

## Assessing Department Quarterly Report

2025: October-November-December  
Prepared by Josh Houde, Assessor  
Town of Windham

**Town Council Presentation** – Josh presented to the Town Council on October 14, explaining the benefits of maintaining a 100% certified ratio.

**Real Estate Transfer Analysis (RETA)** – Each year, our office must let Maine Revenue Services know which Windham real estate sales are good indicators of market value, and which ones are not (due to family transfers, foreclosures, construction status, etc). This year, Josh reviewed about 680 transfers for the RETA.

**Subdivision Review** – In an effort to better identify which subdivisions properties belong to, a comprehensive review of subdivisions was conducted. A future step will be to link each parcel to its corresponding subdivision documents in AxisGIS.

**Solar Panel Valuation** – A comprehensive review of solar panels was conducted, and a more equitable and consistent method of valuation was developed. Renewable energy exemptions were also reviewed for accuracy.

**Abatements** – As of January 5, 24 abatements have been issued totaling around \$10k. While there is still time for additional abatements to be issued, that amount is much lower than recent years (2021-2024), which saw abatement totals ranging from \$24k-\$54k.

**Sales Analysis** – Kara continues to enter monthly deeds, allowing Josh to compare sale prices to assessments and analyze patterns and trends.

**Document & Data Processing** – Kara processed 35 BETR applications and approximately 57 parcel splits, subdivision lots, mergers, and/or mapping changes.

**Office Administration** – Led by Kara, our office mailed 250 homestead exemption applications to new homeowners. Tess and Patrick have begun to help Kara with digital filing of property information, personal property declaration filing, and obituary reviews.

**Field Work** – Appraisers Patrick and Teresa continue to track building permits and visit the field to document new homes, additions, renovations, etc. Multiple new, high-end homes were completed this quarter.

**Customer Service** – All assessing staff respond to owner inquiries at the front desk, by phone, and by email. This includes deed and survey research for residents, among other items.

**Maine Chapter of IAAO Fall Meeting (November 20)** – Josh and Kara attended an assessor training which focused on TIF districts, AI in assessing, and workplace culture.