

Assessing Department
Quarterly Report
2026: April-May-June
Prepared by Josh Houde, Assessor
Town of Windham

Field Work – Properties are assessed based on their condition on April 1 and appraisers Patrick and Teresa have carefully updated our database to reflect each property's condition as of that date. Newly constructed properties that are completed after April 1 will not be assessed as complete until next year.

Business Personal Property – In February, Kara sent approximately 1,100 personal property declarations to all new and existing Windham business for annual equipment reporting with a reporting deadline of May 1. Approximately 145 of these applied for the BETE tax exemption. The processing and data entry for these personal property accounts is incredibly intensive and often requires individual follow-up with business owners.

Sales Analysis – Kara continues to enter monthly deeds, allowing Josh to compare sale prices to assessed values and analyze patterns and trends. Some land values will see modest adjustments this year to track with market data. Values will be finalized for the Tax Commitment in August.

Zoning Review – Patrick and Teresa completed an extensive review of the zoning field for each parcel in our database. Naming conventions and zoning boundaries have changed over time, and our data was no longer reliable in this regard. Their review has resulted in greatly improved accuracy and consistency in our zoning data.

Exemptions – Assessing staff processed a number of new Homestead, Veteran, and Renewable Energy exemption applications for the 2026 tax year.

Splits & Mergers – Each year, new parcels must be created and assessed due to splits and mergers, a process that requires time and attention to detail. This includes setting up new subdivisions and condo associations in our database. For the 2025 Commitment, Windham had 9,130 parcels. As of July 6 this year, we had 9,196, an increase of 66 parcels.

Continuing Education – Assessing staff participated in several training events including the Maine Municipal Association Technology conference in Augusta, the Maine Chapter of IAAO spring training in Lewiston, and Maine Revenue Service's property tax school in Waterville. Topics included artificial intelligence, exempt properties, and commercial valuation.