

TOWN COUNCIL
Agenda Information Sheet

Meeting Date: January 10, 2023	BoA
Agenda Item: Board of Assessors Meeting, 72 Vine Street FY2023 Appeal #2023-8	
Staff Recommendation:	
Approve the recommended value abatement amount of \$88,900. The abatement recommendation by the Assessing Agent is due to data corrections after a full measure & list inspection.	
Town Manager's Recommendation:	
Requested Action:	
Vote	



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS PROCEDURES

REFERENCE: 36 M.R.S. §§ 583, 706-A, 841-849, and 1118
March 26, 2020; replaces Feb 13, 2018 revision

1. General

When a property is overvalued for purposes of assessing local property tax, or if the assessment of a tax is illegal or erroneous, a property owner may request an abatement of property tax, in writing. Abatement is the process by which valuation that is found to be excessive or an assessment found to be void because of an error, or illegal may be corrected. To qualify for an abatement, a property owner must show: 1) that the property is overvalued in comparison to other, similar properties in the same municipality; or 2) that the assessment is illegal or void. The assessor's determination of value is presumed to be correct, so the burden of proving an abatement is warranted is on the property owner. While abatements may be made by an assessor or by municipal officers on their own initiative, this bulletin is concerned with abatements requested by the property owner or taxpayer.

Article IX, section 8 of the Maine Constitution provides that "All taxes upon real and personal estate . . . shall be apportioned and assessed equally according to the just value thereof." 36 M.R.S. § 701-A states that "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 particular parcel of land being valued may be put." The term "just value" has been interpreted by the Law Court to mean market value. Article IX, section 8 also provides an exception to the requirement to assess property according to the just value in the case of classified farm, open space, forest lands, and working waterfront, which may be valued on the basis of their current use. While assessors are required to assess most property on the basis of just value, the constitutional requirement is not that property be assessed at just value, but rather that it be assessed in accordance with just value. For example, if your property is valued at 110% of market value and all other property in the municipality is also valued at 110%, your property is not overvalued when compared to other properties. If, however, your property is valued at 100% of market value and all other property is valued at 85% of market value, your property is overvalued.

Each municipality has a ratio – or percentage of just value – at which all property in the municipality is generally valued. This ratio – called the declared ratio – is the assessed value as a percentage of market value. The declared ratio for a municipality is calculated by dividing the total local assessed value by the total market value of property in a municipality. The total market value is determined through analysis of recent selling prices of property in the municipality. In determining whether an assessed value is reasonable, a property owner must consider the effect of the municipality's declared ratio. The declared ratio reported by a local assessor may differ from the assessment ratio contained in various studies produced by Maine Revenue Services (36 M.R.S. § 848-A).

Overvaluation must be the result of comparing properties within a municipality. A difference between your tax bill and another bill on a similar property in a different municipality does not indicate a wrongful assessment. A high property tax on your property, compared to the tax on similar property in another municipality, may be due to a smaller tax base or a higher level of services in your municipality. The fact that a property tax is high, by itself, is not grounds for abatement.

An assessor may increase the assessed value of a property from one year to the next, if the assessor finds that the previous valuation had been less than it should have been. This valuation increase may occur even if no influence affecting the property's worth has changed. Assessors must adjust the assessed value for any property whenever the value is found to be inequitable. However, assessed values must be changed before property taxes for that tax year have been committed. A valuation increase from one year to the next is not, by itself, grounds for an abatement of tax. Note that an assessor is not required to give notice of periodic valuation changes to taxpayers.

Property tax assessed to a person who is not the owner, or the person in possession, of that property is an example of an illegal assessment. An inadequate description of property being taxed is not, by itself, reason for an abatement of tax.

Before requesting an abatement of tax, the property owner must determine that the property in question has been significantly overvalued, compared to other property in the same municipality or that the assessment itself is illegal or void. A property owner may ask the assessor to see the valuation book to check assessed value of all property in the municipality or to check that the correct property is assessed to the rightful owner. The valuation book is a public record and is available for inspection at reasonable times and under reasonable safeguards. Some municipalities provide their valuation information online. Discussion with the assessor may also help determine if property is overvalued or illegally assessed. A property owner must show overvaluation compared to other, similar properties on average. A discrepancy with one or two other properties is not enough to show overvaluation. After reviewing the information described in this paragraph, if the property owner still feels his or her property is overvalued compared to other, similar properties, or the tax has been illegally assessed, the property owner should proceed as follows.

2. Method of Seeking Abatement

Abatement requests must be made with the municipal assessor or board of assessors. For property in the unorganized territory, abatement requests must be made with the State Tax Assessor. Neither the State Tax Assessor nor the Property Tax Division of Maine Revenue Services is authorized to abate taxes assessed in municipalities. Requests for abatement are not made to the local tax collector. Tax collectors have no authority to make abatements.

A. Initial request. Maine tax law provides that property owners who believe that their assessed property valuation is excessive or illegal must seek relief through a written request to the local assessor or board of assessors. This request must be made within 185 days after the date the tax was committed to the tax collector, which is usually shortly before the tax bill is mailed. The request must state the amount of the abatement requested and the reasons for requesting the abatement. Though an abatement request must be made within the first 185 days for a taxpayer pursuing an abatement, the assessor may make an abatement on the assessor's own initiative within one year of commitment. A property owner claiming an illegal or void assessment may also apply for an abatement with the municipal officers after one year but within

three years from the date of commitment. This extended abatement request period does not apply to overvaluation claims. Except for claims that the assessment is illegal, initial requests for abatement must always be addressed to the local assessing authority.

The assessor or municipal officers have 60 days to respond to the property owner's abatement request. The assessor or municipal officials have 10 days to provide the taxpayer written notice of their decision once the final determination is made. If the property owner is not satisfied with the decision, the owner may appeal the decision as outlined in subsection B. If a decision is not made within 60 days, the abatement request is deemed denied and the property owner may then proceed with an appeal.

B. Appeal of decision. If the property owner is dissatisfied with the decision of the local assessor, or the decision of the municipal officials in the case of an abatement for illegality, the owner may appeal – within 60 days – to the municipal board of assessment review (BAR) or to the county commissioners if the municipality has no BAR.

For property valued at \$500,000 or more, an appeal of the assessor's decision to the BAR or county commissioners requires that the property owner first make a payment of the greater of an amount equal to the taxes not in dispute or the taxes paid in the prior tax year that do not exceed the current years taxes. This payment must be made by the municipal due date or according to a payment schedule mutually agreed to by the municipality and taxpayer.

The BAR, county commissioners, or SBPTR must respond to an appeal with a decision within 60 days of the property owner's filing of the appeal. If a decision is still unsatisfactory or not made within 60 days, the property owner may then proceed with an appeal to Superior Court within 30 days of an adverse (or deemed denied) decision.

For abatement requests involving nonresidential property valued at \$1,000,000 or more (adjusted to market value) the initial appeal of the decision of the assessor goes to the local BAR. Subsequent appeals go to the SBPTR, followed by Superior Court. If a municipality does not have a local BAR, appeals go directly to the county commissioners or the SBPTR. When appealing a decision to the SBPTR for property valued at \$1,000,000 or more, both parties must participate in mediation (unless specifically excused by the Chair of the SBPTR). If mediation does not resolve the issue, the SBPTR will hear the case.

Generally, a property owner loses the right to request abatement if he or she had previously failed to file a list of taxable property at the request of the assessor, unless the property owner submits the requested list with the abatement request.

3. Current Use Appeals

Assessments made under the Tree Growth Tax Law, Farm and Open Space Law and working waterfront program are subject to the abatement procedures provided by §§ 841 and 842. However, appeals from the decision of the assessors in such cases are to the State Board of Property Tax Review.

4. Interest

If the amount finally assessed is less than the amount which the taxpayer has already paid, the

municipality shall reimburse an amount equal to the overpayment plus interest at a rate defined in § 506-A.

5. Addresses and Telephone Numbers

Property Tax Division
PO Box 9106
Augusta, ME 04332
prop.tax@maine.gov
207-624-5600
V/TTY: 7-1-1

State Board of Property Tax Review
49 State House Station
Augusta, ME 04333
Prop.Tax.BD@maine.gov
207-287-2864

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 287-2013
EMAIL: PROP.TAX@MAINE.GOV
WWW.MAINE.GOV/REVENUE/PROPERTYTAX

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(Published under Appropriation No. 1037.1)

MAINE RULES OF COURT

RULE 80B. REVIEW OF GOVERNMENTAL ACTION

(a) Mode of Review. When review by the Superior Court, whether by appeal or otherwise, of any action or failure or refusal to act by a governmental agency, including any department, board, commission, or officer, is provided by statute or is otherwise available by law, proceedings for such review shall, except to the extent inconsistent with the provisions of a statute and except for a review of final agency action or the failure or refusal of an agency to act brought pursuant to 5 M.R.S.A. § 11001 et seq. of the Maine Administrative Procedure Act as provided by Rule 80C, be governed by these Rules of Civil Procedure as modified by this rule. The complaint and summons shall be served upon the agency and all parties in accordance with the provisions of Rule 4, but such service upon the agency shall not by itself make the agency a proper party to the proceedings. The complaint shall include a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief, and shall demand the relief sought. No responsive pleading need be filed unless required by statute or by order of the court, but in any event any party named as a defendant shall file a written appearance within the time for serving an answer under Rule 12(a). Leave to amend pleadings shall be freely given when necessary to permit a proceeding erroneously commenced under this rule to be carried on as an ordinary civil action.

(b) Time Limits; Stay. The time within which review may be sought shall be as provided by statute, except that if no time limit is specified by statute, the complaint shall be filed within 30 days after notice of any action or refusal to act of which review is sought unless the court enlarges the time in accordance with Rule 6(b), and, in the event of a failure to act, within six months after expiration of the time in which action should reasonably have occurred. Except as otherwise provided by statute, the filing of the complaint does not stay any action of which review is sought, but the court may order a stay upon such terms as it deems proper. The time for the filing of an appeal shall commence upon the date of the public vote or announcement of final decision of the governmental decision-maker of which review is sought, except that, if such governmental action is required by statute, ordinance, or rule to be made or evidenced by a written decision, then the time for the filing of an appeal shall commence when the written decision has been adopted. If such written decision is required by statute, ordinance, or rule to be delivered to any person or persons, then the time for the filing of an appeal shall commence when the written decision is delivered to such person or persons. If such written decision is sent by mail, delivery shall be deemed to have occurred upon the earlier of (i) the date of actual receipt or (ii) three days after the date of mailing.

(c) Trial or Hearing; Judgment. Any trial of the facts where provided by statute or otherwise shall be without jury unless the Constitution of the State of Maine or a statute gives the right to trial by jury. The judgment of the court may affirm, reverse, or modify the decision under review or may remand the case to the governmental agency for further proceedings.

(d) Motion for Trial; Waiver. If the court finds on motion that a party to a review of governmental action is entitled to a trial of the facts, the court shall order a trial to permit the introduction of evidence that does not appear in the record of governmental action and that is not stipulated. Such motion shall be filed within 30 days after the complaint is filed. The failure of a party to file said motion shall constitute a waiver of any right to a trial of the facts. Upon filing of a motion for trial of the facts, the time limits contained in this rule shall cease to run pending the issuance of an appropriate order of court specifying the future course of proceedings with that motion. With the motion the moving party shall also file a detailed statement, in the nature of an offer of proof, of the evidence that the party intends to introduce at trial. That statement shall be sufficient to permit the court to make a proper determination as to whether any 160 trial of the facts as presented in the motion and offer of proof is appropriate under this rule and if so to what extent. After hearing, the court shall issue an appropriate order specifying the future course of proceedings.

(e) Record.

(1) Preparation and Filing Responsibility. Except where otherwise provided by statute or this Rule, (i) it shall be the plaintiff's responsibility to ensure the preparation and filing with the Superior Court of the record of the proceedings of the governmental agency being reviewed, and (ii) the record for review shall be filed at the same time as or prior to the plaintiff's brief. Where a motion is made for a trial of the facts pursuant to subdivision (d) of this Rule, the moving party shall be responsible to ensure the preparation and filing of the record and such record shall be filed with the motion.

(2) Record Contents. The parties shall meet in advance of the time for filing the plaintiff's brief or motion for trial of the facts to agree on the record to be filed. Where agreement cannot be reached, any dispute as to the record shall be submitted to the court. The record shall include the application or other documents that initiated the agency proceedings and the decision and findings of fact that are appealed from, and the record may include any other documents or evidence before the governmental agency and a transcript or other record of any hearings. If the agency decision was based on a municipal ordinance, a state or local regulation, or a private and special law, a copy of the relevant section or sections from that ordinance, regulation, or private and special law, shall be included in the record. For appeals from decisions of a municipal agency, a copy of the section or sections of the municipal ordinance that establish the authority of the agency to act on the matter subject to the appeal shall also be included in the record. Copies of sections of the Maine Revised Statutes shall not be included in the record.

In lieu of an actual record, the parties may submit stipulations as to the record; however, the full decision and findings of fact appealed from, and the applicable ordinances, regulations, or private and special laws as detailed above shall be included.

(f) Review Limited to Record. Except where otherwise provided by statute or by order of court pursuant to subdivision (d) hereof, review shall be based upon the record of the proceedings before the governmental agency.

(g) Time for Briefs and Record. Unless otherwise ordered by the court, all parties to a review of governmental action shall file briefs. The plaintiff shall file the plaintiff's brief within 40 days after the date on which the complaint is filed. Any other party shall file that party's brief within 30 days after service of the plaintiff's brief, and the plaintiff may file a reply brief 14 days after last service of the brief of any other party. However, no brief shall be filed less than 6 calendar days before the date set for oral argument. On a showing of good cause the court may increase or decrease the time limits prescribed in this subdivision.

(h) Consequence of Failure to File. If the plaintiff fails to comply with subdivision (e) or (g) of this rule, the court may dismiss the action for want of prosecution. If any other party fails so to comply, that party will not be heard at oral argument except by permission of the court.

(i) Joinder With Independent Action. If a claim for review of governmental action is joined with a claim alleging an independent basis for relief from governmental action, the complaint shall contain a separate count for each claim for relief asserted, setting forth in each count a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief and a demand for the relief sought. A party in a proceeding governed by this rule asserting such an independent basis for relief shall file a motion no later than 10 days after the filing of the complaint, requesting the court to specify the future course of proceedings, including the timing of briefs and argument and the scope and timing of discovery and other pretrial proceedings including pretrial conferences. Upon the filing of such a motion, the time limits

contained in this rule shall cease to run pending the issuance of an appropriate order of court. After hearing, the court shall issue such order.

(j) Discovery. In a proceeding governed by this rule, discovery shall be allowed as in other civil actions when such discovery is relevant either to the subject matter involved in a trial of the facts to which the discovering party may be entitled or to that involved in an independent claim joined with a claim for review of governmental action as provided in subdivision (i) of this rule. No other discovery shall be allowed in proceedings governed by this rule except upon order of court for good cause shown.

(k) Pretrial Procedure. In the absence of a court order, the pretrial procedure of Rule 16 shall not be applicable to a proceeding governed by this rule.

(l) Scheduling of Oral Argument. Unless the court otherwise directs, all appeals shall be in order for oral argument 20 days after the date on which the responding party's brief is due or is filed, whichever is earlier. The parties may, by agreement, waive hearing and submit the matter for decision on the record and the briefs. The clerk of the Superior Court shall schedule oral argument for the first appropriate date after an appeal is in order for hearing, and shall notify each counsel of record or unrepresented party of the time and place at which oral argument will be heard.

(m) Remand by the Superior Court. If the Superior Court remands the case for further action or proceedings by the governmental agency, the Superior Court's decision is not a final judgment, and all issues raised on the Superior Court's review of the governmental action shall be preserved in a subsequent appeal taken from a final judgment entered on review of such governmental action. The Superior Court does not, however, retain jurisdiction of the case.

(n) Review by the Law Court. Unless by statute or otherwise the decision of the Superior Court is final, review by the Law Court shall be by appeal or report in accordance with the Maine Rules of Appellate Procedure, and no other method of appellate review shall be permitted.

Rule Amended effective July 27, 2018.



Town of South Berwick

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3300
FAX: 207-384-3303

Abatement 2023-8 Packet

Contents:

Maine Revenue Services, Property Tax Division, Bulletin No. 10
(separate file)

- 2- Abatement application with taxpayer provided attachments
- 15- Abatement recommendation form for Board of Assessors to approve/deny
- 16- Abatement recommendation from Assessing Agent
- 18- Spreadsheet analysis of taxpayer provided comparables
- 20- Listing of subject property
- 61- Property record card

2023-8
Abatement

Town of South Berwick
Application for Abatement of Property Taxes
(under Section 841, Title 36, MRSA)

RECEIVED
9/15/2022

vs Hans-dedw.

Separate application should be filed for each separately assessed parcel of real estate or personal property account claimed to be overvalued. (See other side for instructions).

1. Name of Applicant: Mark Frederick Zimmer
2. Mailing Address: 72 Vine Street, South Berwick, ME 03908
3. Telephone #: 207.451.8718
4. Tax Map/Lot #: 022-004-000-000 Account #: 001888 RE
5. Property Address (location): 72 Vine Street South Berwick
6. Assessed valuation of real estate: 1,191,500
7. Assessed valuation of personal property: —
8. I/We have timely filed a current list of Estates Not Exempt from Taxation per MRSA Title 36, Section 706. Yes — No — ** N/A X (** If I have not already filed this required form, I realize I am barred from making an application for abatement or any appeal therefrom.)
9. Abatement amount requested: \$241,500
10. Reason for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes). *Note: It is important to answer this question fully. In order to prevail at a hearing on an appeal, the applicant must prove by preponderance of evidence that the Assessment is not equitable. (see Property Tax Bulletin #10)
See attached exhibit

11. Date property purchased: 10/22/02 Price: 450,000

In accordance with the provisions of Section 841, Title 36, MRSA, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Applicant's Signatures: Mark Zimmer Date: 9/14/2022

This application must be filed within 185 days from the date of commitment.

Opening

We have compiled a substantial amount of data and documentation. The bulk of the data comes directly from the South Berwick assessment records. It highlights the unfairness and supports the requested abatement. I am unable to fully decipher the square footage info from the tax records. I can however (from reasonable observation) know that there are quite a few homes that are substantially larger than 72 Vine St. The comparisons use the data card as the primary comparison, some are just grossly inaccurate or I am unable to understand the information properly.

I understand that the fairness relies on the data on the tax cards, so we will focus on that data for our request. Despite our belief that some homes have substantially more living area, we will use the towns data to empirically make our case.

General Points for Abatement

To address the 3 methods outlined in the PT103 Valuation of Real Estate (State of Maine Revenue Services)

1) Market Approach

The highest private home sale in South Berwick was less than \$900,000. That home is an excellent condition as shown below.

2) Income Approach: N.A.

3) Cost Approach

The cost to build this home is the same as any high quality home that is being built and it would be based on square foot charges for different aspects of the structure. As shown below, there are many newer houses that are of similar size that are being assessed at a lower value than that of 72 Vine Street.

Per state guidelines:

The Maine Constitution says that property shall be assessed at its "just value." The courts have interpreted "just value" to mean fair market value or in other words "what the property is worth." A property's worth is commonly looked at as "what a willing buyer would pay a willing seller" for a particular piece of ...

Specific Points for Abatement

- 1) There are larger houses and buildings (in excellent condition) that have lower valuations than 72 Vine St:

Address	2023 Building Value	2023 Taxes
1 Oldfields	\$734,700	\$13,120
44 Vine Street	\$677,700	\$12,183
169 Maine Street	\$593,400	\$10,419
33 Brattle Street	\$700,100	\$12,680
21 Academy Street	\$535,400	\$7,639

- 2) There are larger houses with more land that have lower valuations on both land and building than 72 Vine St:

Address	Acreage	2023 Land Value	2023 Building Value	2023 Taxes
40 Junction Road	12	\$163,200	\$468,500	\$8,821
8 Tara Lane	45	\$257,100	\$579,200	\$12,159
117 Pond Road ✓ (Spring Hill)	72	\$531,200	\$584,700	\$16,225
110 Denet Road ✓	113	\$183,300	\$420,000	\$8,408
90 Emerys Bridge ✓	128	\$285,700	\$398,800	\$9,952
2 Mayflower ✓	271	\$255,800	\$321,700	\$8,033

- 3) There are houses of similar size, that are newer, and with lower valuations than 72 Vine St:

Address	Year Built	2023 Building Value	2023 Taxes
93 Agamenticus	2003	\$427,100	\$8,325
3 McCleans	2004	\$520,000	\$9,548
41 Fifes	2008	\$611,900	\$11,224
151 York Woods Rd	2018	\$508,300	\$9,624
2 Mayflower	2019	\$321,700	\$8,033

- 4) There are houses of similar size that have been recently renovated (over a year ago) with lower valuations than 72 Vine St:

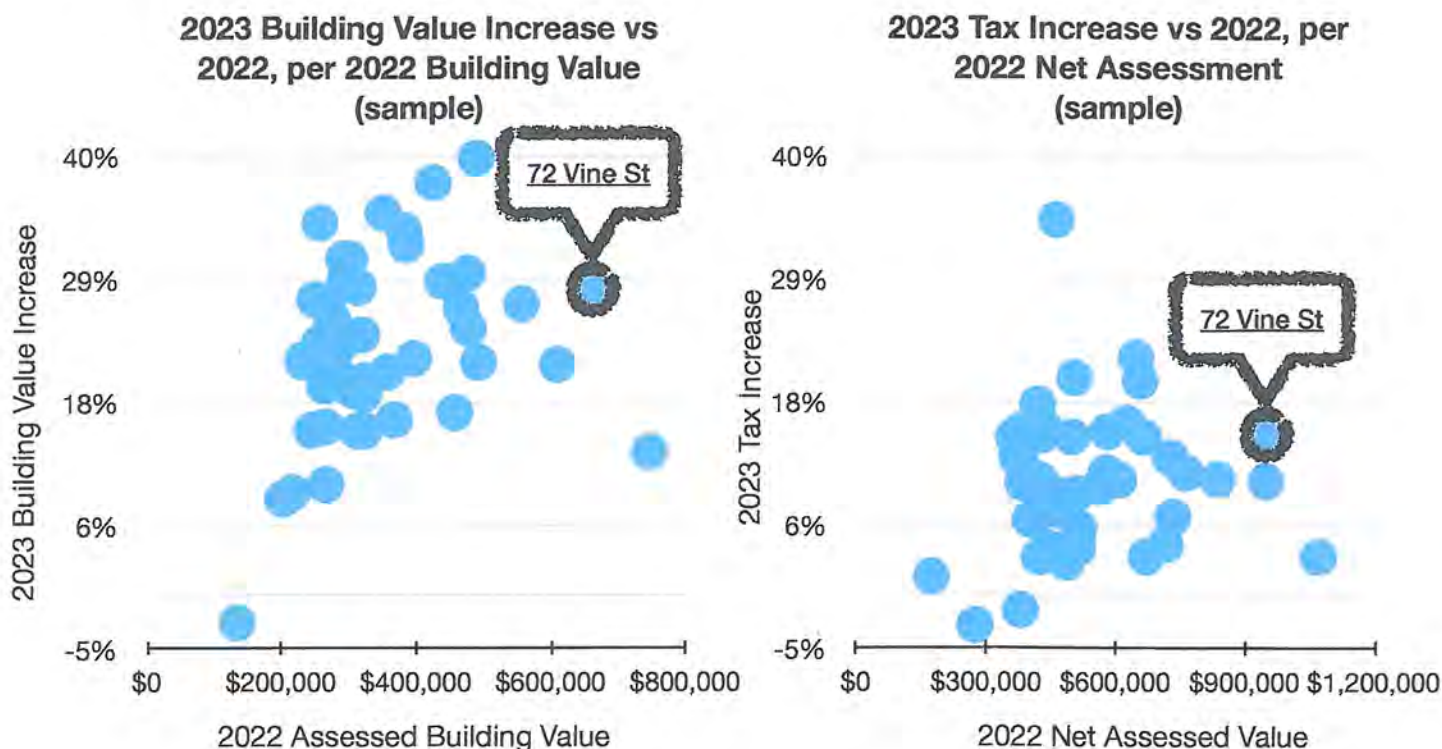
Address	2023 Building Value	2023 Taxes
2 Oldfields	\$389,900	\$7,600
77 Old South	\$424,300	\$8,293
6 Vine Street	\$478,400	\$8,600
33 Brattle Street	\$700,100	\$12,680

- 5) There are neighbors to 72 Vine St with similar properties values, and other upper-end properties, that had less of a tax increase in \$ and in percentage:

Address	2023 Tax Increase vs 2022	2023 Tax Increase vs 2022
83 Vine Street	-3%	-\$122
46 Brattle Street	-1%	-\$86
111 Witchtrot Road	3%	\$219
78 York Woods	3%	\$356
9 Waterside Lane	3%	\$356
68 Vine Street	9%	\$635
93 Agamenticus	9%	\$654
16 Vaughans Lane	7%	\$805
1 Oldfields	11%	\$1,313
73 Vine Street	11%	\$1,362
72 Vine Street	15%	\$2,165

All neighbors on our street and immediate area have lower tax increases on an absolute and percentage basis, some have had tax decreases.

- 6) Larger and newer homes, with larger land acreage in South Berwick are taxed and valued at less than 72 Vine St (See Attachment 1 - South Berwick Tax Records Sample).
- 7) There is no property that has sold (no comps(Market approach)) or is currently valued as high as this property. The highest price a home sold for in South Berwick, during the last 2 years, is \$888,000.00 per Zillow (See Attachment 2 - Zillow).
- 8) It is the lower value homes that have gone up the fastest in percentage of market value; 5 years ago the median price was just over \$200k, now it is \$480k. It would be difficult to find a home in South Berwick that is under \$400k. Per Brandon Elsemore's market updated (See Attachment 3), the average price of a 4+ bedroom home sold is \$543,725 and the highest home sale was \$640k. This is also stated by the former Town Manager in "Assessing 101-Podcast" currently on your "Assessing" website.



If South Berwick's tax valuation was following the market evolution, it would be the median priced home that would see that largest tax valuation increase, and tax percentage increase. However, the tax data shows a small tax percentage increase for the median home. While the higher valued homes have not participated as much in the market value increase, they've disproportionately participated in the tax increase (See Charts above and sample data in Attachment 5).

- 9) The cost to build this house should not be higher than a larger house of similar quality or a similar sized house. The improvements of this 1800s home are approximately 20 years old. The SB tax records show no other home valued as highly as 72 Vine St.
- 10) 72 Vine St was recently appraised for refinance at \$900,000 with comps out of our town as well (See Attachment 4).

General Note: The total amount of property taxes due in 2023 seems to have increased by 6.4% in comparison to 2022, or an average increase of 5.6% per account (see Table below).

	2023	2022	2021	2020
Total Tax Due*	\$13,792,189	\$12,960,124	\$13,079,969	\$12,486,496
Number of Accounts*	3,266	3,242	3,221	3,097
Average Tax Due per Account	\$4,223	\$3,998	\$4,061	\$4,032
Total Tax Increase from Past Year	\$832,064	-\$119,845	\$593,474	NA
Total Tax Increase from Past Year	6.4%	-0.9%	4.8%	NA
Tax Due per Acct. Increase from Past Year	5.6%	-1.6%	0.7%	NA

* All data from Real Estate Tax Bills (PDF with coupons)

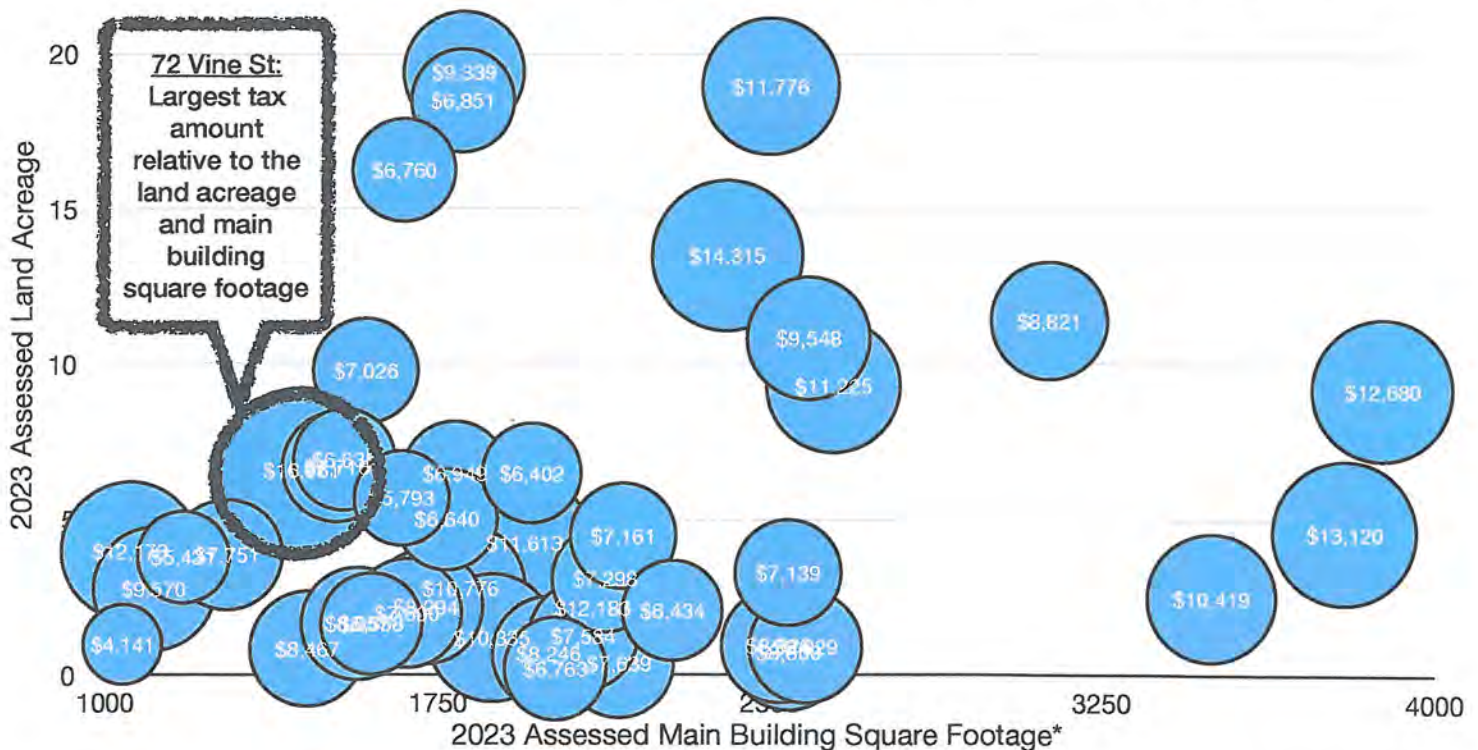
Requested Abatement Amount

I am asking for an **abatement of \$241,500**, bringing the **value of the property to \$950,000**. Assuming a declared ratio of 90% for South Berwick, it is equivalent to **17.3% above the appraisal**.

That would be:

- Above the highest price paid for a private home in South Berwick ever, or at least in the last 20 years,
- Above the recent mortgage appraisal,
- One of the top 2 assessments of a private home in South Berwick.

2023 Tax Amounts by Land Acreage and Main Building Square Footage (sample)



*Not being certain how the different building lines and square footages on the tax cards impact the building assessed value, only the square footage of the main building was retained for this analysis.

List of Attachments:

- Attachment 1 - South Berwick Tax Records (sample)
- Attachment 2 - Highest House to Sell in South Berwick over the last 2 years (Zillow)
- Attachment 3 - Brandon Elsemore's Real Estate Market Update (South Berwick, August 2022)
- Attachment 4 - Mortgage Appraisal
- Attachment 5 - Data Table for Charts

ATTACHMENT 1 - South Berwick Tax Records (sample)
Red highlights are businesses or tax exempts

Home	Contact	123456789					
Address	City	State	Zip	Phone	Fax	Area	
View 636	906-051 000-000	SAD 35 HIGH SCHOOL	50.84	1,112,290	12,837,200	260	DOW HIGHWAY
View 164	001-026 000-000	CENTRAL MAINE POWER COMPANY	4.30	19,960	27,419,000	0	DOW HIGHWAY
View 2092	028-014 000-000	BERWICK ACADEMY TRUSTEES OF	54.00	30,400	16,322,800	31	ACADEMY STREET
View 175	001-100 000-000	MARITIMES & NORTHEAST PIPELINE	21.43	56,300	10,900,000	0	DOW HIGHWAY
View 2013	023-002 000-000	SOUTH BERWICK SEWER DISTRICT	5.66	156,900	4,947,400	16	LIBERTY STREET
View 2479	027-083 000-000	SAD 35 CENTRAL SCHOOL	8.20	847,300	4,143,600	197	MAIN STREET
View 1979	024-009 000-000	SAD 35 JR HIGH SCHOOL	12.00	574,700	3,491,200	49	ACADEMY STREET
View 876	011-032 000-000	OUTLOOK FARM GOLF CLUB LLC	131.95	605,100	3,141,000	230	PORTLAND STREET
View 7100	031-132 A 000	SOUTH BERWICK TOWN OF	2.87	244,400	2,970,600	7	RAILROAD AVENUE
View 815	007-013 E 000	SOUTH BERWICK TOWN OF	2.89	18,300	2,815,400	5	FARMGATE ROAD
View 1	028-141 001-000	GREAT WORKS PROPERTIES, INC	0.60	130,200	2,482,300	234	MAIN STREET
View 174	001-034 000-000	236 MC, LLC	2.97	143,900	2,431,700	2	PUNKINTOWN ROAD
View 2516	011-132 000-000	SOUTH BERWICK TOWN OF	3.93	287,400	1,995,500	67	NORTON STREET
View 868	011-025 000-000	BLACKMORE ROAD LLC	10.69	520,000	1,947,600	2	LAURENS DR
View 1337	028-025 001-000	AVETTA YOUNG STREET, LP	1.00	126,100	1,646,300	29	YOUNG STREET
View 3310	012-002 001-000	ROMAN CATHOLIC BISHOP OF PORTLAND	10.90	134,700	1,492,300	160	AGAMENTICUS ROAD
View 2192	028-007 000-000	CASCO BAY ASSETS, LLC	0.19	145,000	1,399,000	245	MAIN STREET
View 875	006-002 000-000	SOCIETY FOR THE PRESERVATION	35.00	362,400	1,396,700	40	VAUGHAN'S LANE
View 2187	028-011 000-000	FEDERATED CHURCH TRUSTEES	1.00	146,300	1,389,700	4	ACADEMY STREET
View 2208	028-025 000-000	SOUTH BERWICK TOWN OF	1.48	119,200	1,265,100	27	YOUNG STREET
View 2240	028-087 000-000	NEW COMMUNITIES, INC	0.94	130,000	1,074,300	29	PORTLAND STREET
View 2019	025-006 000-000	AMY'S LAND LLC	3.25	157,700	1,057,100	80	MAIN STREET
View 2257	028-104 000-000	THE GRANT HOUSE LLC	1.21	165,600	1,036,500	151	PORTLAND STREET
View 2195	028-141 X 000	SEACOAST CHRISTIAN SCHOOL	4.04	387,500	947,100	26	PAUL STREET
View 3166	028-081 005-000	JRS PROPERTIES LLC	130	125,000	896,700	57	PORTLAND STREET, UNIT 2A
View 2484	031-080 000-000	53 FRONT ST. LLC	1.80	209,200	848,100	53	FRONT STREET
View 191	002-013 000-000	LYNCH CHARTER'S S	87.29	540,900	842,000	78	YORK WOODS BLVD

[illegible]

Wednesday, September 14, 2022

ATTACHMENT 2 - Highest House to Sell in South Berwick over the last 2 years (Zillow)

Buy Rent Sell Home Loans Agent finder **Zillow** Manage Rentals Advertise Help 198 Saved Homes

SOUTH BERWICK ME Add map Q

South Berwick ME Recently Sold Homes
426 results Sort by Price (High to Low)

 \$888,000 3 bds · 8 ba · 4,890 sqft · Closed 8 Tara Lane, South Berwick, ME 03908 Sold 04/26/2021	 \$855,000 2 bds · 2 ba · 1,731 sqft · Closed 85 Butler Street, South Berwick, ME 03908 Sold 04/26/2021
 \$840,000 5 bds · 4 ba · 5,382 sqft · Closed 13 Bratton Street, South Berwick, ME 03908 Sold 09/13/2020	 \$795,000 12 bds · 4 ba · 4,032 sqft · Closed 7 Akron Avenue, South Berwick, ME 03908 Sold 02/27/2022
 \$725,000 3 bds · 2 ba · 2,444 sqft · Closed 7 Town Forest Road, South Berwick, ME 03908 Sold 09/01/2022	 \$725,000 4 bds · 2.5 ba · 2,416 sqft · Sold 14 Perrys Way, South Berwick, ME 03908 Sold 09/01/2022

Keyboard shortcuts Map data ©2022 Google Terms of Use Report a problem

Buy Rent Sell Home Loans Agent finder **Zillow** Manage Rentals Advertise Help 198 Saved Homes

SOUTH BERWICK ME Add map Q

South Berwick ME Recently Sold Homes
426 results Sort by Price (High to Low)

 \$795,000 12 bds · 4 ba · 4,032 sqft · Closed 7 Akron Avenue, South Berwick, ME 03908 Sold 02/27/2022	 \$500,000 4 bds · 4 ba · 4,016 sqft · Closed 40 Junction Road, South Berwick, ME 03908 Sold 05/27/2022
 \$500,000 2 bds · 2 ba · 3,967 sqft · Closed 67 Pleasant Street, South Berwick, ME 03908 Sold 08/27/2019	 \$350,000 10 bds · 4 ba · 3,952 sqft · Closed 23 High Street, South Berwick, ME 03908 Sold 11/20/2020
 \$410,000 4 bds · 4 1/2 ba · 3,818 sqft · Sold 14 Clark Swan Dr, South Berwick, ME 03908 Sold 12/13/2021	 \$95,000 8 bds · 4 ba · 3,800 sqft · Sold 42 Highland Ave, South Berwick, ME 03908 Sold 02/12/2021

Keyboard shortcuts Map data ©2022 Google Terms of Use Report a problem

Wednesday, September 14, 2022

ATTACHMENT 3 - Brandon Elsemore's Real Estate Market Update (South Berwick, August 2022)

17:30 Fri Sep 2 76%


Search in The South Berwick Bulle...

From notifications

Brandon Elsemore
Moderator 5h

Here is the South Berwick monthly Real Estate Market update for August, 2022.

Active inventory continues to increase for the month of August. The last time we had similar inventory numbers was October of 2021. Interest rates have also started to go back up since their low of 4.99% at the beginning of August, and mortgage applications had their 3rd consecutive drop by 3.7% at the end of August.
... See more



RED TREE
REAL ESTATE TEAM

Brandon Elsemore
(207) 477-7344
belsemore@kw.com
Your Local Real Estate Agent

kw COASTAL AND LAKE & MOUNTAINS
KELLERWILLIAMS REALTY

Office: 603-640-8800
65 Main St
Dover, NH 03822

Each office independently owned & operated.
Information from MLS

SOUTH BERWICK PROPERTY SALES IN AUGUST, 2022

- Average Price Home Sale** \$428,825
Aug 2021 - \$281,600
- Number of Homes Sold** 12
Aug 2021 - 5
- Average Price Land Sold** \$137,500
Aug 2021 - \$126,666
- Land Sold** 1
Aug 2021 - 3
- List Price to Sold Price** 100.63%
Aug 2021 - 101.86%
- Days On Market** 13.2
Aug 2021 - 22.2

Highest Home Sale	Lowest Home Sale	Largest Home Sale	Smallest Home Sale
\$640,000	\$147,000	3,465 Sq Ft	672 Sq Ft
Avg. Sold 1-2 Beds	Avg. Sold 3 Beds	Avg. Sold 4+ Beds	Avg. Land Price/Acre
\$173,500	\$437,333	\$543,725	\$110,877

Agency Name	Address	Year Built	Total Sq Ft Fin.	Lot Size Acres	# Bedrooms	Total Full Baths	Total Half Baths	Closed Price
Moody Mason Real Estate	53 Agamemnon Rd	2004	3465	1.15	3	2	1	\$640,000
True East Realty LLC	81 Double Ln	1973	2551	13.28	4	4	0	\$600,000
Prop Edge Realty	89 Glenfield Rd	2003	2564	7.39	4	3	0	\$599,900
Century 21 North East	43 Suttonwood Rd	1986	2436	0.34	4	2	1	\$500,000
CENTURY 21 Barbara Patterson	11 Beaver Dam Rd	1987	2168	0.51	4	2	0	\$475,000
Keller Williams Coastal and Lakes & Mountains Realty	17 Liberty St	2022	1850	0.23	3	2	0	\$475,000
CENTURY 21 Barbara Patterson	77 Sewall Rd	1940	1255	0.5	3	2	0	\$427,000
Keller Williams Coastal and Lakes & Mountains Realty	24 Longwood Dr	1987	1344	0.41	3	1	1	\$387,000
Portside Real Estate Group	53 Suttonwood Rd	1986	1256	0.36	3	1	0	\$365,000
Keller Williams Coastal and Lakes & Mountains Realty	39 Young St	1910	1667	0.22	3	1	0	\$350,000
RE/MAX Shoreline	326 Emorys Bridge Rd	1993	924	0.75	2	0	0	\$300,000
RE/MAX Shoreline	69 Vincent & Hills Rd	1961	672	0	1	1	0	\$247,000

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Wednesday, September 14, 2022

ATTACHMENT 5 - Data Table for Charts

South Berwick Tax Data for Charts

		2022 Land Value	2022 Building Value	2022 Exemptions	2022 Net Assessment	2022 Tax	2023 Land Value	2023 Building Value	2023 Exemptions	2023 Net Assessment	2023 Tax
78 York Woods	Charles Lynch	\$325000.00	\$745100.00	\$0	\$1070100.00	\$18629.35	\$340900.00	\$842000.00	\$0.00	\$1182900.00	\$17199.37
72 Vine St	Mark Zimmer	\$320100.00	\$657000.00	\$25000	\$852100.00	\$14795.63	\$322200.00	\$839300.00	\$25000.00	\$1166500.00	\$16960.91
73 Vine St	Constance Eaton	\$353900.00	\$474800.00	\$0	\$833500.00	\$12952.59	\$394800.00	\$689700.00	\$0.00	\$984500.00	\$14314.83
1 Oldfields	Corradino Arancio	\$162500.00	\$607300.00	\$0	\$769800.00	\$11807.29	\$167800.00	\$734700.00	\$0.00	\$902500.00	\$13120.41
33 Brattle St	Elizabeth Morgan	\$172000.00	\$553300.00	\$0	\$725300.00	\$11271.16	\$172000.00	\$700100.00	\$0.00	\$872100.00	\$12580.33
44 Vine St	James Henry	\$160200.00	\$484700.00	\$0	\$644900.00	\$10021.75	\$160200.00	\$677700.00	\$0.00	\$837900.00	\$12183.07
16 Vaughans Ln	Barbara Hopkins	\$301400.00	\$455100.00	\$25000	\$731500.00	\$11367.51	\$331600.00	\$530500.00	\$25000.00	\$897200.00	\$12172.88
8 Tara Ln	Carla Rigby	\$233900.00	\$421000.00	\$0	\$654900.00	\$10177.15	\$257100.00	\$679200.00	\$0.00	\$836300.00	\$12159.80
104 Oldfields Rd / 104 Anderson Way	Caleb Anderson	\$227000.00	\$435700.00	\$0	\$662700.00	\$10298.36	\$249700.00	\$560200.00	\$0.00	\$809900.00	\$11775.95
75 Dover Elliot Rd	Patricia Peterman	\$422500.00	\$323200.00	\$31000	\$714700.00	\$11108.44	\$443300.00	\$385400.00	\$31000.00	\$798700.00	\$11613.10
41 Rifes Ln	Shelley Landry	\$176600.00	\$473100.00	\$25000	\$624700.00	\$9707.84	\$185100.00	\$611900.00	\$25000.00	\$772000.00	\$11224.88
9 Waterside Ln	Jay Bancroft	\$441800.00	\$228700.00	\$0	\$670500.00	\$10419.57	\$453500.00	\$277600.00	\$0.00	\$741100.00	\$10775.59
109 Main St	James Flynn	\$117500.00	\$489700.00	\$0	\$607200.00	\$9435.85	\$123200.00	\$594400.00	\$0.00	\$716600.00	\$10419.36
5 Great Works Dr	John Craig	\$197300.00	\$381800.00	\$0	\$579100.00	\$8999.21	\$207100.00	\$503700.00	\$0.00	\$710800.00	\$10335.03
33 Waterside Ln	Carl Holmes	\$294400.00	\$291400.00	\$25000	\$560900.00	\$8714.83	\$308900.00	\$374300.00	\$25000.00	\$658200.00	\$9570.23
3 McLean Ln	Curtis McLean	\$147600.00	\$335300.00	\$25000	\$457900.00	\$7115.77	\$151700.00	\$520000.00	\$25000.00	\$666700.00	\$9548.42
100 Oldfields Rd	Lynn Anderson	\$148700.00	\$378200.00	\$25000	\$501900.00	\$7799.53	\$163500.00	\$503800.00	\$25000.00	\$642300.00	\$9339.04
6 Vine St	Marc Alterio	\$138100.00	\$393700.00	\$25000	\$506900.00	\$7875.67	\$138100.00	\$478400.00	\$25000.00	\$691500.00	\$8600.41
3 Great Works Dr	Patricia Stralhoob	\$193500.00	\$320600.00	\$0	\$514100.00	\$7989.11	\$203000.00	\$379300.00	\$0.00	\$582300.00	\$8466.54
93 Agamenticus	Timothy Flynn	\$138600.00	\$355100.00	\$0	\$493700.00	\$7672.10	\$145500.00	\$427100.00	\$0.00	\$572600.00	\$8325.60
77 Old South Rd	Sean Daniels	\$146100.00	\$366000.00	\$0	\$512100.00	\$7958.03	\$146100.00	\$424300.00	\$0.00	\$570400.00	\$8293.52
36 Vaughans Ln	James Flynn	\$216000.00	\$44500.00	\$0	\$260500.00	\$4048.17	\$237800.00	\$329500.00	\$0.00	\$567100.00	\$8245.63
9 Great Works Dr	Clifford Ernie	\$198900.00	\$322200.00	\$25000	\$496100.00	\$7709.39	\$208800.00	\$370300.00	\$25000.00	\$554100.00	\$8055.51
68 Vine St	Richard Tiedemann	\$277200.00	\$229800.00	\$31000	\$475800.00	\$7393.93	\$304900.00	\$278300.00	\$31000.00	\$552200.00	\$8028.99
111 Witchtrot Rd	Bruce Hiten	\$309100.00	\$201000.00	\$25000	\$485100.00	\$7538.45	\$340000.00	\$218500.00	\$25000.00	\$533500.00	\$7767.09
65 Butler St	Shon Gibb / Tom Lecompte	\$163900.00	\$121100.00	\$0	\$285000.00	\$4428.80	\$223200.00	\$309900.00	\$0.00	\$533100.00	\$7751.27
126 Oldfields Rd	John Rudolph	\$159900.00	\$298000.00	\$25000	\$430900.00	\$6696.19	\$175800.00	\$379900.00	\$25000.00	\$530700.00	\$7718.38
21 Academy St	John Flynn	\$133500.00	\$316800.00	\$0	\$450300.00	\$8997.68	\$133500.00	\$391900.00	\$0.00	\$525400.00	\$7639.32
2 Oldfields	Mark Leonard	\$143400.00	\$298500.00	\$25000	\$419900.00	\$6478.63	\$157800.00	\$389900.00	\$25000.00	\$522700.00	\$7600.06
120 Wild Rose Ln	Michael Ferioli	\$136600.00	\$289800.00	\$0	\$426200.00	\$6623.15	\$143300.00	\$378300.00	\$0.00	\$521600.00	\$7584.06
40 Brattle St	Jonh Hayes	\$184900.00	\$273100.00	\$25000	\$433000.00	\$6728.82	\$184900.00	\$342000.00	\$25000.00	\$501900.00	\$7297.63
39 Mountain Rd	Jeffrey Lee	\$177400.00	\$289600.00	\$25000	\$422000.00	\$6557.88	\$194400.00	\$328500.00	\$25000.00	\$498000.00	\$7240.92
122 Wild Rose Ln	Neil Rideout	\$148500.00	\$304900.00	\$25000	\$428400.00	\$6657.34	\$155800.00	\$361700.00	\$25000.00	\$492500.00	\$7160.85
46 Brattle St	Kathleen Sweet	\$178600.00	\$282400.00	\$0	\$441000.00	\$8853.14	\$178600.00	\$312400.00	\$0.00	\$491000.00	\$7139.14
123 Witchtrot Rd	Kimberly Perkins	\$152900.00	\$283600.00	\$25000	\$411500.00	\$6394.71	\$168100.00	\$340100.00	\$25000.00	\$483200.00	\$7025.73
536 Emerys Bridge Rd	Nicholas Martin	\$132500.00	\$311100.00	\$25000	\$418600.00	\$3505.04	\$146400.00	\$357500.00	\$25000.00	\$477900.00	\$6948.67
42 Oldfields Rd	Jean Demetrapoulos	\$162600.00	\$259800.00	\$25000	\$387400.00	\$6020.20	\$167300.00	\$328900.00	\$25000.00	\$471200.00	\$6851.25
114 Mountain Rd	Michael Kiesman	\$181000.00	\$265000.00	\$25000	\$421000.00	\$6542.34	\$198500.00	\$291600.00	\$25000.00	\$465100.00	\$6762.55
23 Grant St	Timothy Flynn	\$124400.00	\$254400.00	\$0	\$378800.00	\$5886.55	\$124400.00	\$340700.00	\$0.00	\$465100.00	\$6762.55
20 Belle Marsh Rd	Stuart Stevens	\$169900.00	\$243900.00	\$25000	\$378800.00	\$5886.55	\$184400.00	\$280500.00	\$0.00	\$464900.00	\$6759.65
170 Oldfields Rd	Laurie Clifford	\$154000.00	\$254200.00	\$25000	\$383200.00	\$5954.93	\$169400.00	\$312300.00	\$25000.00	\$456700.00	\$6840.42
1 Agall Ct	Margo Longfish	\$160700.00	\$264100.00	\$25000	\$398800.00	\$6212.89	\$176800.00	\$304500.00	\$25000.00	\$456300.00	\$6834.60
241 Emerys Bridge Rd	Samuel Murray	\$110300.00	\$282600.00	\$25000	\$387900.00	\$6717.17	\$121200.00	\$346300.00	\$25000.00	\$442500.00	\$6433.96
41 Marion Way	Jeffrey Lee	\$138500.00	\$246900.00	\$25000	\$360400.00	\$5600.62	\$151900.00	\$313400.00	\$25000.00	\$440300.00	\$6401.86
46 Brattle St	Patricia Robinson	\$187400.00	\$215900.00	\$25000	\$378300.00	\$5878.76	\$187400.00	\$236000.00	\$25000.00	\$398400.00	\$5792.74
172 Oldfields Rd	Sarah Cullen	\$172100.00	\$0.00	\$0	\$172100.00	\$2674.43	\$186900.00	\$0.00	\$0.00	\$186900.00	\$2717.53
83 Vine	Edward Sherbahn	\$139900.00	\$134400.00	\$0	\$274300.00	\$4262.62	\$153900.00	\$130900.00	\$0.00	\$284800.00	\$4140.99
30 Liberty	Kerry Roan	\$143900.00	\$264200.00	\$25000	\$383100.00	\$5953.37	\$143900.00	\$334200.00	\$25000.00	\$453100.00	\$6558.07
151 York Woods Rd.							\$153600.00	\$508300.00	\$0.00	\$661900.00	\$9624.03
117 Pond Road	Rosalie Scharf LLC	\$482900.00	\$463600.00	\$0	\$946500.00	\$14708.61	\$531200.00	\$584700.00	\$0.00	\$1115900.00	\$16225.19
2 Mayflower	John Farrell	\$244900.00	\$261000.00	\$25000	\$480900.00	\$7473.19	\$255800.00	\$321700.00	\$25000.00	\$552500.00	\$8033.35
90 Emerys Bridge	Kate Hansen	\$265000.00	\$311400.00	\$0	\$576400.00	\$8957.26	\$265700.00	\$398800.00	\$0.00	\$664500.00	\$9952.63
110 Dannel Road	David Tuttle	\$172800.00	\$188900.00	\$25000	\$336700.00	\$5232.32	\$183300.00	\$420000.00	\$25000.00	\$578300.00	\$8408.48
40 Junction Road	Jonathon McCormack	\$148900.00	\$347500.00	\$0	\$496400.00	\$7714.06	\$163200.00	\$468500.00	\$25000.00	\$606700.00	\$8821.42
80 Vine St	Beth Philbrick	\$149700.00	\$165100.00	\$25000	\$289800.00	\$4503.49	\$184700.00	\$233800.00	\$25000.00	\$373500.00	\$5430.69

Wednesday, September 14, 2022

Reasons for Requesting Abatement

72 Vine St

ATTACHMENT 4 - Mortgage Appraisal

See separate pack.

Wednesday, September 14, 2022

	2023 Acreage	Zone	Neighb.	Yr Built	2023 Main Area (SF)	Living Area?	2023 Building Value per SF	2023 Rooms	2023 Bedr.	2023 Full Baths	2023 1/2 Baths	2023 Firep.
78 York Woods	83.29	R3	MA	1908	1144	6273	\$134.23	6	3	1	1	0
72 Vine St	6.6	R3	RG	1850	1440	4001	\$209.77	7	4	4	1	1
73 Vine St	13.5	R1A	RG	1726	2400	3356	\$175.72	10	5	3	0	5
1 Oldfields	4.8	R3	RG	1800	3794	6975	\$105.33	14	4	5	0	8
33 Brattle St	9.2	R1A	OG	1800	3878	4382	\$159.77	9	5	2	1	3
44 Vine St	2.17	R1A	OL	1870	2100	4512	\$150.20	24	12	3	2	0
16 Vaughans Ln	4	R3	RG	1988	1056	3482	\$152.38	9	3	2	0	4
8 Tara Ln	45.06	R3	RG	1988	2744	3888	\$145.97	10	3	5	3	2
104 Oldfields Rd / 104 Anderson Way	18.95	R3	RG	2019	2496	2784	\$201.22	7	4	2	1	0
75 Dover Eliot Rd	4.25	R3	XG	1995	1944	2500	\$154.56	8	3	2	1	2
41 Fifes Ln	9.3	I1	MA	2008	2840	3672	\$166.64	7	3	2	1	2
9 Waterside Ln	2.79	R3	MA	1800	1800	2104	\$131.94	8	4	3	0	5
189 Main St	2.5	BR	XA	1830	3496	3888	\$152.62	17	4	4	7	0
5 Great Works Dr	1.2	R1	ME	1987	1872	3501	\$143.87	6	3	3	1	2
33 Waterside Ln	2.78	R3	MA	1988	1110	2622	\$142.75	8	4	3	1	1
3 McLean Ln	10.84	R3	RA	2004	2584	3505	\$146.36	8	4	2	1	0
100 Oldfields Rd	19.41	R3	RG	2021	1802	3505	\$143.74	8	4	2	1	1
6 Vine St	0.75	R1	OG	1770	2542	2542	\$188.20	9	3	2	0	4
3 Great Works Dr	0.85	R1	ME	1979	1456	2589	\$148.50	6	3	2	1	1
93 Agamentious	0.98	R2	MA	2003	2520	3192	\$133.60	10	4	3	1	1
77 Old South Rd	2.2	R3	OG	2005	1722	2614	\$150.78	8	3	3	2	1
36 Vaughans Ln	0.7	R3	RG	2022	2001	2343	\$140.63	8	4	3	1	1
9 Great Works Dr	1.68	R1	ME	1988	1568	2944	\$125.78	10	4	2	0	1
68 Vine St	0.91	R3	RG	1741	2590	3100	\$89.77	9	5	2	0	4
111 Wiltchot Rd	97.71	R3	RA	1995	1638	1638	\$133.39	8	3	2	0	0
95 Butler St	3.88	R1A	OG	1900	1274	1274	\$243.25	5	3	2	0	0
128 Oldfields Rd	6.7	R3	RG	1800	1520	2561	\$146.34	6	4	2	1	3
21 Academy St	0.39	R1	OV	1878	2160	2684	\$146.01	10	5	2	1	1
2 Oldfields	2.00	R3	RG	1693	1680	3388	\$115.77	8	4	4	1	3
120 Wild Rose Ln	1.26	R3	NA	1974	2079	3451	\$109.62	12	6	3	1	1
40 Brattle St	3.10	R1A	OG	2000	2126	2804	\$121.97	6	3	2	1	1
39 Mountain Rd	20.50	R5	RA	1997	1764	2716	\$120.99	6	3	1	1	0
122 Wild Rose Ln	4.48	R3	NA	2005	2168	3480	\$103.94	7	4	2	1	0
48 Brattle St	3.3	R1A	OG	1997	2540	2540	\$122.99	7	3	2	1	1
123 Wiltchot Rd	9.8	R2A	RA	1870	1584	2280	\$149.17	7	3	2	0	2
336 Emery's Bridge Rd	6.5	R4	RA	1999	1785	2313	\$154.56	8	4	3	1	1
42 Oldfields Rd	18.50	R3	RG	1890	1800	2920	\$112.64	8	4	1	1	0
114 Mountain Rd	22.42	R5	RA	2000	1344	2532	\$115.17	6	3	2	0	1
23 Grant St	0.21	R1	OG	1900	2016	2016	\$169.00	10	6	2	2	0
20 Belle Marsh Rd	16.26	R3	RA	1986	1668	1956	\$143.40	6	3	2	1	1
170 Oldfields Rd	5.02	R3	RG	1970	1768	3775	\$82.73	9	4	3	1	1
1 Agali Ct	6.94	R3	RG	2005	1536	1536	\$196.24	0	0	2	1	0
241 Emerys Bridge Rd	2.08	R3	RA	1999	2260	3180	\$108.90	11	5	3	1	1
41 Marion Way	6.5	R5	RA	2012	1980	2996	\$104.61	6	3	2	1	0
46 Brattle St	5.7	R1A	OG	1988	1666	2314	\$101.99	7	3	2	0	0
172 Oldfields Rd	47.40	R3	RG									
83 Vine	1.0	R1A	RG	1977	1040	1040	\$125.87	4	2	2	0	0
30 Liberty	1.66	R1	OG	1780	1600	2952	\$113.21	11	4	3	1	3
151 York Woods Rd.		R3	MA	2018	2030	3158	\$160.96	6	3	2	1	0
117 Pond Road	72.28	R3	RG	2001	5770			4	0	0	0	0
2 Mayflower	271	R3	RA	2019	1368	2256	\$142.60	6	3	2	0	1
90 Emerys Bridge	128.2	R2A	RA	1997	2016	3456	\$115.39	8	4	2	1	1
110 Dennet Road	112.94	R4	RA	1855	1976	2780	\$151.08	12	4	2	0	0
40 Junction Road	11.42	R2	RA	1987	3128	4912	\$95.38	10	4	3	1	2
90 Vine St	3.8	R3	RG	1950	1176	3152	\$74.16	9	4	2	0	0

TOWN OF SOUTH BERWICK, MAINE
ABATEMENT FORM

Owner(s): Mark F. Zimmer

Mailing Address: 72 Vine Street
South Berwick, ME 03908

Abatement # 2023-8
Location: 72 Vine Street
Map/Lot 022-004
Account #: 1888
Fiscal Year: 2023
Tax Year: 4/1/2022

Circumstances:

See Attached

Recommendation: Grant Abatement

Value Abated: \$88,900 Tax Abated: \$1292.61

Abatement: Granted / Denied

Dated _____

ASSESSING AGENT ANALYSIS – RESPONSE - RECOMMENDATION

To: South Berwick Board of Assessors
From: Verna E. Sharpe, Assessing Agent

January 5, 2023

Re: Abatement application #2023-8, 72 Vine Street, Account #1888, Map/Lot 022-004

BACKGROUND

Mark F. Zimmer reached out to my office in August, 2022 and emailed a partial copy of a mortgage finance appraisal with a date of value of September 20, 2020. The date of value is relevant because the sales I used to set value for April 1, 2022 occurred from July 1, 2020 to June 30, 2021. I asked for the opportunity to visit the property and perform a measure & list inspection so that I could verify the information we had on the property was accurate. This is essential before any analysis can be performed.

The abatement application with attachments was hand-delivered and submitted by Mr. Zimmer and received timely by the Assessing Office on September 15, 2022. The applicant is requesting an abatement of \$241,500 to bring the value down to \$950,000 from \$1,191,500.

I performed a measure & list inspection of the property on November 14, 2022. There were several data corrections. Some added value, others reduced value. The overall correction resulted in an adjusted assessment of \$1,102,900.

DESCRIPTION OF THE PROPERTY

This is a somewhat over-sized 6.6 acre lot with a rolling landscape and 600 feet of waterfront on the confluence of the Salmon Falls River and the Great Works River. The home was originally built in the 1700's and was totally renovated in 2006 with a redesign by Philadelphia based architect Maurice Weintraub. It is a very good quality custom-designed 3,963 square feet home with 4 bedrooms each with their own full bath, and a custom-built Rumford fireplace. There are only a few period details left, such as some interior doors and wide pine floors. The primary ensuite features views of the water with cathedral ceiling/soffit details, soaking tub, walk in closet, double sink vanity and a custom tiled shower. The large kitchen with custom cabinetry, large island and pantry overlooks sweeping views of the water with floor-to-ceiling Arcadia windows. The finished basement area includes a wine cellar, theatre room and work-out room. It is a unique property in South Berwick with its size, quality and location. It was recently listed for sale during late summer and fall of 2022 for \$5,400,000. Please see listing description and photos.

SUMMARIZED REASON/S FOR REQUESTING ABATEMENT

Mr. Zimmer stated in his attachment to the abatement request: *"All neighbors on our street and immediate area have lower tax increases on an absolute and percentage basis, some have had decreases."*

The attachment included several lists showing different properties in South Berwick and their assessments in comparison to the subject property.

The appraisal was referenced in the attachment. The value conclusion for refinance purposes was \$900,000 with a September 20, 2020 date of value. I have not included it in the packet because we do not have authorization to use the appraisal. The purpose of the appraisal was to provide the lender with an accurate and adequately supported opinion of market value of the subject property.

"There is no property that has sold... or is currently valued as high as this property. The highest price a home sold for in South Berwick, during the last 2 years is \$888,000..."

Mr. Zimmer made several statements regarding the nature of the market of recent years, especially commenting on average prices of new homes. These comments and the graphs showing building value increases and tax increases do not indicate there is any inequity in the assessment of 72 Vine Street. The question remains, does the adjusted assessed value of 72 Vine Street reflect the market value of the property as of April 1, 2022?

RESPONSE

Assessment equity is not measured by the percentage or amount of increases. It is measured by the market when using the sales comparison approach to determine if the value is reasonable, and it is measured by comparing to other assessments of properties that are similar to verify that the values are within an acceptable range. A valuation increase (whether or not it is higher than the average) from one year to the next, or the belief that taxes are high, are not grounds for abatement.

I would caution the reader to not assume that because a particular feature may be different than the subject property, there should be an immediate correlation to the total assessed value. Simply listing, for example, that there are newer homes with lower assessments, doesn't prove there is inequity. Assessments are derived using mass appraisal, which takes into consideration all the attributes of a property. Differences should be identifiable and correspond to the market. Please see enclosed spreadsheet for expanded analysis of the taxpayer-provided assessment comparisons.

The closest South Berwick comparable sale would be 33 Brattle Street. It sold March 13, 2020 for \$840,000. It is a 4382 square feet very good quality home built in approximately 1800 in excellent condition, but it is not on the water. In my opinion, when you adjust for the differences in the properties, you are essentially left with the value of the waterfront, barn, and views.

The appraisal was done for a bank; the purpose of which is to assess risk and is generally conservative in nature. It is not uncommon for a property owner to bring in an appraisal upon finding their town assessed value is greater than the opinion expressed by the appraiser. The standards applied to refinance/bank appraisals and the purpose for which they are intended are different than the standards for tax assessments. Appraisals are most frequently done on behalf of lending institutions to determine the lending quality of a particular property. Assessments are done to determine the prorated share of the cost of schools and government based on an estimate of market value. Under Maine Law, a property owner must show that their assessment is not "equitable" when compared to other assessments within the town. A refinance/bank appraisal is based on recent sales activity and depending upon the financial institution, may be limited to sales within 6 months and within a limited distance from the subject property. With those limitations and others, it can be quite a challenge to find enough comparable sales to arrive at a conclusion. The appraiser did go outside of South Berwick to find comparable sales, however they did not bracket the subject property in location, size and quality. All of the comparables used in the appraisal required upward adjustments. If you only use inferior comparables and apply modest adjustments, the true market value will not be discovered.

To my knowledge, the subject property has the distinction of having many amenities that do not exist concurrently in any other property in South Berwick, and is assessed as such. When there is a lack of sales of a particular stratum, it is appropriate for an appraiser to look outside the community for comparables. In other words, a lack of sales does not equate to no value or a limit of value.

CONCLUSION

Based on evidence provided with the abatement application, I recommend no further reduction in the assessed value from the corrected value of \$1,102,900. I believe that we are assessing the subject property in a rational manner. No unjust discrimination occurred nor is the assessment in any way fraudulent, dishonest or illegal. These issues comprise the criteria that the Board of Assessment Review or the County Commissioners consider in further appeal and I am confident that we can defend our assessment moving forward.

Taxpayer Provided Comparables for Equity in Assessments

Section	ADDRESS	ACCT#	land	bldg	total value	BLDG USE	LAND USE	AC	WATERFRONT?	CURRENT USE?	SIZE	QUALITY	YR BUILT	CONDITION	TOTAL RENO?	Substantial OB?
Subject:	72 Vine St	1888	352,200	750,700	1,102,900	Single Family	Residential	6.6	600' & View	no	3,963	A 100	1850	VERY GOOD	2006	VG QUAL BARN/GAR
1) "Larger house in excellent condition, lower value..."																
	1 Oldfields Rd	1733	167,800	734,700	902,500	Single Family	Residential	4.6	no	no	6,729	A 100	1800	Average/Overbuilt	unknown	none
	44 Vine St	1897	160,200	677,700	837,900	Two-Family	Residential	2.17	view only	no	5,349	A 90	1870	Good	unknown	yes
	169 Main St	2177	123,200	593,400	716,600	Three-Family	Residential	2.5	no	no	4,472	A 90	1830	Above Average	unknown	none
	33 Brattle St	1812	172,000	760,200	932,200	Single Family	Residential	9.2	no	no	4,382	A 100	1800	Excellent	unknown	none
	21 Academy St	2329	133,500	391,900	525,400	Single Family	Residential	0.39	no	no	3,226	A 90	1876	Above Average	unknown	none
Taxpayer states these are in excellent condition, however only 1 is assessed in excellent condition and it does have a similar building value as the subject. 21 Academy is not larger, cannot use the 2 and 3-Family properties as comparables.																
2) "Larger house, more land, lower value..."																
	40 Junction Rd	910	163,200	468,500	631,700	Single Family	Residential	11.42	no	no	4,736	A 100	1987	AVG/Delapidation	NO	none
	8 Tara Ln	1379	257,100	579,200	836,300	Single Family	Residential	45.06	no	no	3,518	B 110	1998	Very Good	unknown	pool/patio
	117 Pond Rd	1291	531,200	584,700	1,115,900	Restaurant/function	Commercial	72.26	yes	no	6,454	C 110	2001	Average	NO	yes, but not comparable
	110 Dennett Rd	1488	183,300	420,000	603,300	Single Family	Residential/farr	112.94	yes	tree growth	3,144	B 90	1855	Below Average	NO	several barns
	90 Emery's Bridge Rd	951	285,700	398,800	684,500	Single Family	Residential	128.2	yes	tree growth	3,252	B 100	1997	Above Average	NO	small stable, pool
	2 Mayflower Rd	843	255,900	321,700	577,600	Single Family	Residential	271	no	tree growth	2,256	B 100	2019	Average	NO	none
117 Pond Rd cannot be used because it is a commercial property. 110 Dennett & 90 Emery's Bridge have lower land value because of Tree Growth. 40 Junction Rd is discounted for delapidation.																
4 out of these 6 homes are not larger than the subject.																
3) "House similar size, lower valuation..."																
	93 Agamenticus Rd	3091	145,500	427,100	572,600	Single Family	Residential	0.96	no	no	3,252	B 100	2003	Average	NO	none
	3 McLean Dr	3108	161,700	520,000	681,700	Single Family	Residential	10.84	no	no	3,280	B 100	2004	good	NO	stables & barn
	41 Fife's Ln	3219	185,100	611,900	797,000	Single Family	Residential	9.3	no	no	2,976	A 100	2008	good	NO	none
	151 York Woods Rd	222	153,600	508,300	661,900	Single Family	Residential	2.6	no	no	3,158	B 110	2018	Average	NO	none
	2 Mayflower Rd	843	255,900	321,700	577,600	Single Family	Residential	271	no	tree growth	2,256	B 100	2019	Average	NO	none
Similar size would be defined as within 100 square feet of the subject. None of these houses meet the definition of similar size.																
4) "Similar size, recent renovation, lower value"																
	2 Oldfields Rd	1852	157,800	389,900	547,700	Single Family	Residential	2	no	no	3,852	B 100	1693	Very Good	no, 2006 addn	none
	77 Old South	3135	146,100	424,300	570,400	Single Family	Residential	2.2	no	no	2,784	B 100	2005	Average	no, unk?	none
	6 Vine St	1915	138,100	478,400	616,500	Single Family	Residential	0.75	no	no	3,121	A 90	1770	Very Good	unknown	no, barn is inferior
	33 Brattle St	1812	172,000	760,200	932,200	Single Family	Residential	9.2	no	no	4,382	A 100	1800	Excellent	unknown	none
77 Old South and 6 Vine are not similar size, 2 Oldfields is similar size but not of quality, 33 Brattle is a good comparable but would need upward adjustment for no barn & no waterfront.																

The taxpayer has not proven disproportionality or inequity within the Town. The differences in the assessments are identifiable and justified. The subject property has the distinction of having many amenities that do not exist concurrently in any other property in the town, and is assessed as such. The taxpayer's neighbors with waterfront are assessed with the same costing table factors.

Properties on same stretch of waterfront:

<u>ADDRESS</u>	<u>ACCT#</u>	<u>land</u>	<u>bldg</u>	<u>total value</u>	<u>BLDG USE</u>	<u>LAND USE</u>	<u>AC</u>	<u>WATERFRONT</u>	<u>Waterfront</u> <u>factor</u>	<u>SIZE</u>	<u>QUALITY</u>	<u>YR BUILT</u>	<u>CONDITION</u>
72 Vine St (Subject)	1888	352,200	750,700	1,102,900	Single Family	Residential	6.6	Salmon Falls River	200	3,963	A 100	1850	VERY GOOD
Vaughans Ln	1851	358,600		358,600	none	Exempt	7.6	Salmon Falls River	200				
16 Vaughans Ln	1889	331,600	530,600	862,200	Single Family	Residential	4	Salmon Falls River	200	2,445	A 100	1988	Good
68 Vine St	1890	304,900	278,300	583,200	Single Family	Residential	0.91	Salmon Falls River	200	3,100	A 90	1741	Fair
73 Vine St	1895	394,800	589,700	984,500	Single Family	Residential	13.5	Leigh Mills Pond	200	3,444	A 100	1726	Excellent

This shows the waterfront land value factor is consistently applied.

Applicable sales in other towns not used by the appraiser:

<u>ADDRESS</u>	<u>Date of Sale</u>	<u>Sale Price</u>	<u>Town</u>		<u>LAND USE</u>	<u>AC</u>	<u>WATERFRONT</u>		<u>SIZE</u>	<u>QUALITY</u>	<u>YR BUILT</u>
8 Moultons Way	8/14/2020	1,200,000	Kittery	Single Family	Residential	1.13	Spruce Creek	similar	3,330	Good +20	1992
14 Rocky Point	11/30/2020	1,600,000	Eliot	Single Family	Residential	2.4	Spruce Creek	similar	2,483	Above Avg	
3 Bond Rd	6/18/2020	1,650,000	Kittery Point	Single Family	Residential	2.6	Spruce Creek	similar	3,792	Good	1900
13 Eldredge Rd	8/21/2020	1,900,000	Eliot	Single Family	Residential	1.52	Piscataqua River	better	4,986	Very Good	2008
62 Pepperrell Rd	9/29/2020	3,500,000	Kittery	Single Family	Residential	0.6	Pepperrell Cove	better	4,119	Good +20	1898

If the appraiser had used any of the above sales in their report, the value conclusion would have trended upward.

Sales in other towns used in the appraisal:

34 Meadow Ln	4/15/2020	845,000	Eliot	Single Family	Residential	1.23	Spinney Creek		3,105	Abv Avg +10	1999
39 Crockett Neck Rd	6/30/2020	825,000	Kittery	Single Family	Residential	4.6	Spruce Creek		3,119	Good +10	1981
46 Mast Cove Rd	11/9/2020	895,000	Eliot	Single Family	Residential	1.35	Mast Cove		3,505	Abv Avg	1870

022-004 72 VINE ST LISTING 9/2022 \$5,400,000

Serenity and privacy meet architectural mastery. This stunning home and the 6.6-acre riverfront lot it sits on are the epitome of understated affluence. The home's architecture and setting speak to its multiple time periods while also being timeless. A piece of art to be taken in. Strategically redesigned by Philadelphia based architect Maurice Weintraub, the home exudes quality, thoughtful design, and privacy. Unlike the countless houses lining Maine's coast, 72 Vine Street sits at the confluence of two rivers: Salmon Falls and Great Works, making this home truly one-of-a-kind. Built in the late 1700's, remodeled in the mid 1800's, and entirely reimaged in 2006, the home seamlessly combines period details with modern architectural upgrades. Imagine the calm you feel passing through the foyer to the open expansive views of the river via floor to ceiling Arcadia windows. Escape into a full body soak in the primary suite's whirlpool tub surrounded by views of nature while sipping wine from your wine cellar. Spend snowy winter afternoons warming next to the custom-built Rumford fireplace inlaid with Henry Mercer tiles and a mantel sourced from the home's original foundation. Enjoy comfortable evenings in the lower-level theatre after entertaining guests on the patio. Tranquil flowing water, abundant wildlife, and sunsets will take your breath away. Sightings of bald eagles, white tail deer, and other wildlife are common. The surroundings accentuate the property's sense of privacy and dramatically expand the backyard experience while you relax. Have a creative side? Make use of the 1500sqft workshop or repurpose the space to fit your vision. Provide guests an overnight experience in the reconstructed timber framed barn. This beautiful, all-inclusive space features original framing, period doors, 2 additional bedrooms, and an enclosed sitting area with lovely views when the upstairs doors are open. Full video on YouTube at 72 Vine St South Berwick.

[Show Less](#)

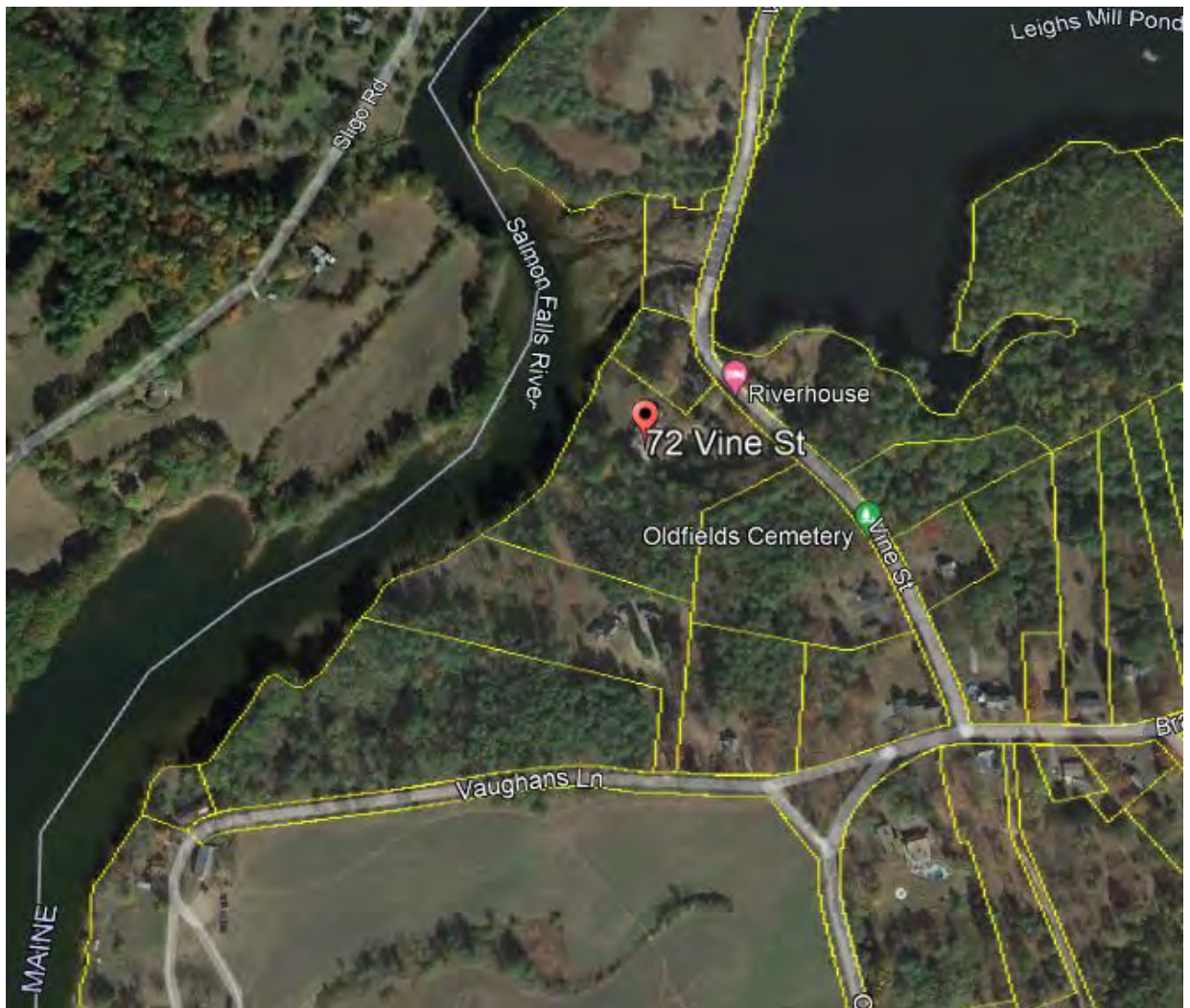
Listed by EXP Realty, LLC

Redfin checked: [1 minute ago](#) (Sept 8, 2022 at 11:39am) | Last updated: Sept 1, 2022 at 2:38pm

.

Source:

MREIS #1541809

























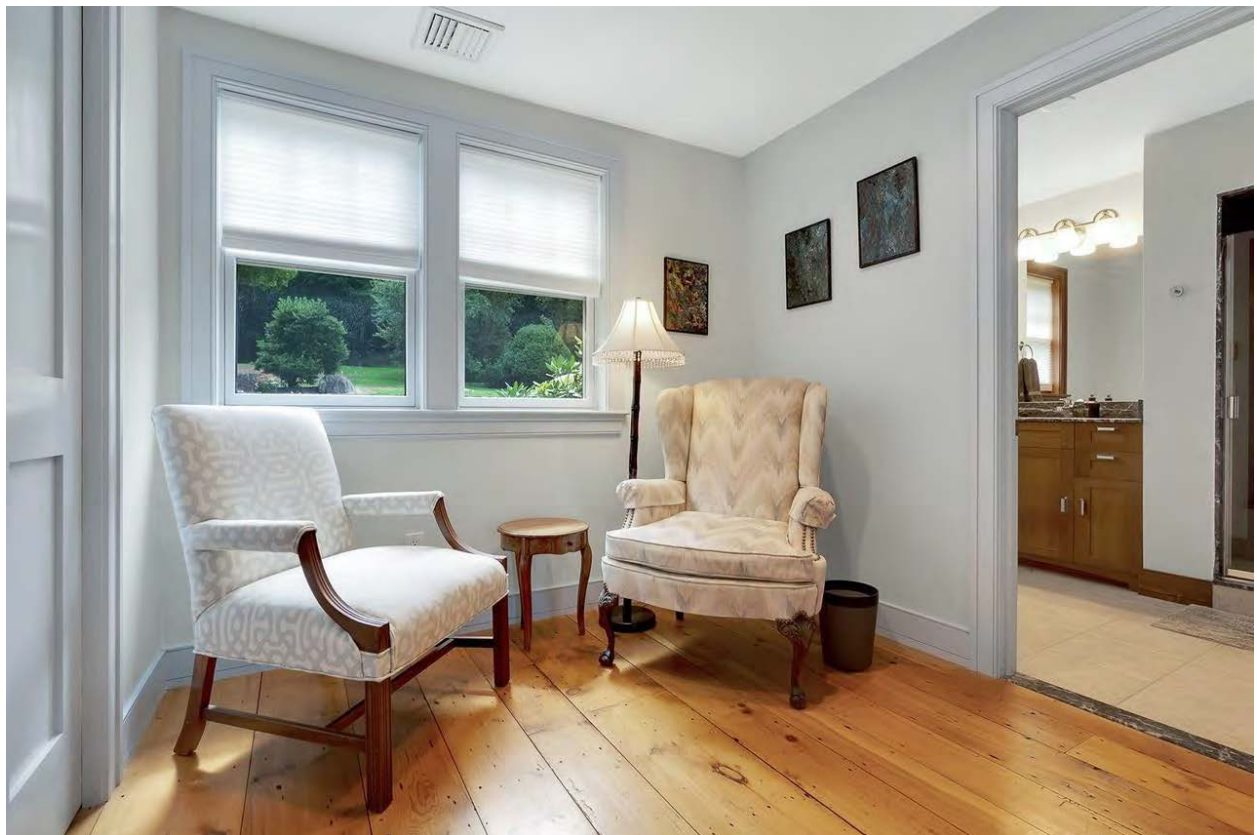












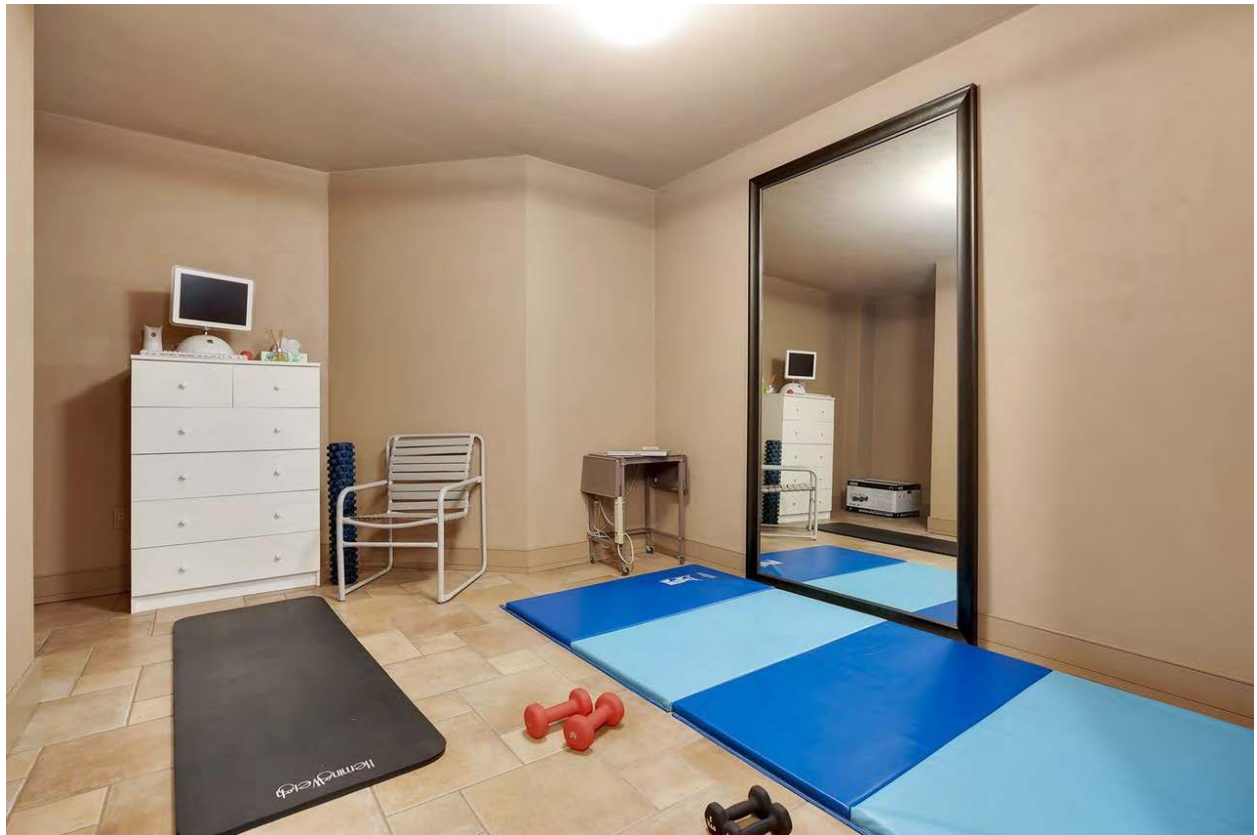










































Parking	
Parking Information <ul style="list-style-type: none"> Gravel Driveway 5 - 10 Parking Spaces 	Garage Information <ul style="list-style-type: none"> Garage Garage Spaces: 5,00 4+ Car Garage, Attached Garage, Detached Garage, Direct Entry to Living from Garage, Heated Garage
Interior	
Virtual Tour <ul style="list-style-type: none"> Virtual Tour (External Link) Bathroom Information <ul style="list-style-type: none"> # of Bathrooms (Full): 4 # of Bathrooms (Half): 1 Heating & Cooling <ul style="list-style-type: none"> Forced Air Heat, Multi-Zone Heat, Radiant Heat, Stove Heat Heat Fuel: Electric, Oil, Pellets Central Air 	<ul style="list-style-type: none"> Water Heater Off Heating System Interior Features <ul style="list-style-type: none"> # Fireplaces: 1 Dishwasher, Dryer, Gas Range, Refrigerator, Wall Oven, Washer Wood Floors Room Information <ul style="list-style-type: none"> # of Rooms: 12 Finished Basement, Full Basement, Unfinished Basement
Exterior	
Building Information <ul style="list-style-type: none"> Construction: Wood Frame Wood Siding Poured Concrete Foundation Year Built: 1850 Exterior Features <ul style="list-style-type: none"> Fiberglass Roof, Shingle Roof Property Type <ul style="list-style-type: none"> Property Sub-Type: Single Family Residence Property Information <ul style="list-style-type: none"> Finished SqFt (Above Grade): 3,960 Finished SqFt (Below Grade): 725 Land Information <ul style="list-style-type: none"> Site: Open, Well Landscaped, Wooded Surveyed 	<ul style="list-style-type: none"> Water Frontage Water View Water Frontage Shared: 0.00 Water Frontage Owned: 662.00 Water Front Amount: 662.00 Water Body Name: Salmon Falls and Great Work Rivers Water Body Type: River Recreational Water: River/Brook/Stream, Waterfront Tidal Lot Information <ul style="list-style-type: none"> Lot: 004 Paved Road, Public Road Zoning: R3 Zoning Overlay
Financial	
Tax Information <ul style="list-style-type: none"> Full Tax Amount: \$15,184 Tax Year: 2021 	
Utilities	
Utilities <ul style="list-style-type: none"> Internet: High speed available Private Water, Existing Well on Site Private Sewer, Septic Existing on Site 	<ul style="list-style-type: none"> Gas: Bottled Electric: Circuit Breakers
Location	
Location Information <ul style="list-style-type: none"> Rural 	

South Berwick

Map Lot 022-004-000-000





Account 1888

Location 72 VINE STREET

Card 1

Of 1

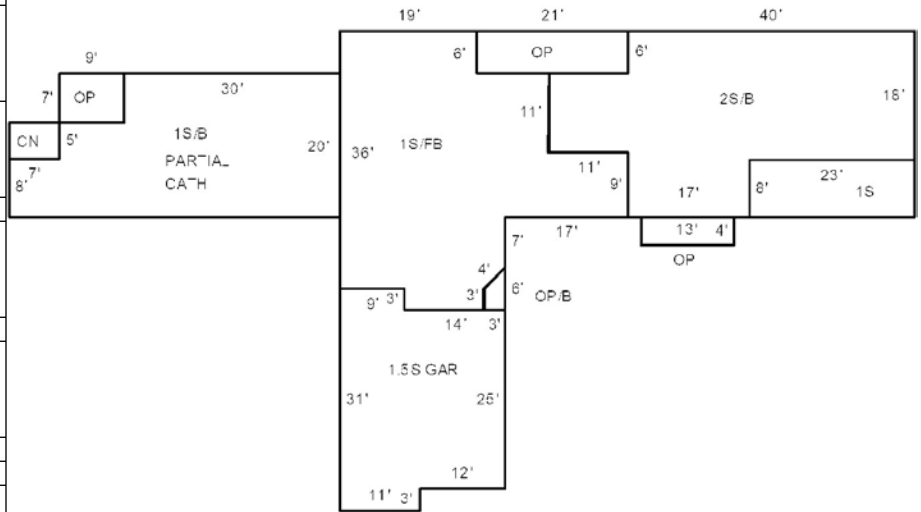
1/05/2023

Building Style 4 COL - GARR	SF Bsmt Living 1052	Layout 0
1.CONV 5.CAPE 9.SPLIT LE	Fin Bsmt Grade 4 100	1.Typical 4. 7.
2.RANCH 6.CONTEMP 10.BUNGAL	HEARTH 1	2.Inadeq 5. 8.
3.R-RANCH 7.GAMBREL 11.COLONIA	Heat Type 100% 11 FWA	3. 6. 9.
4.COL-GARR 8.SALTBOX 12.CONDO-T	1.NOT DUCT 5.WALL UNI 9.UNIT HEA	Attic 9 None
Dwelling Units 1	2.AVERAGE 6.ELEC RAD 10.STEAM	1.1/4 Fin 4.Full Fin 7.
Other Units 0	3.NONE 7.FHW 11.FWA	2.1/2 Fin 5.F/Stair 8.
Stories 2 Two Story	4.OTHER 8.GRAV AIR 12.WAT RAD	3.3/4 Fin 6. 9.None
1.1 4.1.25 7.2.25	Cool Type 100% 1 Central	Insulation 1 Full
2.2 5.1.5 8.2.5	1.Central 4.W&C Air 7.	1.Full 4.Minimal 7.
3.3 6.1.75 9.2.75	2.Evapor 5. 8.	2.Heavy 5.Unknown 8.
Exterior Walls 1 CLAPBOARD	3. 6. 9.None	3.Capped 6. 9.None
1.CLAP 5.T-111 9.LOGS	Kitchen Style 1 GOOD	Unfinished % 0%
2.WD SH 6.VINYL 10.ASBESTO	1.GOOD 4.Obsolete 7.	Grade & Factor 5 Very Good 100%
3.COMP 7.NOV 11.BOARD/B	2.TYPICAL 5. 8.	1.E Grade 4.B Grade 7.AA Grade
4.ASB/ASP 8.AL/VIN 12.BELOW A	3.OLD TYPE 6. 9.None	2.D Grade 5.A Grade 8.
Roof Surface 1 Asphalt Shingles	Bath(s) Style 1 GOOD	3.C Grade 6.A+ Grade 9.Same
1.Asphalt 4.Other 7.Tar/Grav	1.GOOD 4.Obsolete 7.	SQFT (Footprint) 977
2.Membrane 5.Rolled 8.Shake	2.TYPICAL 5. 8.	Condition 7 Very Good
3.Metal 6.Slate 9.Wood	3.Old Type 6. 9.None	1.Poor 4.Avg 7.V G
SF Masonry Trim 0	# Rooms 8	2.Fair 5.Avg+ 8.Exc
Flooring 2	# Bedrooms 4	3.Avg- 6.Good 9.Same
Addn Floor 6	# Full Baths 4	Phys. % Good 0%
Year Built 1850	# Half Baths 1	Funct. % Good 100%
Year Remodeled 2006	# Addn Fixtures 2	Functional Code 9 None
Foundation 3 Brick &/or Stone	# Fireplaces 1	1.Incomp 4.SMALL 7.LAYOUT
1.Concrete 4.Wood 7.		2.O-Built 5.CDU 8.OTHER
2.C Block 5.Slab 8.		3.Delap 6.STYLE 9.None
3.Br/Stone 6.Piers 9.		Econ. % Good 100%
Basement 4 Full Basement		Economic Code None
1.1/4 Bmt 4.Full Bmt 7.Slab		0.None 3.Services 9.None
2.1/2 Bmt 5.None 8.		1.Location 4.Traffic 8.
3.3/4 Bmt 6.NONE 9.None		2.Encroach 8.Other 9.
Bsmt Gar # Cars 0		Entrance Code 0
Wet Basement 0		1.Interior 4.Vacant 7.Exterior
1.Dry 4. 7.		2.Refusal 5.Estimate 8.Field
2.Damp 5. 8.		3.Informed 6.M&L 9.
3.Wet 6. 9.		Information Code 0
		1.Owner 4.Agent 7.Sale Q
		2.Relative 5.Estimate 8.MLS
		3.Tenant 6.Other 9.

Date Inspected

Additions, Outbuildings & Improvements

Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value
1 ONE STORY	0	184	0 0	0	0 %	0 %	
11 1 STORY /	0	773	0 0	0	0 %	0 %	
10 1 STORY /	0	1052	0 0	0	0 %	0 %	
75 1 STORY	0	635	0 0	0	0 %	0 %	
120 CATH XTRA	0	200	0 0	0	0 %	0 %	
21 Open Frame	0	255	0 0	0	0 %	0 %	
61 Canopy	0	35	0 0	0	0 %	0 %	
9 PATIO	0	156	0 0	0	0 %	0 %	
24 Frame Shed	2018	300	3 100	4	0 %	100 %	
255 1.25 S	1840	1092	5 100	8	0 %	100 %	



**South Berwick Town Council
Public Hearing
Punkin Town Rd & CMP Corridor TIF Amendments
December 27, 2022**

Chair Mallory Cook opened the hearing at 6:00pm on a motion seconded by John James.

Councilors present included John James, Jessica Cyr, and Melissa Costella. Town Manager Tim Pellerin and Asst Town Manager Jennifer Janelle were also in attendance.

The purpose of the hearing was to receive public comment on the proposed amendments to the Municipal TIF (Tax Increment Financing) Development Program known as the Punkin Town Road and CMP Corridor and Tax Increment Financing Development Program pursuant to 30A MRSA, Chapter 206.

It was explained that the TIF was established in 2010, to enable improvements to sewer and roads; state approval came in 2011. It was mentioned that it had been posted and advertised. The initial Punkin Town District, will now be known as the Punkintown Business Park, with Punkintown being one word

Hershey Hirschkop of 11 Sterling Ln spoke in favor of the TIF, and feels it has been a great beneficial development thus far and is excited to see it move forward.

Denise Clavette, read into the record, an email received from Brett Cropp 34 Liberty Street, He has witnessed successful economic revitalization within his previous states municipality and is in favor of the TIF. He asked the following questions Are you able to secure bonds for projects and then pay off the bonds with the TIF? How often does the state adjust valuations? Is that a yearly event?

Denise replied Regarding TIF funding and bonds: TIF Districts, initially, have modest growth. With valuation changes, and development growth TIF districts can gain significant increases in funds in a short time. For example, the current Punkin Town TIF District is producing about \$400,000 per year. And if all TIF funds are not expended each year, the TIF fund can accumulate and be able to fund large capital projects later down the road. Bonds that are issued, that qualify as TIF expenditures, can be paid annually on a pro-rated basis. One of the most important concepts to remember, is that the Town will be able to shift several general fund expenditures and fund them out of the TIF Districts – like salaries, economic development operations, capital and infrastructure projects, pro-rated fire equipment, among others.

Regarding State annual adjustment: The state does an annual valuation adjustment, where Maine Revenue Services certifies to the Secretary of State, the full equalized value of all real and personal property which is subject to taxation under the laws of Maine.

A copy of the email and responses are attached

Amanda Methot, attorney for Bernstein Shur – wanted the Council to be assured that the Punkintown District name would be one word.

On a motion by Mallory Cook, seconded by John James, it was unanimously voted to close the hearing at 6:08pm.

Attest:

Tyanne Vasapoli, Deputy Town Clerk

**South Berwick Town Council
Public Hearing
Transit Oriented Omnibus Municipal TIF
December 27, 2022**

Chair Mallory Cook opened the hearing at 6:15pm on a motion seconded by John James.

Councilors present included John James, Jessica Cyr, and Melissa Costella. Town Manager Tim Pellerin and Asst Town Manager Jennifer Janelle were also in attendance.

The purpose of the hearing was to receive public comment on the newly proposed Municipal TIF (Tax Increment Financing) Development Program known as the Transit-Oriented Omnibus Municipal Development and Tax Increment Financing District.

Phil Mundy, of 24 Liberty Street, spoke in favor of the new Transit TIF District, economic development, agreed with comments made by Brett Cropp. Stressed the importance of pedestrian access, sidewalks, crosswalks, and other improvements to make way for economic development, and for people to be able to walk freely. The trail system, natural resources, is a great draw for tourists

Hershey Hirschkop of 11 Sterling Ln spoke in favor of the TIF, this new TIF District will be a benefit to the Town. Help pay for salaries, etc. Help with economic development, planning, codes. Appreciates the effort the Town is making with regards to TIFs and economic development

Denise Clavette, read into the record, an email received from Brett Cropp 34 Liberty Street, He has witnessed successful economic revitalization within his previous states municipality and is in favor of the TIF. He asked the following questions Are you able to secure bonds for projects and then pay off the bonds with the TIF? How often does the state adjust valuations? Is that a yearly event?

Denise replied Regarding TIF funding and bonds: TIF Districts, initially, have modest growth. With valuation changes, and development growth TIF districts can gain significant increases in funds in a short time. For example, the current Punkin Town TIF District is producing about \$400,000 per year. And if all TIF funds are not expended each year, the TIF fund can accumulate and be able to fund large capital projects later down the road. Bonds that are issued, that qualify as TIF expenditures, can be paid annually on a pro-rated basis. One of the most important concepts to remember, is that the Town will be able to shift several general fund expenditures and fund them out of the TIF Districts – like salaries, economic development operations, capital and infrastructure projects, pro-rated fire equipment, among others.

Regarding State annual adjustment: The state does an annual valuation adjustment, where Maine Revenue Services certifies to the Secretary of State, the full equalized value of all real and personal property which is subject to taxation under the laws of Maine.

A copy of the email and responses are attached

Town Manager Tim Pellerin discussed the tax rate, comprehensive plan, and that we need to diversify the tax base. We are at about a 90% / 10% residential to business tax base, and we need to move forward with the support of the Town Council. We are now focusing on economic development, using TIF funding for Denise's position. With the re-developed program for Punkintown, doing the new TIF, we are looking 5-10 years out. This new TIF District will get us further out, help get us a Downtown Revitalization Plan, better services, cost savings. The TIFs will help us fund capital and expenditures, and shift those out of our regular general fund budget. At our Department Head meeting this morning, it was mentioned that we have 1 confirmed new business coming to South Berwick, and we are talking with 6 other businesses re: their projects. We need a plan moving forward, that is what he and Denise are her for. We want to be a "hallmark town". Need to focus on the "big

picture” and look back 10 years from now at improvements made based on what you’re approving tonight.

Amanda Methot, Bernstein Shur attorney mentioned that this particular TIF District, being a Transit-Oriented TIF, along Route 236 was large, but that Transit was an exception, so South Berwick did not have to be concerned with the 5% cap, and frees us up for other TIF Districts that would go toward the 5% cap.

Melissa Costella discussed that constituents had concerns about project cost totals, salaries, operations, and the long-term solutions – along with concerns about sidewalks, the high costs of the development program items, and why we would want to shift salaries.

Town Manager Tim Pellerin, and Economic Development Director Denise Clavette explained the concepts of shifting from general fund to TIFs to save tax payer funds; and it was also explained that the estimates were annualized for over 30 years and just an estimate not actual expenditures planned for. It was also re-affirmed that the Town Council on an annual basis, will get to decide what should be prioritized and funded via TIFs or general fund. Councilor Jessica Cyr discussed that we need to also look at the upcoming Comprehensive Plan, look at priorities, and that it was great that we will be able to keep funding locally and not have them go to the state.

Further discussion from Councilor John James, and other councilors in regards to salary shifts, and to types of businesses that we would want in South Berwick. Response from Tim, was that this was a land use issue, that the Zoning Ordinance will need to be updated at some point.

On a motion by Mallory Cook, seconded by Jessica Cyr, it was unanimously voted to close the hearing at 6:40pm.

Attest:

Tyanne Vasapoli, Deputy Town Clerk

**South Berwick
Town Council Meeting
December 27, 2022**

Chair Mallory Cook called the meeting to order at 6:40pm. Councilors present included John James, Jessica Cyr, and Melissa Costella. Town Manager Tim Pellerin and Assistant Town Manager Jennifer Janelle were also in attendance.

Approval of Minutes

1. Town Council 12-13-22: On a motion by John James, seconded by Jessica Cyr, it was unanimously voted to adopt the minutes as written.

Treasurer's Warrant

1. On a motion by John James, seconded by Melissa Costella, it was unanimously voted to sign the warrant dated December 22, 2022 in the amount of \$233,562.81.

Reports & Presentations

Peter Hall presented the town audit which can be found posted on the town's webpage. He suggests to continue reviewing and making needed changes.

Public Comment

1.No comments.

New Business

1. On a motion by Mallory Cook, seconded by Melissa Costella, it was unanimously voted to adopt the Second Amended and Restated Development Program as presented for the Punkin Town Road and CMP Corridor Omnibus Municipal Development and Tax Increment Financing District, hereafter to be known as the Punkintown Business Park Omnibus Municipal Development and Tax Increment Financing District.

On a motion by Mallory Cook, seconded by Melissa Costella, it was unanimously voted to approve the Council Order designating the South Berwick Transit Oriented Municipal Development District and adopting the development program for the district.

2. On a motion by John James, seconded by Melissa Costella, it was unanimously voted to accept Mr. Gagnon and Mr. Dutra's resignation from the Library Board

3. On a motion by John James, seconded by Melissa Costella, it was unanimously voted to allow the Town Manager to sell lot 003-037-C in accordance with Tax Acquired Property A158-2 A 2.

Councilor Comments

1. John James wishes everyone a Happy New Year

2. Jessica Cyr asked what happened to the speed signs on Portland and Main Street. Manager Tim Pellerin replied they are being stored during winter months and will return in the spring. The December 26th Comprehensive Plan Meeting was moved to January 9th to review the Downtown and Arts and Recreation chapters. Thank you to Jen for all the hard work during the audit.

3. Mallory Cook asked when the 236/91 project is to begin. Manager Tim Pellerin replied in the spring.

Town Manager's Report

Highway: For this past weekend's storm, we had 8 people for 17 hours each. December 12-18th salted and plowed twice at 2 ½ hours each time. 1st storm had 8 people for 13 hours each 2nd storm had 8 people for 33 hours each. 256 tons of salt used so far this winter, which is average. Police Department: in the last two weeks has had 2 Arrests on Christmas day for domestic violence. 6 Accidents 42 Traffic stops Mid-January a site tour is scheduled to finalize the Accreditation thru the State of Maine.

Fire Department: in the last two weeks had 61 Calls and YTD is 456 calls 40 of the 61 calls came in Friday & Saturday with the Storm. Fire Station was staffed for 30 hours during the storm.

Code Enforcement in the last two weeks: 2 Building Permits 4 Plumbing permits 12 Inspections 2 violation letters sent out

Planning: Two projects on the table: 406 Main Street and Samville Estates

The Library: Flooding on Friday during the storm, all is dry now and no damage was done.

Developing a best book list for 2022. There are about 50 books so far the library has on hand.

Recreation: New sessions to begin in January such as Zumba, Yoga, art, music and science. Ski Programs are filling up quickly.

Seniors-Wednesday was the Senior Christmas Lunch and Yankee swap.

Assessing: Last week sent out 332 approval letters for the Property Tax Stabilization program.

Wrapping up the setup of GIS Online. We anticipate adding a link to the website for public access as well as questions and even corrections to come in from property owners. Continuing to review sales in the process of determining our Certified Ratio.

Town Clerk: Kathie Peterson is retiring at the end of this week, and we have started looking for her replacement.

Transfer Station: Still considering composting

Economic Development: Working with several businesses 2 new constructions 1 property acquisition Bringing in a new business to the pharmacy location Working on Grants for the Town.

Building up the Economic Development website page.

Finance/HR & Benefits/Safety: We received a \$5000 donation specific for the purchase of Fire Equipment Working on FY24 budgets Great Works Internet will be moving forward on getting Fiber to all our buildings, this was scheduled to be done in August, but was delayed. We are working on Annual Reviews for all the staff. Working on Quotes for the Boilers – Only one has been received so far.

Admin: Tim with Great works land trust is submitting the application to the state for funding for the land on the salmon falls river. Opened a warming center at the Community Center this past weekend. Fire, Police and Highway all worked very well together over the holiday weekend storm. Working on Updating the Parking Ordinance. Planning review meeting planned with EMA, Fire, Police and Public works for storm review policies. Working on finalizing the RFP for the Current Town Hall. Tim rode with Jay during one of the last storms. York Ambulance is working on a letter to send to South Berwick Residents asking for donations for equipment needed for the Ambulance. Met with Economic Development regarding new businesses interested in coming to Town. Working on FY24 Budget Personnel staffing review Will be appointing Ray Delcourt Safety & Health officer for the Town.

Adjournment

On a motion by John James, seconded by Melissa Costella, it was unanimously voted to adjourn the meeting at 7:31pm.

Attest:

Tyanne Vasapoli, Deputy Town Clerk

A / P Warrant

South Berwick
11:32 AM

Bank: KENNEBUNK - Operating

01/05/2023
Page 1

Type	Check	Amount	Date	Wrnt	Payee
P	45901	184.84	12/27/22	40	1176 TREASURER STATE OF MAINE
P	45902	152.60	12/27/22	40	1185 U.S. DEPARTMENT OF THE TREASURY
P	45903	100.00	12/28/22	40	0610 MAINE FIRE CHIEFS ASSOCIATION
P	45904	33,962.72	12/28/22	40	1198 ANTHEM
P	45905	184.84	01/04/23	40	1176 TREASURER STATE OF MAINE
P	45906	152.60	01/04/23	40	1185 U.S. DEPARTMENT OF THE TREASURY
P	45907	3,230.00	01/04/23	40	1202 Pleasant Mountain
R	45908	597.00	01/05/23	40	0891 2-Way Communications Services, Inc.
R	45909	740.00	01/05/23	40	0478 AAA POLICE SUPPLY
R	45910	17.20	01/05/23	40	0042 ADMIRAL FIRE & SAFETY
R	45911	875.45	01/05/23	40	0787 ADVANTAGE TRUCK GROUP
R	45912	175.00	01/05/23	40	0417 AFFILIATED HEALTHCARE MANAGEMENT
R	45913	105.30	01/05/23	40	0058 AMAZON
R	45914	250.00	01/05/23	40	0234 ANDYS AUTO DETAILING
R	45915	27.86	01/05/23	40	0103 ASHLINE, KERA
R	45916	783.51	01/05/23	40	0054 BAKER & TAYLOR
R	45917	7,177.50	01/05/23	40	0012 BERNSTEIN, SHUR, SAWYER & NELSON
R	45918	784.15	01/05/23	40	0740 BRENNTAG LUBRICANTS
R	45919	1,275.00	01/05/23	40	0018 BURKE'S TREE SERVICE LLC
R	45920	195.69	01/05/23	40	0048 Capital One
R	45921	4,551.75	01/05/23	40	0183 CENTRAL MAINE POWER
R	45922	486.68	01/05/23	40	1158 CINTAS CORP
R	45923	7,269.00	01/05/23	40	1203 CIRRRUS SYSTEMS, INC.
R	45924	525.80	01/05/23	40	0142 COLONIAL LIFE & ACCIDENT INS.
R	45925	2,744.76	01/05/23	40	0181 CONSOLIDATED COMMUNICATIONS
R	45926	222.00	01/05/23	40	0535 D.M. BURNS SECURITY INC.
R	45927	104.00	01/05/23	40	0448 DIRIGO SAFETY, LLC
R	45928	1,350.00	01/05/23	40	1124 DRAGONFLY NEST CREATIONS
R	45929	53.99	01/05/23	40	0108 ELIOT SMALL ENGINE REPAIR, INC.
R	45930	200.00	01/05/23	40	0911 FADDEN CUSTOM PEST SERVICES LLC
R	45931	1,074.13	01/05/23	40	0230 FARWELLS AUTO SERVICE
R	45932	55.14	01/05/23	40	0164 FASTENER WAREHOUSE
R	45933	2,359.08	01/05/23	40	0487 GAGNON'S AUTO BODY/MUFFLER MASTERS
R	45934	167.75	01/05/23	40	1193 GAYLORD BROS INC
R	45935	587.15	01/05/23	40	0387 H.T. BERRY COMPANY, INC.
R	45936	161.35	01/05/23	40	0052 HAMEL, NICHOLAS
R	45937	18.18	01/05/23	40	1200 HANSEN, TYLER
R	45938	75.00	01/05/23	40	0699 JANELLE , JENNIFER
R	45939	937.50	01/05/23	40	0179 MAINE DEPARTMENT OF INLAND FISHERIES AND WILD LIFE
R	45940	305.24	01/05/23	40	0127 MAINE MUNICIPAL ASSOCIATION
R	45941	145.00	01/05/23	40	0139 MAINE MUNICIPAL ASSOCIATION
R	45942	6,721.94	01/05/23	40	0141 MAINE MUNICIPAL ASSOCIATION
R	45943	105.00	01/05/23	40	0701 MAINE RECREATION AND PARK ASSOC
R	45944	728,737.74	01/05/23	40	0129 MAINE SAD 35
R	45945	187.50	01/05/23	40	0595 MAINE TREASURER
R	45946	75.00	01/05/23	40	1187 MCCABE, JENI
R	45947	12,618.83	01/05/23	40	0455 MORTON SALT

A / P Warrant

South Berwick
11:32 AM

Bank: KENNEBUNK - Operating

01/05/2023
Page 2

Type	Check	Amount	Date	Wrnt	Payee
R	45948	36,791.32	01/05/23	40	0243 MOTOROLA SOLUTIONS
R	45949	140.00	01/05/23	40	1146 NEW ENGLAND VEHICLE OUTFITTERS
R	45950	242.43	01/05/23	40	0276 NORTH COAST SERVICES
R	45951	673.75	01/05/23	40	1167 NORTHERN FORESTS LLC
R	45952	120.30	01/05/23	40	0044 OFFICE OF INFORMATION TECH A/P
R	45953	115.80	01/05/23	40	0944 O'REILLY FIRST CALL
V	45954	0.00	01/05/23	40	0088 P GAGNON & SONS INC
R	45955	5,887.52	01/05/23	40	0088 P GAGNON & SONS INC
R	45956	75.00	01/05/23	40	1071 PELLERIN, TIMOTHY
R	45957	223.28	01/05/23	40	0915 PINE STATE ELEVATOR COMPANY
R	45958	101.39	01/05/23	40	1134 PRO-VISION
R	45959	68.43	01/05/23	40	0204 READY REFRESH
R	45960	75.00	01/05/23	40	0167 REDIMARKER, JAY
R	45961	2,000.00	01/05/23	40	1201 RUGER, DONALD
R	45962	78,971.87	01/05/23	40	0203 SOUTH BERWICK WATER DISTRICT
R	45963	750.00	01/05/23	40	1199 SOUTHERN YORK COUNTY FIRE ACADEMY
R	45964	1,075.93	01/05/23	40	0936 STAPLES-LIBRARY ACCOUNT
R	45965	3,989.35	01/05/23	40	0095 STELLAR NETWORKS
R	45966	240.00	01/05/23	40	0461 SUPERIOR FIRE PROTECTION, INC.
R	45967	102.00	01/05/23	40	0594 TREASURER STATE OF MAINE
R	45968	205.20	01/05/23	40	0827 Treasurer, State of Maine DR&Vital Statistics
R	45969	117.98	01/05/23	40	0342 TRI CITY TOOL CRIB
R	45970	153.13	01/05/23	40	0676 UNITED COMMUNICATIONS CORP.
R	45971	628.26	01/05/23	40	0097 VERIZON WIRELESS
R	45972	532.92	01/05/23	40	1089 VILLAGE MOTORS
R	45973	3,692.03	01/05/23	40	1175 WELCH OIL, LLC
R	45974	2,595.32	01/05/23	40	0100 WEX BANK
R	45975	8,191.50	01/05/23	40	0102 YORK AMBULANCE ASSN INC
R	45976	57.00	01/05/23	40	0066 YORK COUNTY REGISTRY OF DEEDS
Total		970,627.48			

Count

Checks 75

Voids 1

This is to certify that there is due and chargeable to the appropriations listed above the sum set against each name and you are directed to pay unto the parties name in this schedule as signed by the Town Council below:

Melissa Costella _____ John James _____

Jeff Minihan _____ Jessica Cyr _____

Mallory Cook _____

APPROVED _____

DATE _____

TOWN MANAGER _____

TOWN COUNCIL
Agenda Information Sheet

Meeting Date: January 10, 2023	NB #1
Agenda Item: Interview/Appointment of new Library Advisory Board members	
Staff Recommendation:	
Available terms are June 30, 2023, June 30, 2024, and June 30, 2025 Perrin Chick Eric Gonya Cara Maxfield-Fetterhoff	
Town Manager's Recommendation:	
Requested Action:	
Council wishes	
Vote	



TOWN OF SOUTH BERWICK
BOARD/COMMITTEE APPLICATION

RECEIVED
DEC 01 2022

Committee desired: Library Advisory Board

PERSONAL INFORMATION

Name: Perrin Chick

Date: 11/27/2022

Address: 43 Beaver Dam Rd
South Berwick, ME 03908

email: perrincothranchick@gmail.com

Telephone: (home) NA

(work) _____

(cell) 603 498 9897

BUSINESS/EDUCATIONAL BACKGROUND

(You may attach a resume if you prefer, please be specific)

See attached

MUNICIPAL OFFICES HELD or PREVIOUS BOARD EXPERIENCE

(In South Berwick or elsewhere)

Board/Committee

Appointment Date

Term Expiration

Blue Ocean Society

05/2016

05/2022

NEOSEC

01/2007

12/2015

PLEASE LIST TWO OR THREE NEW IDEAS YOU WOULD LIKE THIS COMMITTEE TO CONSIDER.

Would love to see teens encouraged to volunteer
Perhaps there is an opportunity to have the space used by
groups like girl scouts or afterschool programs

PLEASE INDICATE ANY SPECIAL QUALIFICATIONS OR EXPERIENCE THAT YOU THINK MAY BE HELPFUL TO THIS COMMITTEE.

Id deliver professional development to library staff
I review grants, including those for IMCS

COMMITMENT LEVEL

Are you available to commit to this committee for a minimum of three years?

yes

Number of hours you are able to commit to this committee/board per week:

2 to 5

Perrin Chick
Applicant's signature

Relevant Professional Experience:**STEM Specialist, Maine Mathematics and Science Alliance, Augusta, ME 2016-to date**

- Deliver STEM Professional Development
- Design and test modules and activities for engagement of youth
- Recruit cohorts of educators to participate in virtual professional development
- Virtually Coach afterschool educators to improve STEM skills.

Education Director, Seacoast Science Center, Rye, NH; 2002- 2016

- Recruit, hire, train and supervise volunteers and staff
- Create and manage special events for families
- Develop and evaluate school-age programs
- Facilitate workshops and presented at national and state conferences

Education:**M. Ed in Education, concentration in Curriculum Development**

University of New Hampshire, Durham, May 1998

B.S in Environmental Conservation, concentration in Environmental Education

University of New Hampshire, Durham, May 1996

Employment History:**Classroom Teacher, Triton School Dist., Newbury, MA: Aug 1998- June 2001****Workshop Facilitator, National Teacher Training Institute, 1998- 2000****Awards**

2000 Teacher Trainer of the Year, National Teacher Training Institute

Professional Affiliations & Certifications:

2002-2016 National Marine Educators Association
2005-2016 New England Ocean Science and Education Collaboration
2002-2011 Gulf Of Maine Marine Educators Association
2002-2016 New Hampshire Science Teacher Association

Representative Presentations

2017 *Improve STEM Skill: Experience Virtual Coaching* presented at the NAA's Conference, Dallas Texas

2013 *Collaboration Among Informal Education Centers Creates Programs, Sustains Partnerships-* presented at the New England Museum Association's Annual Conference

2012 *Engaging Underrepresented Families by Creating Special Events*
Presented at the National Marine Educator's Conference

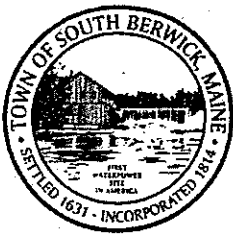
2010 *The Benefits of Integrating Art into Science Programs*
Presented at the National Science Teachers' Association's annual conference

2000 *Integrating Video Clips into Classroom Curriculum*
Presented at the National Teacher Training Institute

Major Grants & Projects

2014 *Salt Marsh Citizen Science and Virtual Teen Summits-* Train camper to collect salt marsh data and disseminate results through video conference medium in collaboration with regional scientists- Funded by EPA -BWET

2010 *Ocean Aerosols and Education-* Develop program and teaching tools to teach people about local UNH research- funded by NASA NIP



**TOWN OF SOUTH BERWICK
BOARD/COMMITTEE APPLICATION**

Committee desired: Library

PERSONAL INFORMATION

Name: Eric Gonya

Date: 11-17-22

Address: 128 Knights Pond rd.

email: egonya623@gmail.com

South Berwick, ME 03908

Telephone: (home) _____ (work) _____

(cell) 603-531-3188

BUSINESS/EDUCATIONAL BACKGROUND

(You may attach a resume if you prefer, please be specific)

York High School

Southern Maine Community College

Regional Field Director for Climate Action NH 2015-Present

MUNICIPAL OFFICES HELD or PREVIOUS BOARD EXPERIENCE

(In South Berwick or elsewhere)

Board/Committee	Appointment Date	Term Expiration
_____	_____	_____
_____	_____	_____

PLEASE LIST TWO OR THREE NEW IDEAS YOU WOULD LIKE THIS COMMITTEE TO CONSIDER.

PLEASE INDICATE ANY SPECIAL QUALIFICATIONS OR EXPERIENCE THAT YOU THINK MAY BE HELPFUL TO THIS COMMITTEE.

Advocacy and Community organizing

COMMITMENT LEVEL

Are you available to commit to this committee for a minimum of three years?

Yes

Number of hours you are able to commit to this committee/board per week:

Eric Gonya

Applicant's signature



**TOWN OF SOUTH BERWICK
BOARD/COMMITTEE APPLICATION**

Committee desired: Library Board

PERSONAL INFORMATION

Name: Cara Maxfield Fetterhoff Date: 11/17/22
Address: 9 Knights Pond Rd. email: cara.leigh.maxfield
South Berwick @gmail.com
Telephone: (home) _____ (work) 207-384-8100 (cell) 603 498 2792

BUSINESS/EDUCATIONAL BACKGROUND

(You may attach a resume if you prefer, please be specific)

local business owner: Early Bird Cafe

fund raising committee: Cocheco academy of the Arts-

community member / book lover

MUNICIPAL OFFICES HELD or PREVIOUS BOARD EXPERIENCE

(In South Berwick or elsewhere)

Board/Committee	Appointment Date	Term Expiration
<u>n/a</u>	_____	_____
_____	_____	_____

PLEASE LIST TWO OR THREE NEW IDEAS YOU WOULD LIKE THIS COMMITTEE TO CONSIDER.

expanded community involvement and youth (young adult)
programs.

PLEASE INDICATE ANY SPECIAL QUALIFICATIONS OR EXPERIENCE THAT YOU THINK MAY BE HELPFUL TO THIS COMMITTEE.

COMMITMENT LEVEL

Are you available to commit to this committee for a minimum of three years? yes

Number of hours you are able to commit to this committee/board per week: _____

Cara Maxfield
Applicant's signature

TOWN COUNCIL
Agenda Information Sheet

Meeting Date: January 10, 2023	NB #2
Agenda Item: Market Analysis & Implementation Plan Matrix	
Staff Recommendation: Approve sending out an RFP for the Market Analysis & Action Plan Matrix, to be funded from the Punkin Town TIF District and that the RFP award be brought back to the Town Council for approval after staff conducts the selection process.	
Town Manager's Recommendation:	
The Town Council authorizes the Town Manager to send out an RFP for the Market Analysis and Action Plan Matrix, to be funded from the Punkin Town TIF District and that the RFP award be brought back to the Town Council for approval after staff conducts the selection process.	
Requested Action:	
Motion: To authorize the Town Manager to send out an RFP for the Market Analysis & Action Plan Matrix, to be funded from the Punkintown TIF District	
Vote	



Denise M. Clavette, Director
Economic and Community Development
Town of South Berwick
180 Main Street
South Berwick, ME 03908
dclavette@sbmaine.us

TO: Timothy Pellerin, Town Manager
FROM: Denise M. Clavette, Director Economic and Community Development
DATE: January 4, 2023
RE: Market Analysis and Implementation Plan Matrix – Request for Funding Support

One of the most important yet challenging aspects of economic development, is to develop strategies for attracting the best businesses that work for a community. What types of businesses do we want here in South Berwick? How do we help keep businesses already here? What is the best way to increase and diversify the tax base, without jeopardizing the very essence, character and fabric of our community? How do we accomplish this without using the “dart board approach” to business development?

Answer: Conduct a Market Analysis & develop an Implementation Plan Matrix

Why? To guide South Berwick’s future for business and commercial development, and address our workforce issues and housing needs

Value: Assist staff in working with the existing business community, and to attract appropriate and targeted business sectors that the town will support within the goals and guidelines of the Town Council

Outcomes: Market Analysis & Implementation Plan Matrix will help guide our economic development strategic plan, and assist us in promoting South Berwick as a great place to live, work and play in

Now that the Punkin Town TIF District Amendment and new Transit-Oriented TIF Districts have been approved at the local level, time is of the essence to attract new businesses here, and to work with existing businesses in helping them expand or reach new markets. A Market Analysis will help all of us reach our goals, and the outcomes will be included in our updated Comprehensive Plan.

Thanks in advance for considering the approval of issuing an RFP for this Market Analysis, in anticipation of completion within 3 months from contract award. If approved, we will go back to the Town Council for the formal award of the RFP contract and the approval of the proposal / project cost to be funded from the Punkin Town TIF District.

Please refer to following pages, for more specific information on the project.

Additional Information & Description of Market Analysis

Economic and Community Development would like to seek proposals from qualified and experienced firms to conduct a Market Analysis and Action Plan Matrix to guide economic development policies and strategies in South Berwick. The Action Plan Matrix will identify priorities and catalytic strategies to help leverage targeted growth and maximize economic return, including public and private investments. The matrix will also provide tangible recommendations to help guide South Berwick's future, to promote and enhance the Town of South Berwick, to assist town staff to actively pursue within the goals and guidelines of the Town Council, commercial and industrial business development/investment for relocation into South Berwick in order to achieve a balanced tax base; to assist town staff in working with the business community in the retention and expansion of the businesses already within the town; and to promote the town in various manners as an excellent place to live, work and do business.

Goals of the Market Analysis and Implementation Plan Matrix would include

- 1) Analyze, evaluate, and address socioeconomic conditions, existing and future lifestyle trends, community and area market strengths, weaknesses, opportunities, and threats;
- 2) Engage with community and business officials to gain input on local conditions and needs;
- 3) Develop a greater understanding of targeted sectors and subsectors that offer opportunities which South Berwick has an advantage and opportunity to leverage;
- 4) Evaluate the economic trends within identified sectors;
- 5) Analyze South Berwick's workforce and labor force current and future needs;
- 6) Evaluate the availability and competitiveness of key sites in South Berwick;
- 7) Evaluate market leakage and future potential absorption for residential and commercial growth, with consideration of ongoing and future infrastructure, transportation, other improvements;
- 8) Review local policies and practices in support of economic development and recommend short-term and long-term improvements as appropriate;
- 9) Analyze South Berwick's residential market and the Town's housing policies and provide recommendations to help ensure appropriate housing to support a robust workforce.

Outcomes of the Market Analysis and Action Plan Matrix will be used by the Town Council, Economic and Community Development Department, other Town departments, existing and future businesses, and the public. Key findings and Action Plan Matrix will be added to the future economic development strategic plan (to be developed); and will be used to make public and private investment decisions.

Action Plan Matrix Outcomes

The Action Plan Matrix will identify priorities and catalytic strategies to help leverage targeted growth and maximize economic return, including public and private investments. The matrix will also provide tangible recommendations to help guide South Berwick's future. The following information is expected to be derived from the Market Analysis and Action Plan Matrix:

- What do South Berwick's demographics look like today, and what are the trends? How do those demographics differ from surrounding communities?
- What business sectors are growing (or contracting) regionally, and how does that affect South Berwick? What is South Berwick's market share/market opportunities within these various sectors?
- What are South Berwick's strong business sectors? What sectors are stable? What are the emerging sectors? What should South Berwick do to nurture these sectors and continue their growth?
- What does the market demand in terms of types of new housing? What are the deficiencies in South Berwick's housing stock, including quantity, location, housing type and size, and cost?
- What percentage of the retail market share is South Berwick gaining from surrounding communities? What are we losing? What is South Berwick's niche retail area? Where can South Berwick gain?
- What are South Berwick's opportunity areas? What areas should be targeted for growth? What types of growth should South Berwick place its focus on currently and in the future?
- Are there other areas that should be considered for development and growth?
- Which businesses are best suited for our downtown, business parks, and other geographic locations within the Town?