

Readfield Board Of Assessors
July 18, 2022 Meeting Agenda
Board Meeting starts: 5:30 PM
Board Meeting ends (unless extended) at 6:30 PM

Pledge of Allegiance

Election of Chair, Vice-Chair and Secretary - Elect the Chair, Vice Chair, and Secretary

2022 Tax Commitment - Complete the 2022 Tax Commitment process for the 2022-2023 Fiscal Year (FY23)

Tax Abatements - Consider an abatement for the 2021/2022 tax year

Certified Ratio - Complete the Certified Ratio Declaration Form and consider a supplemental letter

Other Business - Consider any other business as necessary

Adjourn

Readfield Select Board
July 18, 2022, Meeting Agenda
Select Board Meeting starts: 6:30 PM
Select Board Meeting ends (unless extended) at 8:00 PM

Pledge of Allegiance

Regular Meeting Items - 5 min.

23-001 - Minutes: Select Board meeting minutes of June 27, 2022.

22-002 - Warrants: #55 (FY22) and #1-2 (FY23)

Communications - 15 min.

Select Board communications. - 5 min.

Staff Reports - 5 min

- Town Manager Report
- Treasurer's Report - June

Boards, Committees, Commissions & Departments

- Board and Committee Minutes (see reverse for full listing)

Public Communication - Members of the public may address the Select Board - 5 min.

Appointments, Reappointments, & Resignations - 5 min

23-003 - Consider the appointment of Michelle Fiori to the Library Board

23-004 - Consider the appointment of Eric Johnson to the Age Friendly Committee

23-005 - Consider the resignation of Ed Sims from the Age Friendly Committee

Old Business 5 min.

22-119 - Discuss the upcoming Heritage Days celebration August 12-13 - 5 min.

New Business - 60 min.

23-006 - Discuss the 2022 Tax Commitment and various tax relief programs - 15 min.

23-007 - Consider an abatement for the 2020/2021 Tax Year - 5 min

23-008 - Consider funding sources and next steps for the Fairgrounds Community Park - 10 min.

23-009 - Develop a process to consider potential mooring regulation in the Town of Readfield - 10 min.

23-010 - Consider revisions to the Public Ways, Traffic, and Parking Ordinance - 10 min.

23-011 - Assign and direct voting for the Maine Municipal Association Executive Committee - 5 min.

22-012 - Consider a draft agenda for the Select Board Retreat - 5 min.

Other Business, Upcoming Meetings, and Future Agenda Items

Adjournment

This meeting will be held in-person at the Town Office

Participate via Zoom at: <https://us02web.zoom.us/j/88149608367> or

Call-in at +1 (929) 436-2866 and enter meeting ID: 881 4960 8367 and passcode: 781405

TOWN OF READFIELD
Certification of Abatement
Tax Year: 2021/2022

Jason and Melissa Tims
471 Plains Road
Readfield, Maine 04355

Real Estate Tax: Map 115 Lot 008-001
Account #2106

We have abated the following sum of Real Estate Taxes assessed for 2021/2022:

Valuation	\$32,200
Mil Rate	<u>x .01579</u>
Tax Amount	\$508.44

Reason for the abatement: This account was combined with another and should have been deleted for the 2020-2021 and 2021-2022 tax years.

Assessors of Readfield

Date _____

_____ Dennis Price, Chair

_____ Carol Doorenbos

_____ Steve DeAngelis

This account was combined with another account and should have been deleted for the 2020-2021 and 2021-2022 tax years.

Tims, Jason
 Tims, Melissa
 471 Plains Road
 Readfield ME 04355

B10576P168 B12852P121-123 B13145P134

Previous Owner
 Rice, Joy B.
 Rice, Dale W.
 48 Pine Knoll Road
 Winthrop ME 04364
 Sale Date: 2/07/2019

Property Data

Neighborhood 30 NEIGHBORHOOD 30
 Tree Growth Year 0
 X Coordinate 0
 Y Coordinate 0
 Zone/Land Use 11 Residential
 Secondary Zone
 Topography
 1.Level 4.Below St 7.
 2.Rolling 5.Low 8.
 3.Above St 6.Swampy 9.
 Utilities
 1.Public 4.Dir Well 7.Cesspool
 2.Water 5.Dug Well 8.Lake Water
 3.Sewer 6.Septic 9.None
 Street

Assessment Record

Year	Land	Buildings	Exempt	Total
2011	26,800	0	0	26,800
2012	26,800	0	0	26,800
2013	26,800	0	0	26,800
2014	26,800	0	0	26,800
2015	26,800	0	0	26,800
2016	26,800	0	0	26,800
2017	26,800	0	0	26,800
2018	26,800	0	0	26,800
2020	29,500	0	0	29,500
2021	32,200	0	0	32,200

Sale Data

2/07/2019
 Price 42,000

Sale Type 1 Land Only
 1.Land 4.Mobile 7.
 2.L & B 5.Other 8.
 3.Building 6.
 Financing 9 Unknown
 1.Convent 4.Seller 7.
 2.FHA/VA 5.Private 8.
 3.Assumed 6.Cash 9.Unknown

Land Data

Type	Effective		Influence		Influence Codes
	Frontage	Depth	Factor	Code	
11. WATERFRONT FRO					1.Unimproved
12. Delta Triangle					2.Excess Frtg
13. Nable Triangle					3.Topography
14. WATER EXCESS F					4.Size/Shape
15. WATER EXCESS F					5.Access
					6.Restriction
					7.Corner Infil
					8.Environment
					9.Fract Share
					Acres
					30.Rear Land 3
					31.Tillable 1
					32.Tillable 2
					33.Land Bank
					34.PASTURE LAND
					35.CROP LAND
					36.ORCHARD/HORT L
					37.Softwood
					38.Mixed Wood
					39.Hardwood
					40.WASTELAND
					41.Gravel Pit
					42.Mobile Home Si
					43.Condo Site
					44.COMMERCIAL-BAS
					45.COMMERCIAL-BAS
					46.COMMERCIAL EXC

Square Foot

16.Regular Lot
 17.Secondary Lot
 18.Excess Land
 19.Condominium
 20.Miscellaneous

Fract. Acre

21.BASE LOT-DEC
 22.BASE LOT-VAL(0
 23.BASE WATER-DEC
 Acres
 24.BASE WATER-VAL
 25.REAR (1-10 ACR
 26.REAR (10-20 AC
 27.REAR (20+ ACRE
 28.REAR WATER (1-
 29.Rear Land 2

Arms Length Sale

1.Validity
 4.Split 7.Changes
 5.Partial 8.Other
 6.Exempt 9.not verifi

Public Record

1.Buyer 7.Family
 2.Seller 5.Pub Rec 8.Other
 3.Lender 6.MLS 9.

Inspection Witnessed By:

No./Date	Description	Date	Date Insp.
X			

Notes:
 3/5/2018 Joy added Dales name as joint tenant
 6/27/2019 Rices sold to Jason Tims who was already being
 assessed for it as part of account 1523, so this account is now
 deleted dpl

Total Acreage 12.00

Readfield

267 713-8742

Tims, Jason
 Tims, Melissa
 471 Plains Road
 Readfield ME 04355

B10576P168 B12852P121-123 B13145P134
 Previous Owner
 Rice, Joy B.
 Rice, Dale W.
 48 Pine Knoll Road
 Winthrop ME 04364
 Sale Date: 2/07/2019

Dr Dale
absolutely

Property Data

Neighborhood 30 NEIGHBORHOOD 30
 Tree Growth Year 0
 X Coordinate 0
 Y Coordinate 0
 Zone/Land Use 11 Residential
 Secondary Zone
 Topography
 1.Level 7.
 2.Rolling 7.
 3.Grove St 7.
 4.Below St 7.
 5.Low 7.
 6.Swamp 7.
 Utilities
 1.Paved 7.
 2.Semi Imp 7.
 3.Gravel 7.
 4.Br Well 7.
 5.Dug Well 7.
 6.Septic 7.
 7.Cesspool 7.
 8.Lake Water 7.
 9.None 7.

Assessment Record

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2021	32,200	0	0	32,200

Sale Data

FLOOD PLAIN MAP 0
 Open 2 0
 Sale Date 2/07/2019
 Price 42,000
 Sale Type 1 Land Only
 1.Land 7.
 2.L & B 8.
 3.Building 9.
 Financing 9 Unknown
 1.Convert 7.
 2.FHA/VA 8.
 3.Assumed 9.
 1 Arms Length Sale
 4.Split 7.Changes
 5.Partial 8.Other
 6.Exempt 9.not verifi
 Verified 5 Public Record
 1.Buyer 7.Family
 2.Seller 8.Other
 3.Lender 9.

Land Data

Front Foot	Type	Effective		Influence Code	Influence Codes
		Frontage	Depth		
11.WATERFRONT FRO				%	1.Unimproved
12.Delta Triangle				%	2.Excess Frtg
13.Nabla Triangle				%	3.Topography
14.WATER EXCESS F				%	4.Size/Shape
15.WATER EXCESS F				%	5.Access
				%	6.Restriction
				%	7.Corner Infr
				%	8.Environment
				%	9.Fract Share
				%	30.Rear Land 3
				%	31.Tillable 1
				%	32.Tillable 2
				%	33.Land Bank
				%	34.PASTURE LAND
				%	35.CROP LAND
				%	36.ORCHARD/HORT L
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 25.REAR (1-10 ACR
 26.REAR (10-20 AC
 27.REAR (20+ ACRE
 28.REAR WATER (1-
 29.Rear Land 2

Total Acreage

12.00

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 assessed for it as part of account 1523, so this account is now
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Readfield



JANET T. MILLS
GOVERNOR

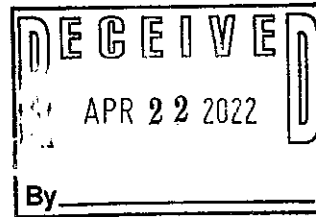
STATE OF MAINE
MAINE REVENUE SERVICES
PO BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR



RE: 2022 Certified Ratio Declaration Form

Dear Assessor:

Attached please find the 2022 Certified Ratio Declaration Form for your municipality. You must return this completed form to Maine Revenue Services ("MRS") by June 1, 2022. The certified ratio you declare on this form will be used for the partial estimated reimbursement for the revenue lost due to the 2022 exemptions granted to residents in your municipality through the Maine Resident Homestead Property Tax Exemption ("homestead exemption").

MRS will use the information on this form to estimate 75% of the reimbursement due to your municipality and will pay this amount by August 1, 2022. Any remaining reimbursement due will be paid by July 31, 2023.

IMPORTANT REMINDERS

- ✓ The full value of the 2022 homestead exemption is \$25,000. This amount must be adjusted by your certified ratio as accepted by MRS.
- ✓ The reimbursement rate for 2022 homestead exemptions will be 73% of the total tax loss associated with the exemption.
- ✓ You must identify properties receiving a homestead exemption in your municipal commitment book. Tax bills must show the assessed value of a property before and after the homestead exemption has been applied.

If you have any questions or need additional application forms, feel free to contact me.

Heather Lee
Property Tax Division
(207) 624-5600
Heather.Lee@maine.gov



Maine Revenue Services
Property Tax Division
Certified Ratio Declaration Form

Municipality of: READFIELD
Developed Parcel Ratio: 85%

County of: KENNEBEC
Filing Deadline: June 1, 2022

SECTION A: RATIO DECLARATION

Under Maine law, municipal assessors must annually certify to Maine Revenue Services ("MRS") the ratio of assessed value to just value in their municipality. This certified ratio must be used by the assessors to adjust the value of certain exemptions in the municipality, including the homestead exemption. As part of the process for determining municipal reimbursement for the homestead exemption, assessors must declare their certified ratio to MRS by June 1 each year. MRS will accept the ratio declared by an assessor if it is within 10% of the developed parcel ratio determined by MRS for the municipality as part of the most recently completed state valuation. If the ratio declared by the assessor differs by more than 10% from the developed parcel ratio, the assessor must provide evidence showing the ratio declared is more accurate for one of the reasons under Option #2 below.

- Option #1: The municipality declares the developed parcel ratio of 85%, determined by MRS as part of the 2022 state valuation, as the certified ratio for 2022.
- Option #2: The municipality declares a current year certified ratio of: _____ %.
If this ratio is not between 77% and 94%, check the appropriate box below and attach supporting evidence. If insufficient proof is included with this form, MRS will only accept use of the developed parcel ratio in Option #1 and will adjust reimbursements received by the municipality accordingly.
 - A total revaluation will be implemented this year
 - A partial revaluation or market-based adjustment will be implemented this year
 - A total revaluation, partial revaluation or market-based adjustment was implemented last year
 - More current sales information is available which justifies a higher ratio
 - Other (explain) _____

SECTION B: HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

Total number of homestead exemptions granted (actual or estimated): _____

Total value of 2022 homestead exemptions, adjusted by the certified ratio declared in Section A: _____

2022 property tax rate: _____ mills

Note: If commitment is not final for 2022, use the 2021 tax rate or an estimated rate

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____ Date: _____ Email: _____

Signature: _____ Date: _____ Email: _____

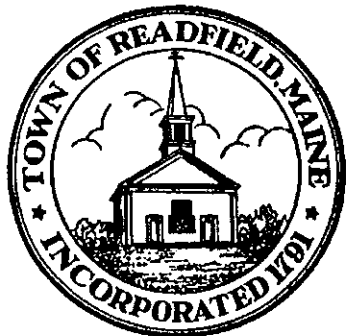
Signature: _____ Date: _____ Email: _____

If more than three assessors, attach a sheet with a copy of the above declaration and additional signatures.

Contact Person: _____ Phone: _____ Email: _____

Return this form to: Maine Revenue Services
Property Tax Division
P.O. Box 9106
Augusta, Maine 04332-9106

Phone: 624-5600
Fax: 287-6396
Email: prop.tax@maine.gov



TOWN OF READFIELD

8 OLD KENTS HILL ROAD, READFIELD, MAINE 04355
Office (207) 685-4939 • Fax (207) 685-3420
Website: www.readfieldmaine.org

Maine Revenue Services
Property Tax Division
P.O Box 9106
Augusta Maine, 04332-9106

DRAFT

RE: Town of Readfield

Readfield Ratio Declaration Form Supplemental Statement

The Town of Readfield Board of Assessors has been proactive during the assessment years since the start of the COVID-19 pandemic. For Tax Year beginning 4/1/2020 we increased all land and building values on residential properties by 10%. For Tax Year beginning 4/1/2021 we again increased the land and building values for all residential land and buildings by an additional 10%. For the 2022 tax year we are instructing our assessing agent to increase residential land and buildings yet another 10% in a good faith effort to keep pace with market changes.

It is our intension to annually make adjustments to our land and building values until such time as we see a stabilization of the real estate market.

Sincerely:

_____ Dennis Price, Chair

_____ Carol Doorenbos

_____ Steve DeAngelis