Town of West Bath
Board of Assessors Workshop Minutes
Thursday, January 25, 2024

Town of West Bath Board of Assessors:	Madelyn Hennessey, Chair	**- Present**
	Suzanne Andresen	**- Present**
	Kathleen Lavallee	**- Present**
Town Staff Present:	Kristine Poland, Town Administrator Karly Perry, Town Clerk	
Speakers:	Attorney Mark Bower, Jensen Baird Steve Sullivan, Deputy Director, Property Tax Division, Maine Revenue Services	
Public:	Arunas Bukauskas, Kathi Coombs, Richard Coombs, Bruce Farnham, Cheryl Farnham, Karolyn Greenstreet, Justin Hennessey, Michael Hennessey, Lloyd Johnson, Robin Johnson, Francis Soverel, Jane Weir, Robert Weir, Juanita Wilson-Hennessey, Michael Montgomery, Sue Rhodes, Richard Totten, Elizabeth Williams, Jim Williams, Steve Winter	

A meeting of the Select Board was held at West Bath Fire Hall **Thursday, January 25, 2024, at 5:30 pm.**

I. CALL TO ORDER at **5:30 am**

II. ATTENDANCE AND ESTABLISHMENT OF QUORUM – **Yes**

III. PLEDGE OF ALLEGIANCE WAS SAID.

IV. THE BOARD OF ASSESSORS WILL MEET WITH THE TOWN ATTORNEY TO DISCUSS THE RECENT PROPERTY REVALUATION AND STATE STATUTES RELATED TO MUNICIPAL ASSESSING

Municipal Officer Hennessey reminded the public that this is a workshop for the Board of Assessors wherein public comments were to be submitted by the preceding Monday at 3pm. She stated that no public comment will be entertained during the meeting. She then introduced Town Attorney, Mark Bower, of the law firm Jensen Baird, and Steve Sullivan, Deputy Director of the Tax Division for Maine Revenue Services.

Municipal Officer Hennessey recalled that Atty Bower had previously supplied the Board with an opinion letter regarding the revaluation contract, stating that the contract was met. This opinion was met with objection from both Board members as well as the public, which resulted in the current workshop.

Municipal Officer Hennessey addressed the question as to what materials the Town is entitled to. Atty Bower referred to the revaluation agreement and asked what date the contract was signed, noting that laws have recently changed. It was not immediately clear when the contract was signed. Atty Bower referred to contract language referencing data storage, adding that there are statutory regulations for the use of the State assessing manual or another professionally accepted manual. Mr. Sullivan acknowledged that the 2012 State assessing manual is in need of updating and noted that relying on this manual for revaluation purposes may not be prudent.

Municipal Officer Andresen referred to a description of the assessing software from Harris Local Government (TRIO) which describes the information as easily understood by the assessor and taxpayer. She then challenged this description stating that the manual provided is not easily understood. Atty Bower explained that the tax card and not the manual is a more comprehensive

tool for understanding how values have been derived. Municipal Officer Andresen asked how a taxpayer would be able to calculate abated values without the necessary cost tables.

Mr. Sullivan explained Rule 208, which offers guidelines including documentation necessary to implement future assessments. He added that a description of methodology should be provided. He noted that the pricing schedule does not include grading descriptions.

Municipal Officer Hennessey asked why Mr. Sullivan did not reach out to the Town Administrator after his conversation with Municipal Officer Andresen. Mr. Sullivan stated his belief that Municipal Officer Andresen would pass on the information. Municipal Officer Andresen stated that she relayed the information at a meeting of the Select Board, to which Municipal Officer Hennessey countered that this is not the appropriate way to provide information.

Municipal Officer Hennessey asked Ms. Poland if there is additional information. Ms. Poland stated that there is additional information that has been provided by the contractor. She asked if Mr. Sullivan or another representative of Maine Revenue would be able to visit Town Hall to offer an opinion and guidance. Mr. Sullivan agreed to meet with Ms. Poland on Friday, February 2 at 9:00 am.

Atty Bower suggested that Ms. Poland reach out to Parker Appraisal should additional information be needed, agreeing that a visit by Mr. Sullivan would be helpful. He noted that enforcement of revaluations is done at the State level.

Municipal Officer Andresen addressed the revaluation contract, wherein Parker Appraisal makes references to themselves as appraisers. She stated that the contractor is not a licensed appraiser. Ms. Poland clarified that Parker Appraisal has two Certified Maine Assessors on staff. Mr. Sullivan confirmed that it is not required for a revaluation to be completed by a licensed appraiser. Atty Bower agreed that the language is ultimately immaterial as the contractor has met State requirements for assessing purposes. Municipal Officer Andresen stressed that there are significant differences between assessors and appraisers.

Municipal Officer Andresen asked Atty Bower if Jensen Baird had reviewed the RFP prior to submission. Ms. Poland clarified that Atty Sally Daggett had reviewed the original request for proposals, to which the Town received no proposal. Ms. Poland stated that she then reached out personally to Parker Appraisal, who submitted their own proposal, which she was unsure whether or not the Town Attorney had reviewed. Atty Bower agreed that the contract appears to be the standard contract produced by Parker Appraisal.

Municipal Officer Lavallee expressed concern moving forward without a clear understanding of the information available to the Town and what information still needs to be provided.

Municipal Officer Andresen asked for clarification on accepting abatements past the deadline of February 29. Mr. Sullivan explained that property owners have 185 days from tax commitment to submit an application for abatement. The Town has sixty days to review these applications from the date of submission, unless the taxpayer mutually agrees to an extension. If an abatement is not heard within sixty days and no extension is granted, the abatement is automatically deemed denied and can be appeals to the Board of Assessment Review. State statute does allow the Board to continue to correct errors found in specific situations past the deadline on their own.

Municipal Officer Andresen noted that West Bath does not currently employ an assessor or assessing agent and asked how residents would be assisted in calculating property values. Atty Bower stated that assessing records on file may be utilized by taxpayers in estimating property

values. Mr. Sullivan explained that it is the taxpayer's responsibility to prove that the assessment is wrong, noting that a requested amount is not a guarantee to the abated value, as the assessors may grant a lesser or greater abatement based on their findings. Municipal Officer Hennessey asked if the Town should provide information to determine abated values. Atty Bower noted that land schedules are included in the assessing manual. He then offered examples on requesting an abatement based on neighboring properties, noting that the burden ultimately falls to the taxpayer and not the Town.

Municipal Officer Andresen explained that neighborhood descriptions and sales comps have not been provided. Atty Bower suggested that this information may exist in a different form that can be identified by Mr. Sullivan.

Mr. Sullivan noted that there is a three-prong approach to assessing using income, cost, and market approaches. Assessors must use two of the three approaches. He then noted that due to Maine's sales activity, the sales approach can be difficult to implement.

Municipal Officer Andresen addressed language in the contract that she felt has not been satisfied and asked what action can be taken. Atty Bower noted that the 10% holdback is typically withheld for this purpose, however other factors may determine whether or not action be taken. He stated that any further discussion on legal action must be discussed in an executive session.

Municipal Officer Andresen asked Mr. Sullivan what the next steps are should he find that the required information has not been provided. Mr. Sullivan declined to speak without knowledge as to what information has been made available to the Town. Municipal Officer Andresen asked if the Town is at risk of needing an additional revaluation, which Mr. Sullivan stated is not likely. Atty Bower what the procedure would be to remove a contractor's certification. Mr. Sullivan stated that he was not aware of any circumstances in which this has happened in recent history.

The Board thanked Mr. Sullivan for his time and attendance. Municipal Officer Hennessey thanked the public for their attendance.

V. ADJOURNMENT

The Board of Assessors adjourned by unanimous acclamation at 6:29 pm.

A true attested copy,

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Karly A. Perry, Town Clerk