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**TOWN OF PHIPPSBURG  
SELECT BOARD MEETING AGENDA  
July 24<sup>th</sup>, 2024**

*The Members of the Select Board convened at Town Hall at 5:00PM with  
Chair House, Board Member Read, Board Member Varian, and Administrator McLellan present.*

**I. Adjustments - NONE**

**II. New Business**

1. Meet with Philip Davis, Sagadahoc Emergency Management Director regarding the new county alert system "RAVE". House requested that further communication about the program be sent out to the library and local churches, and by Town Hall to residents who may have issues or concerns about being able to sign up.
2. Consider opening Harbor boat bids. The Board opened two bids. They accepted the highest bid of \$5,500 from Linda Doughty. Varian motioned to accept the bid. Read seconded. Accepted 3-0.
3. Consider appointing Christopher Mixon as a regular member of the Board of Appeals for the remainder of a three-year term expiring June 30, 2027. Read motioned to appoint. House seconded. Approved 3-0.
4. Report of Assessment Review Preliminary State Valuation 2025. Juanita Hennessey reported that there was a 14.45% increase this past year. She went over selling prices and offered residents access to this information at Town Hall.

**III. Unfinished Business - NONE**

**IV. Department and Committee Reports - NONE**

**V. Correspondence - Letters are available in Town Hall for review**

1. Thank you letter from Respite Care.
2. Thank you letter from Big Brothers Big Sisters.
3. Thank you letter from New Hope Midcoast.
4. Thank you letter from Spectrum Generations.

**VI. Courses, Meetings, and Seminars- NONE**

**VII. Administrator/Members of the Select Board Comments and Announcements**

1. Mooring registrations are due by July 31<sup>st</sup>
2. Seasonal Taxpayers meeting - August 21<sup>st</sup> - 6PM - Fire Station.
3. Hazardous Waste Day - August 24<sup>th</sup> - 9AM-12PM - Sand & Salt Shed.

**VIII. Review and/or Sign:**

1. Payroll and Accounts Payable Warrants.
  - a. Payroll Warrant - #9 - \$19,361.03 Read motioned to review and sign. Varian seconded. Approved 3-0.
  - b. Accounts Payable Warrant - #10 - \$6,616.61 House motioned to amend the motioned to remove the Androscoggin Credit Card invoice and requested to make a payment using points. Read seconded the amendment. Approved 3-0. House motioned to approve the Warrant in the amount of \$4,732.77. Read seconded. Approved 3-0.
2. Select Board Meeting Minutes - July 10<sup>th</sup> & July 17<sup>th</sup>, 2024. Read motioned to table. House seconded. Tabled 3-0.

**IX. Public Forum - NONE**

**Adjournment - Read motioned to adjourn to a workshop. Varian seconded. Adjournment approved 3-0.  
Adjourned at 5:27**

- Revaluation workshop

## Wilson Hennessey Appraisal

### Memo

**To:** Julia House – Chair; Gary Read and Anna Varian  
Town of Phippsburg Board of Selectmen / Assessors

**From:** Juanita Wilson Hennessey, IFA, CMA – Contract Assessing Agent

**CC:** Ross McClellan, Town Administrator; Lisa Wallace, Tax Collector

**DATE:** 23 July 2024

**Re:** Revaluation planning

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Attached is an Excel sheet that summarizes Sagadahoc and Lincoln County revaluations based on data pulled from Maine Revenue Services (MRS) Municipal Valuation Return Statistical Summary Section 11 and supplemented with conversations with several of the towns. The Woolwich and Nobleboro revaluations are still in progress with a target data completion date effective April 1, 2025 and both are highlighted in orange.

The most relevant, both in location and in scope of work is Woolwich and the \$142 per parcel cost is a fair projection for Phippsburg's planning. Phippsburg's 2180 parcels at that rate indicates a revaluation in the cost range of \$300,000 to \$325,000 since simple math  $(2180)(\$142) = \$309,560$  indicates an estimate of future cost.

Phippsburg's two options to conduct a full town wide revaluation are either to undertake the extensive project largely in-house or to stay in queue awaiting a highly qualified revaluation firm to complete the entire project as an outside vendor. The town hall is now limited in office space and that consideration is essential in your decision.

Phippsburg has many positive attributes in terms of attracting well qualified bidders. Phippsburg tax cards were customized in 2008 through my collaboration with Bill Van Tuinen and are effective tools, and the neighborhoods Bill and I developed can be carried forward. Our sales records are well organized. And our building permits have all been field viewed, and our sketching is thorough making field work more straight forward and quicker to complete with greater accuracy.

On the challenge side, Phippsburg is complex compared to other area towns. The golf course and Head Beach / Popham Beach areas are unique. Developed island properties like Harbor Island are also unique. Waterfront ranges from flat out mud to constant deep Casco Bay and requires an above average skill set while extracting relevant sales data to build solid contributory cost tables. Condominiums without shared walls and Brightwater as a legal Cooperative are both rare, as are the significant number of Head Beach leased cottage lots and the two RV parks.

**Re:** Revaluation planning

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Phippsburg may opt to have 100% of the revaluation done by an outside firm. The process, once contracted will take a two-year period to be fully accomplished. If the firm lacks Certified Appraisers as part of the Certified Assessors team, the firm should be bidding to include subcontracting essential appraisal work with the cost contained within their bid. The contract should require periodic live updates in public session and request a monthly report of properties visited to be certain the communication chain stays open from start to finish. Data completion will be effective the last year of the contract with preliminary hearings scheduled for that summer.

Or, based on limited revaluation firms available you may decide to do an in-house project to contain cost and to maintain a timely approach by hiring part-time field inspectors coupled with an independent approach by an outside CMA / Certified General Appraiser reworking the cost tables for both land and building construction components. Detailed site inspection of large commercial and tax-exempt properties (IE: Sebasco Harbor Resort; Totman Public Library; Town Hall and Fire Department and Phippsburg Elementary School) must be included even though tax exempt.

It is essential to specify that the CAMA system is TRIO SQL (or TRIO Web, as it likely will be soon) and seek skill sets with significant waterfront experience in the RFP. Recognize that RFPs are most effective by asking specific questions to gather relevant information linked to the responder's business approach rather than simply identifying narrow wants. Request biographies for each CMA / Appraiser affiliated with the firm and invite a copy of a revaluation manual developed for a previous client. Request contact information for existing and prior clients and if the response packet lacks the detail information sought, that is a red flag for a future revaluation's quality.

Phippsburg's most distinctive support need, whether conducted 100% by an outside revaluation firm or a combination of outside and inhouse CMAs, will be the necessity to provide boat support for island inspections. This is an added cost factor whether done in-house or by project award to a Bid Responder.

And, the last but not least thought for you as elected assessors is the civil law suit processing through the court to establish Popham Beach property rights that will impact all Popham properties. The final decision might be appealed by either party, or a class action suit could emerge. The ultimate final court decision on Popham Beach has the potential for significant re-work in that Neighborhood's contributory land value tables and that value revision must be accomplished by a highly qualified CMA / Appraiser since additional legal questions are likely to arise. Whether the final judgement occurs during the revaluation process or after the completion Phippsburg is prudent to budget for the need.

A handwritten signature in black ink, appearing to read "J. J. [unclear]", is written over a large, hand-drawn oval shape.

Sagadahoc and Lincoln Revaluation Cost Appreciation Estimate JUL-24

<b>SAGADAHOC COUNTY TOWN</b>	<b>ARROWSIC</b>	<b>BATH *</b>	<b>BOWDOIN</b>	<b>GEORGETOWN</b>	<b>PHIPPSBURG</b>
YEAR REVAL EFFECTIVE	2020	2019	2008	2003	2010
REAL ESTATE PARCEL COUNT	361	3739	1812	1462	2180
BASE COST	\$40,000	\$195,000	\$110,000	\$77,000	\$177,000
INDICATED COST PER PARCEL TODAY	\$111	\$52	\$61	\$53	\$81
REVAL FIRM	Van Tuinen	Vision	Dickey	Van Tuinen	Van Tuinen
<b>RICHMOND</b>	<b>TOPSHAM</b>	<b>WEST BATH *</b>	<b>WOOLWICH</b>		
YEAR REVAL EFFECTIVE	2008	2007	2023	2025	
REAL ESTATE PARCEL COUNT	1882	3858	843	1989	
BASE COST	\$111,000	\$339,600	\$150,000	\$287,380	
INDICATED COST PER PARCEL TODAY	\$59	\$88	\$178	\$142	
REVAL FIRM	Parker	Vision	Parker	Dirigo	
<b>LINCOLN COUNTY TOWN</b>	<b>ALNA</b>	<b>BOOTHBAY</b>	<b>BOOTHBAY HARBOR</b>	<b>BRISTOL</b>	<b>JEFFERSON</b>
YEAR REVAL EFFECTIVE	2001	2018	2022	2017	2009
REAL ESTATE PARCEL COUNT	716	3608	2325	3651	2428
BASE COST	\$30,000	\$245,000	\$125,000	\$210,000	\$150,000
INDICATED COST PER PARCEL TODAY	\$42	\$68	\$54	\$58	\$62
REVAL FIRM	O'Donnell	O'Donnell	RJD Appraisal	Parker	Van Tuinen
<b>NEWCASTLE</b>	<b>NOBLEBORO *</b>	<b>SOUTH BRISTOL</b>	<b>SOUTHPORT</b>	<b>WISCASSET</b>	
YEAR REVAL EFFECTIVE	2007	2025	2007	2021	2007
REAL ESTATE PARCEL COUNT	1514	1626	1348	1315	2207
BASE COST	\$50,000	\$138,200	\$90,000	\$75,000	\$188,900
INDICATED COST PER PARCEL TODAY	\$33	\$85	\$67	\$57	\$86
REVAL FIRM	Murphy	KRT Appraisal	Parker	Huskins	Tyler Technology

Factors influencing cost:

- Commercial presence and complexity
- Waterfront type and parcel count
- Habitable Dwelling types other than SF IE: Condos w/wo shared walls; Cooperatives; Manufactured Home Parks / RV Parks; Leased land sites
- Parcel count ratio developed : raw land
- Current Use enrollment / town's assessing file condition

\* Does not include all types of property in Bath / real property, only with personal property to be done separately in West Bath and Nobleboro

JCWH 072324

## Wilson Hennessey Appraisal

### Memo

**To:** Julia House – Chair; Gary Read and Anna Varian  
Town of Phippsburg Board of Selectmen / Assessors

**From:** Juanita Wilson Hennessey, IFA, CMA – Contract Assessing Agent

**CC:** Ross McClellan, Town Administrator; Lisa Wallace, Tax Collector

**DATE:** 23 July 2024

**Re:** Report of Assessment Review Preliminary SV25

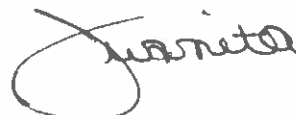
My memo dated 02-14-24 addressed in detail the Maine Revenue Services (MRS) Sales Review for State Valuation (SV) 2025. I had advised that the Combined Sales Ratio was highly probable to drop to 55%+- and the true result as of 04-05-24 was 56% for SV25. The Report of Assessment Review (7) pages is attached with details essential to you as elected Assessors.

Maine Revenue Services (MRS) proposed 2025 State Valuation (SV) for Phippsburg is declared as \$1,158,900,000. Formal notice by certified mail stating that all towns have until November 15<sup>th</sup> to appeal will be sent no later than 09-30-24. Grounds for appeal do not exist and fourteen years post the last town wide revaluation Phippsburg will again drop in Certified Ratio next year. The cumulative value increase over the last three years (APR-20 through APR-23) totals 56.17%.

Maine Revenue Services (MRS) 2025 SV for Phippsburg declares an increase of \$146,300,000 (14.45%) above last year. This represents the full equalized value of all taxable property as of April 1, 2023 based on the MRS audit conducted remotely of arm's length sales data from July 2022 through June 2023. This is a single year study.

The 2023 average selling price based on the combined study is \$724,730 based on twenty-three sales reflecting an increase of \$246,837. The average ratio decreased by 8% to a sales ratio of 56%. Non-waterfront weighted average 55% and waterfront / water influenced weighted average 55% establishes 0% range between non-waterfront and waterfront and stays as an unusually tight and healthy indicator. Non-waterfront residential average selling price is \$485,238 while waterfront / water-influenced residential average selling price is \$1,092,438 displaying a broad range between categories. Overall, the Phippsburg market remains stable while demonstrating rapid value appreciation.

The Maine Revenue Services Report of Assessment Review signed 04-05-2024 by Tony Pinette is attached. Andrea Lubejko, serving remotely by contract from her out of state residence was back as our Field Representative conducting the sales and digital audit complete as of 02-24-24.



Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**



Municipality	Phippsburg		County	Sagadahoc (c)
	2023	2024	2025	
1. State Valuation	828,750,000	1,012,600,000	1,158,900,000	
2. Amount of Change	135,450,000	183,850,000	146,300,000	
3. Percent of Change	19.54%	22.18%	14.45%	
4. Eff. Full Value Rate (line 6d/1)	0.0072	0.00664	0.00667	
5. Local mil Rate 21-22-23	0.0091	0.01012	0.01144	
6a. Commitment 2021-22-23	5,869,893	6,606,425	7,608,381	
6b. Homestead Reimbursement	98,450	113,611	115,917	
6c. BETE Reimbursement	16	586	2,714	
6d. Total (6a, 6b & 6c)	5,968,359	6,720,622	7,727,013	
6e. % change from prior year (6d.)	0.76%	12.60%	14.97%	
	2022	2023		
A. Municipal Valuation	652,808,800	665,068,300		
Net Supplements / Abatements	20,900	(38,300)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	11,226,378	10,132,624		
BETE (Exempt Valuation)	57,900	237,250		
Adjusted Municipal Valuation	664,113,978	675,399,874	11,285,896	1.70%
B. Sales Information				
Sales Period Used	07/21 - 06/22	07/22 - 06/23	Combined Sales Ratio	56%
State Valuation	2024	2025		
# of Sales	36	23		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	60%	55%		
Average Ratio	64%	57%	-10.94%	
Assessment Rating	17	26		
Waterfront Study				
Weighted Average		55%		
Average Ratio		57%		
Assessment Rating		16		
Condominium Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Certified Ratio	100%	85%		

STATE OF MAINE Sales Ratio Analysis - 2025 State Valuation

Municipality:

**Phippsburg**

County:

**Sagadahoc (c)**

1 Year - COMBINED STUDY

Weighted Avg. =	55%	=	9,138,900	/	16,668,794
Average Ratio =	56%	=	9.59	/	17
Avg. Deviation =	12	=	272	/	23
Quality Rating =	21	=	12	/	56%

Average Selling Price = \$724,730 2023

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	11 2022	2022	8251	031	034		249,900	76,500	0.31	25
2	W	6 2023	2023	2709	004	015		487,500	182,300	0.37	19
3	W	10 2022	2022	7662	025	004		2,300,000	955,800	0.42	14
4	R	8 2022	2022	5432	014	084		805,000	355,400	0.44	12
5	R	8 2022	2022	5826	011	037		470,000	208,400	0.44	12
6	R	7 2022	2022	4686	008	034		388,000	183,100	0.47	9
7	R	6 2023	2023	2891	027	073		970,000	479,300	0.49	7
8	R	3 2023	2023	1382	041	014		500,000	251,900	0.50	6
9	W	8 2022	2022	5683	028	049		1,250,000	668,400	0.53	3
10	W	3 2023	2023	1071	036	018		565,000	297,500	0.53	3
11	W	3 2023	2023	1214	035	013		1,580,000	855,800	0.54	2
12	M	4 2023	2023	1825	045	049-12		439,000	238,100	0.54	2
13	R	11 2022	2022	8135	016	028		549,900	314,400	0.57	1
14	W	1 2023	2023	365	017	024		780,000	451,300	0.58	2
15	M	7 2022	2022	4858	045	049-4		575,000	332,300	0.58	2
16	R	2 2023	2023	831	003	047-04		720,000	431,300	0.60	4
17	W	9 2022	2022	6835	002	025		1,425,000	963,300	0.68	12
18	W	3 2023	2023	1266	031	069		444,444	300,500	0.68	12
19	R	12 2022	2022	8755	001	028-B		670,000	467,100	0.70	14
20	W	8 2022	2022	5689	010	022		1,000,000	718,600	0.72	16
21	U	3 2023	2023	1425	012	012		350,000	266,600	0.76	20
22	R	8 2022	2022	6078	031	033		45,050	41,500	0.92	36
23	R	5 2023	2023	2288	041	066		105,000	99,500	0.95	39

STATE OF MAINE Sales Ratio Analysis - 2025 State Valuation

Municipality:

Phippsburg

County:

Sagadahoc (c)

1 Year - Waterfront & Water Influenced Study

Weighted Avg. =	55%	=	5,393,500	/	9,831,944
Average Ratio =	57%	=	3.96	/	7
Avg. Deviation =	9	=	84	/	9
Quality Rating =	16	=	9	/	57%

Average Selling Price = \$1,092,438 2023

Item No.	Class	Date of Sale Month	Date of Sale Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	6	2023	2023	2709	004	015		487,500	182,300	0.37	20
2	W	10	2022	2022	7662	025	004		2,300,000	955,800	0.42	15
3	W	8	2022	2022	5683	028	049		1,250,000	668,400	0.53	4
4	W	3	2023	2023	1071	036	018		565,000	297,500	0.53	4
5	W	3	2023	2023	1214	035	013		1,580,000	855,800	0.54	3
6	W	1	2023	2023	365	017	024		780,000	451,300	0.58	1
7	W	9	2022	2022	6835	002	025		1,425,000	963,300	0.68	11
8	W	3	2023	2023	1266	031	069		444,444	300,500	0.68	11
9	W	8	2022	2022	5689	010	022		1,000,000	718,600	0.72	15



Property Tax Division

REPORT OF ASSESSMENT REVIEW

Municipality Phippsburg County Sagadahoc (c)

I. Valuation System

A. Land: Tax Maps by Spatial Alternatives Date 2004  
 Undeveloped Acreage Average 2,500 Undeveloped Lots Varies by Location  
 Road Frontage Included as Acreage Water Frontage Varies by Location  
 House Lots Varies by Location Other \_\_\_\_\_

B. Buildings Revaluation By Bill Van Tuinen 2010 Computerized Records Trio - Full

C. Personal Property: Assessed? Y/N  Yes Method Used Cost & Market Approach  
 Is Cert Ratio Applied? Y/N  No

II. Assessment Records / Condition Website w/VAL data Y/N  Yes Web Address www.phippsburg.com

Valuation Book Good Tree Growth Forms Good  
 Property Record Cards Good Farm Land Forms N/A  
 Veteran Exemption Forms Good Open Space Forms Good  
 Homestead Exemption Forms Good Working Waterfront Forms Good

III. Supplements and Abatements

Supplements Number Made 1 Value Supplemented 16,350  
 Abatements Number granted 4 Value Abated (54,650)  
 (excluding current use penalties)

IV. Statistical Information

Number of Parcels 2,188 Land Area \_\_\_\_\_  
 Taxable Acres 12,172 Bog/Swamp 1,079  
 Population (2020) \_\_\_\_\_

V. Assessment Standards

Standards Ratio 66.70% = (2023 Municipal Valuation / 2024 State Valuation)  
 Assessment Quality Combined 21

Comments or Plans for Compliance: The sales ratio is below the minimum assessing standards put forth in Title 36, §327. Strong market conditions continue to impact sales ratio.

VI. Audit Information

Municipal Official providing data Juanita Wilson-Hennessey, IFA, CMA  
 Date(s) of Field Audit 2/24/2024

VII. Office Review

Recommended by Andrea E. Lubejka  
 Field Rep  
 Checked by LL  
 Approved by Tony Parillo 4/5/2024  
 Copies Mailed (date) 4/18/2024