



**Town of Windham**  
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## MEMORANDUM

To : Town Council  
From : Barry Tibbetts, Town Manager  
Date : December 4, 2020  
Re : Statistical Revaluation

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After discussion and review of the sales ratios and market changes for Windham over the last several months with Elisa Trepanier, our Assessor, I am recommending that we complete a statistical revaluation to equalize the taxes and bring the assessments closer to 100%. This is not a full door to door revaluation review. Our data is excellent, so this involves a thorough review of sales, table development and "drive by" data confirmation of a selected sampling on various housing/commercial breakdowns to adjust valuations to 100%. This would involve notification of valuation changes to affected property owners and any hearings with owners as necessary.

I am proposing the involvement of an outside vendor which will allow us to accomplish this within the next six months and alleviate the need for additional staff while maintaining current workloads.

I am also recommending we use the operation reserves funding approved in the budget to accomplish this task. I have issued an RFP to obtain definitive pricing. I anticipate this to be in the range of \$70,000 - \$90,000. Our operational contingency is \$150,000.

With this statistical adjustment our ratio will be at 100% and a better reflection of the current market conditions.