

Skowhegan Board of Assessors
Minutes
Regular Meeting
February 25, 2021

Present: John F. Grohs, Chairman
Bonnie A. Baker, Vice Chairman
Harvey Austin, Jr. (arrived at 4:12 pm)

Assessor's Agent: William "Bill" Van Tuinen
Asst. Assessor: Leisa D. Emery-Burns

I. Call to order:

The meeting was called to order at 4:06 pm by Chairman John Grohs.

II. Minutes to be approved and signed:

1. December 17, 2020, Regular Meeting:

Bonnie Baker made a motion to approve and sign the minutes as written, seconded by John Grohs. – Vote 2 yes – 0 no

III. Items by the Public: None.

IV. Unfinished Business:

1. Julie Martin, Map 10, Lot 14A-1, abatement request \$78,500: (tabled from the December 17, 2020 meeting – for a legal opinion)

This abatement request was withdrawn by Julie Martin.

V. New Business:

1. Kasey L & Matthew R Fish, Map 17, Lot 1; supplemental Tree Growth Penalty in the amount of \$953.00:

Bonnie Baker made a motion to approve the supplemental tree growth penalty, seconded by John Grohs. – Vote 2 yes – 0 no

2. New England Rent to Own, Map 4, Lot 5-02ON, abate \$1,700 value, \$30.60 taxes:

Bill Van Tuinen recommends the abatement be granted; the building was not there as of April first.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by John Grohs – Vote 2 yes 0 no

Harvey Austin arrived at this time.

3. Discuss sales ratio study and state valuation:

Bill said this is by far the most important item on the agenda, and going forward.

Bill Van Tuinen reviewed the state valuation with the Board. Bill stated that he doesn't have any problem with the state valuation. Bill explained how the state did their sales ratio study. The state has a certified ratio of 90% and a quality rating of 14 for sales ending June 30, 2019. Bill said that with Leisa's help, we have been working on a tentative sales ratio study using sales from July 1, 2019 to June 30, 2020. Our sales ratio study has come in around 87%. Our sales ratio is very important for a couple of reasons. One being if there is a valuation dispute the certified ratio is what is taken in to account, especially on the big industrial and commercial accounts. We assess the industrial properties at 100% and the personal property is at 100%. Our residential properties are at 90% or less. We have a couple of options to remedy this issue.

Option #1

We adjust residential values to reflect the market as of June 30, 2020 by updating the base rates.

Option #2

We adjust the personal property, Industrial, Commercial and exemptions down to the certified ratio.

Either way there will be a shift in the taxes to residential properties.

Harvey Austin stated if the values get adjusted and there is a shift, the spending should be curbed, so the taxes don't go up.

Harvey said we are just trying to be fair across the board and treat everyone the same.

Bonnie Baker said she would like to see the adjustment be made to the base rates to bring the values closer to reflect the market as of June 30, 2020. That would make all values more defensible and would keep the exemptions the same.

John Grohs asked if there was a problem of going back to 2020.

Bill said it's better to go to June 2020 and then if the market keeps escalating, we may have to make more adjustments next year.

Bill said either way we go we will be criticized.

Harvey stated that we should not be criticized for trying to be fair.

The Board discussed the options in great detail.

The Board agreed that the residential properties should be adjusted to reflect the market as of June 30, 2020.

Bill stated that he and Leisa will keep working on the sales ratio study and the development of the new base rates to bring the certified ratio to within the range to certify at 100% with Maine Revenue Service. We will have meetings to keep the Board updated on our progress.

VI. Chairman's Items: None

VII. Member's Items: None

VIII. Assessor's Agents Items:

Bill said we do have another abatement request that recently came in to the office.

Bill Van Tuinen said he wanted the Board to be aware that Brookfield Power has requested many abatements around the State of Maine. We do not have one in Skowhegan at this time.

Bill briefly discussed Solar Farms with the Board. Some Solar can be exempt if the owners apply for an exemption using the Renewable Energy Equipment Exemption Application. Bill said we have one Solar Farm to be assessed this year, that is the one located on the East Ridge Road. The Solar equipment may be exempt, with application, but the land will still be taxable for its current use.

IX. Asst. Assessor's Items: None

X. Adjournment:

Bonnie Baker made a motion to adjourn, seconded by Harvey Austin. – Vote 3
yes – 0 no

The meeting adjourned at 4:50 pm

The Skowhegan Board of Assessors

John F. Grohs, Chairman

Bonnie A. Baker, Vice Chairman

Harvey Austin, Jr.

Boa/leb