

\*Interest rates for unpaid taxes: 7%

*Motion to Continue  
Voted 3-0*

\*Oldest residents of the Town:

Clyde Emery (1932) Janet Stedman (1930)

\*How much fund balance to offset mil rate? 200,000

\*Need for Town Report:

Expended Budget

Projected Budget

Letter to citizens from Chris & Selectmen

Assessor's Office – assessment ratio?

Outstanding Real Estate taxes

Annual Financial Statements & Exhibits

~~Spirit of America recipient & letter~~

## Advantages of a Single Assessor

- **Professional Administration**
  - Assessing has become increasingly technical and data-driven.
  - A single professional assessor ensures consistent application of valuation standards and compliance with Maine Revenue Services requirements.
- **Faster Decision-Making**
  - Routine assessment matters (corrections, administrative adjustments, etc.) can be handled immediately rather than waiting for a board meeting.
  - Improves responsiveness to taxpayer inquiries.
- **Clear Accountability**
  - Responsibility for valuation decisions is clearly assigned to one professional.
  - Easier for the Town Manager and Select Board to oversee the assessing function.
- **Consistency and Stability**
  - Reduces changes in policy or valuation philosophy that can occur with turnover on a volunteer board.
  - Helps maintain consistent assessment practices between revaluations.
- **Reduced Political Pressure**
  - Assessment decisions are based on professional standards and market data rather than neighborhood or political influences.

## **Important Points to Understand**

- **Taxpayer appeal rights remain unchanged.**
  - Residents can still file abatements and appeal decisions to the **Board of Assessment Review/County Commissioners** and ultimately the **courts if necessary**.
- **Local knowledge is still important.**
  - Assessors continue to work closely with town staff, code enforcement, and residents when gathering property information.

- **This structure is becoming more common.**
  - Many Maine towns have transitioned to a Single Assessor model as assessing has become more complex.

**Common Concerns with the Change:**

- This is **not removing oversight**, but rather shifting the day-to-day assessing work to a **professional administrative role**, while keeping the **Board of Assessment Review/County Commissioners as the independent appeal body**.
- The goal is to **improve efficiency, maintain fair and equitable assessments, and ensure compliance with state standards.**

## Sample Warrant Articles

### Sample Article to Create a Single Assessor

Art. \_\_\_\_\_. To see if the town will vote to create the office of a single assessor that shall be appointed by the municipal officers, as authorized by 30-A M.R.S. § 2526(5). The term of appointment shall be for \_\_\_ year(s)\*. The assessor shall perform all duties and responsibilities provided for assessors under general law. The municipal officers shall determine the salary, hours and working conditions of the assessor. The assessor may be removed by the municipal officers for cause after notice and hearing. Cause shall not include any disagreement with respect to an assessing practice employed by the assessor where such practice is generally accepted and lawful.

\* Term may not exceed 5 years per 30-A M.R.S. §§ 2526(5)(A)(3) and 2526(5)(B).

### Sample Article to Create a Board of Assessors

Art. \_\_\_\_\_. To see if the town will vote to create a board of \_\_\_ assessors\* to be elected pursuant to 30-A M.R.S. §§ 2526(5) and 2525 or 2528\*\*. The members shall serve staggered \_\_\_ year terms, with the initial terms being (*number of assessors*) for \_\_\_ years, (*number of assessors*) for \_\_\_ years, and (*number of assessors*) for \_\_\_ year(s). The board shall annually elect from among its members a chairperson and a secretary.

\* The board must be comprised of 3, 5, or 7 members. The article must state a proposed number of members when put to a town vote and cannot be changed by votes from the floor of an open town meeting.

\*\* 30-A M.R.S. § 2525 refers to the election by paper ballot from the floor at town meeting and 30-A M.R.S. § 2528 refers to the election by secret ballot (or Australian ballot), which is conducted at the polls. Municipalities should include the appropriate statutory reference in the ordinance.

### Article To Abolish the Elected Board and Create a Single Assessor:

Art. \_\_\_\_\_. To see if the town will vote to abolish the elected board of assessors and create in its place the office of single assessor to be appointed by the municipal officers pursuant to 30-A M.R.S. § 2526(5), effective at the 2018 annual town meeting. The term of appointment shall be for \_\_\_ year(s)\*. The assessor shall perform all duties and responsibilities provided for assessors under general law. The municipal officers shall determine the salary, hours and working conditions of the Assessor. The Assessor may be removed by the municipal officers for cause after notice and hearing. Cause shall not include any disagreement with respect to an assessing practice employed by the Assessor where such practice is generally accepted and lawful.

- \* Term may not exceed 5 years per 30-A M.R.S. §§ 2526(5)(A)(3) and 2526(5)(B). A person may be reappointed multiple times.

### **Sample Articles to Change the Number of Members/Term of Office of an Elected Board of Assessors**

Art. \_\_\_\_\_. To see if the town will vote to increase the size of the elected board of assessors from 3 to 5 members and to increase the length of their terms from 3 to 5 year staggered terms, to be phased in beginning at the 2018 annual town meeting. The initial term of the two new members shall be 3 years and 4 years respectively. The position on the current board which is due to expire in 2018 shall be filled by election for a 5-year term.

Art. \_\_\_\_\_. To see if the town will vote to increase the size of the elected board of assessors from 3 to 5 members, effective at the next annual election, with the initial terms of the two new positions being 1 for a 2 year term and 1 for a 3 year term (*or 3 years each*) (*or 1 for 1 year and 1 for 2 years*).

Art. \_\_\_\_\_. To see if the town will vote to decrease the size of the elected board of assessors from 5 to 3 members by eliminating the 2 seats that will naturally expire in 2018, effective as of the 2018 annual election.

*Note:* In order to determine whether a single assessor will be appointed or a board of assessors will be elected and the term of office of the assessor or assessors, a town must vote at a town meeting at least 90 days before the annual town meeting at which the designation will take effect. If a municipality will be electing a board of assessors by secret ballot pursuant to 30-A M.R.S. § 2528, the town meeting should be held at least 100 days before the annual town meeting at which the new designation will take effect in order to ensure there is enough time for candidates to file nomination papers.