



CITY OF
**SOUTH
PORTLAND**
Assessing

**SOUTH PORTLAND
ASSESSMENT DATA DISCUSSION
FISCAL YEAR 2025**

Assessing Equalization, Mil Rate History
and Tax Shift Discussion

Brent Martin, CMA-4
Assessor

SIGN OF THE TIMES: SAMPLE SINGLE FAMILY RESIDENTIAL PROPERTY “PAIRED SALE”

6 Blueberry Drive

- Bought in 2019 for \$425,000
- Sold in March 2023 for \$720,000 after 5 DOM (Listed at \$675,000) – 69% Market Appreciation minus updating
- Was assessed at \$467,500 (65%); Now \$650,500 (90%)



**MAINE LISTINGS DATA:
\$543,000 AVERAGE SALE
PRICE - RESIDENTIAL**

8/6/24, 7:11 AM

flexmls Web

Municipality Statistics

For 4/2/2023 To 4/1/2024
Residential

As Of 08/06/2024				For 4/2/2023 To 4/1/2024										
Town	Active	Volume	Average List Price	Active in Range	Volume	Average List Price	New	Pend	Sold	Average Sold Price	DOM	Expr	Withdrawn	BOM
South Portland	33	\$ 21,336,000	\$ 646,545	289	\$ 158,666,549	\$ 549,019	274	257	260	\$ 543,000	17	15	14	18
Subtotal	33	\$ 21,336,000	\$ 646,545	289	\$ 158,666,549	\$ 549,019	274	257	260	\$ 543,000	17	15	14	18

Prepared by Brentley Martin on Tuesday, August 06, 2024 7:11 AM

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For 4/2/2023 To 4/1/2024



Average List Price	New	Pend	Sold	Average Sold Price	Average Sold DOM	Expr	With-drawn	BOM
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CITY OF SOUTH PORTLAND

\$460,000

Median Sale Price

\$509,276

Average Sale Price

Sale Date

7/1/2022 4/1/2024

10.57

COD

94.0%

Median Ratio

283

of Sales

1.01

PRD

SALE PRICE

\$20,000 \$6,739,000

Ratio

0.00% 150.00%

LAND USE

1010

NBHD Description	Median Ratio	Average Sale Price	Median Sale Price	COD	# of Sales	Neighborhood Adj
OCEAN STREET A	90.6%	\$480,128	\$437,067	14.52	18	1.60
HIGHLAND MEADO	91.6%	\$624,000	\$624,000	11.03	1	1.50
BROWNS HILL	91.8%	\$457,411	\$473,251	10.74	14	1.50
SYLVAN SITES	92.0%	\$652,917	\$657,500	10.92	6	1.63
THORNTON HGHTS	92.4%	\$433,463	\$427,500	10.16	30	1.50
MEETINGHOUSE H	92.5%	\$575,642	\$525,000	12.43	53	2.25
WESTVIEW PARK	93.1%	\$517,500	\$515,000	12.51	6	1.39
STANWOOD PARK	93.1%	\$424,200	\$430,000	12.10	10	1.50
FERRY VILLAGE	93.3%	\$498,060	\$505,000	12.55	7	2.00
COUNTRY GARDEN	94.4%	\$461,188	\$443,250	10.06	8	1.48
BONNYBANK HGTS	95.0%	\$424,633	\$415,000	6.51	15	1.50
WILLARD BEACH	95.4%	\$899,167	\$972,500	12.47	3	4.25
OUTER HIGHLAND	95.5%	\$738,750	\$717,500	8.87	12	1.39
WILLARD TRANS	95.8%	\$742,500	\$742,500	6.90	2	1.89
STILLMAN ST AR	96.5%	\$420,500	\$420,500	6.26	2	1.39
CASH CORNER	97.3%	\$420,009	\$407,500	7.35	32	1.50
SUNSET PARK	97.3%	\$449,370	\$414,000	7.18	20	1.75
HARBOR VIEW PK	99.3%	\$417,692	\$387,500	9.90	12	1.50
Total	94.0%	\$509,276	\$460,000	10.57	283	1.76

Top and Bottom 15%

Bottom 15% Top 15%

TAX COMMITMENT FOR FISCAL YEAR 2025

- Commitment Date: July 29, 2024
- Assessment Date: April 1, 2024
- Declared Certified Ratio: 100% (over 91% per State Requirement)
- Mil Rate: \$13.20 (a \$0.94 drop versus 2023 and a \$1.79 drop from projections)
- Homestead: \$25,000 off the assessed value (\$330 in tax dollars)

TAX ASSESSOR ROLE

- What are Assessors?
 - Agents of the State of Maine
 - Responsible for maintaining fair and equitable assessments across all property types on an annual basis
 - Extensively trained annually in appraisal and assessing practices
 - Answer equally to the Taxpayers/Property Owners, the City, and the State

TAX ASSESSOR OFFICE RESPONSIBILITIES

Staff strives to maintain equity and fairness in taxes by doing the following:

- Collect physical and online data for 10,309 real property, 1429 taxable personal property and 359 BETE-Eligible accounts using sales surveys, building permits, etc.
 - If data quality deteriorates, costly third-party revaluations become necessary
- Determine eligibility for real and personal property exemptions
- Correct high or low assessed values based on market or underlying physical data
- Develop real-world depreciation schedules
- Assist in personal property reimbursements of taxes to both taxpayers and the City
- Gauge the quality of data for yearly State-filing requirements
- Provide estimates to influences of the valuation base
- Defend against abatement requests that do not appear to meet the burden of proof

TAX ASSESSOR STATUTORY OBLIGATIONS

- **Per the Maine State Constitution, Article IX, Section 8**

Taxation: All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof. [emphasis added]

- **Title 36 of the Maine Revised Statutes §§701 and 701-A**

“In the assessment of all taxes, assessors shall govern themselves by this chapter and ... shall obey all warrants received by them while in office.

...[Real property] must be valued based on its highest and best use as of April 1st of each year, taking all of the following three approaches to value into consideration: cost, income and sales comparison [and consider] age, condition, use, type of construction, location, design, physical features and economic characteristics.”

“JUST VALUE” EQUALS
“MARKET VALUE” PER STATUTE

- Under Title 36 MRS §701-A:

“In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the parcel of land being valued may be put [and] ... must consider all relevant factors [...e.g., enforceable restrictions..., current use, physical depreciation, sales in the secondary market, functional obsolescence, and economic obsolescence].

“JUST VALUE” EQUALS
“MARKET VALUE”
PER CASE LAW

- Under Case Law, in 1974, in Frank v. Assessors of Skowhegan (329 A 2d 167, 173), the Court stated “Market value is the price a willing buyer would pay a willing seller at a fair public sale.”
- More recently, in Weekley v. Town of Scarborough [676 A 2d 932, 934 (ME 1996)], the Maine Supreme Judicial Court clarified that Just Value is equivalent to Market Value.
- This is not meant to be legalese for property owners, but, instead, to indicate the strict requirement the assessor is held to in determining Market Values in a yearly Sales Ratio Study filed with the State.

MULTIPLE VALUATION APPROACHES PERTAIN TO RESIDENTIAL, COMMERCIAL AND INDUSTRIAL PROPERTIES

As part of our daily interactions with property owners, we constantly identify reported sale price trends versus our assessments and follow local, regional, and national valuation trends pertaining to Residential, Commercial and Industrial properties

- We constantly consider all three approaches to value mentioned by statute: the sales comparison approach, the income approach, and the cost approach
- While the universe of properties are valued by models within the software, each property value is derived based on its individual characteristics
- Though not all approaches may be applicable to each property type, it is a best practice that we make sales comparisons, consider income models, and update our cost models in the process of reconciling data to maintain more accurate assessed valuations

HOW THE DATA QUALITY IS MEASURED BY THE STATE

- The State of Maine, yearly, requires the Assessor to review all reported sales and comment on whether the sales are:
 - 1) Arm's length and market value sales;
 - 2) The entire parcel with improvements or not; and,
 - 3) Single-family residential, including condominiums and with Accessory Dwelling Units.
- We then report hundreds of assessed valuations underlying “Usable” or Market Sales, which are statistically analyzed to determine whether each year we can declare a 100% certified ratio, e.g., the certified ratio is within 10% of full market value. We simply had too many below 100%.



STATE OF MAINE NOTICE: CERTIFIED RATIO AT 66%

CERTIFIED RATIO DECLARATION FORM

Municipality: SOUTH
PORTLAND

County: CUMBERLAND

Tax Year: 2024

Due Date: June 03, 2024

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 3 each year. Please review the below options for declaring the certified ratio. 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 on page 2.

OPTION 1 WAS NOT A GOOD OPTION

Option #1: The municipality declares the developed parcel ratio of 66%, determined by MRS as part of the 2024 state valuation, as the certified ratio for 2024.

Option #2: The municipality declares a current year certified ratio that differs from the developed parcel ratio in Option #1.

If this ratio is not between 59% and 73%, select a reason 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.

WE ARE NOT ALONE IN NEEDING TO ADJUST VALUES

- South Portland has frequently kept assessed valuations close to market value; adjustments, when made, are conducted in-house (40+ years)
 - If not in-house, then third-party revaluation companies are brought in at great cost to the taxpayers (usually after a multi-year delay) after “ratio adjustments” have impacted revenue or reimbursements from the State and elevated the mil rate
- Bangor, Freeport, Auburn, and Scarborough are also conducting in-house equalization efforts
- Portland, Lewiston, Gray, Winslow, and Cape Elizabeth are conducting or preparing for third-party revaluations

YOU HAVE TO KNOW THE PAST TO UNDERSTAND THE PRESENT

DR. CARL SAGAN

Revaluation and Constitutional Valuation Requirement's:

Maine's Constitution and its supporting statutes require municipal assessments to be maintained in accordance with market value. These laws specify that the overall City sales ratio* be maintained at a minimum rate of 70% and that classes of property within the City have equivalent ratios.

The City Assessor (Jim Thomas) will provide an overview of the City's constitutional requirement to periodically adjust all assessments. You will recall a similar presentation he gave back in February 2020 before the pandemic hit the U.S. He will show how the City's assessments have fallen to this minimum threshold of 70%. In South Portland, not unlike other communities, some properties classes (residential, geographic areas, commercial properties, etc.)

have increased in value more dramatically than others. When this becomes apparent, the City is required to comprehensively

You may recall City had planned an adjustment (revaluation) to go into effect for FY21. But with COVID and the shutdown this past April, the revaluation had to be postponed a year. There are two dynamics. First some commercial property classes have come under pressure as a result of business shutdowns and other effects that occurred at the same time as unprecedented increases in demand in the City and other places in southern Maine.

* City Sales Ratio is obtained by averaging the assessment divide by the City.

Memorandum

TO: City Council; Scott Morelli, City Manager
FROM: Gregory L'Heureux, Finance Director
DATE: December 29, 2020
RE: Preliminary Budget Factors

Resulting Tax Shift between Commercial and Residential:

The most concerning of the factors I have laid out for this coming year is the anticipated impact of the tax shift as a result of this inequity of valuation growth. Note that the actual valuation changes are still in the early stages of development and numerous factors will play into the actual resulting final numbers. In discussions with the Assessor, we know the current Commercial/Industrial represents approximately 44% of the total valuation and residential represents approximately 56%. We also know that residential property assessments are coming in based on recent sales at around 60-80% of market value. This "ratio" of assessed value to market value is important. For commercial properties this ratio is much higher. The dynamic that happens when all properties are brought up full value is that some properties rise more than others. The tax rate will effectively drop but the tax impact to properties will be considerably different based on that property's percentage increase in value. Properties with higher percentage increases in valuation will see significantly more tax burden. Conversely, properties with low percentage increases in valuation will see reductions in their tax burden. This can best be demonstrated by examples which I will go into more detail at the workshop. **The impact to residential properties is going to be significant.**

WHY MAKE CHANGES THIS YEAR?

- **Certified Ratio: Level of Municipal Assessed Value relative to Just Value**
 - In practice, it becomes $\text{Typical Assessed Value} \div \text{Typical Sale Price}$
 - South Portland faced a 66% ratio of Single Family residential properties (confirmed by the State of Maine through a Sales Ratio Study)
 - The Quality Rating is a statistic that measures the average deviation in relation to an average sales ratio. The lower, the more reliable.
 - Though the assessed valuations were low, the Quality Rating showed property data was reliable, resulting in typical real property sales indicating an assessed value at between 60% and 72% of market value (66% with +/-10%)

FEDERAL HOUSING FINANCE AGENCY HOUSE PRICE INDEX

71% INCREASE OVER FIVE YEARS SINCE 1Q2019

HPI Datasets

HPI Summary Table

HPI Calculator

State Purchased

Maine

Available MSAs

Portland-South Portland, ME

Purchase Quarter *

2019Q1

Valuation Quarter *

2024Q1

Purchase Price *

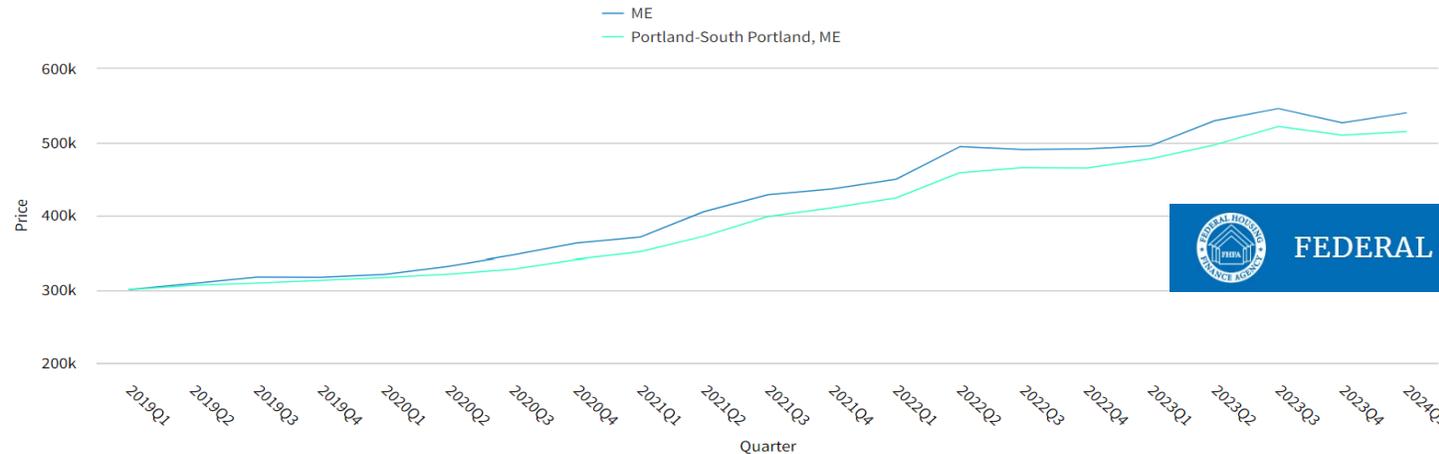
300000

Submit

Estimated Value for MSA: \$514,187

Estimated Value for State: \$539,926

MSA Percentage Change: 71.4%



FEDERAL HOUSING FINANCE AGENCY

FEDERAL HOUSING FINANCE AUTHORITY HOUSE PRICE INDEX: 9.64% ANNUAL INCREASE SINCE 4Q23

HPI Datasets | HPI Summary Table | **HPI Calculator**

State Purchased: Available MSAs:

Purchase Quarter *: Valuation Quarter *: Purchase Price *:

Estimated Value for MSA: \$328,916 | Estimated Value for State: \$321,836 | **MSA Percentage Change: 9.64%**

Quarter	ME	Portland-South Portland, ME
2022Q4	300,000	300,000
2023Q1	303,000	308,000
2023Q2	323,000	320,000
2023Q3	333,000	335,000
2023Q4	321,836	328,916

FEDERAL HOUSING FINANCE AGENCY

THE DILEMMA: THE HUMAN ELEMENT

- 2023: Narrow adjustment to primarily residential valuations was made
 - Data showed signs of a decreasing ratio of assessed valuations versus the sales prices
 - Sales ratio cavity formed due to years of adjustments that lacked sufficient breadth into various neighborhoods. Why?
 - Holding off doing a revaluation as the pandemic hit in 2020
 - Careful and narrow adjustments to single family valuations in relation to decreases in commercial and industrial valuations.
- 2024: Discount of assessed valuations below typical median single family residential market sale prices would have caused large-scale decreases in valuation to other property types in a process the State of Maine calls “Ratio Adjusting”

IF EQUALIZATION WAS NOT COMPLETED

- If residential property values were not equalized to above 91%, a ratio reduction of the personal property tax revenue, personal property reimbursement revenue, commercial and industrial property valuation base, and the Homestead and other exemptions would have been an estimated 20%.
 - Commercial properties, coming off from economic discounts from the pandemic, would have been reduced
 - Industrial property cost tables would have been reduced
 - Both income-based property values and land sale data, sufficient to support upward adjustments, may have instead been further reduced
- For 2025, data quality is improved with assessed values more indicative of Just Value

WHY THIS MATTERED

- At a 66% Ratio, Single Family Assessed Values would require as much as a 38% – 72% increase if only they were adjusted
- In the initial budget process, a \$300 million estimate was provided to make underlying adjustments to Single Family Residential Assessed Valuations to try to declare a 100% certified ratio. It was not enough: the resulting ratio would have been only 80% of market value
- At 80%, other property types (Commercial, Industrial, and Personal Property) would have been subjected to a 20% downward adjustment to equalize the valuations. Single Family would have gone up **ALONG** with the mill rate increasing much higher than anticipated. Plus, exemptions would have been reduced to 80%.

THE NEED FOR EQUALIZATION

- Though the valuations were low, the Quality Rating was reliable, since the data is updated through surveys, field work, and permit activity
- City budget expected to keep the full value of reimbursements, taxpayers expected their full homestead exemptions, and the State expected us to declare 100% with improved data for this to happen
- Since the inventory of housing had clearly defined neighborhoods, clearly established trends in extensive renovation work present in many neighborhoods, and a vast number of sales in most neighborhoods confirming market values, underlying quality and condition, we proceeded with equalizing valuations

EQUALIZATION WAS COMPREHENSIVE AND NOT UNIQUE TO SINGLE-FAMILY RESIDENTIAL

Single-Family, Condominiums, Multi-Family and Apartments were adjusted closer to Just Value

Income, inflation, and land sale data supported adjustments to various other property types

Business Equipment Tax Exempt (BETE) Personal Property increased \$68,459,200, or 17.9%

Commercial properties were coming off from economic discounts from the pandemic

Industrial property cost tables were adjusted with Marshall & Swift Cost Table Guidance

ASSESSMENT DATA: WHERE WE ARE NOW

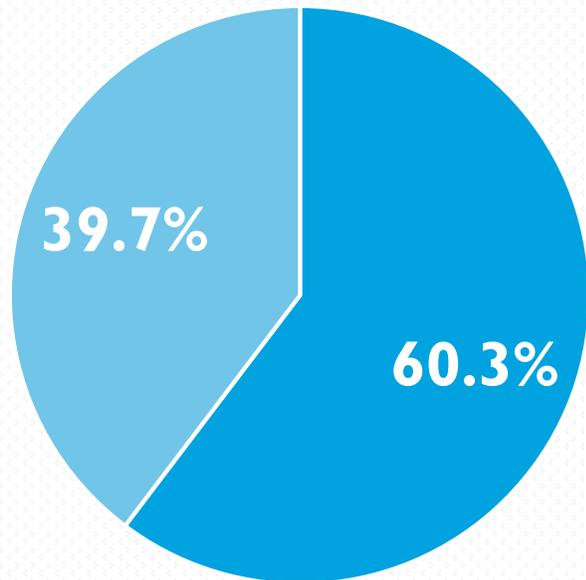
- The taxable valuation base, including Homestead and BETE reimbursement, increased to \$6,995,457,735 from \$5,840,654,889
 - Increase of \$1.15 billion (19.7%); \$735 million in Single Family Residential, \$120 million in Condominiums, and \$295 million in Commercial and Industrial
 - Approx. \$30 million (3%) is from new valuation from new construction, renovations, etc.
- **Mil rate decreased 6.6% from 14.14 to 13.20 (11.9% lower than projected)**
 - A drop of \$0.94 versus 2023 and \$1.79 off from initial projections or as much as over \$3.00 off from a ratio-adjusted devaluation of other property types
 - This is a 19% drop from the year earlier projections of 16.36 before nominal adjustments
 - This is 33% lower than the pre-pandemic mil rate of 19.70 in 2019
 - This is the second lowest mil rate in over 40 years of tracking and 20% below the average

A MULTI-YEAR ANALYSIS CONFIRMS THE PROJECTED SHIFT IN THE TAX BURDEN

- In 2019, Personal Property and BETE Exemption Reimbursement Value was \$502,435,097; in 2024, this increased to \$653,803,985, an increase of \$151,368,888
- In 2019, Homestead Reimbursement was \$68,737,500; in 2024, \$108,718,000 – an increase of \$39,980,500 or 58% due to legislation
- In 2019, Personal Property, BETE- and Homestead Reimbursement: 14.5%
 - In 2024, despite the 30.1% increase of \$190 million, this now equates to \$762,521,985, or 10.9% of the total, in part, due to the expiration of a 30-year TIF district with favorable reimbursement from the State of Maine

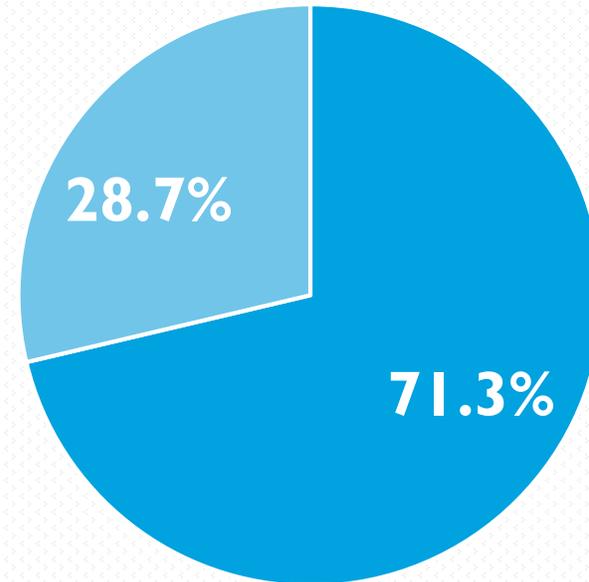
A MULTI-YEAR ANALYSIS CONFIRMS THE PROJECTED SHIFT IN THE TAX BURDEN

**Share of Tax Burden: Residential
v Commercial (2019)**



■ Residential ■ Commercial

**Share of Tax Burden: Residential
v Commercial (2024)**



■ Residential ■ Commercial

CITY COLLECTS THE SAME AMOUNT OF TAXES

- Inverse relationship: As values increase, tax rate decreases proportionately
- Adjustments to property values DO NOT increase the amount of property taxes collected
- What changes is how much each property taxpayer pays
 - In an ideal (though unrealistic) revaluation, 1/3 will pay more, 1/3 will pay the same, 1/3 will pay less
 - But since residential are increasing far more than commercial, residential homeowners will feel more of the tax burden

CITY COLLECTS THE SAME AMOUNT OF TAXES - EXAMPLE

	<u>Pre-Revaluation</u>	<u>Reval Scenario 1</u>	<u>Reval Scenario 2</u>	
All Residential Values	\$ 50,000,000	\$ 62,500,000	\$ 67,500,000	
All Commercial Values	\$ 50,000,000	\$ 62,500,000	\$ 57,500,000	
TOTAL ALL VALUES	\$ 100,000,000	\$ 125,000,000	\$ 125,000,000	
Taxes Needed for Budget	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	
Tax Rate (Taxes Needed/Total Value)	\$ 19.00	\$ 15.20	\$ 15.20	
Avg Residential Value	\$ 200,000	\$ 250,000	\$ 270,000	
Avg Residential Tax Bill	\$ 3,800	\$ 3,800	\$ 4,104	+8%
Avg Commercial Value	\$ 200,000	\$ 250,000	\$ 230,000	
Avg Commercial Tax Bill	\$ 3,800	\$ 3,800	\$ 3,496	-8%

Residential and
Commercial values both
increase 25% evenly

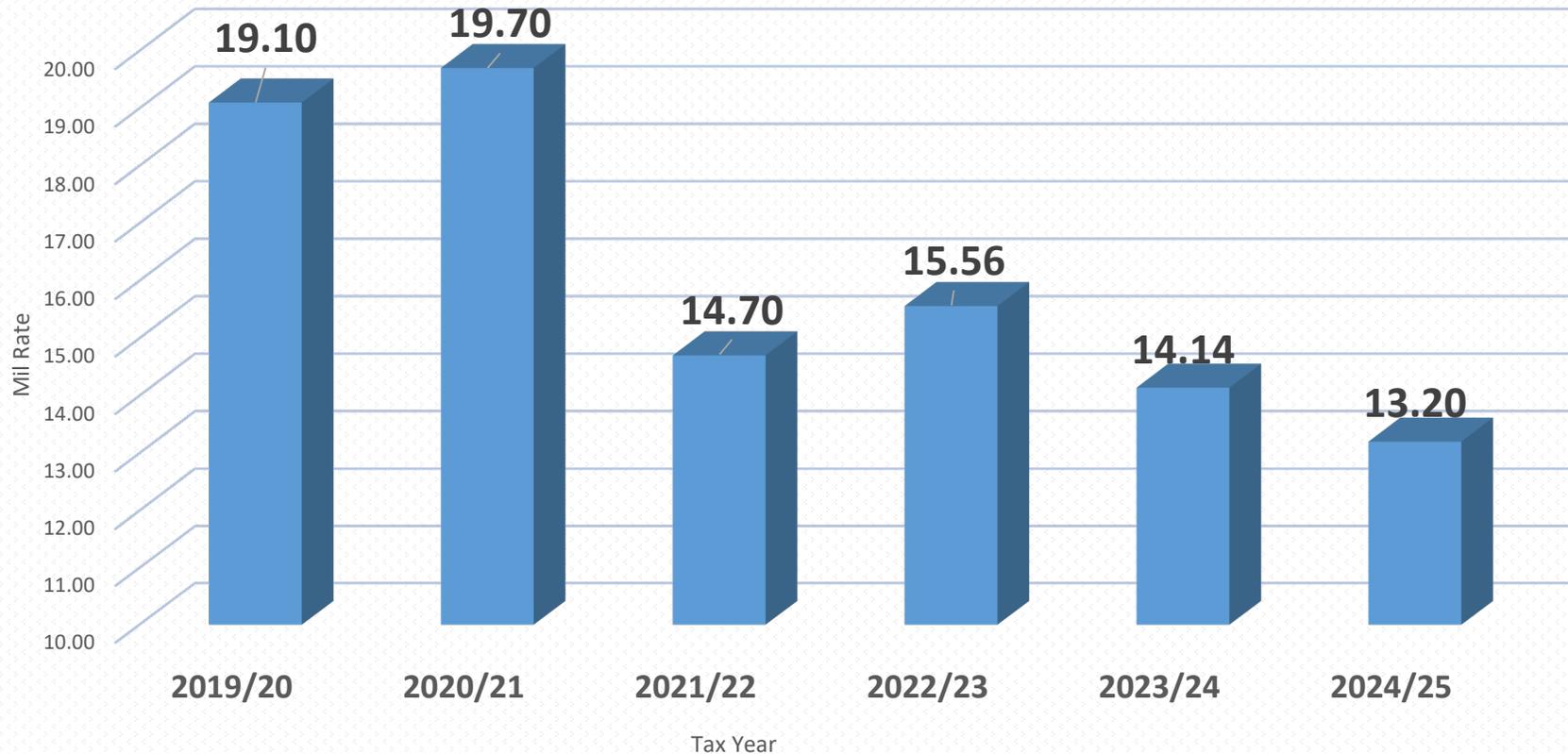
Residential values +35%
Commercial values +15%
Total values +25%

**A MULTI-YEAR ANALYSIS CONFIRMS THE
PROJECTED SHIFT IN THE TAX BURDEN**

Change in Values by Property Type (2019-24)			
	<u>2019 (83%)</u>	<u>2024 (100%)</u>	<u>% Change</u>
Single Family Residential	\$ 1,690,000,000	\$ 3,600,000,000	113% (76.8%)
Condominiums	\$ 223,900,000	\$ 477,900,000	113%
Commercial	\$ 1,070,000,000	\$ 1,390,000,000	30%
Industrial	\$ 314,000,000	\$ 437,000,000	39%
Personal Property/BETE	\$ 502,435,097	\$ 653,803,985	30%

A VALUATION BASE INCREASE DECREASES THE MIL RATE

South Portland Mil Rate Since FY2020



SINGLE FAMILY RESIDENTIAL

24 North Kelsey St

- Sold May 2020: \$295,000
- Sold June 2023: \$445,000
- 51% Increase since 2020 purchase, was assessed at \$294,900 (69%)
- Now assessed at \$422,400 (94%) with renovation work apparent



SINGLE FAMILY RESIDENTIAL

27 Carroll Street

- Sold for \$455,000 in August 2020 after 5 DOM over list
- Sold at \$640,000 in March 2023, \$61,000 over list
- 41% Increase since 2020
- Assessed at \$596,000 (93%)



SINGLE FAMILY RESIDENTIAL

33 Ledgefield Circle

- Sold \$11,000 over List Price at \$500,000 after 4 DOM in June 2021
- Re-sold July 2023 for \$640,000 or 28% Increase in Two Years
- Was assessed at \$457,100 (71%)
- Now \$601,400 (93%)



SINGLE FAMILY RESIDENTIAL

58 Stillman Street

- Purchased September 2019 for \$265,000
- Sold for \$391,000 in February 2024 – 52% increase in four years
- Was assessed at \$286,400 (73%), now \$383,900 (98%)



SINGLE FAMILY RESIDENTIAL

566 Ocean Street

- Sold November 2019:
\$355,000
- Sold June 2022: \$600,000
(69% increase)
- Was assessed at \$370,700
Now \$498,500 at 83%
- Has re-sold for \$690,000
7/2023 (A 94% increase since
2019, or 15% in 1-Yr)



SINGLE FAMILY CONDOMINIUM

139 Broadway, Unit 4

- Bought in December 2020 for \$167,000; Assessed at \$146,000
- Sold in March 2024 for \$240,000
- Was assessed at \$146,000 (61%); Now \$213,000 (88%)
- 139 Broadway (Unit 26) listed at \$295,000



SINGLE FAMILY CONDOMINIUM

3 Bexhill Way, Unit 40

(Resold outside Sales Period)

- Bought in 2019 for \$377,200
- Sold after April 1, 2024 for \$615,000
- Was assessed at \$387,600 in 2023 (63% if not re-assessed at \$493,600: 80% Ratio)



SINGLE FAMILY WITH ACCESSORY DWELLING UNIT

160 Fellows Street

- Sold for \$404,000 in 2020 pre-pandemic
- Re-sold for \$510,000 in 2021 and \$615,000 in June 2023 for \$615,000.
- Assessed at \$635,000 due to ADU values; was assessed at \$436,000 (71%)



TWO FAMILY RESIDENTIAL

22 Aspen Avenue

- Sold for \$280,000 in 2020
- Sold in May 2023 at \$584,000,
\$50,000 over List Price
- Assessed at \$523,200 (90%)



GOING FORWARD

Re-examine existing changes as the market continues to evolve or enter either stable or rocky waters



Continue to compare and contrast property type valuations – open discussions with property owners



Incrementally maintain smaller changes on a yearly basis with earlier notice periods



CITY OF
**SOUTH
PORTLAND**

Assessing

Assessing Office
City of South Portland
41 Thomas street
South Portland, me 04106

QUESTIONS?

Email: TLONDON@SOUTHPORTLAND.ORG

Tel: 207-767-7604

Assessing Office Hours:

Monday- Thursday: 7:30am-5:00pm

Closed on Fridays