



MEETS & BOUNDS

February 2023

Maine Association of Assessing Officers

www.maineassessors.org

President's Message

Hello Friends,

I hope you all are having a great start to 2023.

The MAAO Fall Conference is behind us and it was a great success again.

The Conference included another great training by IAAO National Instructor Lisa Hobart, as well as others. Like all of these events there are always a few people that make it happen and without further rambling I would like to send out a special thanks to Melissa White, MMA; Bill Healey, Lewiston Assessor and MAAO Education Chair; and Tammy Brown, North Haven Assessor and MAAO Secretary.

It has been a weird winter here in the Old Town area. This is the first time that I remember the Penobscot River in downtown didn't freeze over, at least not yet.

You have all undoubtedly started the processes again for 2023. The 706-A requests and tree growth reminders are in the mail in many of our communities. Deeds and transfers are being caught up and we are starting to think about Spring inspections. I personally can't wait for it to be light out past 6pm!

Tax Stabilization paperwork is as complete as we can be until the software vendors catch up with the requirements of the law. Hopefully by late Spring we will be able to run these reports in all of the common software products that assessors use.

Revaluations.....whether in the RFP stage or already under way, revals are all around us. If you haven't contracted with a revaluation firm, good luck. I am hearing that 4/1/24 is the soonest you can get a reval and every day we get closer to 4/1/25.

Training opportunities are all around us! Please stay involved in one of the local assessing associations, they are all good and our profession needs the professional development opportunities as we seek to attract new talent.

Maine Revenue Services is hosting IAAO 201 – Appraisal of Land the week of March 20th in Brewer. It wasn't that long ago that we struggled to get any IAAO courses in Maine, and now

we are seeing at least one a year. We need to support these fantastic course offerings, so the effort is sustainable and they continue to offer courses. I hope to see many of you there.

We have very few IAAO instructors in Maine, but we are always hoping to interest more assessing professionals in this area, as it only benefits us all to have more training opportunity in State. If you are interested in becoming an IAAO instructor please reach out to one of the current instructors and see what it takes to get certified.

Training funds are hard to come by most years. The Alford Center for Workforce Development changed that for all of us. If you aren't aware, there was \$1,200 per employee available in the State of Maine for 2022 at 100% reimbursement. This program is continuing on through 2025, and the only difference is the reimbursement is 50% now, but still up to \$1,200 per employee. This program is simple to engage in. I have successfully applied for and received funding for over \$20,000 in training costs.

So, for instance if you want to take the IAAO 201 course in March, just sign up for it and then send in the funding request to the Alford Workforce Development people and they will give you 50% of the funding to pay for the class. It is a very easy process.

If I can be of assistance to anyone in our line of work on any of these topics or anything else just reach out and I will respond. Just don't ask me where I caught that huge landlocked salmon you will see pictures of me holding on instasnapachatafaceagram this weekend.

I wish you all well in your careers and lives, but most of all, I wish you happiness in your heart and mind.

Be Well,

Travis Roy

President

Maine Association of Assessing Officers

"I now measure life's success in smiles, I only wish I knew this 40 years ago."

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**Microsoft Excel
Training~ Excel Can
Do That?! Part 1**

*Sponsored by The Maine
Association of Assessing Officers*

Date: November 22, 2022

Presenter: David Cornell, Certified
Microsoft Trainer, Certified Excel
Expert, Senior National Instructor
for IAAO, MAI, and CAE

Dave Cornell gave another great Excel seminar for those who attended this recent event. As an instructor, Dave adjusts his presentations to the abilities of those in attendance which fosters a more rewarding learning environment. In addition to his verbal presentation, his computer screen is projected for visual aide and he uses active participation to assist the attendees in retaining the information. As a nonexpert with Excel, I always come away with useful tricks and tips for practical use in the office. Dave teaches all over the country and has an upcoming Power BI course offered via Zoom, information can be found on his website at www.cornellconsultants.com

I have attended many of Dave's educational offerings and highly recommend anything he teaches.

This event was held at the Maine Municipal Association and the food and accommodations were awesome. Thanks to Melissa for all she does for our organization!

Hope you all are doing well and shine bright in the upcoming busy season!

Member Profile: Nick Cloutier

Many superheroes and villains seem to live a double-life, with an incognito alter-ego. For example, Clark Kent v. Superman, Bruce Wayne v. Batman, or Bread v. Toast. In a mostly-kidding sense, I view myself this way at times, both due to the noteworthy dualities I seem to embody, and because of my appreciation for donning flashy costumes.

As a result, depending on when and how we've met, people might have a very different take on my most defining characteristics. For example, I pride myself on having a calm and steady presence, over-preparing for unknowns, and showing up to scheduled events way too early. But, if the song and vibe is right, I'm also the first on the dance floor, completely game to foolishly outpace people half my age.

I enjoy consistency for countless daily habits, but I also seem to be perfectly capable of adapting to change. For months at a time, I've eaten the exact same breakfast and lunch every day without fail. But I've also changed career fields three times in the past twelve years: Education > Social Work > Assessing (fwiw, Assessing has by far been the coolest!). In the mere handful of years since earning my CMA in 2017, I've worked for four municipalities: Freeport > Wells > Brunswick > Scarborough. That said, I made sure to religiously park in the same spot every day for the first two years of my three years in Scarborough.

I am a life-long performer and showman, but I'm also a very private person. I find it exhilarating to be in front of large groups of people, and have performed on stage



in dozens of musical theatre productions and countless concerts in my life. Some of my favorite roles I've performed include Bert in Mary Poppins, Donkey in Shrek the Musical, and an Assessor in various town meetings. However, despite my apparent fearlessness when in the spotlight, the prospect of writing a "member profile" and sharing a bit about myself, or even posting something at all personal on my long-dormant social media accounts, gives me the willies.

As I'm sure someone wise has once said, 'Sharing is Caring' so it's only fair that I at least give a few more personal details before signing

off here.... I was born and brought up in Waterville, ME. I graduate from Middlebury College (VT) in 2007 with a degree in Psychology. As previously mentioned, I've had a few different career experiences, but I truly feel they've all complemented each other to help hone some useful transferable skills that have proven to be a good fit in Assessing. At my core, I'm most in-the-zone when solving puzzles and tackling novel challenges. Assessing, with its complex and ever-varied workload, has kept me very enthusiastically engaged. My awesome wife, Anna, is a talented artist and writer and we live happily, minutes down the road from my office in Scarborough. One of our many enjoyable shared hobbies is dressing up in costumes, aka cosplaying, and attending wonderfully nerdy conventions and fun-loving celebrations.

Nick Cloutier
Assessor, Town of Scarborough



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CLASSIFIEDS

The MAAO newsletter is a great place to get your message out to the assessing community. MAAO will be very pleased to list your job openings, new hire information, promotions, retirements, selling your boss ads, and so on.

If you have an event upcoming forward it to lcousins@presqueisleme.us for inclusion in the next issue of Meets and Bounds.



MAAO Secretaries Report

MAAO Board met on January 13, 2023. This was the first meeting of the new years. Our Vice President Lewis Cousins welcomed new board members Nick Cloutier and Valerie Moon to the MAAO Board. Committee elections were held and below is the list of current committees and the people who chairs and co-chairs each committee.

If you would like to assist with a committee and the chair or co-chair has not contacted you please feel free to reach out to them. We welcome your input with these committees.

The Board reviewed the 2023 Budget to set forth a 2023 budget that reflected the needs of our membership.

We hope you were able to take advantage of the educational offerings that our Education Committee put together in 2022. Our goal continues to be how we can best assist you with your assessing & educational needs.

Our Annual Northern Maine Spring Workshop is set for April 21st. This will be an in person/zoom hybrid workshop. Lewis Cousins has done a fantastic job with this year's educational offerings. Be on the lookout for the information for this workshop, it will be coming your way soon.

Another Board of Assessment Review workshop is scheduled for May 10 at MMA in Augusta. This session will once again be presented by Sally Daggett, Jensen Baird Attorneys at Law.

Bill Healey, Jr. is putting the final touches on this year's MAAO Fall Conference agenda. Once that agenda has been finalized, we will include it in our next publication of Meets& Bounds.

The start of the new year also brings us to collecting nominations for this years Assessor of the Year Award. If you know someone who goes above and beyond in his or her community in the Assessing field please take the time to recognize their contributions by nominating them for Assessor of the Year. The Assessor of the Year criteria and application can be found within this issue of our newsletter.

Once again this year We have lined up David Cornell to teach the Advanced Excel Workshop. This workshop will be help on November 6th at MMA in Augusta. A notice will be sent via our Listserv when registration is open for this workshop. There will be limited seating available.

The board would like to remind our membership that MAAO has scholarships available for upcoming educational offerings. It is a simple application that must be filed 60 days before the educational offering you would like to attend. The application can also be found within this edition of our newsletter.

The next scheduled board meeting is March 10th at 11:00 a.m. at MMA in Augusta. If you have anything you would like to share or have the board take up, please contact any board member and they will be happy to assist you.

Before you know it spring flowers will be peaking out at us. Until then we can long for those warmer temperatures and our fourth season "mud season".

Respectfully submitted by Tammy L. Brown

MAINE ASSOCIATION OF ASSESSING OFFICERS 2023 COMMITTEES

AUDIT/FINANCE COMMITTEE

Darryl McKenney, Co-Chair
Luke Vigue, Co-Chair

AWARDS & SCHOLARSHIP COMMITTEE

Elisa Marr, Co-Chair
Tammy Brown, Co-Chair

CALENDAR & ADVERTISERS COMMITTEE

Theresa Duff, Co-Chair
Nicholas Cloutier, Co-Chair

CONFERENCE COMMITTEE

Tammy Brown, Co-Chair
Travis Roy, Co-Chair
Bill Healey Jr. Co-Chair

DISTANCE LEARNING

Travis Roy, Co-Chair
Lewis Cousins, Co-Chair

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Bill Healey, Jr., Chair

ETHICS COMMITTEE

Travis Roy, Chair

EXECUTIVE BOARD

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Theresa Duff, Chair

NEWSLETTER

Lewis Cousins, Co-Chair
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TECHNOLOGY COMMITTEE

Elisa Marr – Co-Chair
Taylor Burns Co-Chair

New Hires and Staff Changes

Patrick Mulligan, CMA has joined the Town of Windham Assessing Team as an appraiser. Patrick was previously an Assessing Intern with the Town of Freeport and an Assessing Assistant with the Town of Scarborough. Patrick also has a background in landscape design and retail management.

MAAO would like to continue to share the new hires and staff transitions with you. Please send us your introduction to any new staff or change in staff you may have. We are hoping this will assist them with networking with other Assessors.

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MAAO Meeting/Training Calendar 2023



Date	Day	Time	Event	Location
January 13	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
March 10	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
April 21	Friday	See Brochure	Northern Maine Spring Workshop	Northern Maine Development Commission, Caribou & Zoom webinar
May 10	Wednesday	4:30 p.m.	Board of Assessment review	MMA Augusta & Zoom webinar
May 19	Friday	10 or 11 a.m.	Board Meeting	MMA Augusta & Zoom
August 18	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
September 27-29	Wednesday, Thursday, Friday	See Brochure	Fall Conference & Annual Meeting	Sebasco Harbor Resort
October 4 & 5	Thursday & Friday	See Brochure	MMA Annual Convention	Augusta Civic Center - Augusta
November 6	Monday	See Brochure	Advanced Excel training	MMA Augusta
December 15	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom

All dates and locations are subject to change. *Tentative



MAINE ASSOCIATION OF ASSESSING OFFICERS

ASSESSOR OF THE YEAR AWARD

The Award

The Assessor of the Year Award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize professional and dedicated service by an Assessor to his/her profession and community.

Nominating Process/Presentation of Award:

- 1) The selection committee shall be appointed by the MAAO Board of Directors. It may consist of the following:
 - The Chair of the Awards and Scholarship Committee, the Awards and Scholarship Committee members and the MAAO Executive Board members.
 - Immediate past recipient of the Assessor of the Year award.
- 2) The Committee shall solicit nominations from MMA members and affiliates. **Deadline for nominations to be submitted will be August 11, 2023.** Nominations will be submitted on the official MAAO Assessor of the Year Nomination Form.
- 3) The Committee shall not disclose the name of the recipient before the Awards Ceremony.
- 4) The Award will be given during the MAAO Fall Conference Annual meeting in September.

Criteria:

Nominees for this award shall meet the following criteria:

- 1) Nominee must hold the title of Assessor for his/her municipality and be a current CMA.
- 2) Nominee provides service and contribution beyond just that of the municipality in which he/she serves by active participation in various Assessing organizations.
- 3) Quality and consistency of work product
- 4) Nominee is recognized as an Assessor who displays characteristics of integrity and leadership.
- 5) Nominee shall have at least three years experience as an Assessor.
- 6) Nominee is not eligible if they have been a previous recipient of the Assessor of the Year Award.

Additional Information

For additional information, please contact Melissa White at MMA at 1-800-452-8786 or 623-8428.

**MAINE ASSOCIATION OF ASSESSING OFFICERS
2023 ASSESSOR OF THE YEAR AWARD NOMINATION**

Nominee's Name: _____

Municipality: _____

Mailing Address: _____ Telephone: _____

Nominee's Position: _____

Date of Original Certification as an Assessor: _____

Date or Year Nominee began work as an Assessor _____ (Must have served as an Assessor for at least 3 years)

Please answer questions below and attach additional sheets if necessary.

1. Please provide examples of the Nominee's leadership, service, and contribution to the Assessor's profession. List any participation in or awards given that were associated with any State, New England, or International organizations.

2. Please provide examples of the Nominee's dedication toward the community they serve and describe their efforts to promote the cause of good local government.

3. Please give a brief synopsis on the quality and consistency of work product.

Please attach all supporting documentation (newspaper articles, letters, letters of recommendation, resume, etc.) with this nomination form and submit to:

MAAO - Assessor of the Year Award
C/O MMA, 60 Community Drive
Augusta, ME 04330.
Deadline is August 7, 2022

Nomination submitted by: _____

Title: _____

Mailing Address: _____

The Wonderful World of Wal-Mart Appeals

*By David B. Martucci, CMA
Assessors' Agent, Town of Thomaston*

When Wal-Mart became successful in all the permitting hurdles in 2012, I thought it was a good thing as not only would it add some major value to the tax base, but it was going to occupy a former automobile graveyard on the plain just above The Marsh, an important wildlife area in this place. The DEP required the Company to install monitor wells and to also contribute more than \$400,000 to Inland Fisheries for mitigation.

The parcel was a bit complicated as it consisted of parts of two different parcels in two different zoning districts plus a ROW through it and two additional sub-parcels eventually sold off. The building was constructed in 2013 and it incorporated a number of "green" features not usually seen in this type of construction. According to the building permits they filed, the building cost was to be \$15,800,000 not including the cost of the land or the ROW from Dexter Street Extension.

I met with David Hebert, Wal-Mart's Regional Property Tax Manager in 2014 and we reviewed the total assessment which was set at \$15,889,373. After five years, in 2018, I reviewed the parcel and applied standard Marshall Valuation depreciation to it yielding a value of \$15,464,000.

Meanwhile, also in 2018, we received an abatement request from Bruce Stavitsky of Stavitsky and Associates, a dedicated tax-appeal law firm out of Fairfield, New Jersey, on behalf of Wal-Mart claiming the total value should be \$7,000,000, with no substantiation of how he

arrived at that number. After a 706 letter, he submitted a simple spreadsheet and a number of "comparables" which were either closed Wal-Marts being offered for sale or others that had recently sold, several situated close enough to a new Super-Wal-Mart as to show on the map for each comp. They also stated there is no income that can be attributed to the building although there are considerable expenses.

The Thomaston Board of Assessors reviewed the submission and decided there was no credible evidence to doubt our value and denied their abatement request.

Not long after that, Stavitsky filed a petition to the State Board of Property Tax Review. After some time, they also stated they would file a complete appraisal, but that did not appear right away. We engaged our Town Attorney Paul Gibbons.

By now it was 2019, our value had been reduced by \$425,373 due to depreciation as stated above and yet again, another abatement request from Stavitsky on behalf of Wal-Mart! Now they claimed the value was \$7,400,000. At this point we received their two-year appraisal (combined 2017 and 2018) done by Gregory Curtis of Newmark Knight Frank Valuation & Advisory, LLC out of Boston, which is where this number came from.

My board felt strongly this appraisal was not credible right off the bat when it described Thomaston in the Bangor Economic Market located in Penobscot County!





It didn't get better. The sales comps were all dark stores, the income calculations relied on a 10% vacancy rate and a 10% cap rate and the cost approach was based on Marshall Valuation until some 58% economic obsolescence was plucked out of thin air and deducted. For a building less than five years old!

Again the Thomaston Board denied the request as not creditable and, again, they appealed it to the State Board of Property Tax Review.

We entered into a mandated mediation with a firm in Portland in 2019 which did not yield any agreement. They indicated they might be willing to settle at \$10 million but we were not willing to go that low. They wouldn't go any higher.

All of this, except additional mediation, was repeated in 2020, 2021 and 2022 for the years beginning April 1st, 2019, 2020, and 2021. I expect another abatement request by the 185-day deadline for April 1st, 2022.

In 2019, we requested, and they agreed, to have the appeals for April 1st, 2017 and April 1st, 2018 combined since they had produced just one appraisal for this period. We engaged Steve Traub of Property Valuation Advisors from Newburyport, Massachusetts to appraise the property as of each of those years and he produced two appraisals yielding a value of \$18,000,000 for each year. We also hired David Cornell of Cornell Consultants, LLC, Manchester, New Hampshire, to review the appellant's appraisal. He found numerous deficiencies, concluding their appraisal was not creditable.

Covid interrupted at this point and the inability of the State Board to convene a panel, which was already in progress, became an impossibility. We received a first notice of a hearing in 2021, but Stavitsky requested and received a continuation. Later we had a date in March 2022, but that was also continued for reasons I never quite got. We were finally allotted two days in August 2022, and this time the Board convened.

The procedure began with first Stavitsky and then our attorney making opening statements. Their appraiser, Mr. Curtis was cross-examined and then our appraisal-reviewer Mr. Cornell. On the second day Mr. Traub was on the stand but there was some confusion with an erroneous submission of his preliminary 2017 Appraisal, so the procedure was again continued.

We again convened in December 2022 for two days, the first a long day of Mr. Stavitsky grilling Mr. Traub regarding little issues in his appraisal. Traub was great and

answered every question professionally and directly. In one regarding a sale he used, turned out there was actually a ground-lease in place for another Wal-Mart, not usually included in a Sales Comp. Traub simply said he didn't have that info when he did the work so just delete it. It was his lowest comp, so that would indicate his sales comp calculation should actually be higher!

On the final day, Mr. Stavitsky yielded the floor to his junior attorney James Ryan to make the closing argument which he did in a rambling sort-of way. Gibbons made a short and very direct closing argument that went straight to the point.

The Board then commenced to debate and one-by-one explained why the Curtis Appraisal was not creditable. Locating us in the Bangor market in error was not lost on several of them! In the end the Board voted unanimously to deny their petitions for 2017 and 2018.

In summary, this has been a long and sometimes scary ride. And it's not over yet! This State Board decision was just for April 1st, 2017 and April 1st, 2018. The petitions for 2019, 2020, and 2021 are still on the Board's docket although the same 2017-2018 combined appraisal has been submitted by Stavitsky for each of those years. It remains to be seen what happens next.

We briefly discussed a settlement following the Board hearing, but nothing concrete has yet come of that. It is entirely possible they could file an appeal in Superior Court, but I don't see that what they have in hand in this proceeding would help them much there.

I expect the full cost for Thomaston has exceeded \$50,000 and there is no end in sight for that. So far we have saved the Town from having to rebate more than \$300,000 for 2017 and 2018. There is still more than \$570,000 on the table in jeopardy not to mention that, as slow as this process has been, there could be several years more to go.

Using GIS to Identify Assessment Irregularities

By Luke Vigue, CMA2
Tax Assessor, York

I will start by pointing out that I am in no way an expert when it comes to GIS. I would describe myself as a GIS “hack”, and have, for the most part, had to figure it out on my own. Because of this, I am sure there are lots of you out there with a better understanding of possible uses of GIS, and with more efficient ways of using it. I also suspect that many of you are already using these tools, and doing so better than I. For those of you not currently using GIS, I hope this short article helps you better understand why GIS could be a benefit for you and your community.

I am very fortunate in my municipality to have a well-funded GIS department with a dedicated GIS manager. About twenty years ago we increased our building permit fees to fund our GIS department. We felt this was the appropriate way to back the department because most of the required changes to the data were a result of development. Time has shown this was a good decision, and something I would recommend to other municipalities as well. Though we do our own parcel edits, we have been able to purchase updates to our building layer every few years and pay for new aerial photographs every three years.

I have been able to use the GIS application to assist our office with assessments in several ways. It enables me to view the data by color coding each parcel based on an attribute of the parcel. For example, I can color code our one hundred separate neighborhoods to see if any are coded incorrectly, and to help me visualize breaks and boundaries of each. I can do the same with each of our nine Site Indexes. If one of your parcels is using the wrong Side Index, it will jump off the screen as it will be a different color than those around it. Just recently I was able to map all my parcels by the land curve that was being used. We were under the impression that the only parcels using separate land curves were parcels that were oceanfront and under an acre. Using the GIS, I was able to locate several parcels that were over an acre and not waterfront that were using the wrong land curve. Another use I have found for the GIS is to map and locate all parcels that are receiving either positive or negative condition factors on the land line. Over the years as we have been made aware of certain factors affecting an individual lot in a neighborhood, such as easements, cemeteries or wetlands, we have discounted the land by five or ten percent. The GIS enabled me to view all those individual lots and the amount of the discount. This enabled me to form opinions of whether to continue the discount. Some parcels were also getting a ten

or twenty percent bump because of a view or a particular location. This enabled me to identify those as well. Though I have not done so yet, I intend to create a map of all my building grades. I suspect I will see some similar homes in subdivisions that are not using the same grade. I think I will be able to make those assessments more equitable using the GIS map to identify outliers.



One of my favorite projects in recent days was to create a “heat map” of land values where the highest values are displayed in red, and the lowest values displayed in blue. All the values in between tier down on a threshold you can create. The result is a map that looks like an infrared map based on land value. You can see the result of that map here on a section of Shore Road in Cape Neddick, just south of the Cliff House.

Doing this enables me to find irregularities before tax bills are sent, and to avoid potential abatements.

In order to create any of these maps, you need to first link your assessing data to your parcel layer. This will require a unique and matching identifier that exists in both the parcel table and your assessing report. Decide what that identifier is going to be, usually the map-lot number, and export a report from your CAMA system that includes this unique ID and the field you want to display on the map, like Neighborhood or Site Index.

In my experience, the ArcGIS software requires your CAMA report to be a database (.dbf) file. Being a Vision user, I cannot export directly in that format. I must first export the report as a .csv file, and then convert that to a .dbf using Arc Toolbox, a tool embedded in the ArcGIS software.

Once this is complete you will right click on your parcel layer, hover over “joins and relates” and select “join”. At this point I admit to limited knowledge. When you do a join there is a one-to-one connection between the two tables. Unfortunately, this makes displaying many to one parcels, like condominiums, impossible. I suspect that doing a relate, instead of a join would help with this, but I have not experimented with this yet. In most cases I don’t care that I cannot view condominiums on my map anyway. Once you have clicked “join”, a window opens where you select the file you are joining to, and the common field you decided to use. After clicking okay, your data will be joined. You can verify that the join was successful by identifying a parcel and reviewing all the attributes. The attributes should include the assessment data as well as the parcel layer data.

I suggest at this point that you export your parcel layer, with the assessing data joined, to a local file. I like to put a date in the name like “parcels1_1_23”, just so I can know in the future what data I am looking at. If you do not export

the joined layer at this time, your project will become very labored and slow as you move forward. Once you have exported the joined layer and added it to the map, be sure to remove the join from the original parcel layer.

You can now begin to play around with different displays on your new layer. You can either double click the layer, or right click and select “properties”. Once the layer properties are open, select the “symbology” tab, and click “categories”. Under the “Value Field” heading, select the field you want to color code your map by. In the example below I have selected to display by LND_NBHD. Then simply click “Add All Values” and the OK button. Your display should now come to life.

As you pan around on your map, any irregularities should pop out at you. You can customize any of the colors simply by clicking on them.

I hope you have as much fun as I have had playing around with this, and that using GIS will be helpful for you to ensure fair and equitable assessments in your town.

I am looking forward to seeing you all at the Fall Conference!!

Luke Vigue

