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 special meeting of the West Bath Select Board / Board of Assessors will be held **Friday May 24, 2024, at 1:00 pm** at the **Town Hall, 219 Fosters Point Road, West Bath, Maine**.

Tentative Agenda

I. Call to Order

II. Attendance and Establishment of Quorum

III. Pledge of Allegiance

IV. Consent Agenda
1. Approval of Minutes
   a. May 15, 2024
   b. May 16, 2024
2. Approval of Warrant(s)
   a. Municipal
   b. School
2. Upcoming Select Board Meeting(s):
   Thursday, May 30, 2024, 5:30 pm, West Bath Town Hall

V. Old Business (Board of Assessors):

1. Review proposal from Midcoast Appraisal LLC for annual assessment maintenance
2. Review of a draft Request for Proposals for a Contract Assessors' Agent
3. Applications for abatement of property taxes, status update

VI. New Business (Board of Assessors):

1. Act on recommendation from Parker Appraisal on the following application for abatement of property taxes:
   a. Robert Newman, Dam Cove, land only (R06-044-E)

VII. New Business (Select Board)

1. Unassigned fund balance (surplus), capital accounts, and lapsing funds
2. Town Administrator's report

VIII. Future Agenda Items

IX. Select Board Comments and Announcements

X. Public Comment

XI. Adjournment

Old Business Item 1 (Assessors)
Review proposal from Midcoast Appraisal LLC for annual assessment maintenance

A proposal was requested by the board for a short-term project for site work and office work to review building permit applications and provide sketches, photographs, and measurements for assessment purposes.

The proposal is provided for review. Mark and Jennifer Watson of Midcoast Appraisal plan to attend the meeting to discuss the proposal and answer questions.

Midcoast Appraisal LLC
12 Frostfish Cove Road
Harpswell, Maine 04079
207-865-3440

Friday, May 17, 2024

Town of West Bath
Attn: Select Board
219 Foster's Point Road
West Bath, Maine 04530
207-443-4342

Dear Select Board,

Per the discussion at the Select Board Meeting, Wednesday, May 14, 2024 @ 9:00AM, and our, Midcoast Appraisal LLC's, subsequent review of the building permits in question offer the following scope of work as listed below:

Scope of work:

1. Receive the files from the Town of West Bath:
    a. Proposed 87 new building permits,
    b. Property cards – dedicated copies to be marked up.
    c. Valuation sheets
    d. Tax maps – dedicated copies to be marked up.
2. Determine succinct routes to efficiently visit specific sites.
3. Site Work
    a. Sketch focus of permit application
    b. Photograph
    c. Measure
4. Office Work
    a. Acquire all necessary documents pertaining to specific account numbers.
    b. Attach photos to each file.

Taking into consideration the above scope of work we propose:

Proposal: Concerning the above scope of work, Midcoast Appraisal LLC will work as a 1099 independent contractor, on behalf of the Town of West Bath, gathering data to be attached to each property card as it pertains to the specific building permit applications. Understanding the time sensitive nature of this short-term project, site visits will be billed at $175.00 each (regardless of the number of permits per site - IE Midcoast Appraisal LLC noted there were several sites with multiple permits indicated). Office work and additional work within the scope will be billed at a rate of $100.00 per hour man hour of work. When the scope of work requires island property

access (IE Williams Island) the Town of West Bath will provide the necessary means to access said properties. Work will be invoiced on a bi-weekly basis.

We want to thank you for considering Midcoast Appraisal LLC as an agent to facilitate the gathering of the specific data detailed in the scope of work and look forward to hearing from you and engaging in this short-term project.

Sincerely,

Mark & Jennifer Watson
Midcoast Appraisal LLC

Old Business Item 2 (Assessors)
Review of draft Request for Proposals for a Contract Assessors' Agent

The draft RFP is provided for review. The board will also discuss the term of the assignment and the timing and requirements related to a Special Town Meeting to vote on whether to change from Elected Assessors to a Seated Assessor.

Town of West Bath

The Town of West Bath, Maine is accepting proposals from qualified individuals or companies to serve in the role of Assessors' Agent. All work shall be performed as an independent contractor.

Proposals will be received by the Town Administrator, Town of West Bath, 219 Fosters Point Road, West Bath, Maine 04530, until 2:00 pm on Thursday June 6, 2024, at which time they will be publicly opened. Proposals must be sealed and clearly marked, "Proposal for Contract Assessors' Agent". Respondents must submit an original proposal and four (4) copies.

The contractor is responsible for determining the valuation of all exempt and taxable real and personal property within the municipality, preparing official documents for the State and for the Town, ensuring the accuracy and validity of the assessment records, and maintaining accurate tax maps and ownership records for the assessment of both real and personal property on behalf of the Select Board who also serve as the elected Assessors. The contractor shall be required to exercise considerable independent judgment in administering the assessment program within general policy guidelines and applicable state laws and regulations.

The Town has approximately 1,500 real estate parcels and 70 personal property accounts. The Town utilizes TRIO CAMA software for producing and maintaining assessments and for tax collection and billing. Long rather than Short Maintenance is used for assessment maintenance. Sketch and Commercial modules are available, but not active. GIS Solutions updates Town tax maps upon receipt of identified property splits and / or map revisions.

Interested parties shall submit a proposal that includes the following scope of services:

- Dedication of a flexible number of hours per month in the Town Office for meetings with taxpayers and to perform any other necessary in-person assessment functions, and to perform all necessary assessment functions in a timely manner. Work that does not require a physical presence at the Town Office may be performed remotely.
- Update, verify, and maintain the accuracy and currency of all Town assessment valuations and records, including but not limited to property record cards, tax maps (advise only), new construction, reconstruction, demolitions, land transfers and similar as have occurred within the Town since April 1st of each year, and which have not previously been accurately or completely assessed and recorded.
- Validate exemption applications and transfer for data entry.

- Review current use applications and changes.
- Complete the annual Municipal Valuation Return.
- Monitor and evaluate on a continuing basis the Town's assessment policies and activities, the Town's adherence to required or recommended assessment ratios, the Town's compliance with applicable Maine statutes and applicable regulations, and to advise the Select Board (elected Assessors) of any lack of compliance therewith and recommend necessary remedial action(s).
- Prepare for the Board of Assessors' review and approval all correspondence with the Maine Revenue Services Property Tax Division, including but not limited to state valuation returns, reviews of sales samples to exclude non arm's length transactions, correspondence regarding state valuation, and similar.
- Defend any municipal assessment resulting from contractor's services before the West Bath Board of Assessment Review, State Board of Property Tax Review, or any court, and to appeal the Town's state valuation when directed by the elected Assessors. The cost of such services will, at the Town's option, be paid either through a separate charge (pursuant to a written estimate delivered prior to undertaking such defense activities) or by an adjustment to or rescheduling of the contractor's typical public facing schedule, or a combination thereof.
- Attending Select Board (Board of Assessors) meetings on an as-needed basis to review assessment activities and issues, on a preventative and proactive basis, whenever in contractor's professional judgment such a meeting would be helpful to the Town.
- Assist at the Select Board's discretion in designing and executing any training of members of the Town's administrative staff in the areas of data collection, recording, transfer, and maintenance.
- The Contractor shall perform all such services in accordance with the standards of care applying to Certified Maine Assessors and applicable regulations and standards promulgated or adopted by the Maine Revenue Services Property Tax Division, and applicable requirements of law, and shall maintain contractor's current level of licensure and certification.

The Town will be responsible for:

- Providing the contractor with suitable workspace at the Town Office and making Town Office equipment and records available.
- Providing staff support to manage deeds, file records, complete exemption data entry, and distribution of any needed mailers as requested by the contractor.
- Providing computer equipment and software necessary to carry out the assessment function, including remote access to TRIO through the Town of West Bath's secure network.

Additional requirements and information:

- The term of the contract shall be 6 months commencing July 1, 2024, and concluding on December 31, 2024.
- Interested parties shall provide proof of Comprehensive Liability and Workers Compensation Insurance if employing other than family members.
- Interested parties shall provide details about the qualifications of the company and/or individual(s) that may be assigned to complete assessing work for the Town.
- Please submit a client list of municipalities to which you have rendered services during the last 3 years.

Old Business Item 3 (Assessors)
Applications for abatement of property taxes, status update

An updated spreadsheet with the status of all applications for abatement is provided for review.

New Business Item 1 (Assessors)
Act on recommendation from Parker Appraisal on the following application for abatement of property taxes:

a. Robert Newman, Dam Cove, land only (R06-044-E)

23-45

Town of West Bath, Maine
Board of Assessors
Certificate of Abatement

36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10
to Tax Collector & Notice to Taxpayer
for Assessment Year
2023/2024

PROPERTY OWNER NOTICE: The Property owner (as listed below) in receipt of this abatement certificate is hereby given notice of this decision by the Board of Assessors. Be advised that if you believe you are still over-assessed you may appeal the Assessors' decision to the Board of Assessment Review. Applications are available upon request and must be submitted within 60 days from the date this notice is received.

YOU WILL NOT RECEIVE A REVISED TAX BILL. This is your notice of a change for this years assessment and tax. This form relates to changes in the **original** tax only. Any accrued interest may still apply.

NAME: **Newman, Robert W Jr et al**

ACCOUNT NUMBER: **RE 276** MAP/LOT: **R06-044-E**

REASON: **Property determined unbuildable after tax payer discussed with Jonathan Beane, Code Enforcement Officer, review of the property is unbuildable determination.**

Old Value		New Value		ABATED VALUE
$ 359,000	Land	$ 134,600	Land	$ 224,400
$ -	Building	$ -	Building	$ -
$ -	Personal Property	$ -	Personal Property	$ -
$ -	Exemption	$ -	Exemption	$ -
$ 359,000	Total	$ 134,600	Total	$ 224,400

Old Tax	New Tax	ABATED TAX
$ 2,441.20	$ 915.28	**$ 1,525.92**
		(Plus Interest)

Abatement recorded in abatement list	
TRIO change recorded in computer and property card	X
Assessors' notice to property owner typed, copied, and sent	

We, Madelyn Hennessey, Suzanne Andresen, and Kathleen Lavallee, Assessors of West Bath, Maine, do hereby certify to the Tax Collector of West Bath, Maine, that the abatement as recorded above, has been granted. As Tax Collector, you are hereby discharged from any furthur obligation to collect the amount abated.

Signature: _____ Date _____
(CHAIR, BOARD OF ASSESSORS)

Signature: _____ Date _____
(TAX COLLECTOR)

TOWN OF WEST BATH

219 Fosters Point Road
West Bath, ME 04530
207-443-4342

May 24, 2024

Robert Newman Jr.
P.O. Box 5047
Portland, ME 04101

Re: Abatement Request, Tax Map R06 Lot 044-E
Vacant Lot on Sabino Rd, West Bath, ME

Abatement Amount: $1,525.92

Mr. Newman:

This letter serves to notify you that the above-referenced abatement request has been granted in the amount of $1,525.92. This has lowered your full tax amount on the subject property to $915.28. Adjustments were made to recognize the lot as unbuildable after review by the Code Enforcement Officer.

Please note that if payment has already been made to your account, you will receive a refunded abatement in the form of a check from the Town Office within 10 to 14 business days. If you have not yet made a payment, please contact the office for any interest that may have accrued to satisfy payment in full.

Please contact the Town Office with any questions or concerns at (207) 443-4342.

Sincerely,

Madelyn Hennessey, Board of Assessors Chair

Notice of Right to Appeal

If the taxpayer is not satisfied with this Decision of the Board of Assessors, they may appeal this to the West Bath Board of Assessment Review within sixty (60) days after notice of this Decision, pursuant to 36 M.R.S.A. §843. An application for the West Bath Board of Assessment Review is attached. Written notice (application) of the appeal needs to be filed with the West Bath Town Clerk within that timeframe, setting forth the basis for the appeal. Please contact the Town Office if you have any further questions or concerns.

New Business Item 1 (Select Board)
Unassigned fund balance (surplus), capital accounts, and lapsing funds

In the past, the following articles were included on the Annual Budget Town Meeting warrant:

> **Art. xx** To see if the Town will vote to carry forward all remaining appropriated but unexpended funds at the end of FY 2022-2023 from the General Assistance, Ambulance Service, Shellfish Warden, Birch Point Shoreline Stabilization, and Revaluation accounts, provided that the funds are used for the same purpose as originally designated.
>
> **Art. xx** To see if the Town will vote to appropriate an amount not to exceed $15,800.00 from the Shellfish Conservation account for the Shellfish Warden Contract and Town Boat expense.

The purpose of these articles was to carry forward the balances for a designated number of accounts to the next fiscal year.

This year a change to the warrant was made so that the remaining funds for General Assistance and Shellfish Warden would automatically lapse to unassigned fund balance (surplus) at the end of the fiscal year. The *absence* of the article ensures that the balances in those accounts do not carry forward to the following fiscal year.

The only accounts that are non-lapsing *by law* are school funds, local road assistance funds, and animal control fees.

An additional article was created this year to appropriate funds for General Assistance. Funds were also appropriated directly for Shellfish Warden services.

Articles were also included to transfer all remaining funds from Fire Department Operations and General Roads to the Fire Department Capital Fund and General Roads Capital Fund. Capital reserve funds are *non-lapsing* and may be expended by the Select Board without further approval by the legislative body (Town Meeting).

The decision to take funds from various sources, including capital reserve accounts, to reduce the tax burden is typically made during the *Tax Commitment* process.

TOWN OF WEST BATH

Correspondence

May 24, 2024

Maine Municipal Tax Collectors' and Treasurers' Association

www.mmtcta.org

Press Release

The Maine Municipal Tax Collectors' and Treasurers' Association is proud to announce that Julia House of the Town of West Bath has successfully completed training and seminars to achieve the distinction of being Recertification as Tax Collector & Treasurer with the MMTCTA.

The designation has taken many hours of continuous hard work and dedication to complete. Please extend your congratulations to a job well done to Julia House for this accomplishment.

Maine Municipal Tax Collectors' and Treasurers' Association will provide leadership, education and resources to achieve professionalism, uniformity of processes and networking opportunities. The MMTCTA has over 700 members-strong statewide with approximately one quarter of the members completing the certification program. The MMTCTA certification program is designed to train new tax collectors and treasurers and to provide training opportunities for continuing achievement for veteran members. Anyone wishing to learn more about the MMTCTA can go to the website at www.mmtcta.org or contact any one of the Executive Board members.