

**Assessing Department
Quarterly Report
2023: July – August – September
Prepared by Josh Houde, Assessor
Town of Windham**

Assessing Staff – The assessing department experienced several significant staffing changes this spring and summer.

- **Departure** – In April, assessor Elisa Marr stepped down to pursue a position with another municipality.
- **Retirement** – In July, senior appraiser Joan Hodgdon retired after 22 years of service.
- **Interim Period** – Assistant Assessor Kara Taylor and Appraiser Patrick Mulligan did an incredible job providing continuity and continued functioning of the department during this period while the town sought to hire more staff for the department.
- **New Appraiser** – In August, Teresa Konczal was hired as an Appraiser for the Assessing Department. Teresa previously worked in the Windham Assessing Department from 2016 to 2020 and most recently worked for the Town of Windham as the Safety and Wellness Compliance Officer. Teresa brings a valuable knowledge to the department from her background in assessing and enjoys interacting with the public to assist and answer questions.
- **New Assessor** – At the end of July, Josh Houde was hired as the new Assessor. He attended Property Tax School in August and began work in the office in September. He comes from a background of carpentry and tiling, administration and management, and real estate. He is grateful for the warm welcome he received and for the skilled team he has to work with in the assessing department.

Valuation Update – Atlantic Valuation Services completed a valuation update in July for residential property in Windham. The process involved careful analysis of property sales and market conditions and resulted in an average increase of 12% to assessed values. Keeping our assessed values in line with the market enabled us to maintain a 100% certified ratio with the state and receive the full amount of exemption reimbursements from the state.

Commitment – Following the valuation update, the 2023 Windham taxes were committed to the tax collector on August 15, 2023. Key figures include...

- **\$3,788,400,000** - The total base of taxable property value
 - \$1,431,908,800 in land
 - \$2,322,926,100 in buildings
 - \$33,565,100 in personal property
- **\$42,430,080** - The total tax amount committed
- **11.20** – The 2023 mill rate

Taxpayer Inquiries – Following commitment, tax bills were mailed at the end of August. Given this year's increases to assessed values based upon market conditions and property sales, the assessing department fielded a large volume of inquiries from taxpayers regarding their assessments, particularly in September. Staff have been working to review each request and provide an accurate reply and/or fair determination for each taxpayer. As of November 7, the department has logged 55 inquiries and has resolved 35 of them. 10 inquiries resulted in an abatement(s) or adjustment being granted.

Abatements – 38 abatements were granted through Sept 30, totaling \$15,542.24.

Field Work – Our field appraisers, Patrick and Teresa, continued to perform site inspections and field visits to maintain and confirm accurate property data in our database.

Education – Assessing staff participated in ongoing education to aid them in their roles.

- **July-Aug: Property Tax School**—Josh attended property tax school in Belfast and participated in sessions covering the valuation of real estate, Maine tax law, and the principles of property tax assessment.
- **Sept: MAAO Fall Conference**—Josh, Kara, and Patrick attended the Fall Conference presented by the Maine Association of Assessing Officers (MAAO) in Phippsburg. Topics included training in assessing ethics, preparing for abatement requests, and the assessment of commercial properties.