



# CITY OF GARDINER

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## MEMORANDUM

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**TO:** MAYOR & CITY COUNCILORS OF GARDINER  
**FROM:** CURT E. LABEL, CITY ASSESSOR  
**SUBJECT:** PROPOSAL FOR GARDINER PROPERTY TAX REVALUATION  
**DATE:** 2/2/2006  
**CC:** CITY MANAGER, DIRECTOR OF PLANNING & DEVELOPMENT

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Dear Mr. Mayor & Councilors,

On Feb 9, 2006, I will be appearing before your Council to present an overview of the City's recent historical, current and future tax assessments. Rigorous growth of Gardiner's (and indeed all of southern and central Maine) real estate markets have impacted the valuation model created for the 1996-1997 revaluation. This growth, coupled with physical and economic changes in properties and neighborhoods over the past 8 years, has degraded the integrity of the 1996-1997 model to the point where it no longer yields equitable tax assessments. The City's assessments will shortly fall out of compliance with State Law and by 2008 the need for revaluation will likely be imminent. I believe that the nature of the market today and its effect on the current model make an equitable "factoring" of values impossible. Further, a "Blind Revaluation" (a new model being applied to uninspected properties), could cause major inequities to individual or groups of properties that are not graded appropriately for quality and current neighborhood influences or have experienced deterioration or enhancement.

The City is currently exploring technological upgrades which will serve to integrate and make more efficient the various duties of City Government. The Assessing office, in this spirit, is considering new technologies that will allow for greatly increased efficiency and the capability to better maintain equitable assessments and provide useful, accurate data of all kinds to the various branches of City government. Our research confirms that the most opportune time to infuse this new technology is in conjunction with fresh, accurate data and assessments provided by a revaluation. The estimated cost of a revaluation of real and personal property utilizing this new technology is between \$270,000 and \$300,000. The estimated cost of professionally updating and digitizing the City's parcel maps for GIS use is \$45,000-\$55,000 (maps have been updated in-house since 2000).

I look forward to speaking with the Council in more depth about this issue. Below are some general facts and figures Gardiner assessments.

Sincerely,

Curt E. Label, Assessor

**Last Revaluation:** April 1, 1997

**Last update:** Values Factored 22-23% April 1, 2004

**Last State Study:** April 1, 2004 assessments (89% ave. ratio, Quality Rating 16)

**Market Growth:** 14% per year average since 2003

**Current Status:** As of Oct, 2005 (69% ave ratio, Quality Rating 22) Maine Law requires a minimum 70% ratio and maxim 20 quality rating