

## **ASSESSOR'S REPORT OCTOBER 2013**

**Judy Mathiau**

**New Aerials** – The State Office of GIS has released the final version of the orthoimagery to the respective towns, including Winslow. These new images were flown this past spring when the trees were bare. I will be contacting our GIS Consultant to assist me in adding this layer to our GIS Mapping System.

**Inventory Update** – Letters and surveys will be mailed to one quarter of the town before the end of the year. I have dissected the neighborhoods and rural areas into a targeted area for each of the next four years. This update will not include vacant parcels, but will include land with outbuildings evident. The new aerial photography will assist me greatly in the discovery of additions, outbuildings and development. I plan to update the public as to the status of this update as the project progresses.

With the cooperation of the taxpayers, this method will avoid the high cost of a complete revaluation which could easily cost \$250,000 plus. Taxpayers who receive the letter and survey will have the option to fill out the questionnaire and return it to the Assessor's office, or, contact our office for an on-site inspection. A drive by review and new photos will be taken to accompany the newly received information about the property.

There are three statutes that govern the assessor's responsibility in this project.

### **1) §328. Administrative rules and regulations**

**7. Physical inspection and inventory.** Physical inspection and inventory of each real parcel and personal property account will take place at least every 4 years rather than every 3 years;

### **2) §502. Property taxable; tax year**

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date.

### **3) §706. Taxpayers to list property, notice, penalty, verification**

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give reasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

If notice is given by mail and the taxpayer does not furnish the list, he is barred of his right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal therefrom for any abatement of his taxes, unless he furnishes the list with his application and satisfies them that he was unable to furnish it at the time appointed.

**MMA Convention** – I attended the 2 day annual convention in Augusta. On one of the days, I led a presentation for assessors titled "Web Site Resources for Assessors". This was well attended and may be an option for a more detailed session for the property tax school next summer. I sat in for a session on foreclosures and learned about the process from a mortgage to an actual foreclosure. The IAAO State Chapter (I am an executive board member) may entertain the possibility of having a booth next year. We hope to speak with the Maine Association of Assessing to co-booth.