

# Town of Windham

Assessing Department  
Elisa Trepanier, CMA II, Assessor  
8 School Road  
Windham, ME 04062

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## Assessing Office Quarterly Report July - September, 2021

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1. Tax commitment procedures were initiated after the mil rate was set at 0.0126 by the Town Council. These procedures include bridging new assessed values and information to the tax collection database to be used in the creation and printing of tax bills; printing tax commitment books for archive; preparation of the Municipal Valuation Return (MVR) as well as other commitment processes.
2. The Windham Assessor is an elected board member of the Maine Association of Assessing Officers (MAAO) and regularly attends board meetings. The Assessor was recently reappointed to another two-year term.
3. Research for the Town Manager's Office related to private and private with easement roads.
4. Parcel mapping including lot size corrections and deed research, processing new splits and subdivisions to prepare the 2021 Tax Maps.
5. Continued fieldwork measuring, listing, and photographing residential and commercial construction projects. All fieldwork data then entered into CAMA for pricing.
6. Assistant Assessor Kara Taylor is also the E911 Addressing Officer for Windham and it is her responsibility to assign new addresses and street names using the State GeoLynx system. New street names this quarter include: Harper's Way - located off Ward Road.
7. Assessing staff attended virtual conferences for both the Maine Association of Assessing Officers (MAAO) and the International Association of Assessing Officials (IAAO). A minimum of 16 continuing education hours are required by Maine Revenue Services for assessing staff to maintain their Certified Maine Assessor (CMA) designation.
8. The Proposed 2022 State Valuation is attached. This information is used for all computations required by law to be based on state valuation.



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
PROPERTY TAX DIVISION  
P.O. BOX 9106  
AUGUSTA, MAINE  
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

September 2021

Municipal Assessors and Chairman of Board of Selectmen:

**RE: Proposed 2022 State Valuation**

Pursuant to 36 M.R.S. § 208, the Bureau of Revenue Services is required to send you an annual notice of proposed state valuation for municipalities located in your county. Enclosed are the 2022 proposed valuations. These valuations represent the full equalized value of all **taxable property** in each municipality as of **April 1, 2020** while incorporating sales data primarily from 2019 and 2020.

The valuations finally certified to the Secretary of State pursuant to 36 M.R.S. § 305 will be used for all computations required by law to be based on the state valuation.

**STATE BOARD OF PROPERTY TAX REVIEW**

In accordance with 36 M.R.S. § 272, any municipality aggrieved by a state valuation may appeal to the State Board of Property Tax Review. Appeal procedures, along with the duties and powers of the State Board of Property Tax Review are summarized below.

An aggrieved municipality may file a written notice of appeal with the State Board of Property Tax Review **by November 15, 2021**. An appeal to the State Board of Property Tax Review must be in writing, signed by a majority of the municipal officers and accompanied by an **affidavit** stating the grounds for appeal. **The affidavit must include the municipal officers' sworn statement of the specific grounds for their appeal and bear the notarized signatures of the municipal officers.**

With respect to the affidavit, the State Board of Property Tax Review's Rule 1, § 4(B)(2) states: "The appealing municipality must file with its notice of appeal an affidavit of the municipal officers stating the grounds for the appeal. The affidavit must be meaningful and specific. A mere statement that the state valuation is too high is not sufficient. If a municipality intends to compare its state valuation to neighboring towns or cities, the municipality should list those municipalities in the affidavit. In appeals from assessment quality and ratio decisions of the Bureau of Taxation, the municipality must set forth in specific terms the basis for the challenge to the determination." The Bureau of Taxation referenced in this quote is now the Bureau of Revenue Services. A copy of the appeal and affidavit must be provided to the Bureau of Revenue Services. The Bureau of Revenue Services has the burden of proving that its state valuation for the related municipality is correct.

The State Board of Property Tax Review will issue its decision no later than January 15 following the date of the appeal.

The State Board of Property Tax Review will give at least five days' notice prior to an appeal hearing to the municipality and to the Bureau of Revenue Services.

The State Board of Property Tax Review, after hearing an appeal, has the power to:

1. Raise, lower, or sustain the state valuation determined by the Bureau of Revenue Services. The decision of the State Board of Property Tax Review is final and the determined valuation will be certified to the Bureau of Revenue Services.
2. Raise, lower, or sustain the Bureau of Revenue Services' determination of the municipality's achieved assessing standards and then, if such standards are inadequate, order the municipality to take the corrective steps the State Board of Property Tax Review deems necessary.

Any party aggrieved by the decision of the State Board of Property Tax Review may appeal pursuant to Rule 80B of the Maine Rules of Civil Procedure.

In the event a municipality's appeal to the Superior or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State will reimburse the municipality for the money lost due to the use by the state of the incorrect state valuation.

The mailing address of the State Board of Property Tax Review is: **State Board of Property Tax Review, 49 State House Station Augusta, ME 04333.**

Any questions concerning the proposed 2022 state valuation may be directed to the Property Tax Division at 624-5600.

Very truly yours,



Steven J. Salley,  
Deputy Director, Municipal Services  
Property Tax Division



**CUMBERLAND COUNTY****MAINE REVENUE SERVICES  
PROPERTY TAX DIVISION****PROPOSED 2022 STATE VALUATION**

<b>MUNICIPALITY</b>	<b>STATE VALUATION</b>
BALDWIN	\$194,050,000
BRIDGTON	\$1,294,950,000
BRUNSWICK	\$2,740,850,000
CAPE ELIZABETH	\$2,598,050,000
CASCO	\$827,550,000
CHEBEAGUE ISLAND	\$274,300,000
CUMBERLAND	\$1,614,950,000
FALMOUTH	\$3,069,300,000
FREEPORT	\$2,060,250,000
FRYE ISLAND	\$206,650,000
GORHAM	\$2,280,050,000
GRAY	\$1,267,350,000
HARPSWELL	\$2,115,150,000
HARRISON	\$628,650,000
LONG ISLAND	\$203,350,000
NAPLES	\$960,250,000
NEW GLOUCESTER	\$640,950,000
NORTH YARMOUTH	\$602,750,000
PORTLAND	\$12,095,550,000
POWNALE	\$310,200,000
RAYMOND	\$1,307,150,000
SCARBOROUGH	\$4,988,750,000
SEBAGO	\$489,850,000
SOUTH PORTLAND	\$5,183,800,000
STANDISH	\$1,325,800,000
WESTBROOK	\$2,600,450,000
WINDHAM	\$2,608,150,000
YARMOUTH	\$2,100,950,000
<b>TOTAL</b>	<b>\$56,590,050,000</b>