Town of West Bath
Public Meeting Notice

Select Board: Madelyn Hennessey, Chair
Suzanne Andresen
Kathleen Lavallee

Town Administrator: Kristine Poland

Town Clerk: Karly Perry

A Board of Assessors Workshop will be held **Thursday January 25, 2024, at 5:30 pm** at the **West Bath Fire Hall, 192 State Road, West Bath, Maine**.

Tentative Agenda

I. Call to Order

II. Attendance and Establishment of Quorum

III. Pledge of Allegiance

IV. The Board of Assessors will meet with the Town Attorney to discuss the recent property revaluation and State statutes related to municipal assessing.

V. Adjournment

Town Administrator

To: Town Clerk
Subject: RE: Board of Assessors Workshop

From: Nancy Carter < >
Sent: Friday, January 19, 2024 4:03 PM
To: Town Clerk <townclerk@westbathmaine.gov>
Subject: Re: Board of Assessors Workshop

Karly,

Will you please include the questions I submitted for the November workshop for this upcoming workshop? Thank you.

Regards,

Nancy Carter
5824 Fleet Landing Blvd.
Atlantic Beach, FL 32233

On Jan 19, 2024, at 10:09 AM, Town Clerk <townclerk@westbathmaine.gov> wrote:

The Select Board, acting as the Board of Assessors, will hold a **Public Workshop on Thursday, January 25 at 5:30 pm at the West Bath Fire Hall, 192 State Road.** This meeting will be held with the Town Attorney to address concerns with the recent tax revaluation.

The public is invited to submit questions regarding the revaluation.

- Questions should be specific to the West Bath revaluation contract or regarding state statutes involving assessing
- Questions must be submitted in writing to the Town Administrator (townadministrator@westbathmaine.gov) by **Monday, January 22 at 3pm**
- *Questions involving specific property values or tax cards will not be addressed.*

Karly A. Perry, CMC
Town Clerk
Town of West Bath
(207) 443-4342

Note: Under Maine's Freedom of Access ("Right to Know") law, all e-mail and e-mail attachments received or prepared for use in matters concerning Town business or containing information relating to Town business is likely to be regarded as public records which may be inspected by any person upon request, unless otherwise made confidential by law.

Town Administrator

To: Nancy Carter
Subject: RE: Select Board Assessing Workshop

From: Nancy Carter <>
Sent: Tuesday, November 21, 2023 2:57 PM
To: Town Administrator <townadministrator@westbathmaine.gov>
Cc: Town Clerk <townclerk@westbathmaine.gov>; Condon Jim <>
Subject: Re: Select Board Assessing Workshop

There really are some general questions included in the questions that I previously sent you that could be handled in the workshop.
1. I asked how Parker took into account the diminished value of a mother-in-law dwelling on an undersized property in West Bath. Or if they even understood that a 2nd dwelling unit on an undersized property in West Bath had limitations imposed by town ordinance which would prevent it from reaching full value? I wanted to know how much the assessment on our 2nd dwelling unit was reduced due to being subject to these West Bath limitations and how that reduction was determined. This question is a general question for any mother-in-law dwelling on an undersized property in West Bath.
2. I asked how Parker took into account the diminished value of a dwelling that is under construction and is not ready to be used. In our specific case, there was no CO issued at the time of reassessment (nor since) and there was no water, septic, or power hooked up nor are appliances or plumbing fixtures installed (with the exception of the shower enclosures and kitchen sink). None of the kitchen appliances nor toilet or bathroom sinks were installed at the time of reassessment (nor since). Consequently the dwelling could not, at the time of reassessment (nor since) be lived in seasonally or full time. This is a general question for any dwelling under construction at the time of reassessment.
3. I asked if Parker used comparables to establish the appraised value of a dwelling or if not, what methodology they use to arrive at a dwelling's valuation. If they use comparables, could they please supply the comparables?
4. I asked about the "thin" market at the high end of the residential assessment range and how this might impact Parker's reassessment. Our property is assessed at nearly one million dollars now and while I haven't counted the number of residential properties in West Bath with this value, I do not believe it to be a large number. But the general question is how does Parker come to an assessed value when there are "thin" market conditions.

Could you please ensure that these questions are included in the workshop Kristine?

Regards,

Nancy Carter
5824 Fleet Landing Blvd.
Atlantic Beach, FL 32233

Town Administrator

From: Larry & Nancy Garside < >
Sent: Friday, January 19, 2024 10:38 PM
To: Town Administrator

Is there a difference between High water and tidal water?

Town Administrator

From: steve winter <
Sent: Saturday, January 20, 2024 9:02 AM
To: Town Clerk
Cc: Madelyn Hennessey; Kathy Lavallee; Suzanne Andresen; Town Administrator; Steve Winter
Subject: Question 1 for West Bath Revaluation Workshop
Attachments: rule208 (1).pdf; Parker Appraisal Manual 2023 (1).pdf; PHIPPSBURG REVALUATION MANUAL (1).pdf

Statement:
The Parker Appraisal revaluation of the town of West Bath did not meet the requirements of Maine State law.

Question 1:
What are the consequences of Parker Appraisal not meeting the requirements of Maine State law?

Background:
The validity and accuracy of any town revaluation depends on a detailed analysis of real estate sales in the town. PARKER (Parker Appraisal) did not provide the town with any sales analysis or other justification of the parameters that PARKER used in the TRIO assessment software. This information is critical to understanding the parameters and to make any future value adjustments. Since no analysis was provided, let alone even relevant property sales cited, the town cannot properly evaluate whether future sales are compatible with the revaluation parameters that PARKER provided. Also, the typical sales analysis includes parameters (e.g. coefficient of dispersion) which are a measure of the expected accuracy of the revaluation. Since there is no sales analysis, there is no accuracy estimate. What Parker provided was a set of parameters for the TRIO software which then effectively behaves as a "Black Box" that spits out assessments. This does not allow any future parameter value adjustments since there is no guidance on how the parameters were developed and hence no way of making reasonable adjustments to those parameters in response to future sales. In as TRIO does not provide an overall handbook for their assessing software (I asked TRIO this question) and does not provide definitions, the mystery deepens.

The applicable Maine State Law for revaluations is Chapter 208 (Guidelines for Professional Assessing Firms that Provide Revaluation Services to Municipalities … effective August 24, 2022) under Title 36 Taxation, Part 2 Property Taxes (attached).

E. Upon completion of a revaluation, a firm must present the municipality with documentation that the municipality can use to follow through with implementation of the revaluation and to make any future value adjustments. This documentation includes, but is not limited to:

1. A complete set of property record cards, either printed or electronic, detailing the construction for each building, for all property within the scope of the revaluation; and

2. All grading and pricing schedules used and documentation of any methods and procedures associated with the revaluation.

This documentation " ... of any methods and procedures" has not been provided.

In addition each property card has many characterizations of the property, both land and buildings. Many of these are subjective such as Land Grade & Function, Building Condition, Influence Codes … or lack definitions such as River, Ocean, tidal, mudflat , … Without definition / examples of these terms, it is essentially impossible for later assessors (let alone taxpayers) to understand or question the value of these characterizations. Even though some of these terms seem obvious, in practice they are anything but … None of these terms have been defined as used by PARKER and hence the town has not been provided with the tools to make consistent future value adjustments.

PARKER did provide a "West Bath Appraisal Manual 2023" (attached). However this is just a voluminous presentation of parameters to be used in TRIO and is mostly boiler plate repetition with no explanation of the basis of any of the parameters ... and hence is unusable for any future assessment parameter adjustment ... it is in effect useless despite its deceiving volume. This should be compared, for example, to a manual that was provided to Phippsburg for their 2010 revaluation (attached).

Steve Winter

Town Administrator

From:	steve winter
Sent:	Saturday, January 20, 2024 9:02 AM
To:	Town Clerk
Cc:	Madelyn Hennessey; Kathy Lavallee; Suzanne Andresen; Town Administrator; Steve Winter
Subject:	Question 2 for the West Bath Revaluation Workshop
Attachments:	Parker Appraisal 2022-2023 (5).pdf

Statement:
The Parker Appraisal revaluation of the town of West Bath did not fulfill the terms of the contract.

Question 2:
What are the consequences of Parker Appraisal not fulfilling the terms of the contract ?

Background:
Attached is a copy of the contract with Parker Appraisal (PARKER) for the revaluation of the Town of West Bath.

1. PARKER did not provide the town with documentation confirming that "all Unit Prices are to be tested and checked for accuracy by the Test Appraisal of Buildings of known cost in the Town". See Section II. 1.
PARKER in their cover letter states that the price includes "Create new cost schedules based on local market", but does not provide any documentation of method or computations.

2. PARKER did not ask to inspect the inside of **all** buildings even if an occupant was present (see how many signatures there are on property cards).
Parker did not make a second and third attempt to inspect the interior of **all** properties if necessary.
An additional final field inspection and review of **each** residential property was not made by the Appraisers upon the completion of the office computations.
See Section II 3.

3. PARKER did not provide the town with documentation of methods "establishing of Basic Square Foot and/or Acreage Land Values as well as Front Foot Values."
PARKER in their cover letter states that the price includes "Create new land schedules based on sales", but does not provide any documentation of method or computations (sales analysis) or even documentation of what sales if any were used.
PARKER states "Depth Tables and Valuation Rules shall be developed by the Company. These tables shall be in accordance with the best practices of land valuations ..." However, best practices of land valuations requires a sales analysis to justify the values developed.
See Section II 6.

4. Parker did not make **all** necessary investigations and revisions occasioned by these hearings within two weeks thereafter ... or in some cases for months afterward if ever.
See Section III 5.

Town Administrator

From: J C Wilson-Hennessey, IFA, CMA <wilsonhennessey@gmail.com>
Sent: Monday, January 22, 2024 8:53 AM
To: Town Administrator; Town Clerk
Cc: Suzanne Andresen; Kathleen LaVallee; Madelyn Hennessey
Subject: Question for Mark Bower, JB at 01-25-24 West Bath Workshop
Attachments: Mark Bower JB 012524.docx

Damage to Town of West Bath as JB's Client:

A purchased tangible project deliverable is withheld from West Bath stakeholder.

Background Summary, only - see attached .pdf for complete Background:

The West Bath Revaluation Project tangible deliverable of all extracted, analyzed and reconciled data has been retained by the Contractor who was paid in full by tax dollars. The withheld deliverable has effectively paralyzed the elected assessors from performing their constitutional duty to assess for TY23_FY24.

West Bath Assessors delegated their responsibility to oversee the revaluation project to the Town Administrator. Robert Gingras, as principal for Parker Appraisal will not or cannot produce a basic list of the sales used, nor will he state the start and end dates of sales relied upon. Parker Appraisal, as contractor speaks to only the Town Administrator and Robert Gingras presents himself solely under the limited function of consultant payable from a generic administrative budget line, rather than as Assessors' Agent responsible to interface directly with the public and to report to the elected Assessors in open public record. The $150,000 project has yet to produce comprehensible and tested data records essential for effective and just ad valorem application within West Bath.

(**see attached .pdf**)

Question to Mark Bower, JB:

The contract between West Bath and Parker Appraisal is reminiscent of those commonly used in the 1990's by rural Maine towns and does not include any contemporary relief under Arbitration. Expecting that basic good business sense was followed by the Town Administrator as Project Lead, Jensen Baird reviewed the contract prior to the Selectboard execution. How does Jensen Baird as our Municipal law firm now guide us

Damage to Town of West Bath as JB's Client:
A purchased tangible project deliverable is withheld from West Bath stakeholder.

Background:
West Bath tax payers at our Annual Budget Meeting voted to fund a contracted project to complete a town wide revaluation. The reasonable expectation was to purchase an updated CAMA system to enhance parity within the tax levy burden shared by all. The approved project as discussed and understood was founded on a full site inspection of each property complete with exterior photographs and building measurements. The purchased project fundamental centered on the identification of all town open market real estate sales and current construction cost of site improvements and structures to support a complete detailed analysis reconciled by peer acceptable mathematical testing of all data conclusions. The data analysis documents are expected to be in the town's permanent custody as a tangible project deliverable purchased by West Bath taxpayers as Customer.

The West Bath Revaluation Project tangible deliverable of all extracted, analyzed and reconciled data has been retained by the Contractor who was paid in full by tax dollars. The withheld deliverable has effectively paralyzed the elected assessors from performing their constitutional duty to assess for TY23_FY24.

West Bath Assessors delegated their responsibility to oversee the revaluation project to the Town Administrator. Robert Gingras, as principal for Parker Appraisal will not or cannot produce a basic list of the sales used, nor will he state the start and end dates of sales relied upon. Parker Appraisal, as contractor speaks to only the Town Administrator and Robert Gingras presents himself solely under the limited function of consultant payable from a generic administrative budget line, rather than as Assessors' Agent responsible to interface directly with the public and to report to the elected Assessors in open public record. The $150,000 project has yet to produce comprehensible and tested data records essential for effective and just ad valorem application within West Bath.

If the West Bath Harris TRIO CAMA system now in use is simply a data pull and dump from another community without a specific and tested local data study accomplished then there is no tangible data study to produce as a deliverable. My exploration as both a Certified Residential Appraiser and as an active Certified Maine Assessor of the Parker Appraisal Manual containing over 100 printed pages revealed that the first 20 pages held surface level lists without any supporting mathematical or text explanation and the residual pages are pragmatically blank template sheets filling the binder. Until the withheld deliverable is submitted to West Bath it appears highly probable that the data applied to West Bath was pulled from a deep-water community, in example Bristol or a similar community further Down East, where four working waterfront categories as listed in the manual do exist within their market. If the TRIO data was simply pulled and dropped without modifying land and building values based on the essential final reconciliation of fully analyzed and mathematically tested current West Bath market data the TRIO CAMA system cannot overcome the omitted vital step.

If Robert Gingras conducted the extensive and detailed data study that he accepted compensation to complete as the primary Parker Appraisal CMA then the tangible deliverable product is the property of West Bath tax payers as customer who in good faith paid $150,000 for the project results.

If Robert Gingras held a license under Maine's Office of Professional and Occupational Regulation, he would be subject to review and probable discipline by the Board of Real Estate Appraisers if they determined a performance breach under Uniform Standards of Professional Appraisal Practice (USPAP). However, he does not hold an overseen Maine license. Parker Appraisal is in good standing at the perfunctory level of an incorporated business and like its President it does not hold any specifically overseen professional license. There is no avenue open under Maine Professional and Occupational Regulation for West Bath to seek review and possible action to obtain the essential withheld project deliverable.

Bob Gingras, like several West Bath residents, is a Certified Maine Assessor (CMA) and as CMAs we are only subject to Maine Revenue Services Property Tax Division annual oversight to complete a minimum of (16) hours per year continuing education. As we serve our local communities, we are all simply guided by our personal sense of occupational ethics.

Question to Mark Bower, JB:
The contract between West Bath and Parker Appraisal is reminiscent of those commonly used in the 1990's by rural Maine towns and does not include any contemporary relief under Arbitration. Expecting that basic good business sense was followed by the Town Administrator as Project Lead, Jensen Baird reviewed the contract prior to the Selectboard execution. How does Jensen Baird as our Municipal law firm now guide us as your client to obtain the fundamental project deliverable still withheld by Parker Appraisal?

JCWH 01-22-2024

For Board of Assessors Meeting with Town Attorney on 1/25/2024
West Bath, Maine
Submitted by email January 22, 2024
By Harbor Ridge Home Owners Association

1. Is the valuation prepared by Parker Appraisal Company in 2023 intended to reflect its market value, meaning the most probable price that a property would bring in a competitive and open market under all conditions requisite for a fair sale, the buyer and seller each acting prudently and knowledgably and assuming that the price is not affected by undue stimulus?

   If **not**: *first*, why not?

   second, what is the valuation prepared intended to reflect and why is that a more appropriate method of valuation?

   third, how does the methodology used satisfy the requirement under Maine law that the assessment be based on property's "just value," which has been interpreted by Maine courts as the equivalent of **market value**?

The following questions relate to the valuation of property owned by homeowners associations for the benefit of association members (referred to as "common areas"):

2. With respect to the valuation of common areas:

   a. Were the valuation and assessment of common areas in subdivisions and planned unit developments within the Town of West Bath based on the same methodology/ies and formula/ae used with respect to single-owner properties, *e.g.*, properties owned by one person or family? If not, please describe (i) the reason for the difference and (ii) the methodology/ies and formula/ae used for valuation and assessment of common areas.

   b. Has the use of a "**nominal value" methodology** used elsewhere in Maine (*e.g.*, Town of Durham)(copy attached) been considered for use with common areas in West Bath?

      i. Please explain the rationale for rejecting the "nominal value" methodology.

      ii. If the use of the nominal value methodology has not be considered can it now be considered for adjustment to the 2023 valuations and assessments with respect to common areas?
         1. If not, why not?

   c. Were **each homeowners association's by-laws and governing documents** reviewed to identify the covenants, conditions, easements and restrictions imposed on the use, transferability, development, etc. of the association's common areas? **Were other documents, including the deed and title reviewed?**

      i. If so, where are those items reflected in the common area valuation?

      ii. Were all common areas subject to a uniform adjustment relative to individually-owned lots in similarly-zoned areas of West Bath?

         1. If so, please explain in detail the methodology used in calculating the adjustment.

2. If no uniform discount was used, please explain in detail the different methodologies used and the reason(s) for applying particular methodologies to each common area.

d. What adjustment is made in the valuation of association members' individual lots to prevent the possibility of **double taxation**, *e.g.*, because the fair market price of each lot includes the value of deeded rights of use to the common area?

e. Has the methodology used for valuing common areas in the 2023 assessment ever been the subject of litigation against Parker Appraisal Company or against any other assessment provider?

   i. If so, what was the outcome of that litigation?

TOWN OF DURHAM
630 Hallowell Road
Durham, Maine 04222

Tel. (207) 353-2561
Fax: (207) 353-5367

Town of Durham
Policy on Assessment of Common Areas

The purpose of this policy is to provide clarification to the Assessors' Agent, Select Board, Office Staff and general public on how the Town of Durham values common area.

This policy is for properties that have gone through subdivision approval and have lots within that subdivision classified as "common land" or "common area" and are owned by Homeowners Associations.

It is the decision of the Board of Selectmen that since common areas within a subdivision have nominal value, and the sales price of each approved lot includes a portion of common area, and common areas are a necessity for subdivision approval, all common lots will no longer be assessed as individual lots of record.

The Town of Durham will show all common areas on the tax maps as depicted on the subdivision plan and keep property records of each lot. As of April 1, 2020 these lots will no longer be issued a tax bill.

Date: October 22, 2019

Todd Beaulieu

Marc Farrin

Board of Selectmen/Assessors

Richard George

Kevin Nadeau, Chair

Rob Pontau

Town Administrator

From: Michael Hennessey
Sent: Monday, January 22, 2024 9:23 AM
To: Madelyn Hennessey; Kathleen Lavallee; Suzanne Andresen; Town Administrator
Cc: Juanita C Wilson-Hennessey; Steve Winter; Justin Hennessey
Subject: Attorney's letter to Town

Quoting in part: " 2. All grading and pricing schedules used and documentation of any methods and procedures associated with the revaluation."

TRIO is a dumb machine. Only when a knowledgeable and capable assessor provides TRIO with the necessary grades, building styles and classifies the type of land IAW the values determined by a careful and thorough market analysis TRIO is capable of spitting out a number. Even then TRIO has no ability to determine if the resulting value meets the Constitutional requirement of "just value". TRIO is only capable of calculating a result after human thought ,rendered in a consistent and equitable process, is provided to the machine. Every assessor must know the thoughts and methods used by the reval before entering new data into TRIO. TRIO does not have the capacity to contain knowledge or judgement . That is only contained outside of TRIO. It must be separately provided within the : "2. All grading and pricing schedules used and documentation of any methods and procedures associated with the revaluation." Typically in the modern world, as a true Assessment Manual.

Will the Town Attorney seek the knowledge of other qualified CMA's, other than Parker Appraisal, with the necessary TRIO experience before stating the contractual requirements have been met?

Town Administrator

From: Michael Hennessey
Sent: Monday, January 22, 2024 10:22 AM
To: Madelyn Hennessey; Kathleen Lavallee; Suzanne Andresen; Town Administrator
Cc: Steve Winter; Juanita C Wilson-Hennessey; Justin Hennessey
Subject: Ability to accomplish revaluation under Parker appraisal data

Scenario, Deep water lot with only a single point of deep water is acess. Lot is split with the new lot containing only tidal frontage.

How may the Town determine what type of waterfront applies to the new lot? No definition or guidance has been provided by Parker to define the method of determining any of the waterfront types. Trio does not contain any data for the new lot.

In what capacity has Parker provided the data to conduct this revaluation of the new lot by the Town?

Town Administrator

From: Michael Hennessey
Sent: Monday, January 22, 2024 7:55 AM
To: Madelyn Hennessey; Kathleen Lavallee; Suzanne Andresen; Town Administrator
Cc: Steve Winter; Juanita C Wilson-Hennessey; Justin Hennessey
Subject: This one is for the Assessors, not the Attorney

Over the last 6 months the BOA and the BOS have received multiple well written and professional detailed letters, statements and questions regarding the revaluation. More will undoubtedly be received, these statements were voluntarily developed by the public at considerable effort and time. They are not "ruining everything".

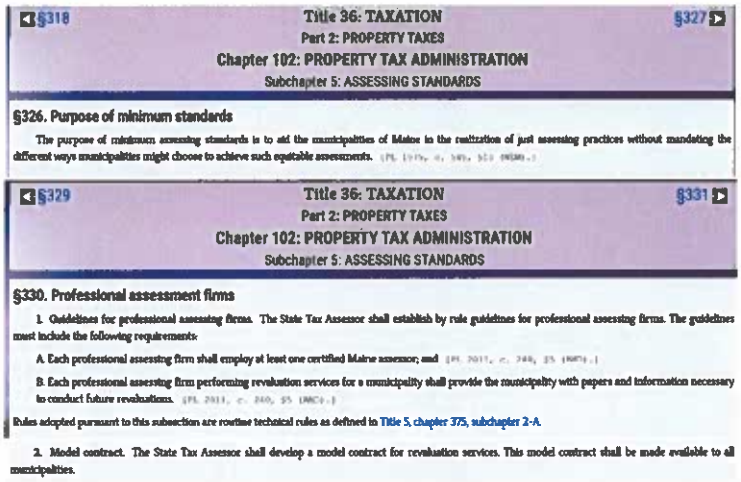
These are often not in the strictest sense questions formatted as required for the public to provide their input to the workshop.

Will the BOA or BOS collectively, or individually, provide these statements under the workshop format , to the Town Attorney?

Questions for West Bath Revaluation Workshop to Town Attorney:

Below you will find elements that I feel, as a Select Board Member, the Town of West Bath did not receive as part of our contract with Parker Appraisal. Following these questions you will find highlighted areas of the breech of contract that show what was proposed and what was received.

It appears to me that we did not receive the necessary information to conduct future revaluations as stated in the Maine Statute. These statutes also shared that we have a model contract available to our Town provided from MMA to use as a guideline. How do you feel our contract with Parker Appraisal reflects the revaluation process and the adherence to the state statutes.



§318 Title 36: TAXATION §327
Part 2: PROPERTY TAXES
Chapter 102: PROPERTY TAX ADMINISTRATION
Subchapter 5: ASSESSING STANDARDS

§326. Purpose of minimum standards

The purpose of minimum assessing standards is to aid the municipalities of Maine in the realization of just assessing practices without mandating the different ways municipalities might choose to achieve such equitable assessments. [PL 1979, c. 540, §13 (NEW).]

§329 Title 36: TAXATION §331
Part 2: PROPERTY TAXES
Chapter 102: PROPERTY TAX ADMINISTRATION
Subchapter 5: ASSESSING STANDARDS

§330. Professional assessment firms

1. Guidelines for professional assessing firms. The State Tax Assessor shall establish by rule guidelines for professional assessing firms. The guidelines must include the following requirements:

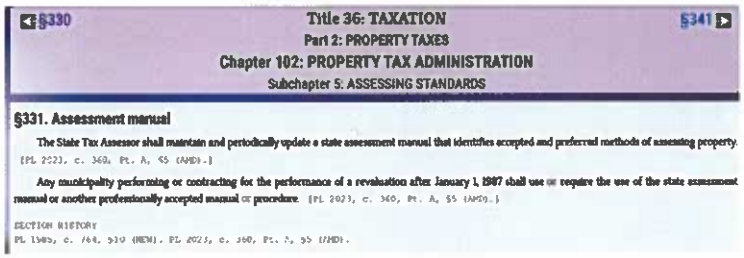
A. Each professional assessing firm shall employ at least one certified Maine assessor; and [PL 2011, c. 240, §5 (AMD).]

B. Each professional assessing firm performing revaluation services for a municipality shall provide the municipality with papers and information necessary to conduct future revaluations. [PL 2011, c. 240, §5 (AMD).]

Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

2. Model contract. The State Tax Assessor shall develop a model contract for revaluation services. This model contract shall be made available to all municipalities.

Based upon the MMA Assessment Manual for contracting performance standards (see below), did Parler Appraisal meet those guidelines? What professionally accepted procedure did they choose/follow?



§330 Title 36: TAXATION §341
Part 2: PROPERTY TAXES
Chapter 102: PROPERTY TAX ADMINISTRATION
Subchapter 5: ASSESSING STANDARDS

§331. Assessment manual

The State Tax Assessor shall maintain and periodically update a state assessment manual that identifies accepted and preferred methods of assessing property. [PL 2023, c. 360, Pt. A, §5 (AMD).]

Any municipality performing or contracting for the performance of a revaluation after January 1, 1987 shall use or require the use of the state assessment manual or another professionally accepted manual or procedure. [PL 2023, c. 360, Pt. A, §5 (AMD).]

SECTION HISTORY
PL 1985, c. 764, §10 (NEW). PL 2023, c. 360, Pt. A, §5 (AMD).

Chapter 208 from the MRS shares the performance standards for assessing firms.

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 MAINE REVENUE SERVICES

Chapter 208: GUIDELINES FOR PROFESSIONAL ASSESSING FIRMS THAT PROVIDE REVALUATION SERVICES TO MUNICIPALITIES

SUMMARY: This rule explains the requirements for professional assessing firms that provide revaluation services to municipalities in Maine.

Outline of Contents:

.01 Definitions
.02 Requirements
.03 Failure to meet requirements
.04 Revaluation by municipality

F. Upon completion of a revaluation, a firm must present the municipality with documentation that the municipality can use to follow through with implementation of the revaluation and to make any future value adjustments. This documentation includes, but is not limited to:

1. A complete set of property record cards, either printed or electronic, detailing the construction for each building, for all property within the scope of the revaluation; and

2. All grading and pricing schedules used and documentation of any methods and procedures associated with the revaluation.

.03 Failure to meet requirements

A. MRS maintains a list of all firms providing revaluation services for municipalities in the State of Maine. This list is posted to the MRS Property Tax Division website. If a firm

While Chapter 208 was repealed and replaced on August 24, 2022, our contract date was April 30, 2021 with a commencement date of July 2022. Both dates supercede the repeal date, and therefore should still fall within the scope of the MRS timeframe.

Request for information made to Parker Appraisal – they refused to answer these questions presented from me as a Select Board member.

Please share ALL the comps used by West Bath neighborhoods on how you determined valuation changes.

Where else did you evaluate to assist in the tabulation of local market analysis?

How did you collaborate with the local appraisers and brokers for input on your analysis? This has a significant effect on relevancy due to the small number of sales that happened in West Bath.

What formulas were used to determine your analysis?

How is the waterfront valuation determined?

How are subdivisions and neighborhood organizations valued including the open space as amenities?

How were the property cards amended in hard copy and in Trio?

What was done to review input for accuracy?

How do we ensure all property cards are accurate to insure accurate valuation path forward?

Why were committed changes not made to taxpayers edited property cards prior to final valuation? This caused unnecessary abatement filings.

How did you determine the Sales/Ratio analysis for each neighborhood in West Bath? Please share your analysis pages with the Select Board so we can learn this process, and this information is required to remain with the town for future questions by the residents, and is referenced as such in the MMA Assessors Manual.

Please provide your analysis for the coefficient of dispersion.

How did you incorporate the removal the top and bottom 15% sales figures as recommended by the Maine Revenue Services for calculations?

When can I get the copy of the West Bath Appraisal Manual with ALL of the schedules used for the valuation process? We should have received this prior to full payment of your Appraisal Contract being paid in full

HARRIS
LOCAL GOVERNMENT

TRIO

Real Estate Assessing

TRIO's Real Estate Assessment module is the most popular and widely used system in Maine. This CAMA system is a favorite with Assessors due to it's cost effectiveness and it's flexible features.

Key Features

- Flexible and easy to use design.
- Step-by-step commitment process.
- Streamlines the jobs of data collection, data entry, analysis, valuation, and taxpayer relations
- Cost approach method used as the primary means to equitably estimate value in a manner which both the assessor and the taxpayer can easily understand.
- Consistently apply cost and depreciation factors.
- Easily input data into the TRIO designed property card screen.
- Apply pictures and documents to each card with a simple click.
- Connect real and personal accounts to enable combined bill printing.
- Add the sketching module for designing sketches and saving them right in TRIO
- Use global change functions for mass factoring.
- Built in transfer and pending transfer functionality.
- Tax rate calculator built in for assistance with establishing mill rate.

Harris Local Government
56 Banair Rd.
Bangor, ME 04401
8:30am-5pm (ET)

1-888-942-6222
info@harrislocalgov.com

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Established 1979

Parker Appraisal Co.

P.O. Box 6104
Falmouth, ME 04105
Phone 207 878 2233
FAX 207 878 5599

APRIL 30, 2021

Town of West Bath
219 Fosters Point Rd.
West Bath, ME 04530

Dear Board:

This is in response to your request for a bid to revalue the Town of West bath for a 2023 delivery date, with work commencing in July 2022 and completion by June 30, 2023.

This price is based on our standard contract, which is open to additions and deletions as agreed to by both parties. The revaluation for the Town of West Bath can be completed by Parker Appraisal Co. for the price of:

ONE HUNDRED FIFTY THOUSAND ($150,000.00) DOLLARS

Total parcel count 1429+/-

This price includes:

- New property assessment cards
- Physically inspecting each property
- Measure and sketching new changes to property record cards
- Create new cost schedules based on local market
- Create new land schedules based on sales
- Notices of new valuations, with an estimated tax rate, will be mailed by the Town.
- Hearings will be handled by Parker Appraisal Co.
- Photos taken by company

We did not receive these components as specified in the contract.

If you have any questions please call. I look forward to hearing from you.

Respectfully;

Robert J. Gingras CMA
President

ARTICLES OF AGREEMENT

ARTICLES OF AGREEMENT, made this ____ day of _____, 20__ by and between _____ hereinafter called the Town, and Parker Appraisal Co., hereinafter called the Company.

Whereas the Company has heretofore submitted its proposal to furnish the services of its experienced and qualified appraisers to make a complete appraisal and revaluation, for the assessments, and of all real estate consisting of land, buildings, and other structures considered to be real estate under the laws of the State of Maine, according to the specifications provided for the purpose of aiding the Assessors in placing an accessed value, for the year 2023. and:

Repeated us of the classification of "Qualified Appraisers" implies that indeed the work will be completed by a qualified appraiser, which is a significant misrepresentation. Parker Appraisal employeed no Qualified Appraiser at the time of our contracted revaluation project.

Whereas, the Town desires to contract for said services in the following manner: Now, therefore, it is hereby agreed the Company shall do and perform the following work to wit:

A. Appraise the land and buildings of all residential and seasonal properties. Seasonal properties shall be inspected during June, July, and August when they should be occupied.

B. Appraise the land and buildings of all Commercial and Industrial Properties.

C. Appraise all Mobile Homes and Travel Trailers.

D. Appraise the land, buildings, and equipment of all Public Utility Properties, upon which all valuations are fixed by the Board of Assessors.

E. Appraise all Tax Exempt Property in Town.

In connection with the appraisal of properties outlined, it is agreed that the Company shall do and perform the work as follows:

I. DIRECTION OF THE REVALUATION

It is specifically agreed and understood that in the reappraisal and revaluation of properties covered by this agreement, the Board of Assessors are to act and serve as Appraisers-in-Chief. All decisions, as to final assessed valuations, procedures followed, and forms utilized in the revaluation shall be made by the board.

Board of Assessors did not receive the complete set of forms utilized in the revaluation necessary to serve as Appraisers in Chief.

II. SPECIFICATIONS FOR WORK

1. DEVELOPMENT OF UNIT COST

Prices of materials and various quantities and qualities will be referenced from *Marshall Valuation Service* and adjusted to the local area. Before being used in the actual appraisal of buildings, all Unit Prices are to be tested and checked for accuracy by the Test Appraisal of Buildings of known cost in the Town.

We do not have the price of materials, quantities or qualities used to adjust to the local area. No cost analysis was shared with the Town to provide information to be used during the abatement process.

2. PREPARATIONS OF APPRAISAL SCHEDULE

The previous unit cost are to form the basis for the Dwelling Appraisal schedule to be utilized in the appraisal of all residential properties in Town. These schedules shall consist of unit base price, based upon definite specifications for houses of different types and classes of construction.

The complete schedule of Unit Base Prices are to include Tables of Additions and Deductions for variations from the Base Specifications. Schedules for prices of various types of Porches and Additions shall be included as well as schedules for Attached and Detached Garages. These Schedules shall be entered into the TRIO software system by the Company.

We received no schedules with different types of classes of construction.

3. RESIDENTIAL AND RURAL BUILDINGS

Any deviations from the old cards or new construction will be measured and sketched on the existing property card and then entered into the TRIO software system by the Town.

The Company shall inspect the exterior and also the interior of each house where entry can be gained. The property owner or occupant who witnesses this interior inspection will be asked to sign the property card as verification of an interior inspection.

When entry to a building can not be gained, the Company shall make a note, together with the date and time on the assessment card. At a later date a second and third attempt shall be made to inspect the property. The Company shall estimate the value of all buildings where inspection is not possible, in the best evidence available. The fact that the value was estimated shall be noted on the property assessment card.

Multiple attempts were not adhered to for subsequent visits.

The various types of construction shall be noted by their component parts such as foundation, basement area, wall construction, type of roof, floors, interior finish, fireplaces, heating systems, plumbing fixtures, age (if obtainable) condition, physical and functional depreciation, general quality of construction, rent (if rented), and such recent data on sales as may be obtained.

A final field inspection and review of each residential property shall be made by the Appraisers of the Company upon the completion of the office computations. This review is done to ensure the accuracy and quality of the grade and classification placed on the structure. Depreciation allowances shall be established, and Functional Depreciation applied for obsolescence, design, lack of utility, local disadvantages, and other factors affecting the market value of the property.

Absolutely no information was provided to the Town showing the various types of construction, quality of construction, physical and functional depreciation. These factors are necessary to calculate functional obsolescence, and help determine all the factors affecting property valuation.

4. VALUATION OF COMMERCIAL AND INDUSTRIAL BUILDINGS

All Commercial and Industrial Buildings shall be sketched with dimensions clearly shown. An inspection shall be made, and construction data noted on the assessment card. Replacement values shall be computed using the Analyzed Unit of Cost for various materials from which they are constructed. The values shall then be depreciated according to the age and condition of each building with fair and proper allowance in the form of Functional Depreciation being made for such factors as obsolescence, lack of utility and inadequacy.

5. PUBLIC UTILITY PROPERTY

It is understood that this contract shall cover the appraisal of all Public Utility Property upon which the assessed values are fixed by the Assessors. These appraisals shall be made in a manner similar to the outline for Commercial and Industrial Properties.

6. VALUATION OF LAND

The Company agrees to supple the services of its Appraisers for the appraisal and valuation of all land within the Town limits. The services of the Company shall include the establishing of Basic Square Foot and/or Acreage Land Values as well as Front Foot Values. All values affecting the market values of such lots and parcels, such as location, size and shape, topography, and other factors, shall be considered in establishing final values.

The Town shall furnish land classifications and lot sizes when the same are not indicated on the maps, if classifications are to be used.

Depth Tables and Valuation Rules shall be developed by the Company. These tables shall be in accordance with the best practices of land valuations, and are subject to the approval of the Board of Assessors.

I do not feel the land was accurately depicted based upon specifics such as neighborhood analytics or land characteristics such as water front – deep, tidal, mud flat etc.

Additionally the Select Board acting as the Board of Assessors were never given the tables for review or approval.

III. GENERAL CONDITIONS

1. PERSONNEL

The services of experienced and competent appraisers together with all the necessary field assistants, shall be provided to execute all work covered by this agreement. All field personnel shall carry identification cards. All employees shall be covered by Worker's Compensation and Liability Insurance.

Was the analysis reviewed by a licenses appraiser?

Secondly, we do not have a copy of Parker Appraisals Workers Comp certificate, protecting our West Bath reidents should an injury have happened while i=onsite inspections were happening.

The Town should have also received a copy of their Liability Insurance listing West Bath as a covered entity.

2. CARDS

The Company shall utilize the current property assessment cards for the appraisals of all properties covered in this agreement.

3. TAX MAPS AND RECORDS

The Town shall furnish to the Company, at the Town's expense, a complete set of up to date tax maps to be used in its field work. The Town shall process all transfers and splits that occur during the course of the program. Further, the Company shall have access to any records or data in the Town's possession which may be of use in completing the revaluation. These records shall be carefully preserved and returned to the Town.

We absolutely do no have all the records necessary for us to complete future revaluations.

4. ASSESSMENT MANUAL AND INSTRUCTION

Most of the documents referenced in the section were never given to the town, and now have hindered the future reassessment process path forward.

All schedules, tables, and formulas developed and utilized by the Company while doing the revaluation shall remain with the Town in the TRIO software system which can be utilized for future reassessments by the Town.

5.INFORMAL HEARINGS AND DEFENSE OF VALUES

The Town shall notify all taxpayers of the new values resulting for the revaluation. The Company will also hold informal hearings on Monday through Friday from 9am to 5pm with aggrieved property owners to consider complaints upon values established. The Town shall provide space for these informal hearings. The Company shall make all necessary investigations and revisions occasioned by these hearings within two weeks thereafter.

6. COMPLETION DATE

The Company agrees to complete all the work as outlined in these specifications including the informal hearings on or before July 30 2023; or a date mutually agreed upon.

7. COMPENSATION AND TERMS

Since we never received the completed documentation necessary for future revaluation, the 10% holdback should never have been paid. I have serious concerns as to our purchasing policy and believe all contracts in excess of $20,000 should be reviewed by our town attorney to ensure the West Bath town and its residents are fully protected.

The Town agrees that in consideration of the services to be performed by the Company, the Town shall pay the Company a fee of: One Hundred Fifty Thousand ($150,000.00) Dollars.

Number of developed parcels (not to exceed 5%) 12600.

The Company shall bill at four week intervals for an amount which shall be in direct proportion to the fee as the percentage of the project completed during the preceding four weeks shall bear on the entire project. The Company shall bill only up to 90% of the project so as the Town shall have a 10% holdback. Any balance of the fee shall be paid to the Company upon completion of and in exchange for all finished reports and cards. The holdback shall be paid to the Company within 10 days after the hearings have been completed.

IN WITNESS WHEREOF: Town of West Bath has caused this contract to be signed and executed by its BOARD OF SELECTMEN AND PARKER APPRAISAL CO., has hereunto signed this Agreement the and year first above written.

West Bath Maine

WITNESS

By: _____. By: Madalyn Hennessey.
Karen A. Perry, Town Clerk
Member Board of Selectmen

By: Kathleen Lavallee
Member Board of Selectmen

By: _____.
Member Board of Selectmen

By: _____.
Member Board of Selectmen

By: _____.
Member Board of Selectmen

WITNESS

By: Audrey L Gingras.

PARKER APPRAISAL CO.

By: Robert J Gingras.
Robert J. Gingras CMA
President

2024 Property Tax Questions

Property Cards

- Who is responsible for safeguarding and maintaining the town's property card database?
- Who has the right to modify a property card and what is the procedure for doing so?
- Are property owners notified when a change to their property card is made?
- How can a property owner correct errors on their property card?

Abatements

- Is there a limit to the number of abatements that a property owner can file? For example, if the board approves or rejects an abatement, can the property owner file a subsequent abatement in the event that some information is available that wasn't taken into consideration?
- If not, is there anything short of the board of appeals process to have this information considered in regard to the assessed value?

Dwellings

- Is it possible to obtain more precise definitions of certain terms used by the assessors? For example, the term "dwelling"?
- If zoning prohibits two "dwellings" on a property? Can the assessed value of a property be based on an assertion that there are two dwellings on the property? For example if the property contains a detached garage?

Town Administrator

From: Madelyn Hennessey
Sent: Monday, January 22, 2024 12:56 PM
To: Town Administrator
Subject: Attorney questions

If the revaluation for the town is found to be invalid what happens to the validity of the commitment we signed in the fall?

Madelyn

Date January 22, 2024

Re: Board of Assessors Workshop January 25, 2024

Questions for Board of Assessors

1. If a resident has assessing questions, who do they talk with in the town without having to attend a selectpersons meeting?
2. What is the plan to update the assessing records as changes occur such as new owners, additions, or deletions from value, etc. (sales).
3. We found Parker Appraisal to be thorough and professional. It was a pleasure to have the properties evaluated in an unbiased and non-confrontational manner. Why can't they do the updates as they do for many other towns?
4. Will Parker Appraisal act as the towns assessing agent?
5. Will the town consider setting aside one day a month when they (Parker Appraisal) are available at the town office for the more complicated questions?
6. And just a comment: The residents needed an easier method and longer time frame to set up appointments and meet with Parker Appraisal at the conclusion of Parkers work to discuss issues and consider adjustments. Do you agree?

Thank you.

A Foster's Point Road Resident