

**Board of Assessors Meeting
Damariscotta Town Office
November 4, 2020
Immediately following Board of Selectmen's Meeting
7:10 p.m.**

Board Members: Robin Mayer, Chairperson; Louis Abbotoni; Mark Hagar; and, Josh Pinkham (via Zoom)

Absences: None

Staff Present: Matt Lutkus, Town Manager; Lynda Letteney, Recording Secretary;

Others Present: Matt Murphy, Assessor's Agent; Rosa Humphrey; Evan Houk, LCN

I. Call to Order

Meeting was called to order at 7:10 p.m. by **Chairperson Mayer**

II. Abatement Hearing for Rosa Humphrey

Matt Murphy introduced Rosa Humphrey, property owner at 26 Nissen Farm Lane, Damariscotta, Maine. Matt sent Ms. Humphrey notice of reassessment as her property had not been re-evaluated since the completion of the house. She has requested an abatement hearing with the Board.

Ms. Humphrey stated that the tax increase she received in August was a complete shock to her. She purchased the property in July 2020 and was told the taxes on the property were \$4338; the bill was for \$6088. She thought it was a mistake. **Matt** told her that the property was not assessed at its full value and that there were several in town like that, one of which was hers. In fact, a letter was provided to the previous owners (May 2020) stating that there was building information that was in discrepancy. Previous owners ignored the letter. **Ms. Humphrey** stated she was not made aware of this. She stated she went into contract on the house after May and closed July 10th. Even at the closing, the tax increase was not mentioned by the sellers, or the realty company. Her realtor was unaware as well. She stated this was a shock to her and she had a different basis for the tax amount. **Ms. Humphrey** stated, "I find it hard to believe in my development of 5 houses, mine is bigger than everyone else's." She is not questioning the accuracy of the measurements on her house, as much as the inaccuracy of the measurements on the other 4 houses. "If mine are accurate, the others need to be redone." "Other houses in town with similar square footage (some with ocean frontage) have a lower tax bill." She feels this is unfair.

Lou Abbotoni asked if the broker/seller were aware of the increase in value and did not inform her. If so, she might consider a law suit against the broker/seller? She said the cost of suing might be more than the tax increase (about \$1750). **Ms. Humphrey** asked, "Why is my house assessed higher when visually the others are a lot bigger than mine?" **Lou** said, "The appraised price was \$380,500. Did you pay more or less?" She responded that she paid more. **Lou** asked if Matt Murphy would like to answer her.

Matt Murphy stated that a number of properties were not finalized or completed. In this case, the house has been categorized at 75% complete since 2010. Since that time, the property was "untouched" from an assessment point of view. The property had been completed and left unreported

as such. In updating the "cards" for 60+ properties, Matt visited this property and valued the house at \$351,000. As for the other 4 houses in her development, 1 is a building of 1000 sq. ft. with attached 2 story barn; 2 are similarly priced, and the third has increased in value since last assessed. It is really an "apples to oranges" situation; 2 are similar and 2 are not.

Ms. Humphrey cited the house next door as having 4473 sq. ft. with 2X the land; and, her taxes, with 2400 sq. ft., are higher. She did say that her house is in finished condition. **Matt** stressed there is a difference between real estate value and assessed value. Real estate will include the whole foot print (including garage) whereas the assessed value is only the house. **Ms. Humphrey** felt the discrepancy was too great and visually it is out of whack. Without "turning in her neighbors and putting them on bad terms with her," it doesn't seem fair. **Matt** stated that Nissen Farm Lane has not been revaluated yet. The last year or so has been devoted to addressing the updating of cards for completion of properties. Updating individual properties in general is yet to come. All properties will be done on the next revaluation. **Ms. Humphrey** stated that another house on the road just sold. **Matt** reiterated that real estate sale has nothing to do with valuation. Unfortunately, revaluation was done before she purchased the property, and the timing was not good, as well as the owners not disclosing this fact. He wishes it had been different, and that she had had full disclosure. **Matt** stated that the home is 100% complete, so a 28% increase in taxes would correlate to the increase from 75% complete to 100% complete. **Ms. Humphrey** still reiterated that anyone walking by would not feel her house was the biggest. **Matt** said all measurements were done, and matched what was on record; in essence the completion of the building accounts for the increase in taxes. There are about 60 properties that were listed as "incomplete", in some state of construction. Additionally, for purposes of assessment, the square footage of living space is what is calculated. These calculations vary house to house, depending on layout. **Ms. Humphrey** remained unconvinced.

Robin Mayer asked Matt if valuation was based only on square footage. **Matt** explained that condition of the property is taken into consideration and the property is rated (i.e. average/good). **Robin** asked if pools, outbuildings, etc. were figured in. **Matt** said the basement did not go into the square footage of a home generally. There are probably 17-18 questions about basement living space. The assessor's value and the realtor's are different. **Ms. Humphrey** said another house on the road sold at the same time. She looked at both, but did not want to engage in a "bidding war"-the other property had a bigger outbuilding. Visually it just doesn't add up to her way of thinking.

Robin Mayer explained to **Ms. Humphrey** that when Matt was hired, he was charged with bringing property "cards" up-to-date and to computerize the system. They have been finding many errors (such as 75% completion on the books when it was a 100% for some time.) She stressed that it was not just **Ms. Humphrey's** property; many cards had errors or were incomplete. Eventually, all properties will be done; over time everyone's will be checked for accuracy. **Mrs. Mayer** said she was sorry that **Ms. Humphrey** was not informed of the change in tax status, but reiterated that eventually everyone will be done. **Mrs. Mayer** believes the process is fair, but in this instance, correcting a longstanding error caught her in the middle. **Matt** stated again that there were 60-70 properties that were in some state of construction on the books, yet they had completed decks, additions, etc. **Daryl Fraser** asked if property owners were notified by certified mail. **Matt** said that he had not sent notices certified mail as he didn't

know the expense and he felt the letters were invitations to meet and review. The lack of responses (less than 10 owners responded) might be a case for certified mail. **Rosa Humphrey** stated that she did not expect to be revaluated again any time soon. **Josh Pinkham** said he was sitting this one out as he works for Rosa. **Lou Abbotoni** said it was very unfortunate that she was taken advantage of by the sellers since they had paid less than they should have. **Daryl Fraser** said the original owner gets away with 75% tax burden for 8 or so years; additionally, the seller might not have told the realtor about the tax letter. **Ms. Humphrey** thanked the Board of Assessors for hearing her out, and for their time in bringing her up-to-date.

Robin Mayer said it could happen to others. **Matt** said that she was not on the main list, but he did re-measure to validate, knowing she had filed an appeal. **Lou Abbotoni** said he felt for the taxpayer, but we can't change valuation. The process is fair and documented.

On motion (Mayer/Abbotoni) to deny Ms. Rosa Humphrey's abatement request. Vote: 4-0-1 (Pinkham abstaining)

Mark Hagar asked **Matt** if selling price affected valuation. **Matt** said, "No, but the sale price will go into the next revaluation cycle." **Mark Hagar** continued, saying that about a quarter of the town is done every 4 years, so a bunch of sales doesn't increase taxes? **Matt** said that comes into play only when a revaluation is done. It might be helpful to get a pulse on the real estate market, but it is nothing immediate. There may be small updates, such as a basement being finished, that was not on the card.

III. Minutes

Minutes of the September 30th meeting did not reflect the action taken to approve tax exempt status for The Inn Along the Way

On motion (Mayer/Abbotoni) to approve the revised minutes of 9/30/20), reflecting tax exempt status for Inn Along the Way (May 20, 2020 meeting) Vote: 5-0-0

On motion (Abbotoni/Fraser) to accept the minutes of August 5 & 19, 2020 as distributed.

Vote: 5-0-0

Matt Murphy commented that he was a little surprised that more people didn't know what was on their property card (i.e. buildings gone vs. new garage). He recommends everyone get a copy of their property card; it can be sent electronically for free or for a nominal fee you can get it "in person." **Mark Hagar** felt it was a reflection of the times we live in; everyone is busy; the world is so busy. The positive side to this year is that revaluation will be available electronically and more attractive.

IV. Abatements

Matt Murphy presented the following abatements for July 1, 2020-June 30, 2021:

2021-24 – Melissa Keyser for \$43.20 acres transferred vs. acres purchased

2021-25 – Alexander Lee for \$1017.58 account not updated 2019-20; only common wasteland remains

2021-26 - Charlie Harris for \$1526.37 garage not complete; re-measured main home

2021-27 – Elaine Waldron for \$400.00 homestead exemption mistakenly removed

2021-28 - Christopher Williams for \$604.70 addition to home listed twice; removed and acct updated

Previous Year's Abatements (July 1, 2019-June 30, 2020)

2020-12 - Alexander Lee for \$1017.52 Account not updated to reflect subdivision – see 2021-25

2019-001 - River Falls Trust for \$1483.30 property sold January 2018. Account not updated.

On motion (Abbotoni/Hagar) to accept the abatements as presented

Vote: 5-0-0

Chairperson Mayer commented that if 60-70 letters went out and only 10 responded, maybe they should be sent "return receipt requested." **Matt** said he would do it in person; there was no need for the expense of certified mail. If there are significant changes, he'll visit or send the letter certified. **Lou Abbotoni** commented that "we are dependent upon the property owner to tell us when things are complete. In this case, we were taken advantage of by the previous owner." In fact, realtors come to the Town Office to review tax records. Also, there are a lot of camps (pluses and minuses) and they need personal visits.

V. Adjournment

On motion (Fraser/Abbotoni) to adjourn the Assessor's Meeting at 7:30 p.m.

Vote: 5-0-0

Matt Lutkus reminded the Board they had a workshop following the Assessor's Meeting. Everyone was a little exhausted from the election activities. **Mark Hagar** reminded everyone that this was postponed from the previous Board of Selectmen's meeting because Robin was absent at that meeting. **Matt Lutkus** said there was one item of business the Board still needed to address tonight – the CLC Ambulance meeting.

On motion (Mayer/Abbotoni) to reconvene the Selectmen's Meeting that ended at 7:10 p.m.

Vote: Consensus

The CLC Ambulance meeting is in two weeks at the same time as the Selectmen's meeting. **Matt** has sent a note to them saying someone could attend after the Selectmen's meeting, but their meeting might be over by then. Unless, as **Matt** offered, someone wants to miss the Selectmen's meeting. The CLC Ambulance meeting is very important as it is their budget meeting. It is possible that the 11/18th meeting could be pushed back, depending on the length of the agenda. Stay tuned.

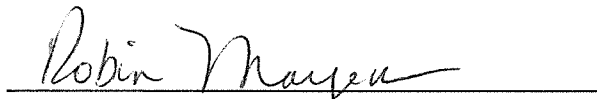
There was concern over the uptick in the virus lately. **Lou** suggested beefing up precautions. **Matt Lutkus** said they are following the letter of the law. **Lou** said he is personally cutting back on activity because of the increase. **Robin** commented that the Town Office was doing a good job. **Matt** said they can go back to "by appointment only"; they can go back to March protocols as well, including Zoom for committee meetings. **Lou** cautioned that the Town should be ready to go immediately. **Robin** said all policies needed are in place. **Mark Hagar** suggested that they keep on doing what they are doing while the county is still "green." **Lou** was concerned about the school. **Mark Hagar** said they have planned ahead and there is a plan ready to go if the county goes "yellow". It is the same with the Town Office; be ready for it, it's going to be around for a while. He felt upgrading Zoom delivery was a good idea. **Mark** also said he felt it was important to meet in person as a Board; it feels better. There have been some Zoom difficulties, however. Speaking of which, where is Haas? **Robin** said everything is under advisement. **Matt Lutkus** said it was much less complicated for the Town than it is for the school.

On motion (Abbotoni/Fraser) to adjourn at 7:40 p.m.

Respectfully submitted,

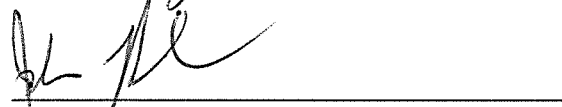
Lynda L. Letteney
Recording Secretary

Minutes for the **November 4, 2020** meeting of the Board of Assessors


Robin Mayer, Chairperson


Louis Abbotoni


Mark Hagar


Josh Pinkham


Daryl Fraser

Signed this day 11 - 4, 2020