

Assessing Department
Quarterly Report
2024: July-August-September
Prepared by Josh Houde, Assessor
Town of Windham

Data Cleanup – In preparation for the Tax Commitment, Josh reviewed property data for many parcels; correcting lot sizes, reviewing adjustments and factors, and making changes where needed. This included aligning the base lot size to the land curve for a number of parcels (approximately 214 parcels, 2.5% of residential parcels).

Tax Commitment – The 2024 Tax Commitment date was August 20.

- **Taxable Value** – Increased approximately 8.2% to around \$4.1 billion
- **Growth** – About \$40 million of that growth was due to new construction, and \$269 million was due to increases in market value.
- **Mill Rate** – The mill rate was set at \$11.47 per \$1000 of value.

Tax Increase – Josh prepared an article for property owners to explain the primary factors behind this year's tax increase: increased spending, repeal of the tax stabilization program, and a valuation update.

Property Owner Inquiries – The assessing office has responded to over 150 property owners who have inquired about their tax bill and assessment. Approximately half to two-thirds of these inquiries concerned the repeal of the Tax Stabilization Program by the state. Approximately 10-15 inquiries have resulted in abatements, and several of those affected a group of properties. The entire assessing staff has played a significant role in answering these inquiries.

Field Work – Appraisers Patrick and Teresa continue to keep track of permits and make regular trips to the field to document new homes, additions, renovations, etc. They have also been catching up on data entry that could not be entered until April 1st values were finalized and committed.

Deed Entry – With Commitment complete, Kara has been entering new ownership and deed information for the months following April 1st.

High End Review – The assessing department completed a review of high-end properties to better understand how they are classified and to confirm equitable assessments in line with the market. The process included a review of photos as well as site visits, which provided good benchmarks to use when evaluating a property.

Education – Assessing staff participated in several educational opportunities that provided education and networking:

- **Property Tax School (July 29-August 2)** – Josh and Kara attended the annual Property Tax School in Augusta which featured presentations about commercial valuation, the Vision CAMA system, Marshall & Swift, and legal updates affecting property tax.
- **MAAO Fall Conference (September 18-20)** – Josh and Patrick attended the fall assessors' conference which featured presentations on AI in assessing, the impact of climate change on values, valuation basics, and geospatial analytics.