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**RESOLUTION RECOMMENDING INCREASED FREQUENCY OF PROPERTY
REVALUATIONS FOR THE CITY OF PORTLAND**

WHEREAS, the City Council of Portland, Maine, uses assessed property values in order to appropriately levy and collect property taxes; and

WHEREAS, the Mayor and the City Council recognize and appreciate the fact that an important and primary role of the City of Portland Tax Assessor is to determine the just value for all residential and commercial real property in Portland, which helps to ensure that it is able to appropriately levy and collect those property taxes and that the burden of those taxes is shared fairly and equally among all property owners within the City; and

WHEREAS, Maine’s Constitution requires that “[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.” Me. Const. art. IX, § 8; and

WHEREAS, Maine state law similarly provides that “all property shall be assessed at the just value thereof in compliance with the laws of the State.” 36 M.R.S. § 201; and

WHEREAS, Maine Constitution’s Constitution further requires that “[w]hile the public expenses shall be assessed on estates, a general valuation shall be taken at least once in 10 years,” Me. Const. art. IX, § 7; and

WHEREAS, prior to the current revaluation, the City of Portland’s two most recent revaluations occurred in 1991 and 2006, respectively, thereby establishing a fifteen (15) year interval between each such general valuation; and

WHEREAS, Maine law additionally requires that “[a]ll municipalities . . . shall achieve the following minimum assessing standards . . . a 70% minimum assessment ratio . . .”; and

WHEREAS, the Maine Revenue Services determined Portland’s 2021 assessment ratio to be 66 percent; and

WHEREAS, when the real value of properties are either undervalued or overvalued as a result of infrequent or delayed evaluation, one of the results is that owners of more

valuable properties experience the equivalent of a tax break, while owners of less valuable properties pay a relatively higher price for the same public services; and

WHEREAS, by failing to frequently assess property, government is exacerbating the large and growing inequalities in the distribution of wealth and income; and

WHEREAS, the value of real property is constantly changing due to factors including, but not limited to, location, market demand, the age and physical condition of a neighborhood, and the state of the economy, and as a result, non-uniformity in values occur may over time within tax jurisdictions whether or not property values increase or decrease; and

WHEREAS, in agreement with the City's Assessor, a longer revaluation cycle, for a growing city like Portland, creates more opportunity for inequities to grow and usually leads to much larger and unpredictable changes to property values, and a shorter cycle will reduce the chances of this happening and help make property taxes more equitable, predictable and manageable; and

WHEREAS, it should be noted, that all City of Portland revaluation notices sent in 2021 will contain information on appeal procedures, and if, after an appeal, a property owner still disagrees with the findings and assessed value of his/her property, they may file a written Application for Abatement with the City of Portland Board of Assessment Review, or look into one of the many tax relief programs available;

NOW, THEREFORE, BE IT RESOLVED, that the Portland City Council and Mayor strongly recommend that the City Tax Assessor and the City Manager, as necessary, conduct ongoing work to support City wide revaluations every five (5) years; and

BE IT FURTHER RESOLVED, that this Portland City Council and Mayor strongly further recommend allocation of sufficient funds to support such city wide revaluations every five (5) years.