

**OXFORD COUNTY****MAINE REVENUE SERVICES  
PROPERTY TAX DIVISION****PROPOSED 2019 STATE VALUATION****MUNICIPALITY****STATE VALUATION**

ANDOVER	\$79,350,000
BETHEL	\$467,750,000
BROWNFIELD	\$189,300,000
BUCKFIELD	\$128,050,000
BYRON	\$34,750,000
CANTON	\$64,050,000
DENMARK	\$282,600,000
DIXFIELD	\$149,850,000
FRYEBURG	\$384,400,000
GILEAD	\$31,850,000
GREENWOOD	\$167,650,000
HANOVER	\$44,750,000
HARTFORD	\$119,800,000
HEBRON	\$89,900,000
HIRAM	\$146,100,000
LINCOLN PLANTATION	\$37,050,000
LOVELL	\$505,700,000
MAGALLOWAY PLANTATION	\$23,350,000
MEXICO	\$107,350,000
NEWRY	\$524,100,000
NORWAY	\$447,550,000
OTISFIELD	\$282,100,000
OXFORD	\$429,900,000
PARIS	\$338,750,000
PERU	\$136,800,000
PORTER	\$125,300,000
ROXBURY	\$165,850,000
RUMFORD	\$505,650,000
STONEHAM	\$76,650,000
STOW	\$48,900,000
SUMNER	\$70,300,000
SWEDEN	\$91,300,000
UPTON	\$29,250,000
WATERFORD	\$243,750,000
WEST PARIS	\$105,250,000
WOODSTOCK	\$213,850,000

**TOTAL****\$6,888,850,000**

Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**



Municipality	Stoneham		County	Oxford
	2017	2018	2019	
1. State Valuation	74,350,000	75,250,000	76,650,000	
2. Amount of Change	150,000	900,000	1,400,000	
3. Percent of Change	0.20%	1.21%	1.86%	
4. Eff. Full Value Rate (line 6d/1)	0.00915	0.00926	0.00913	
5. Local Mill Rate 15-16-17	0.00838	0.00856	0.00856	
6a. Commitment 2015-16-17	676,366	691,313	692,180	
6b. Homestead Reimbursement	3,729	5,640	7,245	
6c. BETE Reimbursement				
6d. Total (6a, 6b & 6c)	680,095	696,953	699,426	
6e. % change from prior year (6d.)	6.01%	2.48%	0.35%	
	2016	2017		
A. Municipal Valuation	80,760,901	80,862,311		
Net Supplements / Abatements	(5,060)	(82,490)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	658,917	846,417		
BETE (Exempt Valuation)				
Adjusted Municipal Valuation	81,414,758	81,626,238	211,480	0.26%
B. Sales Information				
Sales Period Used	07/15 - 06/16	07/16 - 06/17		
State Valuation # of Sales # of Appraisals	2018 16	2019 19	Combined Sales Ratio	102%
Residential Study			Percent of Change	
Weighted Average	105%	92%		
Average Ratio	104%	93%	-10.58%	
Assessment Rating	17	16		
Waterfront Study				
Weighted Average		103%		
Average Ratio		116%		
Assessment Rating		19		
Condominium Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Certified Ratio	100%	100%		

# STATE VALUATION ANALYSIS

Municipality	Stoneham				County	Oxford
Municipal Valuation - 2017	100%	Declared Certified Ratio			2019 State Valuation	
LAND				Ratio	Source	
Electrical Utilities (Trans & Dist)			906,754	100%	Declaration Value	906,754
Classified Tree Growth	3,230	ac	1,006,970	100%	State Rates	1,006,970
Classified Farm Land		ac				
Classified Farm Woodland		ac				
Classified Open Space	250	ac	72,500	100%	Cert Ratio	72,500
Classified Working Waterfront		ac				
Commercial Lots			77,763	100%	Cert Ratio	77,763
Evergreen Valley			108,390	300%	Market Analysis	36,130
Residential Lots			15,375,075	93%	Residential Study	16,532,339
Waterfront & Water Influenced Lots			20,476,305	116%	Water Study	17,651,987
Evergreen Valley Timeshare Lots			26,262	300%	Market Analysis	8,754
Working Forest Roads		ac				
Waste Acres		ac				
# Undeveloped Acres	4,450	ac	3,773,200	848/ Mun Avg	810/ac SR	3,604,130
			41,823,219		TOTAL LAND	39,897,327
BUILDINGS						
	# accts					
Commercial	3		691,214	100%	Cert Ratio	691,214
Evergreen Valley	4		2,398,844	300%	Market Analysis	799,615
Residential			22,462,839	93%	Residential Study	24,153,591
Waterfront & Water Influenced	117		10,804,068	116%	Water Study	9,313,852
Evergreen Valley Timeshares			2,602,092	300%	Market Analysis	867,364
			38,959,057		TOTAL BUILDINGS	35,825,636
PERSONAL PROPERTY						
	# accts					
Commercial			80,035	100%	Cert Ratio	80,035
Industrial						
Other						
			80,035		TOTAL PERSONAL	80,035
TOTALS			80,862,311			75,802,998
Adjustments (Net Abates/Supp)			(82,490)	102%	Combined Study	(80,873)
Adjustments (Comm., Ind. & Pers.)						
Homestead (Exempt Valuation)			846,417	93%	Residential Study	910,126
BETE (Exempt Valuation)						
ADJUSTED TOTAL			81,626,238			76,632,251
TIF ADJUSTMENTS			TIF Development Program Fund			
NET w/ ADJUSTMENTS & TIF						76,632,251
STATE VALUATION						76,650,000

TIF Development Program Fund



## STATE OF MAINE Sales Ratio Analysis - 2019 State Valuation

Municipality:

Stoneham

County:

Oxford

## COMBINED STUDY

Weighted Avg. =	98%	=	3,067,505	/	3,123,000
Average Ratio =	102%	=	13.3	/	13
Avg. Deviation =	19	=	366	/	19
Quality Rating =	19	=	19	/	102%

Average Selling Price =

\$164,368

2017

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	12 2017	664	223	U07	2	Keewaydin-Helm, A.	402,000	248,572	0.62	40
2	R	12 2016	652	74	R07	22	Douglas Pardo	137,500	103,411	0.75	27
3	R	7 2015	635	253	U11	4	Carol Speer	155,000	122,212	0.79	23
4	R	8 2016	648	542	R02	8	Stephen West	75,000	59,197	0.79	23
5	R	4 2015	633	72	U11	10	William Ginder	257,500	208,501	0.81	21
6	R	8 2014	625	994	R02	10	Robert Gries	196,500	165,885	0.84	18
7	W	11 2017	664	164	U08	10	Keewaydin-Goddwin, E.	382,500	341,109	0.89	13
8	R	9 2017	661	625	U03	6	George Weise	142,000	140,898	0.99	3
9	R	12 2014	630	543	U03	7	J & A's Holdings	60,000	60,954	1.02	
10	W	9 2017	661	502	U08	2	Keewaydin-Fifield, D.	175,000	181,637	1.04	2
11	W	1 2015	630	942	R13	3	Horseshoe-Rich, B.	65,000	68,274	1.05	3
12	W	7 2016	647	355	U10	5	Back Pond-Tyrol, E.	195,000	207,936	1.07	5
13	R	10 2016	650	266	R07	14	Daniel Downs	26,000	28,944	1.11	9
14	R	4 2016	644	501	R04	7	Kristin Higgs	129,000	147,688	1.14	12
15	R	10 2017	663	154	U02	1	Tara McAllister	125,000	157,057	1.26	24
16	W	12 2014	630	548	U03	8	Keewaydin-Diamond, K.	150,000	194,240	1.29	27
17	W	8 2015	636	919	U10	15	Back Pond-Stuchbury, R.	180,000	239,642	1.33	31
18	W	5 2015	633	645	U07	15	Keewaydin-Campbell, S.	120,000	170,497	1.42	40
19	W	2 2016	642	315	U08	15	Keewaydin-Verrill, T.	150,000	220,851	1.47	45

## STATE OF MAINE Sales Ratio Analysis - 2019 State Valuation

Municipality:

Stoneham

County:

Oxford

## 2 Year - Residential Study

Weighted Avg. =

92%

=

1,194,747

/

1,303,500

Average Ratio =

93%

=

5.56

/

6

Avg. Deviation =

15

=

154

/

10

Quality Rating =

16

=

15

/

93%

Average Selling Price =

\$130,350

2017

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	12 2016	652	74	R07	22	Douglas Pardo	137,500	103,411	0.75	18
2	R	7 2015	635	253	U11	4	Carol Speer	155,000	122,212	0.79	14
3	R	8 2016	648	542	R02	8	Stephen West	75,000	59,197	0.79	14
4	R	4 2015	633	72	U11	10	William Ginder	257,500	208,501	0.81	12
5	R	8 2014	625	994	R02	10	Robert Gries	196,500	165,885	0.84	9
6	R	9 2017	661	625	U03	6	George Weise	142,000	140,898	0.99	6
7	R	12 2014	630	543	U03	7	J & A's Holdings	60,000	60,954	1.02	9
8	R	10 2016	650	266	R07	14	Daniel Downs	26,000	28,944	1.11	18
9	R	4 2016	644	501	R04	7	Kristin Higgs	129,000	147,688	1.14	21
10	R	10 2017	663	154	U02	1	Tara McAllister	125,000	157,057	1.26	33

## STATE OF MAINE Sales Ratio Analysis - 2019 State Valuation

Municipality:

Stoneham

County:

Oxford

## 2 Year - Waterfront &amp; Water Influenced Study

Weighted Avg. =	103%	=	1,872,758	/	1,819,500
Average Ratio =	116%	=	8.09	/	7
Avg. Deviation =	22	=	200	/	9
Quality Rating =	19	=	22	/	116%

Average Selling Price =

\$202,167

2017

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	12 2017	664	223	U07	2	Keewaydin-Helm, A.	402,000	248,572	0.62	54
2	W	11 2017	664	164	U08	10	Keewaydin-Goddwin, E.	382,500	341,109	0.89	27
3	W	9 2017	661	502	U08	2	Keewaydin-Fifield, D.	175,000	181,637	1.04	12
4	W	1 2015	630	942	R13	3	Horseshoe-Rich, B.	65,000	68,274	1.05	11
5	W	7 2016	647	355	U10	5	Back Pond-Tyrol, E.	195,000	207,936	1.07	9
6	W	12 2014	630	548	U03	8	Keewaydin-Diamond. K.	150,000	194,240	1.29	13
7	W	8 2015	636	919	U10	15	Back Pond-Stuchbury, R.	180,000	239,642	1.33	17
8	W	5 2015	633	645	U07	15	Keewaydin-Campbell, S.	120,000	170,497	1.42	26
9	W	2 2016	642	315	U08	15	Keewaydin-Verrill, T.	150,000	220,851	1.47	31

# Business Equipment Tax Exemption Audit

Municipality: Stoneham

Date: 8/24/2018

County: Oxford

Municipal Official(s): Megan Hamlin Clerk

## Municipal Valuation - 2017

## 2019 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	<b>0 of 0</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
2. Are application(s) signed for/approved by the assessor?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
5. Does the property qualify for BETE?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
6. Are municipal depreciation schedules evident and uniformly employed?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
8. Is all qualified property adjusted by the municipal assessment ratio?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

Not Applicable

### Additional Comments:

Signature: \_\_\_\_\_

*Mike Rogers*

Field Rep.



Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**

<b>Municipality</b>	<b>Stoneham</b>	<b>County</b>	<b>Oxford</b>
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<b>I. Valuation System</b>	
A. Land: Tax Maps by	Date: 1973
Undeveloped Acreage	Undeveloped Lots \$7,400/Ac
Road Frontage	Water Frontage \$50,485/1Ac
House lots	Other Keewaydin Lake
	Subdivision Lots Additional
B. Buildings : Revaluation By:	Selectman-2008
C. Personal Property:	Assessed? Y/N <input checked="" type="checkbox"/> Y
	Is Cert Ratio Applied? Y/N <input checked="" type="checkbox"/> Y

  

<b>II. Assessment Records / Condition</b>	
Website w/VAL data Y/N <input checked="" type="checkbox"/> Y	Web Address stoneham-maine.com
Valuation Book	Three Ring Binder
Property Record Cards	Manual & Not Updated
Veteran Exemption Forms	On File
Tree Growth Forms	On File
Farm Land Forms	
Open Space Forms	On File

  

<b>III. Supplements and Abatements</b>	
Supplements: Number Made 1	Value Supplemented 92,780
Abatements: Number granted 5	Value Abated (175,270)
(excluding penalties)	

  

<b>IV. Statistical Information</b>	
Number of Parcels 1,311	Land Area 25,446
Taxable Acres 8,546	Bog/Swamp 141
Population (2010) 236	

  

<b>V. Assessment Standards</b>	
Standards Ratio 108.58%	= (2017 Municipal Valuation /2018 State Valuation)
Assessment Quality: Combined 19	
Comments or Plans for Compliance:	

  

<b>VI. Audit Information</b>	
Municipal Official providing data:	Megan Hamlin Clerk
Date(s) of Field Audit:	8/24/2018

  

<b>VII. Office Review</b>	
Recommended by:	Mike Rogers
Checked by:	Field Rep
Approved by:	127 Sally 9-4-18
Copies Mailed: (date)	9-10-18