- August 2022 appointed and accepted Economic Development Administrator in support of Stephen Levesque who agreed to work for Lincoln part time only if he had a person 40 hours per week, that was familiar with grants. I agreed to assume this job and work until I was 70. A new Assessor was to be hired.
- 2023 the job came back to me as the new Assessor was charged with so many other jobs, they had no time to devote to assessing. I was not given a choice, as a matter of fact I was told the Economic Development job would be given to someone else if I did not do it.
- In 2024 the Town Council authorized a part time person to assist me. This person was supposed to be trained to take over the assessing duties. This has not happened.
- August of 2025 Amanda Woodard, Code Enforcement Officer went out on extended leave for medical issues. I volunteered to cover for a month until the manager found someone. I was not relieved of this until the 1st week in December 2025. 15 Weeks I was doing 3 full time jobs.
- For all the additional duties I was never given a stipend for these duties. Male department managers however received stipends equivalent to 18% of the annual salaries of the additional department they take on.
- Knowing that we had properties that were not being assessed, I approached Byron Sanderson about reviewing areas I knew there were issues in October. Byron did an excellent job and inspected 156 properties.
- In March, I started receiving Freedom of Information request for the list of properties Byron inspected and the results of those inspections. I had inspection sheets, but no list. The process involved pulling the current property cards and comparing it to what Byron listed on his inspection. The next step is to research back to see home many years to supplement.

76,400

A total of $3,250,100 in new value was picked up and ~~$54,000~~ in taxes this amounts to .04% of our annual budget and valuation.

- I have suffered through Town Meetings for over 2 years where I have listened to how I am not doing my Job and how the assessing records are in such bad shape, I will share the following statistics.

I do over 25,000 changes on the assessing records annually. Prior to 2020 I average 5,000. I have 5000 real estate and 260 business equipment accounts. I average 40+- abatements annually. Less than 1% of the total accounts.

I issue 1400 homesteads, if I have inappropriately applied even 20, which the audit Ed Barber is doing currently has not produced that high of a number it is 1% of homesteads granted. Exemptions are calculated once a year prior to commitment. The information quoted in the paper was looking at the April 1st, 2025 exemptions.

An audit of the veterans' exemptions has been completed; one was issued in error and three veterans who were entitled were not getting the exemption. This represents 2% of exemptions.

It was brought to my attention recently concerns that if valuations were not on the tax rolls April 1st. we would lose the taxes. There is no deadline to when an assessor completes their annual work other than the commitment date. April 1st is the status date. Whoever the owner is, what exist on the property is assessed at that date. In other words, if you sell your property after April 1st, the tax bill does not change owners until the next fiscal year. If you build in the summer, it will not appear on the tax rolls until the following year.

I would also like to bring out the correction in the paper saying Lisa Goodwin did not receive two homesteads on the property now owned by Amanda Woodard is incorrect. Mrs. Goodwin received a homestead for her deeded portion of the property and her father received a homestead for his deeded ranch style home that was attached to hers. This deed had a reversionary clause that upon her parents ceasing occupancy the property would revert back to her. Properly deeded, two separate residences. Exactly the same situation as Amanda Woodard. Except at Amanda's closing, they deeded both properties to all four jointly instead of conveying the units separately. A corrective deed can be issued to correct this.

- Since I have been made aware of issues, the veterans have been audited, tree growth has been audited, homesteads are currently being audited, a revaluation company has been hired and will begin in May, a property lister was hired to review the areas we knew property existed that wasn't being assessed. I have a request to have the revaluation company audit the last 5 years of building permits. The mapping update is in process, the addressing issues with 911 have been addressed and everything is current.

I recently had the statement made to me that I should be doing assessing instead of chasing grants. In the job I was hired to do and I am being paid to do we have obtained 21,000,000 in grants/loans for the redevelopment and remediation of the mill site. This is twice our annual budget. For two years there has been no money budgeted for the Assessor's salary, a savings of at least $120,000. For the 34 years as Assessor, we have not had a revaluation and Revenue Services found Lincoln in compliance until 2023. Reviews were done in house, had we contracted a revaluation every ten years at $400,000 it would have cost the taxpayers $1,200,000. If I had received a stipend for in parody with Male Department Managers I would have been paid $85,000 plus for the years I have carried multiple departments, I have been doing it for nothing. All totaled that is $1,405,038.00.

- It is clear that even though Management understaffed and underfunded this department. That no efforts being done by me will ever be enough. To blame the person who has worked under these conditions, vacations, weekends, etc is beyond my comprehension. Here a thought, what would the records look like If I hadn't been doing the best I could in these circumstances for the past three years. I would like this memo to be made part of the official record. Thank you for listening.

Bk 10264 Pg349 #420
01-05-2006 @ 09:11a

DEED OF LIFE ESTATE

KNOW ALL MEN BY THESE PRESENTS:

That **LISA J. GOODWIN** and **BRIAN GOODWIN** of Lincoln, County of Penobscot, State of Maine, (the GRANTORS), for valuable consideration, do hereby give, grant, bargain, sell and convey to **JAMES L. McLAUGHLIN, SR.** of Lincoln, County of Penobscot, State of Maine, (the GRANTEE), the one (1) story wooden frame building that was recently constructed adjacent to our home residence located on the westerly side of High Street in Lincoln, Maine.

BE IT FURTHER KNOWN, that the parties hereto are aware that the structure herein conveyed is now a part of the real estate presently owned by the GRANTORS and that the purpose of this conveyance is to establish a home for the life of the GRANTEE herein.

BE IT FURTHER KNOWN, that the GRANTEE'S interest in the premises shall continue for the life of the GRANTEE or until such time as he shall no longer occupy the dwelling as his principal place of abode.

Dated at Lincoln, Maine, this 29th day of December, 2005.

LISA J. GOODWIN - GRANTOR

BRIAN GOODWIN - GRANTOR

SEEN AND AGREED TO

JAMES L. McLAUGHLIN, SR.
GRANTEE

STATE OF MAINE
PENOBSCOT, SS.

December 29, 2005

Personally appeared the above named LISA J. GOODWIN and JAMES L. McLAUGHLIN, SR. and acknowledged the foregoing instrument to be their free act and deed.

Before me,

Richard H. Broderick, Sr., Esq.
Attorney at Law
Maine Bar No. 1769

No Transfer Tax Paid

PENOBSCOT COUNTY, MAINE
Susan F. Bulay
Register of Deeds

Account	Name & Address	Land	Building	Exemption	Assessment	Tax
1196	GOODWIN, BETTY L	28,100	53,600	10,000	71,700	1,646.23
	GOODWIN, EDWIN C			20 Homestead		
	35 WILSON STREET					823.12 (1)
	LINCOLN ME 04457					823.11 (2)
	35 WILSON STREET					
	137-190					
	B10808P328					
1197	GOODWIN, BRENDA A	12,000	0	0	12,000	275.52
	684 HALF TOWNSHIP ROAD	Acres 3.80				
	LINCOLN ME 04457-9409					137.76 (1)
						137.76 (2)
	HALF TOWNSHIP ROAD					
	043-001					
	B3616P362					
1198	GOODWIN, BRENDA A	22,400	78,500	10,000	90,900	2,087.06
	684 HALF TOWNSHIP ROAD	Acres 6.60		20 Homestead		
	LINCOLN ME 04457-9409					1,043.53 (1)
						1,043.53 (2)
	684 HALF TOWNSHIP ROAD					
	043-018					
	B3616P362					
1199	GOODWIN, BRIAN D & LISA J	16,700	106,600	26,000	97,300	2,234.01
	91 ENFIELD ROAD			07 Veteran		
	LINCOLN ME 04457-1121			20 Homestead		1,117.01 (1)
				20 Homestead		1,117.00 (2)
	91 ENFIELD ROAD					
	131-008					
	B13249P33 07/09/2013 B4490P213					
1200	GOODWIN, DANIEL W	11,100	16,200	10,000	17,300	397.21
	855 MAIN STREET			20 Homestead		
	LINCOLN ME 04457-9506					198.61 (1)
						198.60 (2)
	855 MAIN STREET					
	087-023					
1201	GOODWIN, EDWIN	10,700	9,900	0	20,600	472.98
	35 WILSON STREET					
	LINCOLN ME 04457-1521					236.49 (1)
						236.49 (2)
	475 MAIN STREET					
	158-017					
	B9163P199					
1202	GOODWIN, EDWIN C	22,100	15,800	0	37,900	870.18
	35 WILSON STREET					
	LINCOLN ME 04457-1521					435.09 (1)
						435.09 (2)
	477 MAIN STREET					
	158-016					
	B8308P332 08/09/2002					

	Land	Building	Exempt	Total	Tax
Page Totals:	123,100	280,600	56,000	347,700	7,983.19
Subtotals:	52,500,338	60,201,700	4,957,300	107,744,738	2,473,819.33