

Buckfield Select Board Meeting Minutes

Meeting Information

- Date & Time: August 20, 2024 – 6:32 PM
- Location: Buckfield Municipal Center
- Attendees: Robert Hand, Sandra Fickett, Heather Henley, Peter Fickett, Cameron Hinkley, Brittany Parrott, Penny Horsfall, Martha Catevenis, Erin Petrocelli, Jeremy Petrocelli, John Petrocelli, Julia Smith, Adam Dupile, Neal Austin, Vanessa, Ron Smith (RHR Smith), Karen Olivieri (RHR Smith), Ken Rodgers (KRT Appraisal), Rob Tozier (KRT Appraisal)

Meeting Notes

1. Financial Management

- **Audit Update**
Ron Smith from RHR Smith presented the Board with an update on audits. Discussion about the absence of fraud but bad accounting practices in the town of Buckfield from fiscal year 2021 through fiscal year 2022. Emphasis on the need to avoid past mistakes and improve financial management which RHR Smith has already observed improvements in subsequent fiscal year data.
- **State Compliance**
Inquiry about whether the state would accept the closure of accounts for 2021 and 2022 through the presented process.
- **Future Focus**
Discussion on focusing efforts on continuing to improve accounting practices and financial management for the years 2023 and 2024.

Conclusion

1. No fraud was detected, but significant bad practices were identified. Improvement has been noted, and the focus will be on 2023 and 2024.
2. The state will accept the closure of accounts for 2021 and 2022. Future focus will be on 2023 and 2024.
3. Efforts will be concentrated on ensuring good accounting practices and accurate financial management for 2023 and 2024.

2. Property Valuation and Taxation

- **Revaluation Presentation**

Presentation by Ken Rogers and Rob Tozier from KRT Appraisal on the goals, methodology, and results of the revaluation process for the town of Buckfield.

- **Access to Appraisal Information**

Concerns raised about how taxpayers can access all information about their property appraisals, especially if there are inaccuracies.

- **Determining Property View**

Questions about how property views are determined and their impact on property value.

- **Impact of Views on Property Value**

Discussion on how views impact property values, with concerns about the fairness and transparency of the valuation process.

- **Comparison with Other Towns**

Comparison of property value increases in Buckfield with those in Oxford, Hartford, Sumner, and Turner.

- **Sample Size for Calculations**

Discussion on whether 66 sales are a representative sample for Buckfield's 1,500 properties.

- **Residual Land Method**

Clarification on whether the residual land method was used for property valuations.

- **Impact of Improvements on Property Value**

Discussion on whether improvements like road access affect property valuations.

- **Tax Increases and Fixed Incomes**

Concerns about significant tax increases for older residents on fixed incomes.

- **Inclusion of All Sales**

Question on whether all sales, including outliers, were included in the valuation process.

- **Support for Taxpayers**

Commitment to support taxpayers through the valuation and abatement process.

- **Use of Manual**

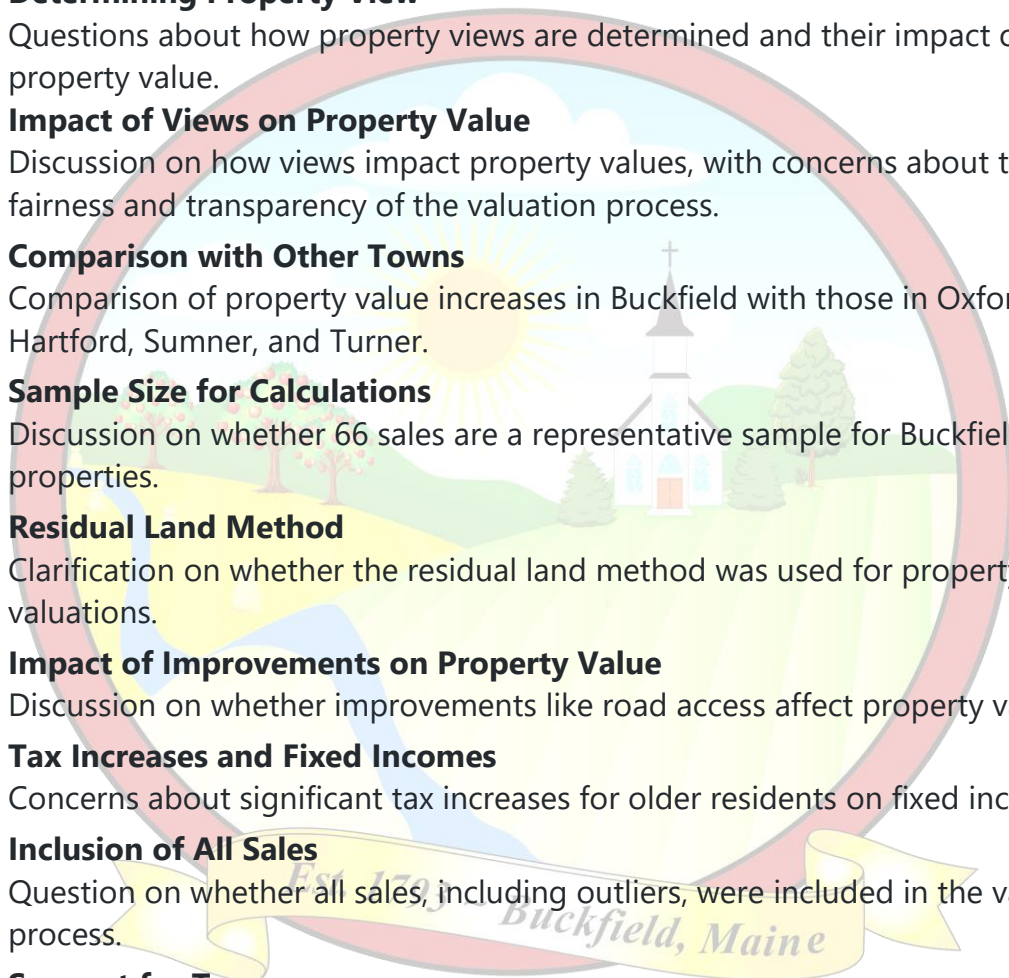
Clarification on the use and availability of the valuation manual.

- **Properties Never Appraised**

Question on whether there were properties that had never been appraised.

- **Total Appraisal for the Town**

Question on the total appraisal value for the town.



- **State Valuation vs. Local Valuation**

Discussion on whether the town's valuation aligns with the state's valuation.

- **Impact on State Reimbursements**

Question on how the revaluation affects state reimbursements and homestead exemptions.

- **Reassessment Process**

Question on whether there is still time for reassessment requests.

- **School Valuation Impact**

Question on whether the revaluation affects school funding.

- **Future Revaluation Schedule**

Discussion on setting a future revaluation schedule to avoid long gaps.

- **Assessing Assistant Role**

Introduction of the new assessing assistant and his role.

- **Subjectivity in View Tax**

Question on the subjectivity involved in assessing view-related property value increases.

- **Comparable Properties for Abatement**


Guidance on how taxpayers can use comparable properties to appeal view-related valuations.

- **Land Value Formula**

Question on the current formula for land value per acre.

Conclusion

1. Revaluation aimed to correct disproportionate taxation and ensure uniformity and fairness. The overall median ratio is now 96%, indicating improved accuracy.
2. Taxpayers should review their property cards regularly. Any errors found can be corrected through the abatement process.
3. Property views are categorized into four levels and impact the value of the buildable lot only. This information is available on the property record card.
4. The adjustments are market-driven by sales in Buckfield, and a concrete metric will be available to taxpayers.
5. Oxford's values are comparable, but no information on the other towns.
6. 66 sales are considered a representative sample.
7. The method is used in combination with vacant land sales.
8. Properties with road access have higher values.

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- The seal of the Town of Greenfield, Maine, is a circular emblem. It features a central illustration of a white church with a steeple, set against a backdrop of green hills, a blue river, and a bright sun with rays. The entire scene is enclosed within a red circular border. At the bottom of the seal, a yellow ribbon banner contains the text "Est. 1793" and "Greenfield, Maine" in a stylized font.
9. Tax increases are based on a formula that looks at current assessed values, and the requirements of the budget. Residents can appeal if they feel their property is overvalued.
 10. All sales were included, but each has different weights.
 11. The board supports taxpayers in ensuring accurate and fair valuations.
 12. The manual will be available to the public and answers most questions about the revaluation process.
 13. All properties have likely been appraised, but some outbuildings may have been missed.
 14. The total appraisal value is not yet available.
 15. The town's valuation should be close to the state's, but exact figures are not available.
 16. Full valuation ensures full homestead exemption, but exact reimbursement figures are not available.
 17. Residents can call the office to discuss reassessment requests.
 18. School funding is based on state valuation and will not be affected by the local revaluation.
 19. The board will discuss and seek community input on a revaluation schedule after the current process is completed.
 20. The assessing assistant is handling data entry and interactions, and will become the assessor once certified.
 21. There is some subjectivity, but it is minimized by professional appraisal standards.
 22. Taxpayers should look for comparable properties with similar attributes for their appeals.
 23. The average land value is approximately \$2,000 per acre, but this can vary based on land usability.

3. Administrative Updates and Community Updates

- **Town Manager's Anniversary**

Chairman Robert Hand acknowledged Town Manager Cameron Hinkley's second year as Town Manager. Vice Chairman Sandra Fickett thanked the Town Manager for everything that he does for the Town.

- **Consent Agenda**

Sandra Fickett made a motion to approve the Consent Agenda, which was seconded by Peter Fickett. The motion passed unanimously (4-0). Payroll

Warrants 15, 17, 18, and 19 as well as Accounts Payable Warrants 16, 20, 21, and 22 in the amount of \$85,812.48.

- **Approval of the Minutes**

Sandra Fickett made a motion to approve the minutes of the July 16, 2024, and August 6, 2024, select board meetings. Peter Fickett seconded the motion. The motion passed 3-0. Heather Henley abstained from voting due to not being at one of the meetings.

- **Opening of Culvert Replacement Bids – Darnit Rd and Purkis Rd**

The select board opened three bids for the Darnit Road culvert replacement. Bidders included Gendron and Gendron, Pratt and Sons, and D&D Excavation. The Select Board also opened three bids for the Purkis Road culvert replacement. Bidders included Gendron and Gendron, Pratt and Sons, and D&D Excavation. The Board will act on the bids at the September 3, 2024, select board meeting.

- **Community Feedback on Culvert Repair**

The select board is seeking community feedback on which company to choose for culvert repairs. Information is available for review, and feedback is encouraged to guide the decision-making process.

- **Restoration of the Cistern in Front of the Library**

Sandra Fickett made a motion to research the cost of restoring the cistern in front of the library to its original state. The cistern is currently painted with a mural of playful aliens, and some community members have expressed a desire to restore it. Robert Hand seconded the motion. The motion passed unanimously 4-0.

- **Town Mailing List and Communication**

A new mailing list for the town of Buckfield has been established to improve communication. Residents can sign up online or by scanning a QR code. The town is also exploring SMS options for notifications.

- **Planning Board Membership**

The town is in urgent need of members for the planning board. The board is essential for reviewing applications for subdivisions and other developments. Without a planning board, the town could face legal challenges.

- **Other Committee Memberships**

There are vacancies in several town committees, including the ordinance committee, appeals board, and budget committee. The select board emphasized the importance of filling these positions.

- **Property Tax Assessment**

Discussion about the property tax assessment conducted by KRT Appraisal from Haverhill, MA. Some community members expressed concerns about the significant increase in property taxes.

Conclusion

1. The Town Manager has been with Buckfield for two years.
2. The Consent Agenda was approved in the amount of \$85,812.48.
3. The Minutes of the July 16, 2024, and August 6, 2024, select board meetings were approved.
4. The Town received three bids for each of the culvert replacement projects – Darnit Road and Purkis Road. A decision will be made at the September 3, 2024, select board meeting.
5. Motion passed to delegate the task of researching restoration costs.

4. Property Appraisal and Tax Burden Concerns

- **Property Appraisal Process**
Discussion on the fairness and consistency of the property appraisal process, including the subjective nature of some evaluations and the comparison to similar properties in the area.
- **Property Value Concerns**
Concerns about the accuracy of property values, with examples of discrepancies between town appraisals and actual market values. Mention of personal experiences with property values in different towns.
- **Tax Burden and Mill Rate**
Discussion on the impact of property values on the tax burden and mill rate. Mention of the need to balance the budget and the potential for increased taxes due to higher property values.
- **Community Involvement and Concerns**
Community members expressing concerns about the tax burden and the need for fair and equitable distribution of taxes. Mention of the impact on fixed-income residents and large landowners.
- **Impact of Revaluation**
Discussion on the impact of the revaluation process on property taxes, including the potential for errors and the need for an abatement process to address discrepancies.
- **Future Tax Implications**
Concerns about future tax implications and the need to address the mill rate to keep taxes within a reasonable range. Mention of the potential for increased taxes due to higher property values.
- **Equitable Distribution of Tax Burden**
Discussion on the need for an equitable distribution of the tax burden, with a

focus on the impact on large landowners and the potential for increased taxes on smaller property owners.

- **State Valuation and Market Trends**

Discussion on the state valuation process and the impact of market trends on property values. Mention of the lag in state data and its effect on current assessments.

- **Tree Growth and Land Use**

Discussion on the impact of tree growth and land use policies on property values and taxes. Mention of the potential for increased land values and the need for adjustments in land use policies.

- **Budget and Services**

Discussion on the need to balance the budget and maintain services while addressing the tax burden. Mention of the potential for budget cuts or increased development to manage the tax rate.

- **Inequitable Distribution of Tax Dollars**

Discussion on the inequitable distribution of tax dollars, particularly how older houses with failing roofs are currently funding more services than newer houses.

- **Property Assessments**

Discussion on property assessments, including how different features like views, sheds, and patios are valued and how these valuations impact tax bills.

- **Abatement Process**

Discussion on the abatement process for property assessments, including the steps involved and the role of the state and local officials.

- **Database and Property Cards**

Discussion on the database and property cards used for property assessments, including the need for transparency and understanding of the codes and values assigned.

- **Impact on Fixed-Income Residents**

Concerns raised about the impact of property tax increases on residents with fixed incomes and the potential for them to be pushed out of their homes.

- **Mill Rate Calculation**

Explanation of how the mill rate is calculated, including the role of the assessor and the importance of the overlay to account for errors and omissions.

- **Community Responsibility**

Discussion on the community's responsibility to ensure fair taxation and to advocate for residents who may not be able to advocate for themselves.

- **Property Value Depreciation**

Discussion on how property values depreciate over time and the factors that influence this depreciation.

- **Role of the Assessor**

Explanation of the assessor's role in determining property values and the importance of adhering to state laws and regulations.

- **Overlay and Budgeting**

Discussion on the importance of the overlay in the budgeting process and how it helps account for potential errors and abatements.

- **Oxford Assessment**

Discussion on the timing and differences in property assessments between Oxford and other towns, and the importance of comparing assessments done in the same time frame.

- **Property Valuation Concerns**

Concerns raised about property valuations, including discrepancies in land value assessments and the impact on property taxes.

- **Assessment Vendors**

Discussion on the choice of assessment vendors, including O'Donnell, and the process of sending out RFPs to multiple vendors to get the best value.

- **Future Assessments**

Consideration of future assessment methods, including mini assessments and the need for a more consistent approach to property valuation.

- **Tax Increases**

Discussion on the impact of tax increases on property owners and the need to raise additional funds for schools and county expenses.

- **Public Participation in Budget Process**

Encouragement for more public participation in the budget process to influence decisions before they go to a vote.

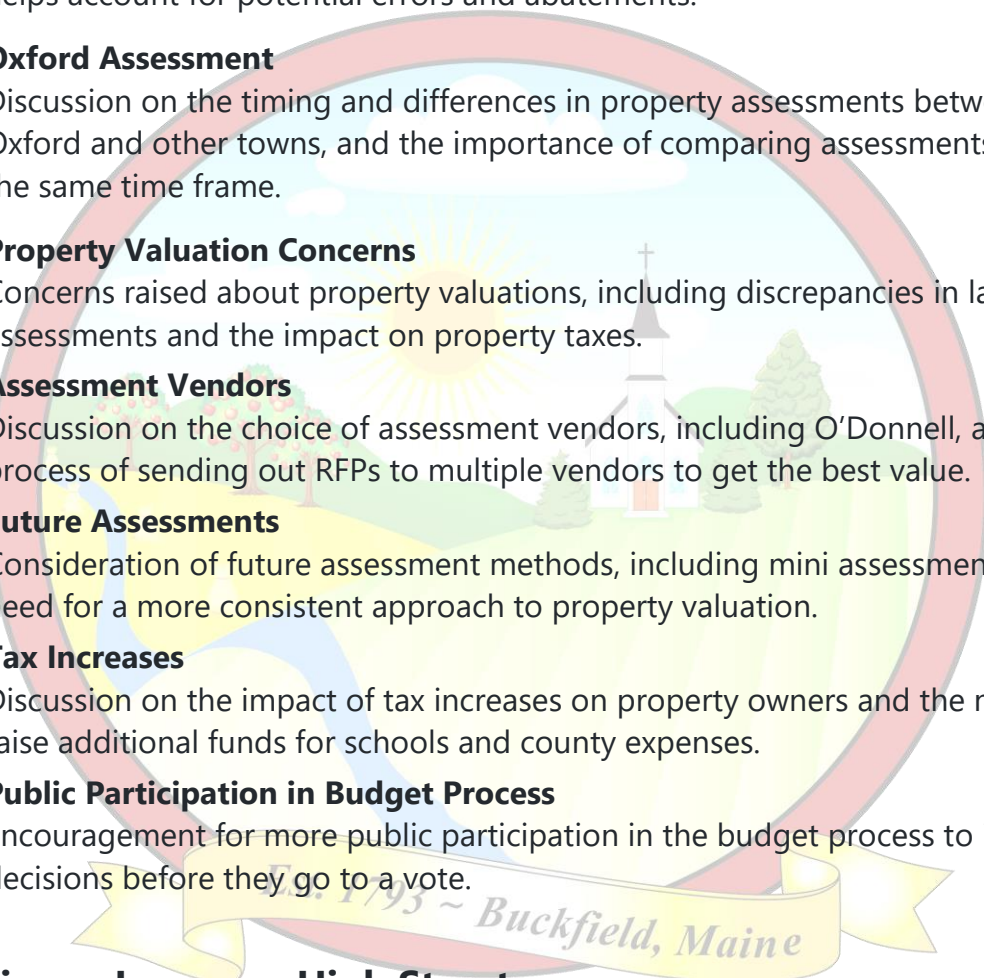
5. Drainage Issues on High Street

- **Drainage Issue on High Street**

Discussion on the drainage issue affecting a property on High Street, including the history of the problem, potential solutions, and the need for further investigation.

- **Town's Responsibility**

Discussion on the town's responsibility for maintaining drainage systems and the need to identify and address issues promptly.



- **Emergency Funds**

Julia Smith asked the Select Board to consider using emergency funds to address urgent drainage problem on High Street.

Adjournment

Robert Hand made a motion to adjourn the meeting at 9:15 PM. Sandra Fickett seconded the motion. The motion passed unanimously.



Minutes approved at the September 3, 2024, Select Board Meeting