Tammy Hodgman

From: Joshua Houde

Sent: Monday, May 6, 2024 1:35 PM

To: Rick Davis

Cc: Tammy Hodgman

Subject: RE: Freedom of Access Request

Hi Rick,

I appreciate the work you've done looking into this. Here are a few clarifications regarding the square foot value of basements...

As mentioned, a finished basement does contribute to the assessed value, though not as much as above grade finished area. There is a figure we call the effective area that is composed of percentages of various aspects of the house. Effective area is not the same as living area for our assessing purposes. Here is a sample of the percentages:

- First floor living area counts 100% towards effective area i.e. 500 sqft = 500 sqft effective area
- Unfinished basement is counted at 20% 500 sqft = 100 sqft effective area
- Finished basement is counted at 40%
- Wooden deck is counted at 10%

The effective area is then used in calculations that result in the assessed value. I hope that helps clarify.

As for your question, the list of Baxter Woods condos that have finished basement space on file with us are:

- 1. 2 Baxter Woods Trail
- 2. 5 Baxter Woods Trail
- 3. 11 Baxter Woods Trail
- 4. 12 Baxter Woods Trail
- 5. 15 Baxter Woods Trail
- 6. 22 Baxter Woods Trail
- 7. 24 Baxter Woods Trail
- 8. 28 Baxter Woods Trail
- 9. 29 Baxter Woods Trail
- 10. 35 Baxter Woods Trail
- 11. 39 Baxter Woods Trail
- 12. 41 Baxter Woods Trail
- 13. 47 Baxter Woods Trail

If you have any further questions, please let me know.

Sincerely, Josh Houde, CMA Tax Assessor Town of Windham 207-777-1983

From: Tammy Hodgman <tahodgman@windhammaine.us>

Sent: Monday, May 6, 2024 10:28 AM

To: Joshua Houde < jkhoude@windhammaine.us>

Subject: FW: Freedom of Access Request

From: Rick Davis <girttie1@gmail.com>
Sent: Monday, May 6, 2024 10:22 AM

To: Tammy Hodgman < tahodgman@windhammaine.us >

Subject: Re: Freedom of Access Request

Thank you for the update.

I found some of the condos in the online data base and determined it does not count as living space so the tax assessment of a finished basement does effect the property tax of the unit as the assessment by Windham Maine for property tax does nothing to increase the value of the property

That is a very odd way to assess the value of a property in Windham Maine?

Forget about my freedom of information request I made earlier today

It would seem to any property owner in Windham Maine would be surprised that a finished off basement is not considered living space but hey you work for the town of Windham and property tax is the towns major source of income to pay employees who work for Windham Maine and it seems irresponsible to assess a finished basement as not being living space. I would think in these times of unbelievable inflation for everyone including towns in Maine something is smelly in Denmark

Best regards Rick

On Mon, May 6, 2024, 10:07 AM Tammy Hodgman < tahodgman@windhammaine.us > wrote:

Good morning,

This email serves as the statutory 5-day acknowledgement of your information request. The Town Manager is the Freedom of Access Officer, which is why I've been added to the public records request email chain. Assessor, Josh Houde, is currently reviewing records to fulfill your request.

Please note that the Maine Freedom of Access Act provides access to documents but does not require municipalities to compile information from several documents to fulfill a request.

Thank you,

Tammy Hodgman

Executive Assistant and Website Coordinator | tahodgman@windhammaine.us

Town of Windham | Office of the Town Manager

8 School Road | Windham, ME 04062 | www.windhammaine.us

Ph. 207.892.1907 | Fax 207.892-1910

PUBLIC HOURS: Monday 7:00-5:00 Tuesday 7:00-6:00 Wednesday 7:00-5:00 Thursday 7:00-4:00

NOTICE: Under Maine's Freedom of Access ("Right to Know") law, documents – including emails – in the possession of public officials about town business are considered public records. This means if anyone asks to see it, we are required to provide it. There are very few exceptions. We welcome citizen comments and want to hear from our constituents, but please keep in mind that what you write in an email is not private and will be made available to any interested party.

Joshua Houde

From: Sent:	Rick Davis <girttie1@gmail.com></girttie1@gmail.com>
To:	Monday, May 6, 2024 9:38 AM Joshua Houde
Subject:	Re: Finished of basement
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	ve me the 13 condos that have recorded cellars added in the tax assessment for Windham Maine mation under the freedom of information act
On Mon, May 6, 2024, 9:3	18 AM Joshua Houde < <u>jkhoude@windhammaine.us</u> > wrote:
Good morning,	
basement space recorde some value, but not as n	nail, I ran a report of our data and found that 13 of the 48 Baxter Woods condos have finished ed, which adds a modest amount to their assessed value. Below grade square footage does add nuch as above grade square footage. I do not know whether your neighbor's property is among w the address. What is the address of the property you are concerned about?
few exceptions) is part o	ention of actively breaching your anonymity, I should note that all town correspondence (with a of the public record and is requestable for viewing under the Freedom of Information Act. So I when corresponding with the town. Have a great week.
Sincerely,	
Josh Houde, CMA	
Tax Assessor	
Town of Windham	
207-777-1983	
From: Rick Davis < girttie: Sent: Monday, May 6, 20 To: Joshua Houde < jkhou Subject: Finished of base	024 7:33 AM ude@windhammaine.us>

Dear Joshua,

My neighbor finished off his basement but the property tax records show it as unfinished.
We pay exactly the same in property taxes for our condos
Was he suppose to report the significant improvement to his property to pay his fair share of Windham Maine property taxes?
He said he has no obligation to the Town of Windham to report this significant improvement to his property
Seems unfair to me and the other property owners in Windham
What is the right answer?
Sincerely
Concerned Windham resident

I wish to remain anonymous for obvious retaliation against my family if he has been committing a serious crime of under reporting his significant property improvements to avoid paying his fair share of Windham Maine property taxes