

LEWISTON, MAINE PROPERTY REASSESSMENT

Frequently Asked Questions

WHO IS CONDUCTING THE REASSESSMENT? Lewiston has engaged Tyler Technologies to conduct the Reassessment project. Tyler has more than 85 years of experience and is North America's premier national appraisal services company. Tyler has completed reassessment programs in nearly every state and has appraised more than 33 million parcels since 1938. Tyler's team includes expert appraisers, highly skilled computer programmers and analysts experienced in residential, commercial, industrial, and agricultural mass appraisal.

WHY DID THE CITY REASSESS? The last implemented revaluation for Lewiston was completed in 1988. Property values have changed so much since then. As a result, inequities in taxation may now be occurring. Some property owners may be paying more than their share of the property tax and others may be paying less. The reassessment is being conducted to address these inequities and ensure that each property owner pays only their fair share of the tax burden; no more, no less.

WILL I KNOW WHEN DATA COLLECTORS WILL BE IN MY NEIGHBORHOOD? You may see notices posted in the local newspaper or on the City website, www.lewistonmaine.gov. Data collectors will measure the exteriors of buildings and with the permission of the property owner, conduct a quick interior inspection of each property. All Tyler staff will wear city photo ID badges as part of the project. Local police and officials will also receive advance schedules listing the areas where Tyler staff will be working.

DO I HAVE TO LET THE DATA COLLECTOR INSIDE? No. If refused, data collectors will ask questions at the door and then measure building exteriors. **Characteristics will be estimated if they cannot be observed or provided by the owner or occupant.** Data collectors will verify items such as:

- *year house was built*
- *general construction & materials*
- *physical condition of the exterior & interior*
- *number of bedrooms*
- *number of bathrooms*
- *types of heating and cooling systems*

Please note that personal items such as furniture or décor do not influence the value of a house; they will not be part of the data collection process. All information collected will be handled professionally and according to local project procedures.

WHAT IF I'M NOT HOME? If no one is home, the data collector will complete an exterior inspection, including exterior measurements and an estimate of interior data. Following the initial inspection, a second attempt will be conducted later. If no contact with the homeowner is made, a letter requesting an interior inspection will be sent to the owner of record.

WILL I RECEIVE DETAILS ABOUT MY PROPERTY? After data collection, property owners will receive a parcel inventory mailer listing the characteristics on file for their property. This is an opportunity for owners to make any needed corrections to the data.

WHAT ABOUT PHOTOGRAPHY? Tyler's listers will take pictures of all properties in Lewiston from the public right of way. These images will become part of the City's computer assessment database.

WILL YOU VISIT COMMERCIAL, INDUSTRIAL AND EXEMPT PROPERTIES? Yes. Much of the data collection process is the same as residential collection and begins in 2024. Naturally, factors will differ from those affecting a house. Information, such as building income, expenses, and vacancy rates will be gathered in addition to physical characteristics.

WHAT IS THE NEXT STEP? After data collection is complete, Tyler will perform valuation analysis using computer-assisted mass appraisal (CAMA) techniques. During this process, Tyler appraisers will analyze local building costs, property sales, commercial income and expense information, and other valuation factors to establish preliminary market values. These initial values are then reviewed to check for accuracy and consistency. Appraisers then make any necessary changes.

HOW IS MY PROPERTY'S VALUE DETERMINED? The market value of your property is determined by using the property data being collected by Tyler. Digital photos will be taken of all improved properties (parcels with structures), and then data mailers will be sent to ask you to verify that the collected data is correct. Tyler analyzes recent sales of similar properties, and considers construction costs and income and expense information, where appropriate.

WHEN WILL PROPERTY OWNERS BE NOTIFIED OF NEW VALUES? This information will be mailed to all owners beginning in April 2026.* These values will first be used to calculate new tax bills starting with the Fiscal 2027 tax year.*

WHAT IS MARKET VALUE? There are several long explanations of market value, but simply put, it is the most probable price a willing buyer would pay a willing seller for a property on the open market if neither party is under pressure to buy or sell.

HOW CAN I TELL IF MY NEW VALUE IS CORRECT? You should ask yourself, could I or would I sell my property for the amount listed as my new assessment. You can check this against sales of similar properties in your neighborhood. To help you compare, listings of preliminary values and other data for all properties in the City will be available for comparison on the internet on the City's website. Properties currently for sale can be found on the internet at various real estate sites.

SHOULD THE PRELIMINARY ASSESSED VALUE BE THE SAME AS THE PURCHASE PRICE FOR MY PROPERTY? If you purchased your house within the past year and if the purchase was on the open market and had no unusual conditions, the appraised value on your notice should be reasonably close to the sale price, but probably will not be the exact amount. Just because one person is willing to pay a certain amount for a property doesn't mean that the majority of buyers would be willing to pay the same price.

While sale prices may vary slightly, even for identical properties, the assessor must be equitable in his valuations. Therefore, similar properties will have similar appraised values, even if they might sell for a little more or less than the appraised value. Along the same lines, even if you appealed your value (assessment) in a prior year to the Lewiston Board of Assessment Review, and the value was adjusted, the revaluation appraises each property as if it had not been valued before. Any prior changes are not considered since those changes were based on the old, outdated system. The new value you receive should be a reasonable estimate of market value and equitable with surrounding properties of a similar type.

ARE EXEMPTIONS INCLUDED IN THIS PRELIMINARY VALUE? Any existing exemptions are not included in your preliminary value but will be in the taxable value you receive from the City after the reassessment in 2026 (taxable value equals the assessed value less any exemptions that may be applicable).* Questions concerning exemptions must be directed to the Lewiston Assessors Office.

HOW WILL REASSESSMENT AFFECT MY TAXES? By itself, a reassessment is revenue neutral, although it will cause tax burden shifts among properties. Some owners will see increases while others will see decreases, and yet others will remain approximately the same.

WHAT IF I AM NOT SATISFIED WITH THE NEW VALUE? Informal value review meetings will be conducted by Tyler from April 2026 through May of 2026.* If a property owner is not satisfied with the results of the informal review, a formal appeal may be filed with the City of Lewiston Assessor Office.

WHEN WILL I LEARN THE RESULTS OF THE INFORMAL REVIEW? No value changes will be made at the time of the informal review, but all information you supply will be reviewed. The taxpayer will be notified of the results of the informal review by way of a first class letter.

WHAT IF I AM STILL NOT SATISFIED WITH MY ASSESSMENT? If you disagree with the results of the informal review, your next step would be to file a formal appeal with the City of Lewiston Assessors Office. The deadline for filing an appeal is 185 days from the date of Tax Commitment for the tax year for which you are filing an appeal.

*** The project dates contained in this FAQ are subject to change.***

www.lewistonmaine.gov/reval