compels the conclusion that the Town's method of assessing separate but abutting parcels held in common ownership resulted in unequal apportionment because that methodology necessarily deprives the Taxpayers "of a rough equality in tax treatment of similarly situated property owners." *Allegheny*, 488 U.S. at 343, 109 S.Ct. 633. We therefore remand this action to the Business and Consumer Docket with instructions to remand to the Board for a determination of the appropriate abatements.

The entry is:

Judgment vacated. Remanded to the Business and Consumer Docket with instructions to remand to the Scarborough Board of Assessment Review for further proceedings consistent with this opinion.

[1] The appellants are Donald Petrin, Philip Lebel, Robert and Roberta Mulazzi, Patricia and Luke Brassard, Robert and Michele Demkowicz, Gerald and Judith Gaudette, Jeffrey Fink, Dave and Robin Provencher, Albert and Marcia Hunker, Robert and Tookie Clifford, Richard and Judith Mushial, Robyn Fink, Kathy Tito, Gregory Campbell, Carolyn and Norman Brackett, Glorian and George Yerid, Joanne and Bill Mahoney, Jack Shapiro, Paul and Louise Houde, Daniel and Lori McKeown, Robert and Linda Voskian, Irene Shevenell, William and Joann Browning, Richard and Julie Mullen, Vince and Barbara Bombaci, Thomas Curley, Alyson Bristol, John Haskell, Koni Jaworski, Paul and Priscilla Reising, Preston Leavitt, Jeffrey and Jennifer Seaver, Diane and Robert Gayton, and Claire Fitzpatric.

The record reveals some confusion about the status of two of the plaintiffs. First, according to the complaint, plaintiff Koni Jaworski owns Lot 32 on Tax Map U002. The abatement application associated with that parcel was filed under a different named owner, whose name also appears as the owner on the tax card for that parcel. That person is not a named plaintiff. Second, the complaint alleges that plaintiff John Haskell owns Lot 80 on Tax Map U001 and that he sought an abatement for that parcel. The tax card for that parcel, however, identifies a different person as the owner. The record indicates that John Haskell applied for an abatement for a different parcel—Lot 138 on Tax Map U002—but that the assessment for that parcel *decreased* as a result of the 2012 partial revaluation that is at issue in this case. These issues do not affect our overall analysis and are better addressed by the Scarborough Board of Assessment Review on remand.

[2] As Lesperance's testimony establishes, and the parties appear to agree, a "water-influenced" property is one that is located in close proximity to—but does not directly border—a body of water. *See generally* 4 C.M.R. 18 125 201-1 § 1(AA) (2015) (defining "waterfront property" to include property "bounded by a body of water or waterway" and property "whose value is measurably *influenced* by its access or proximity to the water" (emphasis added)).

[3] Owners of a total of forty-three parcels filed applications with the Board. Of those taxpayers, the owners of thirty-five parcels pursue their challenges on this appeal.

[4] The record does not appear to reveal whether Leavitt receives the favorable tax treatment, available only upon request, that arises from the abutting property program. On remand, the Board will need to address how our holding affects Leavitt's standing to challenge that practice. The uncertainty regarding Leavitt's particular situation, however, does not affect our overall analysis.

Chapter 8 – Statutory Requirements and Case Decisions

[5] Although the Board's decision explicitly addressed only the benefit offered to the owners of contiguous lots, the Board's general acceptance of the Assessor's appraisal techniques constitutes at least an implied finding that the assessment practice applicable to large single lots was proper.

[6] The Taxpayers also argue that the court erred by concluding that they lack standing to challenge the other arm of the excess land program—the large lot program—which affects the Town's valuation of lots larger than one acre. For the same reasons that establish the Taxpayers' standing to challenge the abutting property program, the Taxpayers have standing to challenge the large lot program, because it results in an overall lower assessment rate applicable to large lots, compared to the overall rate that applies to smaller lots.

[7] As the Town correctly notes, an assessor is authorized to combine contiguous lots for purposes of assessment, but only when three conditions exist. Specifically, 36 M.R.S. § 701-A (2015) provides that [f]or the purpose of establishing the valuation of unimproved acreage in excess of an improved house lot, contiguous parcels ... may be valued as one parcel when: each parcel is 5 or more acres; the owner gives written consent to the assessor to value the parcels as one parcel; *and* the owner certifies that the parcels are not held for sale and are not subdivision lots. (Emphasis added.) Therefore, by its plain terms, section 701-A applies only when, *inter alia*, "each parcel is 5 or more acres." *Id.* The provision therefore does not allow the Town to apply its abutting lot program when either parcel is smaller than five acres.

[8] The Taxpayers also argue that because Lesperance increased the valuations for their waterfront properties in Higgins Beach and Pine Point, but did not impose the same valuation increases on other waterfront properties in those neighborhoods, the Taxpayers' properties were unfairly targeted for unequal treatment. This argument is not persuasive. As Lesperance testified, he focused only on the specific markets where there were meaningful sales data demonstrating a divergence between the assessment-to-sales ratios in those markets and the residential average, and accordingly excluded riverfront areas within Higgins Beach and Pine Point where pricing trends did not indicate a disparity. Lesperance also explained that he excluded a limited number of waterfront properties in Higgins Beach from the revaluation because they possessed physical characteristics that made them unsuitable for development.

In addition to challenging the partial revaluation, the Taxpayers make a broader argument that the Town's assessments of residential properties are consistently closer to market value than its assessments of waterfront and water-influenced properties, demonstrating an inequitable distribution of the Town's overall tax burden. Our review, however, is limited to the effect of the Town's assessment practices on the *Taxpayers'* properties. We therefore do not consider the effect of those practices on waterfront and water-influenced properties generally. Moreover, as discussed *infra* ¶¶ 39-44, the evidence was sufficient to support the Board's conclusion that the Assessor's methodologies resulted in assessments that were both closer to fair market value and more equitable relative to the average assessment-to-sales ratio for residential properties in the Town.

[9] The "State Valuation" is "the annual list of the equalized and adjusted value of all taxable property in each municipality as of April 1, two years prior." 4 C.M.R. 18 125 201-1 § 1(W) (2015). The MRS conducts the valuations to determine whether municipalities are in compliance with the minimum assessing standards and constitutional requirements. *See* 36 M.R.S. § 305(1) (2015) (stating that the MRS must annually file a "valuation" with the Secretary of State certifying that "the equalized just value of all real and personal property in each municipality" is "uniformly assessed" and "based on 100% of the current market value"); *see also* 36 M.R.S. §§ 329, 383(1) (2015).

[10] "Maine Revenue Services," which is the term used in the record on this appeal, is referred to in some statutes as the "Bureau of Revenue Services." *See* 36 M.R.S. § 111(1-B) (2015).

Chapter 8 – Statutory Requirements and Case Decisions

[11] As the Taxpayers correctly assert, the State Valuation Reports introduced in evidence show little divergence between assessment-to-sales ratios in the overall "residential" and "waterfront" categories. As Lesperance explained in his testimony, however, the "waterfront" category in those reports includes *all* waterfront and water-influenced properties in the Town. Conversely, Lesperance's post-valuation sales ratio studies focus only on particular waterfront and water-influenced markets, and demonstrate that, on average, sales prices in those discrete areas significantly exceeded assessments.

ROQUE ISLAND GARDNER HOMESTEAD CORPORATION
v.
TOWN OF JONESPORT.

Supreme Judicial Court of Maine.

Argued: February 6, 2017.

Decided: July 11, 2017.

Roque Island Gardner Homestead Corporation ("RIHC") appeals from a judgment entered in the Superior Court (Washington County, *Stokes, J.*) affirming the Town of Jonesport Board of Appeals's denial of RIHC's request for a municipal tax abatement for 2014. RIHC argues that evidence presented to the Board compels the conclusion that the Town's valuation of its property was unjustly discriminatory because the assessment rate for island structures — such as those on its land, Roque Island — is higher than for structures located on the mainland. Because the record does not compel the conclusion that the rate differentiation is unjustly discriminatory, we affirm the judgment.

I. BACKGROUND

The Board of Appeals held a two-day hearing on RIHC's application for an abatement of its 2014 municipal property tax.¹ At the hearing, the Board was presented with the following evidence.

RIHC, a nonprofit entity organized under Maine law, owns the entirety of Roque Island, which is located in the Town of Jonesport. The property consists of 1,242 acres of land, with five houses and numerous outbuildings. Roque Island is a homestead that has been owned by the same family since the early 1800s.

In 2010, the Town hired a certified private assessor and evaluator to conduct a revaluation of all properties in the Town. The private assessor used "TRIO," which is State-approved assessment software, to develop property valuation formulae. The TRIO formulae, which are differentiated by neighborhood, calculate separate land and building values for a given parcel. Those values are combined to determine a total assessed value for the property.

The calculations are a function of the character of the neighborhood where the property is located, so that, for example, the land values of shorefront property on the mainland are subject to a multiplier to reflect the greater market value of waterfront real estate. In contrast, land values for island properties are calculated at a lower rate because those parcels are not benefitted by certain services that mainland properties receive. Conversely, *building* values on islands are subject to an "economic obsolescence factor" of 200% — resulting in a greater assessed value than a

Chapter 8 – Statutory Requirements and Case Decisions

comparable mainland structure would have — because of the additional cost of building on an island.¹²¹

The Town assessor testified that the 200% multiplier is used to determine the assessed value of island structures due to higher construction costs on islands, which results from the expense of transporting materials and workers — something she had confirmed through communications with building contractors, who reported that they double their regular charges for island construction. The assessor further testified that she had learned from other municipal assessors that although other municipalities might not use an economic obsolescence rate as Jonesport does, they employ other valuation techniques that result in higher assessments for island structures.¹²¹

Due to an oversight by the Town assessor's office, the economic obsolescence factor originating with the 2010 revaluation was not fully applied to the assessment of the structures on Roque Island until the 2014 tax year. When the Town then applied the factor to the Roque Island property, its total valuation increased by 52% from the previous tax year. RIHC sought an abatement from the resulting property tax increase, and when that application was constructively denied, it appealed to the Board. *See supra*.

On that appeal, RIHC contended that the 200% economic obsolescence factor for island buildings constituted unlawful discrimination and sought an abatement of \$1,305,150 from the 2014 building valuation assessment of \$2,609,846, which would result in a property tax reduction of nearly \$20,000. After deliberations during the public hearing, which was held in July and September 2016, and in a written decision, the Board denied RIHC's abatement application. The Board concluded that once the 2010 revaluation formulae were applied to the Roque Island property for the 2014 tax year, RIHC's "buildings were now being taxed consistently with other buildings on islands." The Board further found that although "there are no comparable islands in Jonesport" to Roque Island,¹²⁴ "other [t]owns in Maine assess buildings on islands at a significantly higher rate than buildings on the mainland."

After the Board denied RIHC's motion for reconsideration, RIHC appealed to the Superior Court, *see* 30-A M.R.S. § 2691(3)(G) (2016); 36 M.R.S. § 843(1) (2016); M.R. Civ. P. 80B, which affirmed the Board's denial of the abatement appeal. RIHC timely appealed to us. *See* M.R. App. P. 2(b)(3); M.R. Civ. P. 80B(n).

II. DISCUSSION

RIHC argues that the Board erred in its decision denying an abatement because the Town's assessment of its buildings, calculated using the 200% economic obsolescence multiplier, is unjustly discriminatory and resulted in an unfair apportionment of the municipal tax burden.

Chapter 8 – Statutory Requirements and Case Decisions

When the Superior Court has acted in its appellate capacity to review a decision of a municipal board of appeals, "we review the Board's decision directly for abuse of discretion, errors of law, and sufficient evidence." Petrin v. Town of Scarborough, 2016 ME 136, ¶ 13, 147 A.3d 842 (quotation marks omitted); see also M.R. Civ. P. 80B. Because the Board concluded that RIHC failed to meet its burden to prove that an abatement was merited, "we will vacate the Board's decision only if the record compels a contrary conclusion to the exclusion of any other inference." Petrin, 2016 ME 136, ¶ 16, 147 A.3d 842 (quotation marks omitted). "That the record contains evidence inconsistent with the result, or that inconsistent conclusions could be drawn from the evidence, does not render the Board's findings invalid if a reasonable mind might accept the relevant evidence as adequate to support the Board's conclusion." Terfloth v. Town of Scarborough, 2014 ME 57, ¶ 10, 90 A.3d 1131 (alterations omitted) (quotation marks omitted).

"A town's tax assessment is presumed to be valid." Ram's Head Partners, LLC v. Town of Cape Elizabeth, 2003 ME 131, ¶ 9, 834 A.2d 916. To overcome this presumption, the taxpayer bears the burden of proving that the assessment is "manifestly wrong" by demonstrating that (1) the "property was substantially overvalued and an injustice resulted from the overvaluation"; (2) "there was unjust discrimination in the valuation of the property"; or (3) "the assessment was fraudulent, dishonest, or illegal." Petrin, 2016 ME 136, ¶ 14, 147 A.3d 842 (quotation marks omitted). Here, RIHC challenges the assessment solely on the basis of unjust discrimination.

The prohibition against unjust discrimination derives from the Maine Constitution, which provides that "[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof," Me. Const. art. IX, § 8, and the federal Equal Protection Clause, U.S. Const. amend. XIV, § 1. "To achieve an equitable distribution of the overall tax burden, assessors must apply a relatively uniform rate to all comparable properties in the district." Petrin, 2016 ME 136, ¶ 15, 147 A.3d 842 (alteration omitted) (quotation marks omitted). Unjust discrimination occurs where "similarly situated properties" are taxed unequally, and is typically demonstrated through evidence of a practice that amounts to intentional "underassessment or overassessment of one set" of like properties. Delogu v. City of Portland, 2004 ME 18, ¶ 12, 843 A.2d 33; see Ram's Head, 2003 ME 131, ¶ 11, 834 A.2d 916.

In its effort to prove an unjustly discriminatory valuation, RIHC has invoked the analytical model we approved in Ram's Head, wherein a taxpayer may present evidence that "parcels owned by other taxpayers `are assessed at drastically lower valuations; that there are no distinctions between the two sets of properties that justify the disparity; and that any rationale offered by the Town for the lower valuations is unfounded or arbitrary." Petrin, 2016 ME 136, ¶ 25, 147 A.3d

Chapter 8 – Statutory Requirements and Case Decisions

842(alterations omitted) (quoting *Ram's Head*, 2003 ME 131, ¶ 12, 834 A.2d 916). RIHC asserts that its structures are taxed at a higher rate than similarly situated structures on mainland properties and that, as an owner of island structures, it consequently bears a disproportionate share of the municipal tax burden.

"[O]nly similarly situated properties must receive approximately equivalent tax treatment..." *Town of Bristol Taxpayers' Ass'n v. Bd. of Selectmen/Assessors for Bristol*, 2008 ME 159, ¶ 11, 957 A.2d 977. Unjust discrimination does not exist where "properties [are] treated differently from properties in other areas of Town that [are] not similar to their own." *Id.* ¶ 12; see also *Angell Family 2012 Prouts Neck Tr. v. Town of Scarborough*, 2016 ME 152, ¶¶ 32-33, 149 A.3d 271. Here, the Town assessor explained to the Board that islands are considered "a separate neighborhood." The structures on all developed islands in Jonesport are subject to the same 200% economic obsolescence factor that is applied to the valuation of buildings on Roque Island. Therefore, the Roque Island property *was* treated like other, similarly situated properties.

Further, the Board was not compelled to conclude that island structures are similarly situated to those on mainland property, to which the multiplier is not applied. See *Angell Family*, 2016 ME 152, ¶ 13, 149 A.3d 271. Although Jonesport's island *land* valuations are reduced because those parcels receive fewer municipal services than their mainland counterparts, the assessment of island *structures* is higher because of greater building costs.¹⁵¹ The Town assessor told the Board that several contractors advised her that they generally charge double for island construction projects compared to what they charge on the mainland. Additionally, the Town assessor told the Board that according to RIHC's own property manager, it "had done [its] own cement because [it] wasn't going to hire one of these boats at \$4,000 a day to bring the truck out, or to ferry several trucks back and forth." Given the evidence presented during the abatement hearing, the Board was not compelled to find that island structures are "similarly situated" to mainland structures.

Finally, the rationale offered by the Town for the lower valuations assigned to mainland properties is not arbitrary or unfounded. See *Petrin*, 2016 ME 136, ¶ 25, 147 A.3d 842. The certified private assessor hired by the Town to develop the 2010 revaluation applied the 200% multiplier to island buildings based on the higher cost of construction on an island. His calculations were based on a sales study and consultations with building contractors. Given this evidence, the Town was entitled to consider the greater cost of constructing a building on an island in its valuation of the buildings on Roque Island.

Because the evidence did not compel the Board to find that the Roque Island property was assessed differently than other similarly situated properties, the Board did not err by denying RIHC's abatement application.

Chapter 8 – Statutory Requirements and Case Decisions

The entry is:
Judgment affirmed.

[1] As provided by statute, in February 2015, RIHC submitted its abatement application to the municipal assessor. *See* 36 M.R.S. § 841(1) (2016). The municipal assessor did not take action on the abatement application within sixty days of its filing because, as she later explained to the Board, she had not completed her investigation into the matter within that period. The application was thereby deemed denied, *see* 36 M.R.S. § 842 (2016), and RIHC pursued its application before the Board, *see* 36 M.R.S. § 843(1) (2016).

[2] The economic obsolescence factor for most, if not all, mainland properties in Jonesport is 100%, meaning that it has no effect on mainland building values. Although the phrase "obsolescence factor" implies a reduction in value, as applied here it has the effect of *increasing* the assessed value.

[3] The Town assessor testified, for example, that for island properties, the Town of Southwest Harbor uses a "special neighborhood" designation to "arrive at the same idea" as the 200% multiplier; and in the City of Portland, instead of "a factor of two," the assessors apply "higher building grades and quality of construction and condition" to achieve a similar result.

[4] During discussion at the hearing, one of the Board members stated that the structures on the other developed islands were camps and that only one had electricity from a source that was not portable.

[5] At the abatement hearing, the assessor stated that the increased assessment of island structures is generally offset by the reduced land assessment for island property. RIHC has made clear that it is not challenging the *land* assessment methodology, which actually is favorable to an island property taxpayer. This has led the Town to argue that RIHC's challenge is improper because it is directed toward only one component of the overall valuation. *See Roberts v. Town Of Southwest Harbor, 2004 ME 132, ¶ 4, 861 A.2d 617* (stating that a taxpayer "must demonstrate that his property, *as a whole*, has been valued differently than other comparable properties" (emphasis added)). Because the evidence did not compel the Board to conclude that there was unjust discrimination in the first place, we do not address this alternative argument advanced by the Town.

**SHAWMUT INN v. INHABITANTS OF THE TOWN OF KENNEBUNKPORT
ET AL.**

Supreme Judicial Court of Maine

**November 13, 1979, Argued
April 14, 1981, Decided**

Once again on this appeal our Court is confronted with an issue as to the assessment of real estate for local property taxation.

Pursuant to 36 M.R.S.A. § 844 and M.R.Civ.P. 80B the Plaintiff, Shawmut Inn, appeals from the refusal of the Superior Court (York County) to order any abatement of a portion of the tax assessed upon its oceanfront resort by the Town of Kennebunkport as of April 1, 1975. The Plaintiff asserts that when professional appraisers, who were retained by the Town, used a single appraisal method, "reproduction cost less depreciation," in arriving at its valuation, and the municipal assessors adopted the professionals' valuation, it resulted in a substantial overvaluation of the Plaintiff property in violation of the assessors' duty to determine "just value" of the property.

The subject premises is a seasonal resort facility. It consists of a large main building, a number of cottages and a 20-unit motel situated on approximately 25 acres of land fronting on the Atlantic Ocean.

In April, 1974, the Town of Kennebunkport contracted with the Massachusetts appraisal firm of Whipple-Magane-Darcy, Inc., to make "a complete appraisal and reevaluation for tax assessment purposes of all real and personal property in Kennebunkport." The appraisal firm contracted to furnish to the assessors "full information concerning the appraisals and valuation made by it, the methods used and the procedures followed." The contract further provided that:

The appraisal company shall make careful investigation of the market value of all classes of land. Owners, realtors, banks and other informed sources shall be asked to supply information relative to sales of property within the area covered by these specifications. The appraisal company shall furnish to the Assessors for their information and further reference the detailed data which were used to arrive at the units of land value and which serve to substantiate these values,

With reference to residential property the contract provided:

Chapter 8 – Statutory Requirements and Case Decisions

The appraisal company shall record the type and quality of construction by component parts such as foundation, basement, framing, floors, interior trim, exterior trim, roof, heating, plumbing, lighting extras, such as fireplaces, etc., and substandard physical features, number of rooms, age, number of stories, physical, functional and economic depreciation factors, rent, if rented, and sales data that may be obtainable. In addition, all such other pertinent factors as may contribute or detract from value shall be noted. Seasonal properties will be seasonally checked.

Further, with reference to commercial and special purpose buildings, the contract provided:

The appraisal company shall measure accurately these buildings and shall keep a similar record with respect to their component parts as in the case of residences. Depreciation shall be determined from conditions, functional utility and location. *Earnings shall be considered as a check against depreciated cost where this process may be applicable.* (emphasis supplied)

In the course of its performance of that contract the appraisal firm proposed valuations aggregating \$ 1,679,600 on the Shawmut Inn's real estate. The assessors adopted those valuations, without change, for its 1975 assessment.

On April 3, 1975, the Shawmut Inn's present stockholders (then minority stockholders) purchased for \$ 830,000 the remaining corporate stock which at that time was owned by the Estate of Frank J. Small. The principal asset of the corporation was the real estate, and an independent appraisal, made in conjunction with the purchase of stock, placed a total value of \$ 677,605 on the Shawmut Inn's real estate.

With this appraisal in hand Shawmut Inn applied to the town assessors pursuant to 36 M.R.S.A. § 841 for an abatement of so much of its tax as reflected a valuation in excess of the sale price of the stock.

The town assessors granted a reduction of \$ 152,800 on the valuation placed on the Shawmut Inn property.

A seasonable appeal by Shawmut Inn to the County Commissioners of York County pursuant to 36 M.R.S.A. § 844 and a hearing before the County Commissioners produced no further change in the valuation placed on the subject premises.

On December 23, 1976, Shawmut Inn appealed the County Commissioners' decision to the Superior Court. Months later that Court remanded the matter to the County Commissioners to establish a sufficient record for appellate review.

Chapter 8 – Statutory Requirements and Case Decisions

During two days of testimony in the hearing which ensued, the County Commissioners heard testimony as to appraisal methods commonly used to determine the value of commercial property, and as to methods used in reaching the values placed on the Shawmut Inn by the local assessors and by the taxpayer. Significantly, no evidence was offered as to the specific methodology employed by the professional appraisal firm which had developed the valuation initially placed by the assessors on the real estate in question.

The Town offered the testimony of a professional appraiser, Albert Scrontras, who could say that he had thoroughly examined the property and had checked the "Assessors' Cards" which the appraisal firm had prepared on each segment of the property. It was Scrontras' testimony that he found no evidence of the use by that firm of any approach other than "replacement cost less depreciation" in revaluing property in Kennebunkport. It was Scrontras' opinion that the assessed value placed on the Shawmut Inn holdings represented the just value of the property.

The Shawmut Inn called as its principal witness before the County Commissioners Albert J. Childs, whose 1974 appraisal had established the sale price of the Inn on April 3, 1975. He testified that use by the appraisal firm of the "reproduction cost less depreciation" method had resulted in a substantial overvaluation of the property in 1975. It was Childs's opinion that "market data" and "capitalization of income" approaches would result in a more reasonable estimate of just value of the Shawmut Inn property.

When the record thus made before the County Commissioners came up for review by the Superior Court that Court, relying upon *Frank v. Assessors of Skowhegan, Me.*, 329 A.2d 167 (1974), concluded that there was no showing that the appraisal techniques relied upon by the Kennebunkport assessors amounted to an intentional violation of the essential principle of practical uniformity, and further concluded that the valuation arrived at by the local assessors was not unreasonable.

The case comes here on appeal by the taxpayer.

I. Dismissal as to the Administrative Tribunals

Before reaching the merits of this appeal, we observe at the outset that this case must be dismissed as to the Defendants, Assessors of the Town of Kennebunkport and the Commissioners of the County of York. The taxpayer and the municipality are the proper adversaries in tax abatement proceedings in the courts. *Assessors, Town of Bristol v. Eldridge, Me.*, 392 A.2d 37, 39-40 (1978). M.R.Civ.P. 80B requires notice to any administrative agency whose decision is being reviewed in the courts but, absent some statutory provision to the contrary, this requirement of notice does not make the agency a party to the proceeding in Superior Court.

Chapter 8 – Statutory Requirements and Case Decisions

We now reach the merits of Shawmut Inn's appeal. The Inn contends both that (a) the method of valuing its property was unlawful and that (b) by the use of that method, the property was overvalued. Faced with a similar double-barreled attack on the validity of a tax assessment, we recently concluded that proving one of these points would entitle the taxpayer to an abatement. See *Farrelly v. Inhabitants of the Town of Deer Isle, Me.*, 407 A.2d 302, 306 (1979).

We must determine whether the conclusions reached by the Superior Court were erroneous as a matter of law. Specifically, on this appeal we must determine:

(a) Whether the court below erred in ruling as a matter of law that the appraisal approach used by the professional appraisers did not violate the constitutional mandate of equality; and

(b) Whether the court below erred in ruling that the value reached by the assessors was not so unreasonable in light of the circumstances that the property was substantially overvalued and injustice resulted.

II. Appraisal Method

This case presents a question almost identical to one we addressed in *Frank v. Assessors of Skowhegan, Me.*, 329 A.2d 167 (1974). There, as here, the "reproduction cost less depreciation" method of appraisal was employed uniformly in revaluing all real property (in Skowhegan), including residential, commercial and industrial land and buildings. There the taxpayer argued that the assessors violated their obligation to assess justly and equally when they assessed his income-producing property by the "cost" method to the exclusion of the "capitalization of income" approach. He argued that the lower court's refusal to give any weight to his evidence of the income approach was error of law. *Id.* at 174.

Shawmut Inn's complaint is much the same in the present case. Its argument is that if the expert appraisers had valued its property by more than one appraisal method and then correlated the results, they would have found the value calculated by the "cost" approach to be excessive. The taxpayer further argues that the sale of corporate stock in the Inn only three days after the tax valuation date at a price which reflected a total value less than half the assessed value is proof that the appraisal method was invalid and the assessment was unjust. The significant difference here is that the mass revaluation of all the property in Kennebunkport was not done by the town assessors, but by a professional appraisal firm. That firm's valuations were then adopted by the local assessors.

In our State the tax assessors are under both a constitutional and statutory obligation to determine the "just value" of taxable property. Me. Const., art. 9, § 8, 36 M.R.S.A. § 201. "Just value" is the equivalent of "market value." *Sweet, Inc. v. City of Auburn*,

Chapter 8 – Statutory Requirements and Case Decisions

134 Me. 28, 180 A. 803 (1935); *Frank v. Assessors of Skowhegan*, *supra*, 329 A.2d at 173. Although the Legislature has established "minimum assessing standards" with which the assessors must comply, 36 M.R.S.A. § 327, it has stopped short of setting forth in the statutes the different methods which local assessors may utilize to achieve such results. 36 M.R.S.A. § 326.

Me. Const., art. 9, § 8 mandates that:

All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof.

36 M.R.S.A. § 201 states:

The State Tax Assessor shall have and exercise general supervision over the administration of the assessment and taxation law of the State, and over the local assessors and all other assessment officers in the performance of their duties, to the end that all property shall be assessed at the just value thereof in compliance with the laws of the State.

36 M.R.S.A. § 326 provides:

The purpose of minimum assessing standards is to aid the municipalities of Maine in the realization of just assessing practices without mandating the different ways municipalities might choose to achieve such equitable assessments.

Likewise, this Court has permitted the local assessors considerable leeway in choosing the method or combinations of methods to achieve just valuations. We have found acceptable as techniques to aid local assessors at least three standard appraisal methods of determining the market value of real property: (1) the "comparative" or "market data" approach, (2) the "income" or "capitalization" approach, and (3) the "reproduction cost less depreciation" or "cost" approach. *See, e.g., Sweet, Inc. v. City of Auburn*, 134 Me. 28, 32, 180 A. 803, 804 (1935); *Kittery Electric Light Co. v. Assessors of the Town of Kittery*, Me., 219 A.2d 728, 737 (1966); *see generally* Comment, *The Road to Uniformity in Real Estate Taxation: Valuation and Appeal*, 124 U.Pa.L.Rev. 1418, 1430-40 (1976).

Theoretically, all three methods are employed in any appraisal, but often only one or two are useful or even usable in a given appraisal, depending upon its nature and purpose. *See Maine Bureau of Taxation Assessment Manual* 7-9 (rev. ed. Nov. 1977).

In *Frank v. Assessors of Skowhegan*, *supra*, we affirmed the Superior Court's decision that in revaluing all the property in Skowhegan, the local assessors' use of the single

Chapter 8 – Statutory Requirements and Case Decisions

"cost" method was not unreasonable. We did so even though we recognized that the single method may not render the most accurate figure for market value for every piece of property. We concluded that the "cost" approach was well suited to the need of a municipality to have a stable income:

It seems to us plaintiff, in effect, is saying that a willing purchaser will pay for income-producing property only that price which is justified by the income produced at or just prior to the time of purchase. Income from rental property is peculiarly subject to the influence of temporary general economic conditions. If we carry, what seems to be plaintiff's argument, to its logical conclusion, tax assessors would be required to down value income-producing property each time there is even a temporary economic decline.

We cannot accept this reasoning.

Stability in municipal income is a factor which must always be considered. To require owners of property which is not income-producing to pick up the deficiency resulting from reducing the tax burden of income property owners each time there is a temporary downward trend in the economy, would surely not be either feasible or equitable.

The assessors ought not be required to treat this plaintiff differently because his property is not for the time being producing the rate of return on his investment which was anticipated.

"... assessors should recognize that the true value of a fixed asset, such as real estate, is fairly constant and must be gauged by conditions, not temporary and extraordinary, but by those which over a period of time will be regarded as measurably stable." *Sweet, Inc. v. City of Auburn*, 134 Me. at 32, 180 A. at 804. *Id.* at 175.

We note in passing that the State Bureau of Taxation recognizes the same practical considerations. The Bureau advises local assessors that the method best suited to the requirements of a mass revaluation program is "cost of reproduction less depreciation." See *Maine Bureau of Taxation Assessment Manual* 9 (rev. ed. 1977). Any piece of property except for land can be valued in terms of its depreciated replacement cost. The use of this method, therefore, is most convenient where large numbers of properties must be revalued over a relatively short period of time.

Our decision to allow the single "cost" approach in *Frank* was also based in part upon recognition that the general revaluation in Skowhegan was performed by semi-skilled local assessors. We stressed that in carrying out their constitutional duty to assess all property fairly and according to just value, the local assessors must rely to a certain degree upon guesswork and estimation:

Chapter 8 – Statutory Requirements and Case Decisions

In actual practice assessors are not always men of special training or skills, especially in the smaller cities and towns. They are public officers who usually bring to their job the intelligence, experience, and judgment of ordinary individuals whose knowledge of property values derives from their having lived and moved and had their being in the community the property of which they are evaluating. *Frank v. Assessors of Skowhegan, supra* at 171.

By the enactment of P.L.1973, c. 620, § 10, and the amendments thereto, the Legislature has taken steps to eliminate nonexpert valuations and to alleviate assessment inequality. The Act provides for the training and certification of municipal assessors under the direction of the State Tax Assessor. It also authorizes the Bureau of Taxation to provide aid and advice to local assessors in the form of manuals, maps, standardized assessment forms, statistical tables and training programs to instruct on scientific methods of appraisal. *See* 36 M.R.S.A. §§ 301 *et seq.*

Nonetheless, contrary to Kennebunkport's argument here, *Frank* does not stand for the proposition that the use of the single "cost" approach in valuing income-producing property will always be acceptable.

In the first place, in terms of any particular piece of property, use of this single approach could result in an unjust valuation, particularly since the cost approach may render the highest valuation figure of the three standard appraisal methods. *G.R.F., Inc. v. Board of Assessors*, 41 N.Y.2d 512, 362 N.E. 2d 597, 599, 393 N.Y.S.2d 965 (1977). Where the single method is found to have led to an unjust valuation, it will not be accepted, and the assessors will have to resort to an alternate approach. *Frank v. Assessors of Skowhegan, supra*, 329 A.2d at 175.

In the second place, where, as here, the local assessors have contracted with professional appraisers, the taxpayer may rightly expect the value placed on his taxable property to be computed by means of more sophisticated appraisal techniques.

In the third place, as the local assessors become more highly skilled through the certification and training procedures now mandated by our Legislature, it well may be that we must evaluate the accuracy of their work by a higher standard than we have applied in the past.

Generally accepted appraisal practice recognizes a process known as "correlation" as the best mechanism for obtaining an accurate figure for market value. To correlate, an appraiser must calculate value by two or more appraisal methods and then weigh the factors used in arriving at each value to determine which method best reflects the market value. *n6 See Medical Building Land Company v. Department of Revenue,*

Chapter 8 – Statutory Requirements and Case Decisions

283 Or. 69, 582 P.2d 416, 418-419 (1978); *Petition of Mallery*, 127 Vt. 412, 419, 250 A.2d 837, 841 (1969).

The process of correlation has been defined and explained as follows:

The term "correlation" implies a reciprocal relation and interdependence of functions -- that is, an orderly connection of related elements. In the appraisal process, under the three-approach concept of value, correlation refers to the problem of bringing into focus the varying estimates of value arrived at by two or all of the three approaches -- the Market Approach, the Income Approach, and the Cost Approach. The appraiser makes a thorough study of all pertinent information gathered by him, and analyzes and weighs the strongest and most applicable data under each approach. The final conclusion as to value is based on the approach which is supported by the most convincing data, that is, the *primary* approach. The accuracy of this estimate is checked by the results reached under the other approaches used, the *secondary* approaches.

In every appraisal, a vast amount of data must be sifted, analyzed, and related to the subject property before a final estimate of value can be made. The purpose of correlation is to boil down this information and to choose the basic and fundamental facts that give the greatest support to an estimate arrived at by a particular approach.

In applying any approach to value, the appraiser makes certain assumptions based on observation and sound reasoning. Each approach rests to some extent upon *opinion* evidence. The task of the appraiser in correlation is to seek out the approach that is supported by a preponderance of "factual" evidence. An approach that lacks support of a quantity of important factual data rests to a greater degree on opinion evidence. All available data for each approach must be processed, even if it may seem that an approach is relatively weak and less supportable than other approaches. The process of relating, weighing, and analyzing the data must go on within the development of each estimate of value.

Value can never be calculated by adding up the several estimates arrived at in processing various approaches and taking an average of these estimates. Averages do not lead to a sound conclusion as to value; if an error was committed in estimating under any one of the approaches, it would merely be carried forward in a final estimate by average. Sarles, *Correlation, Analysis, and Conclusion as to Value*, in *Encyclopedia of Real Estate Appraising* 120-21 (Friedman ed. 1968) (emphasis in the original).

It is not for us to mandate the use of any single appraisal method in valuing commercial or any other taxable property. We do not adopt Shawmut Inn's argument, for instance, that the "cost" approach is not suitable for valuing

Chapter 8 – Statutory Requirements and Case Decisions

commercial property. It is for the local assessors or professionals hired by them to determine in the first instance the best method or methods of arriving at a just value in compliance with the Constitution and laws of this State. We do, however, expect professional assessors or appraisers hired by the local assessors to utilize the scientific appraisal techniques developed by their profession.

We conclude, therefore, that where professional appraisers choose the "cost" approach as a starting point for a general revaluation, they should use other appraisal methods as checks in testing the reasonableness of such values as may appear questionable. The process of "correlation" can be particularly useful in valuing a commercial property like the Shawmut Inn.

It is well settled that the petitioner for an abatement of taxes has the burden of showing that the assessment method is not in conformity with the law. *Farrelly v. Inhabitants of the Town of Deer Isle, supra* at 306.

In the case before us, we are unable, unfortunately, to evaluate the work done by the professionals from Whipple-Magane-Darcy Inc. No one from that firm was produced as a witness at the hearings before the York County Commissioners. The only evidence on the valuation method that firm may have used came from the Town's witness, Scrontras. He testified that from his examination of the "Assessors' Cards" prepared by them it was his conclusion that the appraisal firm employed only the "cost" approach. Nevertheless, this witness was examining only the end product of Whipple's appraisal work. The "Assessors' Cards" do not tell us whether the professional correlated the values of more than one appraisal method before arriving at a final valuation. It is possible that the appraisal firm correlated and chose the "cost" value as representative of market value, even as the "cost" approach was chosen by the Town's witness, Scrontras, over the "income" and "market" approaches.

The "cost" approach is not *per se* unsuitable for valuing commercial property. Without knowing the process by which the appraisal firm chose to value the Shawmut Inn property at "cost less depreciation," we cannot say that the process failed to conform to the requirements of the law.

The testimony of Raymond E. Mailhot, Treasurer of the Shawmut Inn, indicates that Whipple may have considered the income approach in valuing the Shawmut Inn property. Mailhot testified that a representative from Whipple asked for the books of the corporation. Mailhot referred him to the executor of the estate of Frank Small, who later asked for and received from Mailhot the financial statements of the corporation. The record does not indicate whether the statements were in fact delivered to Whipple.

Even though local assessors may hire professionals to calculate property values, the constitutional obligation to assess according to just value still rests with the

Chapter 8 – Statutory Requirements and Case Decisions

assessors. Where the assessors adopt *in toto* the professionals' valuation recommendations, they in effect adopt the methods by which the appraisers reached their conclusions. This is the argument pressed by Shawmut Inn in its attack upon the valuation which the Kennebunkport assessors placed on its property. Significantly, however, the ultimate valuation being challenged on this appeal was a figure to which the local assessors reduced Shawmut Inn's valuation. The Inn, therefore, must establish that the method or methods used at arriving at the ultimate valuation do not pass constitutional and statutory muster.

The method of valuation and just value are intimately related. In *Farrelly v. Inhabitants of the Town of Deer Isle*, 407 A.2d 302 (1979), we ruled that an inherently discriminatory method of valuation cannot produce a just result, even though it is possible that in valuing the property by a proper method, the assessors may by chance arrive at the same result. But in spite of the *apparent* just value determined by the invalid method, we have concluded that the taxpayer is harmed, nonetheless, by the mere use of the improper appraisal method. *Id.* at 306.

It is imperative that local assessors keep themselves informed as to the methods used by the professionals they hire, and that they use their own knowledge of local conditions to check the accuracy of the professional appraisers' recommendations.

Even though the Kennebunkport assessors initially accepted the values recommended by the Whipple firm for the Shawmut Inn property, when the Plaintiff petitioned for a tax abatement, the assessors went to the site and examined the land and buildings of Shawmut Inn, checking for themselves the valuations listed on each of the "Assessors' Cards." They then reduced the valuation per acre on the golf course from \$ 12,000 to \$ 5,000 and deducted 25% from the value of another section of land because of a restrictive covenant which the professionals had apparently overlooked. They granted a reduction in valuation totaling \$ 125,000.

We cannot conclude that the appraisal method used here was inherently discriminatory where the assessors checked the recommended valuations against their own independent knowledge of the community's property values and granted reductions in valuation where they found the figures excessive. We find no evidence of a conscious failure to exercise a fair and impartial judgment, or a conscious resort to arbitrary methods, different from those employed in assessing other property of like character and situation, thereby resulting in imposing an unequal burden on property *Farrelly v. Inhabitants of the Town of Deer Isle, supra*, 407 A.2d at 307.

In sum, Shawmut Inn has failed to sustain its burden of proving that the system by which the assessment was made violated the principle of equality mandated by the Maine Constitution.

III. The Reasonableness of The Assessed Value

Chapter 8 – Statutory Requirements and Case Decisions

Shawmut Inn further challenges the 1975 assessment of its property upon the grounds that, assuming that the appraisal techniques utilized that year by the local assessors were valid, their conclusion as to the valuation of the Shawmut Inn property is unreasonable because it was not supported by competent evidence. Specifically, the Plaintiff contends that its property was valued in excess of its just value because the assessors failed to consider a number of important factors.

Three of the arguments advanced by the Plaintiff merit discussion.

A presumption of good faith and conformity to the requirements of the law attaches to assessors' work. *Sweet, Inc. v. City of Auburn, supra*, 134 Me. at 33, 180 A. at 805; *Frank v. Assessors of Skowhegan, supra* at 171. To overcome this presumption, the taxpayer must show that the judgment of the assessors as to the amount of the tax was irrational or so unreasonable in the light of the circumstances that the property is substantially overvalued and an injustice results, or that there is an unjust discrimination, or that the assessment was in some way fraudulent, dishonest or illegal. *Sears, Roebuck & Co. v. Inhabitants of the City of Presque Isle*, 150 Me. 181, 189, 107 A.2d 475, 479 (1954).

Initially Shawmut Inn argues that in determining value by the "cost" approach, the assessors failed to adequately depreciate the property. It points out that according to the "Assessors' Cards," reductions from cost were given for physical depreciation and functional obsolescence, but that no reduction was given for economic obsolescence. The Town's witness, Scrontras, testified that the "one" factor reflected on the "Assessors' Cards" next to the space for economic obsolescence indicates that the assessors considered, but gave no value to, that depreciation factor.

The contention of Shawmut Inn is that in valuing property by the "cost" method, a reduction *must* be given for economic obsolescence and that where such a reduction is not given, the assessed value is necessarily in excess of the just value of the property. We do not agree.

Depreciation, like the market value of property, cannot be proved with mathematical certainty and must ultimately remain in the realm of opinion, estimate and judgment. *Kittery Electric Light Co. v. Assessors of the Town of Kittery, supra*, 219 A.2d at 738. We reaffirm the principle that

The proving of a mere error of human judgment, ... will not support a claim of overrating; 'there must be something more -- something which in effect amounts to an intentional violation of the essential principle of practical uniformity.' *Shawmut Manufacturing Co. v. Town of Benton*, 123 Me. 121, 130, 122 A. 49, 53 (1923) (quoting with approval the words of Chief Justice Taft in *Sioux City Bridge Co. v. Dakota County*, 260 U.S. 441, 447, 43 S. Ct. 190, 67 L. Ed. 340, 343 (1923).)

Chapter 8 – Statutory Requirements and Case Decisions

See also, *Frank v. Assessors of Skowhegan*, *supra* at 174; *Sweet, Inc. v. City of Auburn*, *supra*, 134 Me. at 33, 180 A. at 805. The local assessors, with their special knowledge of local economic conditions, were in the best position to evaluate the effect of economic obsolescence on the value of the Shawmut Inn property. The record is clear that the assessors gave consideration to this element of depreciation, but concluded that a reduction should be given only for physical depreciation and functional obsolescence. We find their judgment controlling on this point.

The second contention of Shawmut Inn is that the local assessors failed to consider a serious sewerage problem which would have drastically reduced the market value of the Inn in 1975. The record does not support that contention. Abbott Pendergast, a Kennebunkport assessor, testified that the assessors were indeed aware of the sewerage problem. We can assume that the local assessors considered the problem in reaching their conclusions. *Frank v. Assessors of Skowhegan*, *supra* at 171.

It is the third contention of Shawmut Inn that the sale of its capital stock on April 3, 1975, is the best evidence of the market value of the Inn as of April 1, 1975. Shawmut Inn further argues that the weight of this evidence is not diminished by the fact that the sale was effected by the sale of the corporation's stock, since the subject property constituted the corporation's only substantial asset.

The sale price of property has been regarded by courts as having varying degrees of evidentiary weight in determining the property's value for tax assessment purposes. For instance, in Ohio it has been held that the best evidence of true value of real property is an actual, recent sale of the property in an arm's-length transaction. *Conalco, Inc. v. Monroe County Board of Revision*, 50 Ohio St.2d 129, 363 N.E.2d 722, 723 (1977). In New Hampshire the sale price of a piece of property stands as evidence of its value in a tax abatement action unless it is found that the sale was not consummated in a fair market. *Poorvu v. City of Nashua*, 118 N.H. 632, 633, 392 A.2d 138, 139 (1978). See also Annot., "Sale Price of Real Property as Evidence in Determining Value for Tax Assessment Purposes," 89 A.L.R.3d 1126 (1979).

We have defined market value as the price a willing buyer would pay a willing seller at a fair public sale. *Frank v. Assessors of Skowhegan*, *supra* at 173. An actual sale, we have observed, "shows what is paid, not what is the exact value. A sale may represent sentimental value or value as an investment, possible future value, or it may represent use, location, or any one or more of many things." *Sears, Roebuck & Co. v. Inhabitants of the City of Presque Isle*, *supra*, 150 Me. at 188-89, 107 A.2d at 479; *Sweet, Inc. v. City of Auburn*, *supra*, 134 Me. at 32, 180 A. at 804-05.

We agree that a recent public sale of real property is evidence of market value. Cf. *Kittery Electric Light Co. v. Assessors of the Town of Kittery*, *supra* at 737. The weight to be given to the sale price, however, depends upon the petitioner's ability to show

Chapter 8 – Statutory Requirements and Case Decisions

that the sale price was indicative of the price a willing buyer would pay in a free and open market.

In the case before us we cannot give the April 3, 1975, sale price the controlling weight for which Shawmut Inn contends. The fact remains that the sale was consummated between shareholders in a close corporation. We have no way of knowing what price the same property might have brought had it been offered for public sale.

We conclude there has been no showing that the assessed value of the Shawmut Inn property, as reduced by the local assessors upon the Plaintiff's petition for tax abatement, was so unreasonable as to violate the constitutional mandate of justness and equality.

The Superior Court did not err in denying Shawmut Inn's appeal from the County Commissioners' refusal to grant a further abatement.

The entry will be:

Remanded to the Superior Court for entry of an order dismissing the appeal as to Assessors of the Town of Kennebunkport and Commissioners of the County of York.

Appeal denied.

Judgment affirmed.

Chapter 8 – Statutory Requirements and Case Decisions

ARTHUR G. SPEAR, Appellant vs. CITY OF BATH.

SUPREME JUDICIAL COURT OF MAINE, SAGADAHOC

October 15, 1925, Decided

The real estate of the appellant in **Bath** was valued by the tax assessors of that city as of April 1st, 1924 at \$ 175,000. A tax was assessed upon this valuation. The property taxed is a Government Housing Project established during the World War. It consists of some twenty-six acres of land with improvements, including sixty-five brick buildings, forty-five of them being double dwellings. The cost to the Government was about \$ 900,000. The character of the buildings is perhaps indicated by Appellant's Exhibit No. 3, a circular, from which we quote: "These homes were not built for sale. No flimsy make-shifts were used to catch the eye. The element of profit was not considered . . . only one requisite was demanded . . . the very best."

In 1922 the buildings were offered separately at auction. The bids, aggregating only \$ 76,000, were rejected. In 1923 after a further effort to sell the buildings separately at public auction the petitioner's bid of \$ 112,000 for the whole was accepted. Some expenses were required to be paid by the purchaser, making the entire cost to him about \$ 118,000. As of April 1st, 1924 the assessors of **Bath** appraised the property at \$ 175,000. From the assessors' refusal to make an abatement an appeal is taken to this court.

No discrimination is proved or claimed. Appellant contends that his property was overrated and that it was appraised at some \$ 75,000 in excess of its just value or market value.

The vexed questions that sometimes arise from "intentional and systematic under-valuation" (*Iron Company v. Wakefield, U.S.S.C., 62 L. Ed. 1154*) or (synonymous terms)--"general and designed under-valuation" (*Fibre Company v. Bradley, 99 Me. 263, 59 A. 83*) are not involved here, the petitioner's only contention being that his property is absolutely overrated with reference to its just value.

But even if this be true and were admitted it does not necessarily follow that an abatement should be granted. **If it should appear that all property in the city of Bath is valued on the same basis the petitioner has no grievance.**

Equality and uniformity are the cardinal principles to be observed in tax levies. Constitution of Me. Amendment, Article XXXVI.; *Manufacturing Company v. Benton, 123 Me. 121*; *Chicago v. Fishburn, 189 Ill. 367, 59 N.E. 791*; *Mineral Company v. Commissioners, 229 Pa. 436, 78 A. 991*; *Bow v. Farrand, 77 N.H. 451, 92 A. 926*; *Phosphate Company v. Allen, (Fla.), 77 Fla. 341, 81 So. 503*. The Supreme Court of the United States has said through Chief Justice Taft "Where it is impossible

Chapter 8 – Statutory Requirements and Case Decisions

to secure both the standards of the true value and the uniformity and equality required by law the latter requirement is to be preferred as the just and ultimate purpose of the law." *Bridge Company v. Dakota County, U.S.S.C., 67 L. Ed. 340.*

If the appraisal of all estates in a taxing district is uniform and equal, though magnified, an abatement would produce not equality but inequality.

But when (nothing else appearing) it is shown that property is appraised substantially in excess of its just value inequality is presumed and the taxpayer is prima facie entitled to relief. He is not bound to produce further evidence of discrimination.

"Whatever may be the remedy, if there be any, when it is shown that the assessors have intentionally assessed the property of a part or all of the inhabitants at less than its fair cash value, we are of opinion that, in a petition for the abatement of taxes on the ground of the overvaluation of the property of the petitioner, and the disproportionate taxation arising from such overvaluation, the question is, whether the property has been valued at more than its fair cash value, and not whether it has been valued relatively more or less than similar property of other persons. *Lowell v. County Commissioners, 152 Mass. 372, 25 N.E. 469.*

But a petitioner claiming to be overrated with reference to actual value must clearly prove his case. In other jurisdictions courts considering other constitutions and statutes hold that the appraisal by the taxing board must stand unless shown to be intentionally discriminatory, and therefore actually or constructively fraudulent, *Gas Light Company v. Stuckart, (Ill.), 286 Ill. 164, 121 N.E. 629; Birch v. Orange County, (Cal.), 186 Cal. 736, 200 P. 647; Buntin v. Grazing Association (Wy.), 29 Wyo. 461, 215 P. 244.*

Under our statutes, however, it is not necessary for the appellant to prove fraud or intentional overvaluation. If the taxpayer is found to be overrated "he may be granted such abatement as said court may deem reasonable." R. S., Chap. 10, Secs. 79-82.

But he must prove "that the valuation having reference to just value is manifestly wrong; . . . he must establish indisputably that he is aggrieved." *Manufacturing Company v. Benton, 123 Me. 121.*

Applying this test the appellant fails. It is true that the evidence produced to reinforce the assessors' appraisal is not of a decisive quality. The character and original cost of the buildings are of little significance as bearing upon the pending issue. Several "opinion" witnesses were produced whose estimates varied from \$185,000 to \$380,000. Upon cross-examination, however, it appeared that their opinions were based upon faith rather than reason. But it was not incumbent upon the city to

Chapter 8 – Statutory Requirements and Case Decisions

support the assessors' appraisal. The appellant has the burden of proving the valuation to be manifestly wrong. *Manufacturing v. Benton*, supra.

To prove his case the appellant produces no evidence except the auction sale. But **a sale by auction is not a true criterion of just or market value.** *Chase v. Portland*, 86 Me. 367, 29 A. 1104; *Railway Co. v. Vance*, 115 Pa. 325, 8 A. 764; *Railway Co. v. Walsh*, 197 Mo. 392, 94 S.W. 860.

"Land commonly is not and cannot be sold at a moment's notice. The value of a tract of land for purposes of sale, that is, its fair cash value, is ascertained by a consideration of all those elements which make it attractive for valuable use to one under no compulsion to purchase but yet willing to buy for a fair price, attributing to each element of value the amount which it adds to the price likely to be offered by such a buyer." *Hospital v. Belmont*, 233 Mass. 190, 124 N.E. 21.

The petitioner presumably bought these sixty-five buildings for resale. He bought them at what he regarded as a bargain. He undoubtedly expected to sell the houses at a price not above but at their market value and to make a speculative profit.

From Appellant's Exhibit 2, a circular issued by the auctioneer employed by the Government we quote: "Come to the sale and pick up some real Real Estate Bargains." It was this invitation that the petitioner accepted. A real real estate bargain price is presumably somewhat less than the market value.

The appraisers' valuation may be unduly high. We cannot, however, substitute the auction sale price. Sales at auction are not the true test of market value. If we should undertake to fix any other valuation it would be a guess, and a guess is not a safe basis for a judgment. It does not appear that the assessors were manifestly wrong. The appellant is not indisputably aggrieved.

Appeal dismissed.

ALFRED J. SWEET, INC., APPELLANT vs. CITY OF AUBURN.

SUPREME JUDICIAL COURT OF MAINE, ANDROSCOGGIN

August 29, 1935, Decided

This case is before us on report from the Superior Court. It is an appeal to that court, authorized by R. S. 1930, Chap. 13, Secs. 76, 77, from a decision of the tax assessors of the City of Auburn refusing to grant an abatement to the petitioner on account of taxes assessed for the year 1933.

The petitioner on the date of the assessment was the owner of a piece of land lying between Minot Ave. and South Goff Street in Auburn. This measured 773 feet on Minot Ave. and 825 feet on South Goff Street. It varied in width from 159 feet at its southerly end to 225 feet at its northerly end, and contained 151,112 square feet. On this land was a large three-story brick building which had been built for a shoe factory and used as such for approximately twenty years, a wooden storehouse, two tenement houses, and a stable. This real estate, the valuation of which is in controversy, was assessed for the year 1933 at \$ 191,000. The petitioner complains only as to the assessment on the land of \$ 60,700, and on the factory building of \$ 120,000.

In December, 1932, the petitioner purchased this property at public sale from the receiver of Alfred J. Sweet Co., together with certain equipment and materials worth from \$ 10,000 to \$ 15,000, paying for the whole the sum of \$ 100,000. Alfred J. Sweet Co. had in turn in 1927 bought the property and the business from the original owner, Alfred J. Sweet, Inc., which received therefor 1200 shares of the common stock of the purchasing corporation and \$ 1,320,000 in preferred stock. To the time of this purchase the business had been very profitable.

The original building was constructed in 1908; a second section was added in 1912, and in 1914 more land was bought and a third section was built. The total net book value of land and buildings December 1, 1916, was \$ 184,646.95. The factory was well built, in fact much better than the average shoe factory, and undoubtedly would not be duplicated today in so costly a form, assuming that there were a demand for an additional plant. It is conceded that the modern trend in the shoe business is to operate in much less substantial buildings, and thereby tie up less capital in fixed assets. This tendency is properly alluded to by the petitioner, and unquestionably has a bearing on the consideration which must be given to reproduction costs in determining the true value of the property.

The petitioner bases its claim for an abatement on two grounds, first, that the valuation was greatly in excess of the just value of the property, and second, that it was fixed unequally and on a greater percent of the true and full value than the rate at which other property, subject to like taxation in said city, was assessed.

Chapter 8 – Statutory Requirements and Case Decisions

Every property owner understands the obligation that he must bear his just share of the public expense. If that burden is too heavy, his remedy lies not in the courts. It is only when he bears a disproportionate share of the load that he has a just claim for judicial redress. The real gravamen of his complaint is the lack of equality and uniformity. *Spear v. City of Bath*, 125 Me. 27, 130 A. 507; *City of Roanoke v. Williams*, 161 Va. 351, 170 S.E. 726. If, however, he shows that his property is assessed substantially in excess of its true value, a presumption arises of inequality and he has made out a prima facie case for relief. *Spear v. City of Bath*, supra.

The Constitution of Maine provides, Art. IX, Sec. 8, that "All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof."

It has been said that the term "just value" is the equivalent of "correct," "honest," or "true" value. 4 Words & Phrases, 3904. Such definition is, however, not particularly helpful in the solution of the problem before us. It has been held that "market value" is the equivalent of "real value," *Bangor & Piscataquis Railroad Company v. McComb*, 60 Me. 290; and in *Chase v. City of Portland*, 86 Me. 367, 29 A. 1104, "value" is said to be synonymous with "market value." Such being the case it is difficult to conceive of any substantial difference in the words "value," "just value" and "market value."

The real problem lies not so much in defining terms as in applying them; and particularly during the chaotic conditions of the last few years have the difficulties of tax assessors been enhanced, when they must, as it were, catch values which are on the wing. In an appraisal for tax purposes, due consideration must be given to all the uses to which such property may be put by an owner. *Lodge v. Inhabitants of Swampscott*, 216 Mass. 260, 103 N.E. 635. Its value is measured by the highest price that a normal purchaser, not under peculiar compulsion, will pay for it. *National Bank of Commerce v. City of New Bedford*, 175 Mass. 257, 56 N.E. 288. It is what it will bring at a fair public sale, when one party wishes to sell and another to buy. *Chase v. City of Portland*, supra; *Lawrence v. City of Boston*, 119 Mass. 126; *Blackstone Manufacturing Co. v. Inhabitants of Blackstone*, 200 Mass. 82, 85 N.E. 880. **Assessors are not, however, obliged to follow the fleeting, speculative fancy of the moment; they should recognize that the true value of a fixed asset such as real estate is fairly constant and must be gauged by conditions not temporary and extraordinary, but by those which over a period of time will be regarded as measurably stable.** *Tremont and Suffolk Mills v. City of Lowell*, 271 Mass. 1, 170 N.E. 819; *Central Realty Co. v. Board of Review*, 110 W. Va. 437, 158 S.E. 537; *Somers v. City of Meriden*, 119 Conn. 5, 174 A. 184 (Conn. 1934). **Violent fluctuations in municipal income are not desirable, and assessors in listing values may, to a certain extent, disregard the excesses of a boom as well as the despair of a depression.**

If, during a time of crisis, it is impossible to determine the true worth of real estate by reference to the price which such property will bring in the market, resort may be had to other factors. Consideration may be given to the original cost of construction less depreciation, although perhaps this is less important than other things, to reproduction cost with an allowance for depreciation, to the purchase price, if not sold under stress or unusual conditions, to its capacity to earn money for its owner. No one of these elements is controlling, but each has its place in estimating value for purposes of taxation. *Spear v. City of Bath*, supra; *Central Realty Co. v. Board of Review*, supra; *Underwood Typewriter Co. v. City of Hartford*, 99 Conn. 329, 122 A. 91; *Massachusetts General Hospital v. Inhabitants of Belmont*, 233 Mass. 190, 124 N.E. 21; *Somers v. City of Meriden*, supra; 2 *Cooley, Taxation* (4 ed.), 1147.

The burden is on the petitioner to show that the valuation is unjust, not on the assessors to establish that their figures are correct. The presumption is that the assessment is valid. *Penobscot Chemical Fibre Co. v. Inhabitants of the Town of Bradley*, 99 Me. 263, 59 A. 83; *Spear v. City of Bath*, supra; *City of Roanoke v. Williams*, supra; *Sunday Lake Iron Co. v. Township of Wakefield*, 247 U.S. 350, 62 L. Ed. 1154, 38 S. Ct. 495.

It is furthermore generally recognized that it is not sufficient to show merely that the taxing board has made an error, even though such mistake may result in a lack of uniformity. *Penobscot Chemical Fibre Co. v. Inhabitants of the Town of Bradley*, supra; *Maish v. Territory of Arizona*, 164 U.S. 599, 41 L. Ed. 567, 17 S. Ct. 193; *Sioux City Bridge Co. v. Dakota County*, 260 U.S. 441, 67 L. Ed. 340, 43 S. Ct. 190. The reason for such a doctrine is obvious. Mathematical precision is impossible in dealing with taxable values. Uniformity can only be approximated. The court is not a board of review to correct errors. It is solely where there is evident a systematic purpose on the part of a taxing board to cast a disproportionate share of the public burden on one taxpayer, or one class of taxpayers, that the court will intervene. In *Shawmut Manufacturing Co. v. Town of Benton*, 123 Me. 121, 130, 122 A. 49, 53, this principle has been definitely enunciated in the following language, quoting with approval the words of Chief Justice Taft in *Sioux City Bridge v. Dakota County*, supra; "The proving of a mere error of human judgment, as has been indicated, will not support a claim of overrating; there must be something more--something which in effect amounts to an intentional violation of the essential principle of practical uniformity."

Such being the law, has the petitioner shown, as claimed, either that his property was assessed in excess of its just value, or at a higher per cent of the true value than other property subject to like taxation was assessed generally?

To support the first claim, the petitioner relies on the testimony of Alfred J. Sweet, the president and the treasurer of the petitioner, who also had been the principal

Chapter 8 – Statutory Requirements and Case Decisions

owner and directing head of the original company, and on the testimony of John W. Wood, a prominent shoe manufacturer of Auburn.

Mr. Sweet points out that the property, which included also about \$ 10,000 of equipment, was bought by the petitioner at a receiver's sale in 1932 for \$ 100,000, and that this in his opinion represents what at that time it was really worth. It is established that owing to the grade and the undeveloped condition of South Goff Street the back part of the land is of very much less value than the front; and the petitioner contends that a valuation of forty cents a foot for so large a tract, a part of which can not be used, is excessive. It is further shown that the book value of the real estate in 1916 was \$ 184,646.95, which represented the original cost less a small amount charged off for depreciation to that time. Mr. Sweet also satisfies us that the present trend is to build much less costly factories; and counsel argues that, such being the case, the permanent and substantial character of this factory building adds but little to its worth. Mr. Sweet is corroborated on this point by Mr. Wood, who also places a value on the real estate of \$ 100,000. A tabulation is also offered by the petitioner showing the income and expense of the property for 1933 and for eleven months of 1934. This shows a gross income for 1933 of \$ 13,871.26 and an expense of \$ 22,189.29, a gross income for 1934 of \$ 29,146.86 and an expense of \$ 21,396.87. Some adjustment of these figures is undoubtedly necessary, as no depreciation is charged and no allowance made for loss of rental due to changes in tenancies. The figures for 1933 mean but little because of the fact that certain allowances in rent were made at the beginning of tenancies.

Such in brief is the testimony which the petitioner claims shows an over-valuation of this property. It does not, however, tell the whole story. The original cost, measured by a scale of prices of a score of years ago, may throw some light on the problem but is of minor significance. Neither is the purchase price at the receiver's sale of great consequence. The property changed hands during the depths of a depression at a time when, to say the least, it was difficult to find purchasers who could finance so large an enterprise. That the petitioner was able to buy it at that time for \$ 100,000 is of small moment. *Spear v. City of Bath*, supra; *Tremont and Suffolk Mills v. City of Lowell*, supra. The important evidence supporting the petitioner's contention is, therefore, the opinion expressed by Mr. Sweet, that the value was \$ 90,000, and that of Mr. Wood that it was \$ 100,000, and even so far as these men are concerned, it is apparent that their views are colored by the conditions existing during the depression.

To meet this testimony, the defendant offers evidence of the reproduction cost of this factory with a deduction for depreciation. Figured on this basis, the building would have a value of approximately \$ 179,000. In considering this figure, however, allowance should be made for the fact that today as serviceable a building could be constructed for less cost. Mr. Greenleaf, who testified on this point, also placed a value on the land of sixty-five cents a foot. In addition to this, there was the testimony

Chapter 8 – Statutory Requirements and Case Decisions

of Mr. Ford, the city manager, who, from a rather involved formula, figured a rental value for the property, which, for what it is worth, would indicate that the assessment of \$ 120,000 on the building was not far wrong. Mr. Ford also gave his opinion that the land was worth from sixty-five to seventy cents a foot and the building from \$ 165,000 to \$ 175,000. Mr. Whitney, the chairman of the Board of Assessors of Auburn, testified that the board relied on Mr. Ford, the city manager, for technical advice, and that his formula was given consideration. The witness stated that, regardless of any formula, the value of the factory building was considerably in excess of \$ 120,000. A Mr. Gayton, a real estate broker in Auburn, was called as a witness by the city. He testified that the land was worth \$ 105,000. His testimony does not seem particularly convincing, and we prefer to rely on other evidence in reaching our conclusion.

It is true that the values placed on this property, particularly that on the land, at first glance seem high; but, considering all of the testimony, and particularly the tabulations showing probable earnings, we can not say that the petitioner has sustained the burden of proving, as set forth in its petition, that the real estate was appraised greatly in excess of its just value.

Has the petitioner established its second claim, that the valuations on its property were fixed unequally and on a greater per cent of the true value than the rates at which other property subject to like taxation was assessed? We think not.

The petitioner relies on the fact that the assessors claim to appraise property at approximately seventy-five per cent of its true value. Counsel then assert that without regard to such percentage the taxing board has adopted Mr. Ford's formula as the measure of the sound value of industrial property and assessed the petitioner's property at one hundred per cent of such figure. There is a good deal in Mr. Ford's testimony to justify the claim of counsel that the result obtained from his very complicated formula is a figure which represents what is to him the sound value of the property, and that such value is synonymous with market value. Hence it is not unreasonable to assert that if the property was assessed at one hundred per cent of this figure, it was overvalued with respect to other property. Mr. Ford subsequently, however, seemed to qualify this portion of his testimony and arrived at a figure of \$ 163,700 as the sound value, seventy per cent of which would be approximately the valuation fixed by the assessors. But it is a difficult matter for the petitioner to make out its case by showing inconsistencies in Mr. Ford's testimony or confusion in the method by which he arrived at his result. Mr. Ford was not one of the assessors. Mr. Whitney, the chairman of the board, testified that they relied on Mr. Ford's advice, and accepted his computations when they considered them fair. He testifies categorically that the figure of \$ 120,000 placed on this building by the assessors was considerably less than its true value and that it was within the sixty-five or seventy per cent ratio established for other property.

Chapter 8 – Statutory Requirements and Case Decisions

In the light of this evidence, we can not hold that there was in fact any disproportionate burden put on the property of the petitioner, much less that there is evidence of any intent on the part of the board of assessors to do so. Mistakes may have been made. In the work of assessors they are inevitable, particularly in such times as we are now passing through. Due consideration must be given to the fact that in assessing property for purpose of taxation, it is impossible to obtain absolute equality, and that good faith is the most important element in the work of a taxing board.

Appeal dismissed.

RICHARD WEEKLEY et al. v. TOWN OF SCARBOROUGH

SUPREME JUDICIAL COURT OF MAINE

December 20, 1995, Submitted on briefs

May 21, 1996, Decided

The Town of Scarborough appeals from the judgment entered in the Superior Court (Cumberland County, *Brennan, J.*) in favor of Richard and Margaret Weekley granting the relief requested on their complaint, pursuant to 36 M.R.S.A. § 843(1) (Supp. 1995) and M.R. Civ. P. 80B, seeking judicial review of the decision of the Scarborough Board of Assessment Review (Board) denying their petitions for a tax abatement. Because the trial court was without authority to determine the just value of the assessed property, we modify the court's decision, and as modified, affirm the judgment.

The record developed before the Board discloses that: The Weekleys own two parcels of land located at Prout's Neck in Scarborough. They purchased lot 52 in January 1991 for \$ 235,000 and lot 7 in September 1992 for \$ 250,000. On April 1, 1993, the tax assessor for the Town assessed lot 52 at a value of \$ 345,300 and lot 7 at a value of \$ 318,800. Pursuant to 36 M.R.S.A. § 841 (1990 & Supp. 1995), the Weekleys filed two applications with the Town's assessor seeking an abatement of the assessed property taxes, which the assessor denied. The Weekleys appealed the denial to the Town's Board of Assessment Review pursuant to 36 M.R.S.A. § 843, contending that the assessed values were unreasonably high in light of the recent sale price of each of the respective lots. In support of their contention, the Weekleys offered the following evidence: (1) sales of comparable parcels in the area supported a fair market value consistent with the sale price of the two disputed lots; (2) the transactions resulting in their purchase of the two parcels were executed at arm's length; (3) both lots had been on the market for some time prior to each sale to the Weekleys; (4) the properties were advertised in, among other publications, the *Wall Street Journal*, the *New York Times*, *Yankee Magazine* and *Downeast Magazine*; (5) the sellers provided notice of the lots' availability by direct mail to other owners of property at Prout's Neck and 30 other real estate agencies; (6) the sellers had received multiple offers prior to accepting the Weekleys' offers; and (7) the Weekleys' real estate agent, whose agency handled 95% to 99% of the sales of real property at Prout's Neck, opined that the prices paid for the properties reflected their respective fair market value.

In 1993, property within the Town was assessed at 100% of its value.

To support the contention that the comparable sales offered by the Weekleys were not truly comparable to the parcels in dispute, the assessor, without explanation, submitted a sales ratio analysis comparing sales prices with assessment values for the period from 1991 to August 1993 to demonstrate he was not over-assessing the properties located on Prout's Neck. Although it was undisputed that the average

Chapter 8 – Statutory Requirements and Case Decisions

Prout's Neck property was assessed at 108% of its sale price, the analysis disclosed that lots 52 and 7 were assessed at 147% and 128% of their sale prices, respectively. The Board concluded that the lots were fairly assessed and denied the Weekleys' appeal. The Weekleys filed the present action seeking a judicial review of the Board's decision.

Following a hearing on the Weekleys' complaint, the trial court remanded the matter to the Board for further findings of fact and conclusions of law as to whether the sales to the Weekleys were commercially reasonable and, if so, whether the assessments of 147% and 128% were reasonable in light of the average of 108%. Without specifically addressing in its findings and conclusions the issues raised by the court, the Board concluded the Weekleys had failed to meet their burden of proof and affirmed its original denial of the Weekleys' appeal. Following further hearings, the court issued its order granting the relief requested by the Weekleys, establishing each parcel's assessment value at its original sales price of \$ 235,000 and \$ 250,000 and directing the Town to reimburse the Weekleys pursuant to 36 M.R.S.A. § 506-A (1990). The Town appeals.

36 M.R.S.A. § 506-A provides in pertinent part:

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality.

The Town contends that, based on the evidence presented at the hearing, the Board properly denied the Weekleys' requests for tax abatement. We disagree. When, as here, the Superior Court acts as an appellate tribunal in reviewing the determination of the Board, we review directly the decision of the Board "for abuse of discretion, errors of law, or findings unsupported by substantial evidence in the record." *Central Maine Power v. Town of Moscow*, 649 A.2d 320, 322 (Me. 1994) (citing *Town of Vienna v. Kokernak*, 612 A.2d 870, 872 (Me. 1992)). When a taxpayer challenges the assessment of residential property, an appeal from the assessment may' be taken pursuant to 36 M.R.S.A. § § 841-850 (1990 & Supp. 1995). The burden is on the taxpayer to establish before the Board of Assessment Review that "the assessed valuation *in relation to the just value* is 'manifestly wrong.'" *City of Waterville v. Waterville Homes, Inc.*, 655 A.2d 365, 366-67 (Me. 1995) (quoting *Delta Chemicals, Inc. v. Inhabitants of Searsport*, 438 A.2d 483, 484 (Me. 1981)). Because the Board concluded that the Weekleys failed to meet that burden, "we will reverse that determination only if the record compels a contrary conclusion to the exclusion of any other inference." *Douglas v. Board of Trustees*, 669 A.2d 177, 179 (Me. 1996) (citations omitted).

Chapter 8 – Statutory Requirements and Case Decisions

The Maine Constitution requires that "all taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof." Me. Const. art. IX, § 8. "Just value" means market value. *Alfred J. Sweet, Inc. v. City of Auburn*, 134 Me. 28, 31, 180 A. 803 (1935). "The sale price of property is evidence of market value, which is used in determining property value for tax assessment purposes." *Wesson v. Town of Bremen*, 667 A.2d 596, 599 n.5 (Me. 1995). See also *Shawmut Inn v. Town of Kennebunkport*, 428 A.2d 384, 394-95 (Me. 1981) ("market value" is "the price a willing buyer would pay a willing seller at a fair public sale ... in a free and open market."); *Arnold v. Maine State Highway Comm'n*, 283 A.2d 655, 658 (Me. 1971) ("evidence of what the property sold for in a bona fide sale is *most significant*.") (citation omitted).

Here, the trial court properly determined that the record before the Board compels the conclusions that the assessed valuation of the two lots, in relation to their just value is manifestly wrong. See *Arnold*, 283 A.2d at 685 ("An actual sale very near to the time at which the value is to be fixed is of 'great weight' as 'contrasted with mere opinion evidence.") (citation omitted). The court was without authority, however, to determine the just value of the two lots or to grant relief in the nature of an abatement of the taxes assessed on the lots. *South Portland Assoc. v. South Portland*, 550 A.2d 363, 369 (Me. 1988). The Weekleys' abatement requested must go back to the Board for determination of the just value of the lots.

The entry is:

Judgment modified to delete the assessed value placed on Lot 52 and Lot 7. Remanded to the Superior Court for remand to the Scarborough Board of Assessment Review for further proceedings consistent with the opinion herein.

STEPHEN G. YUSEM v. TOWN OF RAYMOND

SUPREME JUDICIAL COURT OF MAINE

April 2, 2001, Submitted on Briefs

April 18, 2001, Decided

Stephen Yusem appeals from the judgment of the Superior Court (Cumberland County, Crowley, J.) affirming the decision of the Cumberland County Commissioners denying, with one modification, his request for a tax abatement regarding property located on Sebago Lake. We affirm the judgment.

I. BACKGROUND

Yusem owns approximately 4.19 acres of land on Sebago Lake in Raymond, Maine. Of that 4.19 acres, 2.3 acres are classified as shorefront property. The property includes a 100-year-old vacation home, a shed, a dock, and a building that is used both as a boathouse and a bunkhouse. He bought the property in 1996 for \$ 535,000. In 1997, the property was assessed at \$ 256,500, consisting of \$ 157,640 for the land and \$ 98,860 for the buildings.

The Town's records reflect that the 1997 assessment totalled \$ 251,000, which appears to be incorrect in light of the fact that \$ 157,640 was allocated to the land assessment and \$ 98,860 was allocated to the building assessment.

The property was not improved in any way from April 1, 1997, to April 1, 1998.

In 1998, the Town of Raymond undertook a reassessment of the Town's property valuations, focusing on land values. Prior to the revaluation, nonwaterfront properties were being assessed at close to their fair market value, while waterfront properties were being assessed at an average of 88% of their sales prices. The Town's new methodology recognized that property located more than 200 feet from the shore should be valued markedly lower than property located within 200 feet of the shore. Thus, the previous unitary land-pricing schedule used to value Yusem's land and other lakefront properties was expanded into five subcategories: "Sebago 1," "Sebago 2," "Sebago 3," "Additional 1," and "Additional 2." The Town applied the "Sebago 3" pricing schedule to those portions of Yusem's property located within 200 feet of the shore and to the same shorefront portions of other similar waterfront properties located on Sebago Lake. As a result of the revaluation, the Town of Raymond assessed Yusem's property at \$ 447,063 in October 1998. The assessment designated \$ 356,652 of the value to the land and \$ 90,411 to the buildings and improvements. Thus, the assessed value of Yusem's land increased substantially, while the assessed value of his seasonal home and outbuildings was reduced.

Chapter 8 – Statutory Requirements and Case Decisions

Yusem requested a \$ 200,000 tax abatement on that 1998 property assessment. The Town denied Yusem's application for abatement because Yusem failed to present evidence of comparable properties' relatively lower assessments, failed to present evidence that would support a lower valuation of his property, and failed to submit contrary evidence of the property's fair market value.

Yusem appealed the Town's denial to the Cumberland County Commissioners. At the hearing before the Commissioners, Yusem argued that the assessor had failed to consider all of the factors enumerated in 36 M.R.S.A. § 701-A (1990 & Supp. 1998) to determine just value. He also argued that his property, which includes just a seasonal home, was assessed at only 10% lower than an abutting lot, which includes a year-round home, and that the assessor had failed to take note of certain restrictions on the use of his land.

The assessor, however, testified that the "assessment on [the abutting lot] is inappropriate relative to its market value. I would call that a clear case of an assessing mistake.... Its current assessed value is well below its market value."

The Commissioners voted to deny, in part, Yusem's petition for abatement. They granted Yusem a partial abatement to account for the erroneous assumption that the shorefront portion of his property constituted 2.84 acres, rather than 2.3 acres. n4 Yusem appealed to the Superior Court pursuant to M.R. Civ. P. 80B. The Superior Court affirmed the Commissioners' decision. This appeal followed.

The adjusted assessment totalled \$ 415,410, consisting of \$ 324,999 for the land assessment and \$ 90,411 for the building assessment.

II. DISCUSSION

A. Burden of Proof and Standard of Review of the Assessment

Because the Superior Court acted as an intermediate appellate court, we review the decision of the Commissioners directly for an "abuse of discretion, error of law, or findings unsupported by substantial evidence in the record." *Town of Southwest Harbor v. Harwood*, 2000 ME 213, P6, 763 A.2d 115, 117.

Proceedings before the Commissioners are hybrid proceedings for purposes of determining which administrative body's actions we review. See *Stewart v. Town of Sedgwick*, 2000 ME 157, PP4, 9-10, 757 A.2d 773, 775, 776-77. In abatement proceedings, the Commissioners or analogous body undertakes an independent review of value, but does so only if the taxpayer makes his threshold showing that the assessment is manifestly wrong. *Id.* P9, 757 A.2d at 776. Because the Commissioners undertake an independent analysis of value if the taxpayer meets the

Chapter 8 – Statutory Requirements and Case Decisions

preliminary burden, we review the actions of the Commissioners, not that of the Town. Id. P4, 757 A.2d at 775.

When a taxpayer appeals from a Town's denial of an abatement, the Commissioners begin their review of the assessment with the presumption that the assessor's valuation of the property is valid. Id. P7, 763 A.2d at 117. To overcome that presumption, the taxpayer seeking an abatement from the Commissioners has the initial burden of presenting "'credible, affirmative evidence' to meet his or her burden of persuading the [Commissioners] that the assessor's valuation was 'manifestly wrong.'" Id. P8, 763 A.2d at 117 (citations omitted). If, but only if, the taxpayer meets that burden, the Commissioners must engage in "an independent determination of fair market value ... based on a consideration of all relevant evidence of just value." *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, P5, 704 A.2d 407, 408.

To meet the initial burden of showing that the assessment was manifestly wrong, the taxpayer must demonstrate that (1) the judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued and an injustice resulted; (2) there was unjust discrimination; or (3) the assessment was fraudulent, dishonest, or illegal *Muirgen Props., Inc. v. Town of Boothbay*, 663 A.2d 55, 58 (Me. 1995). We will vacate the Commissioners' conclusion that the taxpayer failed to meet this burden "only if the record compels a contrary conclusion to the exclusion of any other inference." *Weekley v. Town of Scarborough*, 676 A.2d 932, 934 (Me. 1996) (citations omitted).

All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof." Me. Const. art. IX, § 8. Thus, an assessment must incorporate two concepts: (1) "the property must be assessed at its fair market value"; and (2) "the assessed value must be equitable, that is, the property must be assessed at a relatively uniform rate with comparable property in the district." *Chase v. Town of Machiasport*, 1998 ME 260, P11, 721 A.2d 636, 640 (citations omitted).

B. Yusem's Challenge

Yusem presented no evidence of the property's just value and no evidence that his property was overvalued. Indeed, he admitted that he had purchased the property for more than its current assessment. He presented no evidence of fraud or dishonesty. Nor did he present persuasive evidence that his property was assessed at a higher value than those properties in the area that were similar to his. Instead, Yusem relied upon perceived errors in the assessor's methods to make his case.

Yusem explained that he had not bothered to present an appraisal of the property because he believed that the Town's assessment was invalid based on his conclusion that the assessor had "absolutely ignored" 36 M.R.S.A. § 701-A (1990 & Supp. 1998).

Chapter 8 – Statutory Requirements and Case Decisions

Regarding the single comparison suggested by Yusem, the Commissioners accepted the assessor's representation that the abutting lot was substantially undervalued in error.

Specifically, Yusem argued that the assessment was "illegal" because the assessor did not articulate a review of those factors that may be relevant to a determination of just value pursuant to 36 M.R.S.A. § 701-A. Section 701-A requires an assessor to consider "all relevant factors" in determining just value. 36 M.R.S.A. § 701-A. Those factors will include, where relevant to *the assessment*, "the effect upon value of any enforceable restrictions to which the use of the land may be subjected, current use, physical depreciation, functional obsolescence, and economic obsolescence." *Id.* n10 Yusem argues that the assessor failed to consider each factor separately as applied to his property. Yusem did not, however, demonstrate that the consideration of any of the factors would have resulted in a reduced determination of just value of his property. When it is alleged that the assessor failed to consider any of the section 701-A factors, the taxpayer must demonstrate "how the failure to discretely consider those factors resulted in a substantial overvaluation." *Glenridge Dev. Co. v. City of Augusta*, 662 A.2d 928, 932 (Me. 1995). Moreover, the statutory mandate that certain factors be considered does not equate to a mandate that each factor be applied to each property. See *Pepperman v. Town of Rangeley*, 1999 ME 157, P4, 739 A.2d 851, 853. The body determining just value must determine whether the factor at issue is relevant to the property before it. See *id.*

Section 701-A provides, in pertinent part: In the assessment of property, assessors in determining just value are to define this term in a manner which recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation, the effect upon value of any enforceable restrictions to which the use of the land may be subjected, current use, physical depreciation, functional obsolescence, and economic obsolescence. Restrictions shall include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is deemed to arise from and is attributable to legally permissible use or uses only. 36 M.R.S.A. § 701-A.

The revaluation of Sebago property involved only land values in an area of prized real estate. Thus, such factors as physical depreciation, or functional or economic obsolescence would not have been relevant to the assessment.

In the final analysis, Yusem argues that he is entitled to an abatement, not because the perceived errors in the assessment resulted in the determination of an unjust or discriminatory assessment of his property, but solely because he has identified what he believes to be a flaw in the assessor's method of establishing the property's just

Chapter 8 – Statutory Requirements and Case Decisions

value. In other words, notwithstanding Yusem's inability to demonstrate that the result was other than fair and just, he argues that he is entitled to an abatement because the process by which that result was reached may have been flawed.

Yusem misapprehends his burden before the Commissioners. Impeachment of the assessor's methodology alone is insufficient to meet that burden. *City of Waterville v. Waterville Homes, Inc.*, 655 A.2d 365, 366 (Me. 1995). The taxpayer must demonstrate that the "property is overrated." *Sears, Roebuck & Co. v. Inhabitants of Presque Isle*, 150 Me. 181, 107 A.2d 475, 477 (Me. 1954). Because the Commissioners' responsibility was to assure that the constitutional elements of taxation were present, their task was to determine whether the Town had failed to assign a value to Yusem's property that was "fair" (nondiscriminatory) and "just" (in line with the fair market value of the property). See *Chase v. Town of Machiasport*, 1998 ME 260, P11, 721 A.2d 636, 640. To do so, the Commissioners would have to compare the assessed value of the lot with a value demonstrated by Yusem to more accurately reflect a fair and just value. Yusem's focused attack on the assessor's methodology left the Commissioners without the evidence necessary to undertake the comparison. Thus, he failed to meet his burden.

'Just value means market value.'" *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, P9, 704 A.2d 407, 409 (citations omitted). "The arms length sale price of property provides the best evidence of market value." *Town of Southwest Harbor v. Harwood*, 2000 ME 213, P19, 763 A.2d 115, 120. "Market value" generally means the price that a "willing buyer would pay a willing seller at a fair public sale." *Frank v. Assessors of Skowhegan*, 329 A.2d 167, 173 (Me. 1974).

Notwithstanding the deficiency in his presentation, Yusem argues that he is entitled to an abatement because his impeachment of the assessor's methods has demonstrated that the assessment was "illegal." We reject Yusem's attempt to recast his challenge to the assessor's methodology as a claim of illegality. Such an approach would reward a taxpayer with an abatement from an assessment that represents a fair and just determination of value if the taxpayer points to a gap or perceived flaw in the assessment methodology. Because that approach would be entirely contrary to our established law, we have made it clear that a taxpayer may not meet his burden solely by attacking the methodology of the assessor. *Glenridge Dev. Co.*, 662 A.2d at 931.

An illegal assessment is generally understood as one that exceeds the bounds of the taxing entity's authority. See *Herriman v. Stowers*, 43 Me. 497 (1857) (holding that the assessors of the town have no right to assess one who is not an inhabitant of the town).

In sum, when the taxpayer fails to provide the Board with evidence of just value sufficient to convince the Commissioners or Board that an error may have occurred,

Chapter 8 – Statutory Requirements and Case Decisions

the Commissioners have no basis for inquiring further into the assessor's method of determining just value. *Waterville Homes, Inc.*, 655 A.2d at 367. Because Yusem failed to present evidence that the assessment was manifestly wrong, there was no reason for the Commissioners to scrutinize the manner by which the assessment was derived.

C. Freedom of Access Act.

We next address Yusem's allegation that the Commissioners' decision violates the Freedom of Access Act, 1 M.R.S.A. § 407(1) (1989). A party alleging a violation of the Freedom of Access Act bears the burden of presenting probative evidence before the Superior Court sufficient to support a finding that the Act was violated. *Chase*, 1998 ME 260, P9, 721 A.2d at 639.

Section 407 requires the agency to make a written record of each decision and to articulate the reasons for the decision. 1 M.R.S.A. § 407(1). The Commissioners were required to set out their findings with a level of specificity that is "sufficient to appraise [sic] the applicant and any interested member of the public of the basis for the decision." *Christian Fellowship and Renewal Ctr. v. Town of Limington*, 2001 ME 16, P14, 769 A.2d 834, (citation omitted).

Section 407(1) states: I. Conditional approval or denial. Every agency shall make a written record of every decision involving the conditional approval or denial of an application, license, certificate or any other type of permit. The agency shall set forth in the record the reason or reasons for its decision and make finding of the fact, in writing, sufficient to appraise [sic] the applicant and any interested member of the public of the basis for the decision. A written record or a copy thereof shall be kept by the agency and made available to any interested member of the public who may wish to review it. 1 M.R.S.A. § 407(1) (1989).

An erroneous or incomplete finding does not, by itself, constitute a violation of section 407." *Chase*, 1998 ME 260, P10, 721 A.2d at 640. The requirement that a written record accompany every decision under Maine's Freedom of Access Act "does not require the [Commissioners] to include a complete factual record with its decision, [but] it does require a statement of facts sufficient to show a rational basis for the decision." *Your Home, Inc. v. City of Portland*, 432 A.2d 1250, 1257 (Me. 1981); accord 1 M.R.S.A. § 407(1); *Chase*, 1998 ME 260, P10, 721 A.2d at 639.

Yusem's failure of proof left the Commissioners with little to say. Although brief, we conclude that the Commissioners' findings are sufficient for our review and sufficient to apprise Yusem and the public of the reasons for their conclusion.

The entry is:
Judgment affirmed.

Chapter 8 – Statutory Requirements and Case Decisions

CHAPTER 9

RECORD RETENTION AND FREEDOM OF ACCESS

RECORDS: All books, papers, photographs, maps, or other documentary materials, regardless of physical form or characteristics, made or received in connection with the transaction of public business, which are maintained because they serve as evidence of the functions, policies, decisions, procedures, operations, and other activities of state organizations or because of informational value contained therein.

Source: *Guidelines for Your Records Management Program*, Maine State Archives

Paper Records: The full retention period is applied to the official record copy. It is important to become familiar with the document and its required time frame pursuant to the Secretary of State's Rules for Disposition. www.maine.gov/sos/arc/records/local/

Electronic Records: Also subject to a certain retention in the same manner as the paper document, therefore one should keep an inventory of all electronic documents to include the storage location and year of disposition. If you create or receive an electronic record and there is no official paper record, then it is okay to retain those records electronically.

Regardless of the record's format, both types must be retained in the same manner. If the electronic record is a duplicate of the official paper record, then there is no requirement to retain the electronic version.

In the assessor's world, there are many documents that may become inactive or no longer current, but still need to be retained for a certain time, perhaps indefinitely. Many assessors now scan the documents and save them electronically even if the paper copy can be disposed after just a couple years.

Create a system for disposition of records that can be easy to decipher and will provide a guide for future employees. Not having a system in place creates more work later, overflowing storage and makes searching for a particular official record more difficult. Try to avoid unnecessary duplication and excess drafts and proposals.



Be very careful before disposing a record! Verify the record contents and act accordingly. If the record can be disposed, make sure that the process

Chapter 9 – Record Retention and Freedom of Access

is accurate. For example, confidential information should be shredded. Keep track of the records that have been disposed, maintain a spreadsheet for future use.

An adequate management system is necessary and avoids possible evidence of intentional wrongdoing. Any public record may be requested if it exists and that is 90% of the assessor's records.

For more information and training, visit
<http://www.maine.gov/sos/arc/records/local/localtraining.html>

1 M.R.S. § 408-A. Public records available for inspection and copying

Except as otherwise provided by statute, a person has the right to inspect and copy any public record in accordance with this section within a reasonable time of making the request to inspect or copy the public record.

1. Inspect. A person may inspect any public record during reasonable office hours. An agency or official may not charge a fee for inspection unless the public record cannot be inspected without being converted or compiled, in which case the agency or official may charge a fee as provided in subsection 8.

2. Copy. A person may copy a public record in the office of the agency or official having custody of the public record during reasonable office hours or may request that the agency or official having custody of the record provide a copy. The agency or official may charge a fee for copies as provided in subsection 8.

A. A request need not be made in person or in writing.

B. The agency or official shall mail the copy upon request.

3. Acknowledgment; clarification; time estimate; cost estimate. The agency or official having custody or control of a public record shall acknowledge receipt of a request made according to this section within 5 working days of receiving the request and may request clarification concerning which public record or public records are being requested. Within a reasonable time of receiving the request, the agency or official shall provide a good faith, nonbinding estimate of the time within which the agency or official will comply with the request, as well as a cost estimate as provided in subsection 9. The agency or official shall make a good faith effort to fully respond to the request within the estimated time. For purposes of this subsection, the date a request is received is the date a sufficient description of the public record is received by the agency or official at the office responsible for maintaining the public record. An agency or official that receives a request for a public record that is maintained

Chapter 9 – Record Retention and Freedom of Access

by that agency but is not maintained by the office that received the request shall forward the request to the office of the agency or official that maintains the record, without willful delay, and shall notify the requester that the request has been forwarded and that the office to which the request has been forwarded will acknowledge receipt within 5 working days of receiving the request.

4. Refusals; denials. If a body or an agency or official having custody or control of any public record refuses permission to inspect or copy or abstract a public record, the body or agency or official shall provide, within 5 working days of the receipt of the request for inspection or copying, written notice of the denial, stating the reason for the denial or the expectation that the request will be denied in full or in part following a review. A request for inspection or copying may be denied, in whole or in part, on the basis that the request is unduly burdensome or oppressive if the procedures established in subsection 4-A are followed. Failure to comply with this subsection is considered failure to allow inspection or copying and is subject to appeal as provided in section 409.

4-A. Action for protection. A body, an agency or an official may seek protection from a request for inspection or copying that is unduly burdensome or oppressive by filing an action for an order of protection in the Superior Court for the county where the request for records was made within 30 days of receipt of the request.

A. The following information must be included in the complaint if available or provided to the parties and filed with the court no more than 14 days from the filing of the complaint or such other period as the court may order:

- (1) The terms of the request and any modifications agreed to by the requesting party;
- (2) A statement of the facts that demonstrate the burdensome or oppressive nature of the request, with a good faith estimate of the time required to search for, retrieve, redact if necessary and compile the records responsive to the request and the resulting costs calculated in accordance with subsection 8;
- (3) A description of the efforts made by the body, agency or official to inform the requesting party of the good faith estimate of costs and to discuss possible modifications of the request that would reduce the burden of production; and
- (4) Proof that the body, agency or official has submitted a notice of intent to file an action under this subsection to the party requesting

Chapter 9 – Record Retention and Freedom of Access

the records, dated at least 10 days prior to filing the complaint for an order of protection under this subsection.

B. Any appeal that may be filed by the requesting party under section 409 may be consolidated with an action under this subsection.

C. An action for protection may be advanced on the docket and receive priority over other cases when the court determines that the interests of justice so require upon the request of any party.

D. If the court finds that the body, agency or official has demonstrated good cause to limit or deny the request, the court shall enter an order making such findings and establishing the terms upon which production, if any, must be made. If the court finds that the body, agency or official has not demonstrated good cause to limit or deny the request, the court shall establish a date by which the records must be provided to the requesting party.

5. Schedule. Inspection, conversion pursuant to subsection 7 and copying of a public record subject to a request under this section may be scheduled to occur at a time that will not delay or inconvenience the regular activities of the agency or official having custody or control of the public record requested. If the agency or official does not have regular office hours, the name and telephone number of a contact person authorized to provide access to the agency's or official's records must be posted in a conspicuous public place and at the office of the agency or official, if an office exists.

6. No requirement to create new record. An agency or official is not required to create a record that does not exist.

7. Electronically stored public records. An agency or official having custody or control of a public record subject to a request under this section shall provide access to an electronically stored public record either as a printed document of the public record or in the medium in which the record is stored, at the requester's option, except that the agency or official is not required to provide access to an electronically stored public record as a computer file if the agency or official does not have the ability to separate or prevent the disclosure of confidential information contained in or associated with that file.

A. If in order to provide access to an electronically stored public record the agency or official converts the record into a form susceptible of visual or aural comprehension or into a usable format for inspection or copying, the agency or official may charge a fee to cover the cost of conversion as provided in subsection 8.

Chapter 9 – Record Retention and Freedom of Access

B. This subsection does not require an agency or official to provide a requester with access to a computer terminal.

8. Payment of costs. Except as otherwise specifically provided by law or court order, an agency or official having custody of a public record may charge fees for public records as follows.

A. The agency or official may charge a reasonable fee to cover the cost of copying.

B. The agency or official may charge a fee to cover the actual cost of searching for, retrieving and compiling the requested public record of not more than \$15 per hour after the first hour of staff time per request. Compiling the public record includes reviewing and redacting confidential information.

C. The agency or official may charge for the actual cost to convert a public record into a form susceptible of visual or aural comprehension or into a usable format.

D. An agency or official may not charge for inspection unless the public record cannot be inspected without being compiled or converted, in which case paragraph B or C applies.

E. The agency or official may charge for the actual mailing costs to mail a copy of a record.

F. An agency or official may require payment of all costs before the public record is provided to the requester.

9. Estimate. The agency or official having custody or control of a public record subject to a request under this section shall provide to the requester an estimate of the time necessary to complete the request and of the total cost as provided by subsection 8. If the estimate of the total cost is greater than \$30, the agency or official shall inform the requester before proceeding. If the estimate of the total cost is greater than \$100, subsection 10 applies.

10. Payment in advance. The agency or official having custody or control of a public record subject to a request under this section may require a requester to pay all or a portion of the estimated costs to complete the request prior to the search, retrieval, compiling, conversion and copying of the public record if:

A. The estimated total cost exceeds \$100; or

Chapter 9 – Record Retention and Freedom of Access

B. The requester has previously failed to pay a properly assessed fee under this chapter in a timely manner.

11. Waivers. The agency or official having custody or control of a public record subject to a request under this section may waive part or all of the total fee charged pursuant to subsection 8 if:

A. The requester is indigent; or

B. The agency or official considers release of the public record requested to be in the public interest because doing so is likely to contribute significantly to public understanding of the operations or activities of government and is not primarily in the commercial interest of the requester.

29 SECRETARY OF STATE 255 MAINE STATE ARCHIVES

Chapter 10: Rules for disposition of local government records

Below are excerpts from the rules which relate to assessing.

2. DISPOSITION OF LOCAL GOVERNMENT RECORDS

No record shall be destroyed or otherwise disposed of by any official, except as provided by these rules. All disposition of records not listed in the Disposition Schedules A through P must be approved as specified in Section 5 by these Rules in advance, and in writing, by the Archives Advisory Board.

3. RECORDS RETAINED

Records which are to be retained shall be preserved by the creating agency, deposited with an approved alternative institution as specified in Section 10, or deposited with the Maine State Archives. The State Archivist shall determine whether or not to accept transfers of local government records, based on space available at the Maine State Archives, condition of the records, and available alternatives to transfer. The State Archivist shall accept all permanent records of any deorganized Maine municipality.

4. RECORDS AUTHORIZED FOR DESTRUCTION

A. Destruction of Records. Unless otherwise specified by statute or rule, records may be destroyed by shredding, pulping, burning, burial, or

Chapter 9 – Record Retention and Freedom of Access

other effective means. The removal and destruction process shall be supervised by the official in whose custody the records are held in order to prevent the inadvertent removal and destruction of records of continuing value.

B. Confidential Records. When destruction has been authorized, confidential records shall be destroyed under the authorized supervision required by Section 4A.

C. Nonconfidential Records. When destruction has been authorized, nonconfidential records may be, at the discretion of the creating agency, 1) retained, 2) transferred to an approved alternative institution as specified in Section 10, or 3) destroyed under the supervision required by Section 4A. Nonconfidential records may be sold for waste provided there is reasonable assurance that they will be handled and processed carefully to destroy their identity.

D. Destruction of Records by Recycling. Nonconfidential records may be destroyed by recycling if the system employed for collecting them ensures that: 1) only records actually due for destruction are collected; 2) records intended for recycling are not at risk of removal by unauthorized persons, both while on site at the local government agency's offices and after removal to the recycling facility; 3) there is reasonable assurance that the recycling process will completely obliterate all information from the records. **Confidential records** may be recycled only if they are shredded before their removal from the local government agency's offices, or if destruction takes place under the direct observation of the official in whose custody the records were held (or under the direct observation of that official's designee).

6. RECORDS CREATED PRIOR TO JANUARY 1, 1900

All records created prior to January 1, 1900 must be retained permanently, regardless of provisions in these rules, unless specifically authorized for destruction by the Archives Advisory Board.

DISPOSITION SCHEDULE A:

GENERAL DISPOSITION SCHEDULE FOR LOCAL GOVERNMENT RECORDS

Records (regardless of media) are scheduled for retention by the office which has legal accountability. Additional copies held only for convenience are not records, and may be destroyed when no longer needed. Drafts and notes may also be destroyed when

Chapter 9 – Record Retention and Freedom of Access

no longer needed, except when these materials document the development of local government policy and are therefore incorporated into an official file. Drafts and notes incorporated into official files become part of that file, and have the same retention period as the other records contained therein.

Series	Title / Description and Confidentiality Status	Retention
A.01.	Accident Reports Filed by Local Government Employees Includes personal injury, property damage, vehicle accidents.	6 years Not Confidential
A.02.	Administrative Calendars Employee calendars, facility use schedules, meeting schedules.	Current year Not Confidential
A.03.	Aerial Photographs Systematic documentation of land use; not casual photos, which may be destroyed when no longer useful.	Permanent Not Confidential
A.04.	Agendas Meetings of official boards and committees.	6 years Not Confidential
A.05.	Annual Reports Created by Local Government (one copy) E.g., town reports, comprehensive reports of counties, school districts, etc.	Permanent Not Confidential
A.54.	Property Records Other than deeds to real estate — documentation for purchase and maintenance of property that the local government agency records on an inventory.	6 years after disposal of property Not Confidential

DISPOSITION SCHEDULE I:

ASSESSOR'S RECORDS

Please see Disposition Schedule A for payrolls, invoices, and other records common to more than one office of local government.

The "retention" column indicates either 1) a limited period after which the records may be destroyed, or 2) the word "Permanent," indicating the records **may not be destroyed** and must be retained permanently.

Chapter 9 – Record Retention and Freedom of Access

Series	Title / Description and Confidentiality Status	Retention
I.01. Callbacks	Record of property owners not available to assessor on first visit, who must be called to make an appointment so the assessor can gain access to the property.	5 years Not Confidential
I.02. Declaration of Value Forms	Forms filed as part of real estate transfer showing selling price of property.	5 years Not Confidential
I.03. Forest Fire Suppression Tax Landowner Return - Obsolete	Obsolete program to fund suppression of forest fires.	No retention Not Confidential
I.04. Personal Property	Lists of taxable personal property owned by residents of municipality.	6 years Not Confidential
I.05. Property Transfers and Property Listings	Record of property transferred from owner to owner, and lists of real property in the municipality.	Permanent Not Confidential
I.06. Revaluations	Detail created by the process of re-valuing properties. Before these records can be destroyed, the summary information (new valuation and effective date) should be incorporated in the Assessor's permanent records.	6 years Not Confidential
I.07.a Tax Abatement Records, Municipal – Application for Abatement	Applications for tax abatement filed with municipality.	3 years Not Confidential
I.07.b Tax Abatement Records, Municipal – Record of Abatements Granted/Refused	Record of abatements granted and refused by municipality.	Permanent Not Confidential

I.08. Tax Exemption Records

This series is defined as any record that states the name of a person or business granted an exemption; the amount of that exemption, and the reason for granting it. Tax exemptions must be recorded in the Valuation Book in order for records described in this item to be destroyed.

I.08.a. Maine Resident Homestead Property Tax Exemption	3 years (after exemption has expired), Not Confidential Title 36, §§ 681-689
--	--

Chapter 9 – Record Retention and Freedom of Access

I.08.b. Denial of Homestead Exemption

10 years, Not
Confidential Title 36,
§686

If the assessor (or state tax bureau) determines that a property is not entitled to an exemption, and further determines that a property improperly received a homestead exemption for any of the 10 years immediately preceding this determination, the assessor shall supplementally assess the property for which the exemption was improperly received, plus costs and interest.

I.08.c. Estates of Veterans

3 years (after exemption
has expired),
Confidential Title 36,
§653

Applications and attachments are considered confidential.

I.08.d. Taxpayers List

3 years (after exemption
has expired),
Confidential Title 36,
§706-A

Only attached proprietary and confidential information is confidential and exempt from the provisions of Title 1, Chapter 13. For purposes of this section, “proprietary information” means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations.

I.08.e. Blind Exemptions

3 years (after exemption
has expired), Not
Confidential Title 36,
§654

I.09. Tax Maps

Retain

Maps showing municipalities’ lot numbers, owners, etc.

Not Confidential

I.10. Tree Growth Files

3 years after last parcel
or portion of a parcel
included in original
filing is totally
withdrawn from
program

Program to provide tax incentive to owners of forested land to manage it per guidelines.

Not Confidential

I.11. Valuation Records

Permanent

Valuation book, valuation cards, or any method used to track properties for that purpose. It is not necessary to retain a separate valuation list permanently, although one may be created for convenient use.

Not Confidential

Chapter 9 – Record Retention and Freedom of Access

Chapter 9 – Record Retention and Freedom of Access

CHAPTER 10

PUBLIC RELATIONS

It is important as an assessor, or municipal official, to maintain a favorable public image. The relationship between you and the taxpayer is a major function in your day to day responsibility to serve the public. As a public official, you should be recognized in a positive manner, known to be fair and be approachable without hesitation.

Training:

Maine Assessing Organizations, the Maine Municipal Association and the Property Tax Division all offer training resources and opportunities including ethics, motivational speakers, writing, understanding character personalities, and role play scenarios.

There are also online help courses offered by non-profit and for-profit entities, both locally, statewide, and nationally.

Resources:

There is a wealth of information on other municipal websites and a state full of experienced assessors that can guide you on how to listen, interact, and speak with a taxpayer.

The IAAO also offers a library of material available to members.

Communications:

Most assessors will at some point reach out to a group of taxpayers for some reason or another, whether it is through a mailing, a public workshop or the assessor's website.

When delivering your message, be positive, respectable and supportive. The taxpayer has to depend on the assessor to explain the tax assessment process, keep it simple but informative. ***Bedside manner is a must!***

Effective delivery of communication may include:

- Welcome letters to new property owners
- Detailed monthly progress reports posted to your web page
- Informative annual town report page
- Educational pamphlets

Chapter 10 – Public Relations

- Public informational workshops
- Website information videos
- Links to web site resources
- Open house
- Newspaper articles
- Follow up letters when values change
- Door-to-door reviews

Open Door Policy!

Public Interaction

Assessors are in the forefront of public interaction. You are the first person a taxpayer will ask for if they lose a tax bill, complain about the amount of tax, and inquire as to why they pay more than their neighbor. There may be an underlying issue that effects the taxpayer's position.

- Loss of a family member
- Financial Problems
- Health
- Misinformation

Take a breath, embrace it. Public interaction is part of our job and our attitude and confidence will have a large impact on the reaction of the taxpayer. Be professional but be empathetic.

“I am glad that you came in, let's go over your concerns”

Process

1. Invite the taxpayer into your office and everyone sit down
2. Is the taxpayer angry, sad, or threatening?
 - a. Angry – it is okay to be angry, as emotion increases, judgement decreases
 - b. Sad – be empathetic, but stay professional
 - c. Threatening - if you are concerned for your safety, stand up and walk into a more public area and gently ask them to relax and that you will try to

Chapter 10 – Public Relations

work with them

3. Ask them what their concern is
 - a. Be patient and listen
 - b. Maintain open body language
 - c. Respect their feelings
 - d. Do not be condescending; most taxpayers do not understand the property tax process
4. Which property do they have concerns with?
 - a. Offer to print off duplicate records to look at together
 - b. Ask careful questions
 - c. Offer understanding
5. What, when, how, why?
 - a. What is the history that leads up to this point?
 - b. When did you first notice or become aware of the issue?
 - c. How did you get your information?
 - d. Never ask why? That puts them on the defense.
6. Review
 - a. Check facts
 - b. Visit on-site
 - c. Admit any errors
 - d. Ask for more information not currently available
 - e. Further review may be needed, give them a timeline for a response and explain what you need to do before resolution.

Chapter 10 – Public Relations

7. Resolution
 - a. If there is an error, fix it legally according to statute
 - b. Respond to the taxpayer and be clear as to your decision
 - c. If there is no error, explain their right to appeal your decision
 - f. Justify your resolution
8. Documentation
 - a. Document the date of the visit, the action you have taken and maintain a copy of the letter to the taxpayer

Tips for Dealing with a Taxpayer

DO

Acknowledge the taxpayer with a smile
Maintain eye contact
Listen
Respond briefly
Be calm
Be patient and let them respond
Speak respectfully
Keep an open mind
Be honest
Follow through
Gather facts
Be attentive
Acknowledge their rights
Be professional
Thank them for coming in
Say, “Here is what we can do”
Restate what they have said

DO NOT

Just sit and wait
Look over their head
Sound superior
Pretend to know how they feel
Match their voice level
Spin off stock answers
Use sarcasm
Cave in
Prejudge
Cover up errors
Take a phone call
Intimidate
Take it personally
Act too busy for them
Contradict them
Tell them they are wrong
Laugh at their concerns