

- 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 1<sup>st</sup> 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 how many years to supplement.

A total of \$3,250,100 in new value was picked up and <sup>56,400</sup>~~\$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 1<sup>st</sup>, 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 1<sup>st</sup>. we would lose the taxes. There is no deadline to when an assessor completes their annual work other than the commitment date. April 1<sup>st</sup> 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 1<sup>st</sup>, 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 parity 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 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 Pg 349 #420  
01-05-2006 @ 09:11a

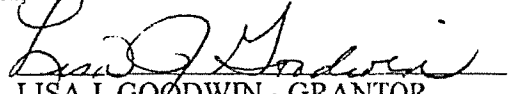
NOT  
A N DEED OF LIFE ESTATE  
O F F I C I A L O F F I C I A L  
C O P Y K N O W A L L M E N B Y T H E S E P R E S E N T S :

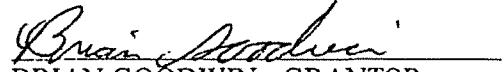
That LISA J. GOODWIN and BRIAN GOODWIN of Lincoln, County of Penobscot, State of Maine, (the GRANTORS) for valuable consideration, do hereby give, grant, bargain, sell and convey to JAMES L. McLAUGHLIN, SR. of Lincoln, County of Penobscot, State of Maine, (the GRANTEE), the one (1) story wooden frame 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.

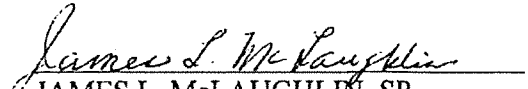
BE IT FURTHER KNOWN, that the GRANTEE'S interest in the premises shall continue for the life of the GRANTEE or until such time as he shall no longer occupy the dwelling as his principal place of abode.

Dated at Lincoln, Maine, this 29<sup>th</sup> day of December, 2005.

  
LISA J. GOODWIN - GRANTOR

  
BRIAN GOODWIN - GRANTOR

SEEN AND AGREED TO

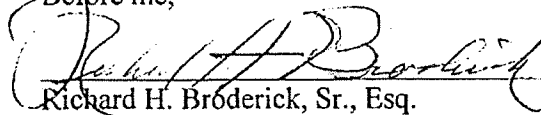
  
JAMES L. McLAUGHLIN, SR.  
GRANTEE

NOT  
AN  
OFFICIAL  
STATE OF MAINE  
PENOBSCOT, SS.  
COPY

NOT  
AN  
OFFICIAL  
COPY  
December 29, 2005

NOT  
AN  
OFFICIAL  
COPY  
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.  
NOT  
AN  
OFFICIAL  
COPY

Before me,



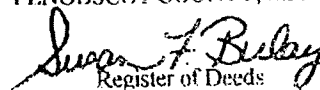
Richard H. Broderick, Sr., Esq.

Attorney at Law

Maine Bar No. 1769

No Transfer Tax Paid

PENOBSCOT COUNTY, MAINE

  
Register of Deeds

Lincoln  
8:39 AM

# Real Estate Tax Commitment Book - 22.960

10/01/2013

FY 2014 tax rate record

Page 178

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