

**Assessing Department
Budget Narrative for FY 2027
Submitted by Assessor Josh Houde**

Cost Center 16510

Mission

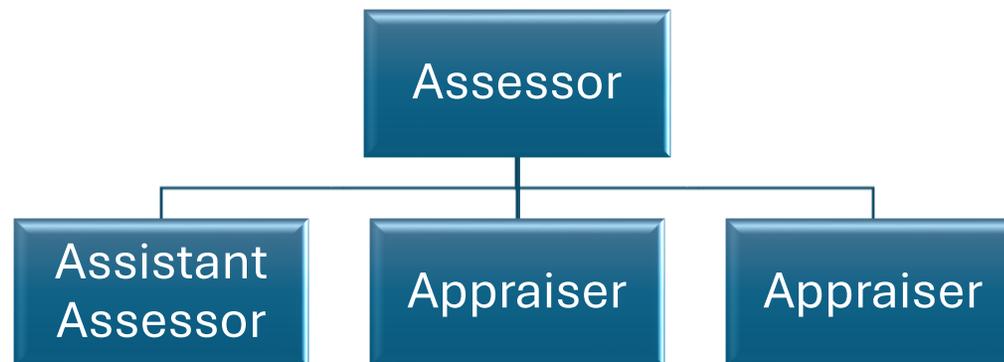
The mission of the Assessing Department is to fairly and equitably assess both real estate and personal property according to their just market value, as prescribed by the Maine Constitution (Article IX, Section 8). These assessments are the basis for the equitable distribution of the costs of local municipal, school, and county services via property tax.

Services Provided

The primary service provided by the Assessing Department is fair and equitable assessments for each real estate parcel and personal property account. This is facilitated by the diligent collection of property data, careful analysis of sales, regular review of deeds, and professional response to property owner inquiries. The Assessing Department is also a center of information for property owners and the public, maintains historical information about properties, and determines parcel boundaries for town maps. The office administers property tax exemption programs enacted by the State Legislature such as veterans, homestead, and BETE, as well as Current Use programs like Tree Growth and Farmland.

Staff

The Assessing Department has four staff to achieve the department's mission and administer Windham's 9,130 real estate parcels and 1,159 personal property accounts.



- **Assessor** – The lead assessor is responsible for all the activities of the department and provides guidance and direction to the other staff. Specific responsibilities include the annual tax rate calculation and tax commitment, state reporting, sales ratio studies, and valuation updates.
- **Assistant Assessor** – The assistant provides support to the assessor and also oversees numerous duties specific to this position. These include personal property administration, monthly deed entry, property splits, and tax mapping.
- **Appraisers** – The department’s two appraisers work to ensure that our property data is accurate and up to date. Their duties include tracking permits, attending final inspections, reviewing listings, and special projects.

All assessing staff participate in responding to owner inquiries at the front desk, by phone, and by email.

Equipment & Assets

The primary equipment and assets for the Assessing Department are:

- **Vision CAMA** – The assessing database software (referred to as a CAMA system) is the department’s principal asset. All key ownership, property, and valuation data is housed in this system; from there, it is exported to tax billing software, converted into reports, and shared publicly on our website.
- **Vehicles** – The four assessing staff members share two department vehicles for site reviews and inspections, which sometimes occur simultaneously.

Budget Commentary

Last year’s non-staff budget for the Assessing Department was just \$65k. This year, it is projected to be \$68k (a 4.9% increase)

- 59% of that budget (\$40k) is our Vision assessing database software.
- The modest remaining budget (\$27k) covers all of our office supplies, trainings, memberships, subscriptions, printing, postage, phone lines, etc.
- The budget was carefully reviewed several years ago (FY 2025) to trim excess and more closely reflect actual expenses.
- This year’s increase is due exclusively to a rise in Vision’s pricing – no other budget category saw an increase. Part of Vision’s increase is due to their adoption of a superior web hosting platform (DataScout); the old platform is being phased out. 56% (\$4,060) of the full Vision increase of \$7,265 has been offset by price decreases and strategic reductions in five other budget categories.

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET									
				2025	2026	2026	2026	2027	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
16510	ASSESSING								PROPERTY & INSPECTION
375	16510	41110	REG FT	314,756.03	329,698.00	329,698.00	205,195.30	345,530.00	4.8%
			Annual Salaries and Wages for the Assessor, Two Appraisers, and One Assistant Assessor		2.8% COLA			345,530.00	
					TM 2-23-26 +\$667 to bring non-union COLA to 3.0%				
376	16510	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
377	16510	43100	SUPP & MTL	759.73	2,000.00	2,000.00	683.92	2,000.00	0.0%
			Office Supplies, Paper, and Misc Department Expenses		No change from last year's budget. Office supplies and misc expenses are covered by this category.			2,000.00	
378	16510	43220	FUEL GAS	400.02	500.00	500.00	279.55	500.00	0.0%
			Fuel for Assessing Vehicles		No change from last year's budget.			500.00	
					HISTORY - GAS USE				
					FY 20 - 455.06				
					FY 21 - 324.15				
					FY 22 - 110.47				
					FY 23 - 418.05				
					FY 24 - 574.87				
					FY 25 - 400.02				
379	16510	43610	BOOKS MAPS	2,162.00	3,000.00	3,000.00	1,007.00	1,000.00	-66.7%
			Recorded Deeds		Recorded deeds averaged around \$150/month but are becoming FREE starting 2026.			0.00	
			Valuation & Commitment Book		The printing of this data is required by state statute. No change from last year's budget. Binding costs.			400.00	
			Misc Books & Publications		Budget for course books and other publications. Slight decrease from last year's budget.			600.00	
380	16510	43710	POSTAGE	1,855.40	2,000.00	2,000.00	333.66	2,000.00	0.0%
			Postage for Mailings		For mailings such as personal property declarations, homestead exemption and , renewable energy applications, etc. Estimate based on quantity of anticipated mailings:			2,000.00	
					\$750 for 1100 homestead mailings				
					\$750 for 1000-1100 pers property mailings				
					\$500 for misc mailings				
					FY 2025 actual was \$1,855				

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16510	ASSESSING						PROPERTY & INSPECTION		
381	16510	44400	PROF SVCS	10,789.29	11,500.00	11,500.00	4,024.25	10,000.00	-13.0%
			Mentoring & Consulting					3,800.00	
			Costar					6,000.00	
			Marshall & Swift - Analysis of the cost to build a building.					200.00	

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16510	ASSESSING						PROPERTY & INSPECTION		
382	16510	45330	EQ MT SVCS	28,740.43	34,068.00	34,068.00	33,068.00	41,333.00	21.3%
			Photocopier Share		No change from last year's budget. FY 20 - 795.90 FY 22 - 661.02 FY 23 - 642.40 FY 24 - 635.78 FY 25 - 477.43			1,000.00	
			Vision CAMA System		CAMA assessing software and related licensing (11-20 users). Used by Assessing, Code Enforcement, Planning, Tax Collection and the Town Manager's Office. DataScout replaces Vision web this year and is around \$8900 instead of \$5200. CAMA Software - \$20,117 Cloud Hosting - \$11,291 Public Web Hosting - \$8,925 (Datascout) ASSESSING TOTAL - \$40,333 Note: IT dept covers an additional \$1,561 for the Vision GIS Module TOTAL VISION COST FY 24 - 25,649 FY 25 - 29,423 (15% increase) FY 26 - 34,425 (17% increase) FY 27 - 41,894 (22% increase)			40,333.00	
383	16510	46210	TEL-LAND	2,223.85	2,400.00	2,400.00	1,357.18	2,060.00	-14.2%
			Land Line Phones		Consolidated Communications Previously around \$75/month Now estimated \$55/month			660.00	
			Cell Phones		Verizon Approximately \$116/month for three cell phones: Assessor and two Appraisers			1,400.00	
384	16510	46310	ADVRTSNG	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
			Advertising Expenses		Advertising expenses for Board of Assessment Review meetings should they be needed. Most recent expense was in FY 2022 and three ads cost about \$370 total.			1,000.00	

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16510	ASSESSING						PROPERTY & INSPECTION		
388	16510	46920	MMBR DUES	280.00	520.00	520.00	380.00	400.00	-23.1%
			IAAO Membership		International Association of Assessing Officials (IAAO) membership for one staff is approx \$240. I do not plan to participate this year. Membership provides benefits for reduced online training, publication purchases and course attendance costs.			0.00	
			MAAO Membership		Maine Association of Assessing Officers (MAAO) membership for four staff. Membership provides benefits for reduced course attendance costs and connections within the assessing community. Cost increased from \$40 to \$60 per person this year.			240.00	
			Maine Chapter of IAAO Membership		Maine Chapter of IAAO membership for three CMA staff. Membership provides benefits for reduced course attendance costs and connections within the assessing community.			105.00	
			CMAAO Membership		Central Maine Association of Assessing Officers. Membership provides the ability to participate in many trainings remotely even if unable to attend in person.			15.00	
			Membership Misc		A buffer for additional memberships or price increases.			40.00	
389	16510	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL 16510 - ASSESSING				367,656.60	394,786.00	394,786.00	248,278.25	413,823.00	4.8%

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16530	ABATEMENTS								PROPERTY & INSPECTION
390	16530	48220	ABATE	70,530.13	0.00	0.00	4,367.45	0.00	0.0%
TOTAL 16530 - ABATEMENTS				70,530.13	0.00	0.00	4,367.45	0.00	0.0%
TOTAL PROPERTY & INSPECTION				859,590.77	868,267.00	868,267.00	521,552.60	987,121.00	13.7%