

## TAX COLLECTIONS

### Where do I find taxes paid or taxes due?

O'Donnell & Associates does not handle Tax Collections. Please contact the town directly for tax bill or taxes paid information. If it is a town for which we have assessing data on-line, you will find the contact information in the right hand column on the "CAMA search for properties" page for the town in question.

## ASSESSING TERMS

### What is Contract Assessing?

O'Donnell Assessing is cost effective regional assessing. Many Maine towns employ full time assessors with salaries that approach and sometimes exceed \$80,000 to \$100,000. Boothbay, Farmington, and New Gloucester have successfully transitioned to contract assessing following the retirement or departure of full time assessors.

### Why is April 1<sup>st</sup> important?

In Maine, the owner of record is the owner on April 1<sup>st</sup>. Any change in ownership after April 1<sup>st</sup> is processed with the following year's information. If property is transferred after April 1<sup>st</sup>, there is a chance that the new owner will not appear on the assessment record until the town prepares for commitment in the next summer. Although, if the town does enter name or address changes into the record earlier in the year, the new information might appear sooner.

### What does SI mean on the Site Information section of the online assessment information?

A Site Improvement value is assigned if the property has been developed. Site Improvement involves the changes to the site that allow it to support a building, typically a well or water service, septic system or sewerage service, a driveway, and landscaping or retaining walls. The "Grade" on the land tab applies to the Site Improvement.

### What does Table # mean on the Land Information section of the online assessment information?

For land, there is an underlying land table assignment for the base lot, plus a value for waterfront, river front, water access or other value considerations.

### What is Grade and Condition?

In regard to buildings, the "Grade" refers to the quality of construction. The scale goes from 1 to 10. Only above average and outstanding buildings are on the higher end of the scale. Condition has to do with age and wear and tear on the building.

## APPLICATIONS

### Where do I get application forms?

This website has a resources page here: <http://jeodonnell.com/resources/>. Even more forms and publications can be found at Maine Revenue Services: <https://www.maine.gov/revenue/propertytax/homepage.html>

## CURRENT USE

### Who figures the penalty to withdraw from the State Current Use Programs: Tree Growth, Farmland; Open Space; Working Waterfront?

[https://www.maine.gov/revenue/propertytax/propertytaxbenefits/current\\_use.htm](https://www.maine.gov/revenue/propertytax/propertytaxbenefits/current_use.htm)

The assessor who works on the municipality where the property is located has to figure the penalty according to State rules. There are no estimates. Please provide information to identify the map and lot reference and if all land is being withdrawn from the program. If only part of the acreage is being withdrawn, please provide a sketch indicating the land coming out.