APPENDIX B

Research and Analytical Support for the Real Estate Property Tax Relief Task Force
PROPOSAL COVER PAGE

Bidder's Organization Name:	Progress and Poverty Institute (PPI)		
Chief Executive - Name/Title:	Josephine Faass		
Tel:	609-356-2592	**E-mail:**	jfaass@progressandpovertyinstitute.org
Headquarters Street Address:	407 Nassau Street		
Headquarters City/State/Zip:	Princeton, NJ 08540		
(Provide information requested below if different from above)			
Lead Point of Contact for Proposal - Name/Title:	Stephen Hoskins		
Tel:	206-319-6465	**E-mail:**	shoskins@progressandpovertyinstitute.org
Headquarters Street Address:	407 Nassau Street		
Headquarters City/State/Zip:	Princeton, NJ 08540		

- This proposal and the pricing structure contained herein will remain firm for a period of 180 days from the date and time of the bid opening.
- No personnel currently employed by the Maine State Legislature or any State agency participated, either directly or indirectly, in any activities relating to the preparation of the Bidder's proposal.
- No attempt has been made, or will be made, by the Bidder to induce any other person or firm to submit or not to submit a proposal.
- The above-named organization is the legal entity entering into the resulting contract with the Task Force/Legislature if they are awarded the contract.
- The undersigned is authorized to enter contractual obligations on behalf of the above-named organization.

To the best of my knowledge, all information provided in the enclosed proposal, both programmatic and financial, is complete and accurate at the time of submission.

Name (Print): Josephine Faass	**Title:** Executive Director
Authorized Signature: Josephine Faass	**Date:** 10/14/2025

APPENDIX C

Research and Analytical Support for the Real Estate Property Tax Relief Task Force
DEBARMENT, PERFORMANCE, and NON-COLLUSION CERTIFICATION

Bidder's Organization Name:	Progress and Poverty Institute

By signing this document, I certify to the best of my knowledge and belief that the aforementioned organization, its principals and any subcontractors named in this proposal:

a. *Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from bidding or working on contracts issued by any governmental agency.*
b. *Have not within three years of submitting the proposal for this contract been convicted of or had a civil judgment rendered against them for:*
    i. *Fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state or local government transaction or contract.*
    ii. *Violating Federal or State antitrust statutes or committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.*
c. *Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (b) of this certification.*
d. *Have not within a three (3) year period preceding this proposal had one or more federal, state or local government transactions terminated for cause or default.*
e. *Have not entered into a prior understanding, agreement, or connection with any corporation, firm, or person submitting a response for the same materials, supplies, equipment, or services and this proposal is in all respects fair and without collusion or fraud. The above-mentioned entities understand and agree that collusive bidding is a violation of state and federal law and can result in fines, prison sentences, and civil damage awards.*

Name (Print):	**Title:**
Josephine Faass	Executive Director
Authorized Signature: Josephine Faass	**Date:** 10/14/2025

APPENDIX D

Research and Analytical Support for the Real Estate Property Tax Relief Task Force
QUALIFICATIONS & EXPERIENCE FORM

Bidder's Organization Name:	Progress and Poverty Institute (PPI)

Present a brief statement of qualifications, including any applicable licensure and/or certification. Describe the history of the Bidder's organization, especially regarding skills pertinent to the specific work required by the Invitation for Proposals and any special or unique characteristics or sources of data available to the organization which would make it especially qualified to perform the required work activities. You may expand this form and use additional pages to provide this information.
Please refer to the first section of the full proposal below.

APPENDIX D (continued)

Provide a description of projects that occurred within the past five years which reflect experience and expertise needed in performing the functions described in the "Scope of Services" portion of this Invitation for Proposals. For each of the project examples provided, a contact person from the client organization involved should be listed, along with that person's telephone number and email address. Please note that contract history with the State of Maine, whether positive or negative, may be considered in rating proposals even if not provided by the Bidder.

Project One	
Client Name:	Community Services Society of New York (CSS NY)
Client Contact Person:	Iziah Thompson
Telephone:	(908) 922-8783
E-Mail:	ithompson@cssny.org

Brief Description of Project

From 2023 to early 2025, the Progress & Poverty Institute (PPI) collaborated with the Community Service Society of New York (CSS NY) to produce 'Footing the Bill', a landmark, data-driven analysis of inequalities and distortions in the New York City property-tax system. The study was the first to use publicly-available parcel-level data to reconstruct the calculation of property tax bills for every property in New York, incorporating market value assessments, class shares, growth caps, abatements, and exemptions. By manually replicating how DOF calculates tax bills, we were able to examine how each statutory policy (such as fractional assessments, growth caps, and class shares) contributes to regressivity and distortions in tax bills beween property types.

This project demonstrates precisely the analytic capacity required by the Task Force:
- Data Aggregation, Integration & Validation: Data was sourced from a variety of publicly-available datasets: property rolls, exemption & abatement registries, demographic data and spatial boundaries. These were integrated into a unified analytic framework, with rigorous cross-checks againts published tax bills and budgets to ensure accuracy across millions of records. Similar integration and validation protocols will underpin statewide analyses in Maine, ensuring that results are both statistically sound and replicable at the level of individual municipalities.
- Modelling Property Taxes: The NYC study replicated parcel-level property tax calculations, faciliating analysis at any level of geographic detail. Likewise, work for the Task Force will benefit from the ability to reconstruct local tax bills from raw parcel data, enabling analysis of effective tax burdens by property type, municipality, and demographic profile of census blocks.
- Inequality Diagnostics: The NYC study quantified regressivity across property class, housing type, neighborhood income and race. Similar analyses will be central to the Task Force's charge to identify which Mainers are most negatively-affected by current property tax policy (such as disparities between waterfront & non-waterfront properties or across coastal, rural and inland municipalities).
- Policy Simulation and Reform Scenarios: The project developed quantitative evidence supporting reforms such as equalizing assessment ratios and transitioning toward a land-value-based tax. These methods are directly applicable to evaluating options for property tax reform and relief across Maine municipalities.

APPENDIX D (continued)

Project Two	
Client Name:	Richmond Association of Realtors
Client Contact Person:	Joh Gehlbach
Telephone:	(603) 667-7426
E-Mail:	joh@yimbyaction.org

Brief Description of Project

PPI was simultaneously commissioned by the City of Richmond and the Richmond Association of Realtors to model and analyze changes to property tax policy alongside a citywide rezoning called 'Richmond 300'. On behalf of the City, we modeled the distributional impacts of transitioning from traditional property taxes into a split-rate land value tax (LVT) while raising the same amount of revenue. Essentially, this project determined which types of households would pay more or less in taxes under the proposed policy change, and the likely economic effects and impacts on progrssivity. Likewise, on behalf of RA Realtors, we relied upon economic theory and empirical evidence to model the impacts of the Richmond 300 citywide rezoning on land and building values throughout the city. We then conducted a series of 12 case studies to explore and demonstrate the differential impacts of timing this rezoning before or after the aforementioned land value tax shift.

These projects demonstrates several categories of experience which are of relevance to the work entailed in this proposal:
- Parcel-Level Property Tax Modeling: Similar to the NYC project described above, PPI's work in Richmond entailed gathering parcel-level data on property characteristics, combining this with demographic and spatial datasets, and modeling property taxes at the level of individual properties. This demonstrates our skills & experience working with datasets relating to property taxes in a variety of contexts, which will be invaluable when working across a diverse range of Maine municipalities.
- Bespoke Economic Analysis: Our analysis of the Richmond 300 rezoning required us to draw from our expert knowledge of housing markets and published economic research, to convert the details of policy proposals into quantitative models to simulate policy effects. These skills will be critical for supporting the Task Force's policy work, for example relating to items A and C of Appendix A Section I.
- Spatial Visualization: Results were presented in an online interactive webmap, enabling policymakers to explore the localized effects of proposed policies. Similar interactive mapping tools will enable the Task Force to examine the spatial imacts of proposed policy changes to the property tax system in Maine.
- Effective Communication and Reporting: The above analyses were distilled into clear and concise reports, enabling communication of key findings and policy insights with language suitable for audiences from a wide range of backgrounds.

Project Three	
Client Name:	Zac Blanchard, Baltimore City Councilmember
Client Contact Person:	Joshua Spokes (Director of Legislative Affairs)
Telephone:	(443) 610-5832
E-Mail:	Joshua.Spokes@baltimorecity.gov

APPENDIX D (continued)

Brief Description of Project
In August 2025, the Center for Land Economics (CLE) published an independent analysis of vacant residential land assessments in Baltimore. Using assessor rolls enriched with external datasets, we identified roughly $500 million in underassessed vacant land and documented systematic data-quality issues affecting property tax administration. The work drew local and national attention and prompted Maryland's State Department of Assessments and Taxation to commit to corrective action. Methods and Work Performed - Constructed a parcel-level database by linking assessor data with geospatial layers, recent sales, and ownership records. - Recreated the city's property tax structure to compute effective taxes by parcel and to test alternative policy scenarios. - Implemented OpenStreetMap-based hydrology checks to classify waterfront vs. non-waterfront parcels using OpenAVMKit. - Produced neighborhood and ownership profiles, including in-state vs. out-of-state owners, and quantified patterns of underassessment. - Delivered a public report, code documentation, and reproducible workflows for ongoing auditing. Relevance to Maine RFP Scope -Mirrors tasks in Appendix A Section D by providing parcel-level valuation, tax bill estimation, property type standardization, and waterfront classification. -Supports Sections B and F through analysis of exempt or functionally non-taxed land and regional variation. -Demonstrates capacity to normalize disparate data sources, validate assessments with sales, and communicate findings for policy action.

APPENDIX E

Research and Analytical Support for the Real Estate Property Tax Relief Task Force
COST PROPOSAL FORM

Bidder's Organization Name:	Progress & Poverty Institute
Total Proposed Cost, Section I:	$ 99,917

Bidders must use the table below (add rows as needed) to develop a Total Proposed Cost to complete all aspects of the project as described in this Invitation for Proposals in Appendix A, Section I. The Total Proposed Cost will be used in the scoring formula as described in this Invitation for Proposals.

Services Described in Appendix A, Section I

Staff Type or Title	Hourly Rate	Estimated Total Required Hours	Estimated Total Cost
Stephen Hoskins (PPI)	$68.75	382	$ 26,263
Greg Miller/Lars Doucet (CLE)	$68.75	468	$ 32,175
Research Assistant	$30.00	707	$ 21,210
Other Costs			
Fringe Benefits & General and Administrative			$ 15,930
Data			$ 1,000
Travel & Accommodation			$ 3,340
Total Proposed Cost			$ 99,917

Progress and Poverty Institute

10/14/25

Response to Invitation for Proposals:

Research and analytical support for the Real Estate Property Tax Relief Task Force

Table of Contents

This document is submitted by the Progress and Poverty Institute in response to the '*Invitation for Proposals: Research and analytical support for the Real Estate Property Tax Relief Task Force*' published by the Office of the Executive Director of the Maine Legislature on September 29, 2025. It contains the following sections:

1. About Us

Organization

The Progress and Poverty Institute (PPI) is a private operating foundation dedicated to "*enhancing liberty and equality of opportunity for all people through research, outreach, and community-level interventions that integrate concerns for economic, social, and environmental justice*". Community research and advocacy forms one of our four major program areas, meaning that we are constantly engaging with municipal policymakers and community advocates throughout the US, frequently on issues relating to housing and property tax policy. PPI specializes in providing actionable, data-driven insights that support more equitable, efficient and transparent property tax systems.

Our deep institutional history, subject-matter expertise, relevant skillset and extensive experience make PPI an ideal partner for the Real Estate Property Tax Relief Task Force ('the Task Force') as it reviews Maine's property tax system and recommends much-needed reforms.

Skills & Experience

Property tax research is a major program area of the Progress and Poverty Institute. On a daily basis, we are reviewing and analyzing property tax policy throughout the United States, modelling property tax systems and keeping up-to-date with the latest property tax research. This research frequently entails reviewing the constitutional and statutory frameworks which underpin and constrain property tax systems in different states, understanding a wide variety of property tax relief programs, aggregating data from public and proprietary sources, developing parcel-level property tax models for the purpose of analyzing distortions and inequities, and simulating changes to tax policy.

As detailed in the attached Appendix E, we recently replicated the entire property tax system for every individual property in New York City using publicly-available data and analyzed inequalities in tax burdens across property types, neighborhoods and demographic groups. In the past year alone, we have modelled and analyzed property tax policy changes in 14 municipalities across 11 different states.

Subcontracted Partner

This project will be completed in collaboration with the Center for Land Economics (CLE), which will serve as a subcontractor. CLE is a nonprofit think tank dedicated to advancing research and policy on property taxation. The organization develops open-source tools and provides technical assistance to state and local governments nationwide. CLE is the publisher of OpenAVMKit, the most advanced open-source mass appraisal software used for property tax assessments, and OpenRatioStudy, a benchmarking platform supporting assessors in conducting ratio studies. CLE regularly partners with assessors, municipal officials, and legislators across the country to

model existing property tax systems, evaluate equity and efficiency outcomes, and design data-driven alternatives that improve fairness and fiscal performance.

Unique Data

PPI has access to the proprietary 'Parcel Data' published and updated by Regrid. This is a spatial dataset containing every real estate parcel and including variables such as parcel size & location; assessed value; most recent sale date & price; land use & property type; zoning; building details (year built, floor area, units, etc); USPS Vacancy; LBCS classification; etc. Availability of these variables is subject to their being reported by constituent counties & municipalities, so some observations are missing. We have developed an ongoing partnership with Regrid and have access to their data at a lower rate via Regrid's Data With Purpose program.

Project Team & Qualifications

Key staff involved with this project will include:

- **Stephen Hoskins (PPI)**, an urban economist with a Masters in Spatial, Transportation & Environmental Economics (specializing in real estate economist) from VU Amsterdam and 10 years experience as a consultant analyzing housing, transportation, environmental and tax policy.
- **Greg Miller (CLE)** is the Executive Director of the Center for Land Economics. He previously worked as a Program Analyst for the U.S. Department of Housing and Urban Development where he analyzed multi-billion dollar grant programs writing the underlying software for allocation. He frequently merged multiple large government databases, including Census and American Housing Surveys to provide actionable insight to White House leadership. He was also the co-founder and engineer behind an AI startup that secured over three million dollars in solar grants for clients.
- **Lars Doucet (CLE)** is the President of Research at the Center for Land Economics. Lars created the OpenAVMKit, the most-advanced open-source mass appraisal software. He is the founder of ValueBase, a fast-growing property valuation startup partnered with dozens of assessor’s offices across the nation. He has spoken at numerous conferences including the national IAAO conference.
- To ensure high-quality, timely delivery of analytic deliverables, PPI will appoint a dedicated **Research Associate** for the purposes of this project, combining strong quantitative and GIS skills to assist with data aggregation, cleaning, validation, and mapping.

2. Statement of Work

Purpose and Outcomes

We will deliver rapid, policy-ready analysis to help the Task Force diagnose Maine's property-tax system. Our approach integrates statewide parcel-level data, Census data, municipal valuation records, and assessor/GIS sources into reproducible datasets that support clear, comparable metrics across jurisdictions.

This section details how we will proceed to complete the deliverables required by the Task Force and detailed in Appendix A, Section I. We begin by detailing the datasets that will be utilized in this analysis, including those to which we already have access, those that we will compile ourselves, and the additional data requirements for which we will request support. Then, we outline our work plan for the Appendix A items, and finally we map these plans to phased deliverables on a project timeline.

Key Datasets

A robust analysis of Maine's property tax landscape requires comprehensive, spatially integrated parcel-level data combined with municipal valuation records and public administrative sources. PPI and CLE ('the project team') will leverage proprietary datasets, publicly available sources, and direct assessor collaboration to construct a unified, analysis-ready database encompassing all taxable and exempt property statewide.

1. Regrid Parcel Data (RPD)

The project team will maintain an active Data With Purpose partnership license with **Regrid**, a leading nationwide parcel data provider. Through this agreement, PPI has authorized access to the statewide Maine parcel dataset for the full license period.

The Regrid dataset provides:

- Spatial boundaries for all real estate parcels statewide
- Parcel size, location, and centroid coordinates
- Assessed total value and land/building breakdowns (where reported)
- Property use type and zoning classification
- Building-level information (year built, floor area, number of units)
- Most recent sale date and sale price (as available)
- USPS Vacancy indicators
- LBCS standardized land use classification
- Census Median Household Income data at the tract level

Coverage and completeness vary by county and municipality, depending on local reporting practices, but this dataset will serve as the foundational spatial backbone of the analysis. Providing a unified spatial dataset, the RPD will enable cross-linking to valuation records, property tax bills, demographic data, and public infrastructure assets for a fully integrated assessment of Maine's property tax system.

2. Municipal Valuation Return (MVR) Data

The **Municipal Valuation Return** (MVR) dataset, submitted annually by all Maine municipalities to the Bureau of Revenue Services, provides the official record of local valuation totals by property category.

The project team will use MVR data to:

- Validate and calibrate aggregate assessments within the Regrid parcel dataset
- Reconcile missing or incomplete parcel-level fields
- Derive jurisdiction-level aggregates (e.g., tax base composition, exempt share, valuation lag)

The due date for municipalities to submit the current year's MVRs is 1 Nov 2025. To maximize analytical power, the Task Force should consider requesting (as an urgent matter) that municipalities append to their MVR submission:

a) a machine-readable export of their valuation book or assessment roll, and
b) a corresponding GIS parcel shapefile or link to public GIS if available.

This small adjustment would substantially improve the precision and comparability of the analysis.

3. American Community Survey

Socioeconomic and demographic context will be incorporated through the U.S. Census Bureau's **American Community Survey** (ACS) five-year estimates. Relevant tract- and block-group-level indicators—such as household income, tenure, age distribution, and housing cost burden—will be spatially joined to the parcel dataset. These variables will enable the Task Force to assess the relationship between property tax burdens, neighborhood characteristics, and household capacity to pay across regions and property types.

4. OpenStreetMap and OpenAVMKit

CLE, as part of the project team, maintains OpenAVMKit, an open-source mass appraisal toolkit for property tax research. Within OpenAVMKit, CLE has developed a novel algorithm that leverages **OpenStreetMap** (OSM) hydrological features and parcel geometries to determine, with high reliability, whether a property is waterfront or non-waterfront. This classification method provides a consistent, replicable, and open-source approach to identifying waterfront parcels

statewide, filling a critical data gap not captured in standard assessment records. The method extends to other amenities, including golf courses, educational institutions, and roadway access.

5. Publicly-Available County and Municipal Data

Where available, **public assessor portals** (such as Cumberland County and select cities such as Portland, Bangor, and Lewiston) provide parcel shapefiles and valuation data that can supplement the RPD and enable cross-validation of property valuation and tax variables. These open data resources will be systematically inventoried and harmonized to fill missing attributes, verify accuracy, and confirm current-year updates.

6. Assessor Outreach and Data Partnership

The project team has extensive experience coordinating data-sharing agreements with local assessors in Maine and other states. We anticipate leveraging the backing of the Task Force to ask for these additional sources of data.

We will directly contact each of the ten largest counties and a representative sample of municipalities to:

- Request access to valuation roll exports (typically in `.csv` or `.xlsx` format)
- Obtain clarifications on classification, exemption, and billing procedures
- Verify geospatial alignment and assessment timing

This approach will ensure the final dataset accurately represents each jurisdiction's current valuation and taxation practices, improving both analytic rigor and interpretability for the Task Force.

7. Supplementary Valuation Books

Many municipalities publish **valuation books** in PDF form, listing every taxable property with columns for:

- Account number
- Property address
- Land, building, and exempt value
- Total assessed value
- Property tax bill

For example, the City of Gardiner provides a publicly available valuation book containing this information. Where digital versions are available, the project team will extract and structure these records using OCR-assisted processing to supplement parcel-level and MVR data, further strengthening coverage in areas lacking integrated GIS or open data systems. Where digital versions are not available, the project team will do proactive outreach to jurisdictions.

Data Integration and Governance

All datasets will be merged into a master relational database using standardized parcel identifiers. This database will include geographic, property, and socioeconomic data, ensuring reproducibility and transparency through detailed documentation and version-controlled code. All data will be stored and processed in compliance with state data governance and privacy requirements.

Data Source	Description	Coverage	Use Case	Access
Regrid Parcel Data (RPD)	Statewide parcel shapefile + attributes (land, building, zoning, sale, vacancy)	~100% parcel coverage	Core spatial backbone; valuation normalization	Via Data With Purpose license
MVR Dataset	Official annual valuation totals by category	100% municipalities	Validation, category calibration, county/municipal aggregates	Public via BRS
Municipal GIS & Open Data	Parcel shapefiles and assessment data for select jurisdictions	Partial	Augment missing variables; verify accuracy	Public
Assessor Outreach	Directly requested valuation rolls and clarifications	Targeted sample	Confirm assessment practices, exemptions.	Collaborative
Valuation Books	Published property-by-property valuation lists	Partial	Supplement data in non-GIS municipalities	Public
Supplementary Public Data	Census ACS, revenue sharing, homestead/credit claim data.	Statewide	Contextual variables and equity metrics	Public

3. Work Plan and Methodology

The project team will execute a structured, phased research plan aligned precisely with the requirements in Appendix A Section I (A–F) of the Invitation for Proposals.

Our methodology emphasizes reproducibility, transparency, and actionable policy insight. Each element of the scope is assigned a confidence rating for completion by December 1, 2025, ensuring the Task Force receives early, tangible outputs while allowing lower-confidence items to mature through continued collaboration into 2026.

Approach Overview

We will develop a single, authoritative parcel-level view of Maine's property tax system by integrating data from Regrid, the Municipal Valuation Return (MVR), municipal GIS and assessor records, the American Community Survey, and OpenStreetMap-derived waterfront classifications. This unified dataset will serve as the foundation for clear, policy-oriented metrics such as effective tax burdens, exempt property shares, valuation lag, property-type distribution, and regional differences at the state, county, and municipal levels.

Coverage will be statewide wherever possible. Where data gaps exist, we will assemble a representative sample of municipalities from each county to ensure geographic balance across rural, urban, and coastal communities, with all limitations clearly documented. All processing and analysis will use reproducible code and version-controlled documentation, with accompanying plain-language memos that explain methods and findings.

To meet the Task Force timeline, we will focus first on high-confidence components which we are confident can be completed by December 1, 2025, including Sections B, D, E(2), and preliminary mapping for Section F. Sections A and C will be scoped and initiated through targeted consultations and data collection for completion in early 2026. Regular coordination with the Task Force will ensure early review of results, alignment on priorities, and efficient progress toward the final report.

Detailed Work Plan and Confidence Matrix

The table below summarizes our plan of work for each of the measures specified in Appendix A Section I of the Invitation for Proposals. For each measure, we indicate our primary analytic approach (and fallback method), as well as our level of confidence that meaningful results can be delivered by December 1 2025.

Appendix A Section I Item	1 Dec '25 Confidence	Primary Method / Approach	Fallback / Contingency Plan
A. Impact of Unfunded Mandates on Local Budgets	TBD (depending on prioritized mandates)	Convene working session with Task Force to identify the mandates of highest fiscal importance; develop high-level economic models estimating the fiscal burden placed on each municipality by each mandate. Convert to an average annual cost per household.	Estimate fiscal burdens using existing analyses such as state fiscal reports and academic benchmarks.
B. Effect of Nontaxable Property	High	Use MVR exempt-value data to estimate revenue loss per municipality; simulate adjusted mill rate if exempt parcels were taxable.	Infer exemptions using RPD (e.g., $0 value, ownership type, land-use code); validate by comparing to published levy totals.
C. Potential Federal Funding Changes and Property-Tax Impact	TBD (depending on prioritized federal programs)	Convene working session with Task Force to identify and discuss the Federal fiscal policies of highest concern paired with independent qualitative analysis of programs at risk of de-funding, including but not limited to Community Development Block Grants, the HOME Investment Partnerships grants, and	

		Emergency Solutions Grant. For each at-risk program, estimate each municipality's fiscal exposure.	
D(1). Average Property Value	High	Use RPD data joined with available assessor data to obtain assessed value, recent sale date and price for parcels. Clean sales data to verify valid arms-length transactions. Within each assessment district, conduct a ratio study (comparing assessed values to recent sale prices) and equalize assessed values to market value. The project team will provide medians along with means for all statistical analysis.	Use MVR totals ÷ parcel counts if sales incomplete.
D(2). Average Tax Bill	High	Combine RPD valuations multiplied by the municipal mill rate from MVR; calculate effective tax per parcel. Pair with raw assessor data where available.	Use aggregate ETR = total levy ÷ total assessed value.
D(3). Average Tenure of Ownership	Medium	Calculate tenure from RPD sale date and owner-occupancy flags.	Supplement with ACS mobility and tenure data by county.
D(4). Waterfront vs Non-Waterfront	High	Spatially join parcels with OpenStreetMap / state hydrography layers to flag waterfront parcels. Cross-section D(1) and D(2) analysis by waterfront parcels.	Use municipal GIS layers if OSM incomplete.
D(5). Property Type	High	Apply RPD LBCS codes to standardize classifications (single-family, multifamily, industrial, etc.).	Crosswalk with MVR class codes.

		Cross-section D(1) and D(2) analysis by property type.	
D(6). % Primary Residence	High	Combine homestead-exemption data and identical site / mailing addresses to identify primary residences.	Use address-matching alone if exemption flag missing.
D(7). % Commercial Property	High	Use property-type classification to compute commercial share of parcels and assessed value.	
D(8). % Commercial Vacant	Medium	Use RPD USPS Vacancy flag for commercial parcels, with caveats regarding data quality. For example, among the 29,000 parcels in York County which are zoned for commercial/industrial/mixed-use, 30% have missing data, 69% are not vacant, and 1% are flagged as vacant.	Determine percent of commercial properties with tax delinquency through coordination with local assessors.
D(9). Mill Rate	High	Extract from MVR; compute effective tax rate per parcel using RPD.	
D(10). Last Valuation / Practice / Contractor	High	Use MVR valuation date; confirm via assessor outreach which firm performed last revaluation.	Estimate recency via assessment-sales ratio if missing.
D(11). Median Income	High	Join parcel data to ACS block-group income data; compute weighted medians.	Use county-level ACS if block-group unavailable.
D(12). Property Tax Fairness Credit (§ 5219-KK)	Medium	Request MRS counts & amounts by municipality (Form 1040ME).	Estimate shares using published totals.

D(13). Deferred Collection of Homestead Taxes (§ 908)	Medium	Summarize claimants & deferred amounts from MRS Deferral Municipal Report.	
D(14). Local Property-Tax Relief Programs	Low	Conduct targeted municipal survey on relief programs.	Supplement with regional planning agency data.
D(15). Use of State Property-Tax Relief Funding (§ 5681)	Low	Review a sample of municipal budget reports to identify allocations of revenue-sharing funds. Select the sample with input from the Task Force.	Summarize qualitatively if detailed data are unavailable.
E(1). Changes in Property Values (20 Years by County)	Medium	Combine historical MVR (2009-2024) which allows for overall change in property value. Use Zillow HVI for state-wide change in home prices over the past two decades, and for county-wide change in home price since 2017. Utilize ACS self-reported median home value to fill in the gaps; inflation-adjusted trend lines. Augment this analysis with historic sales data, if available.	Use ACS median home value if older MVRs are unavailable.
E(2). % of Income Spent on Property Taxes	High	Join ACS income at the tract level to parcel-level effective tax rate; compute mean & median by county.	Use MRS published ratios.
F. Regional Disparities and Challenges	Low	Synthesize all modules above; map regional variation in tax burdens (absolute and effective), and relief participation. Contingent on sufficient sales data, run and analyze multiple IAAO ratio studies.	

4. Deliverables and Timeline

The project team will execute this project through a structured series of deliverables tied to the statutory milestones of the Task Force. Our schedule balances the need for early, actionable insights by **December 1, 2025** with the depth required for the final report due in mid 2026.

Phase 1. Interim Analysis (1 - 30 Nov 2025)

Between contract start and December 1, 2025, the project team will complete and deliver all high-confidence components for Appendix A, Section 1 identified in the Work Plan matrix. These deliverables will include:

- **Section A:** An update on unfunded mandates identified as having the highest fiscal impacts on Maine municipalities, and intended for subsequent analysis in Phase 2.
- **Section C**: An update on sources of federal funds identified as having the highest risk of impacting Maine municipalities in the near-term, and intended for subsequent analysis in Phase 2.
- **Sections B & D, E(2)**: A spreadsheet and interactive dashboard summarizing data from Sections B & D, allowing for requested details aggregated at the state, county, and municipal level. These will detail, for each municipality or county, the individual variables itemized in the workplan matrix above. By 1 Dec 2025, this spreadsheet will contain all variables classified as high-confidence, and as many medium-confidence variables as is possible (subject to data availability and time constraints).
- **Section E(1):** Zillow Home Value index plots statewide for the past two decades, as well as ZHVI plots at the county level starting from 2017. A plot of median housing value change at the county level from the American Community Survey. An update on access to sales data dating back two decades for more detailed analysis.
- **Interim Analysis Update and Presentation:** The project team will convene the task force and other stakeholders to share the updates on data analysis. Collectively, this interim package will give the Task Force a reliable empirical foundation for deliberations during the 2026 legislative session. The Task Force can provide updated guidance for future analysis and refinement during Phase 2.

Phase 2. Full Report (1 Dec 2025 - 1 May 2026)

After the interim analyses are complete, work will transition toward refinement and deeper modeling, as well as a more broad consideration of the distortions, disparities and dysfunctions present in the Maine property tax system. The final stage of the project will focus on synthesis, interpretation, and communication of findings. During this phase, the team will:

- Model the fiscal impact of key unfunded mandates and potential federal funding changes (Appendix A Section I, items A and C).
- Deepen analysis of property-tax relief participation, deferral programs, and exemption impacts.
- Finalize the comprehensive statewide dataset and dashboard.
- Examine problems within the current system of property taxation, and produce analysis on the properties, people, and places most negatively affected by the current system of property taxation and how they are negatively affected.
- Deliver a final written report by 1 May 2026, with an earlier draft submitted ensuring ample time for Task Force review. This report will integrate findings from all components of Appendix A Section I, including a summary of methodology, data sources, results, and actionable recommendations for policy and further study.
- Present key findings to the Task Force.

The **final report** will be delivered by **1 May 2026**. At the completion of the final report, the project team will coordinate with the Task Force to find time to travel in person to present the findings.

Phase 3. Ad Hoc Analysis (1 Dec 2025 - 1 Dec 2026)

During the final phase, the project team will remain available to respond to ad hoc requests from the Task Force for additional analysis, data updates, or visualization of emerging policy questions. The project team will also schedule bi-monthly checkins, unless more frequent checkins are needed. These on-demand analyses will ensure the Task Force has timely, evidence-based support as it finalizes its findings and recommendations through December 2026. Per the detailed budget provided below, there will remain $50,083 of budget headroom available to the Task Force for ad hoc tasks requested during Phase 3.

5. Project Management

PPI will be the Project Lead and will take responsibility for coordinating the project team, facilitating communication with the Task Force and other stakeholders, and ensuring timely furnishing of deliverables while also managing the technical aspects of the work. CLE will be the Technical Lead, and will oversee data architecture, modeling, and visualizations.

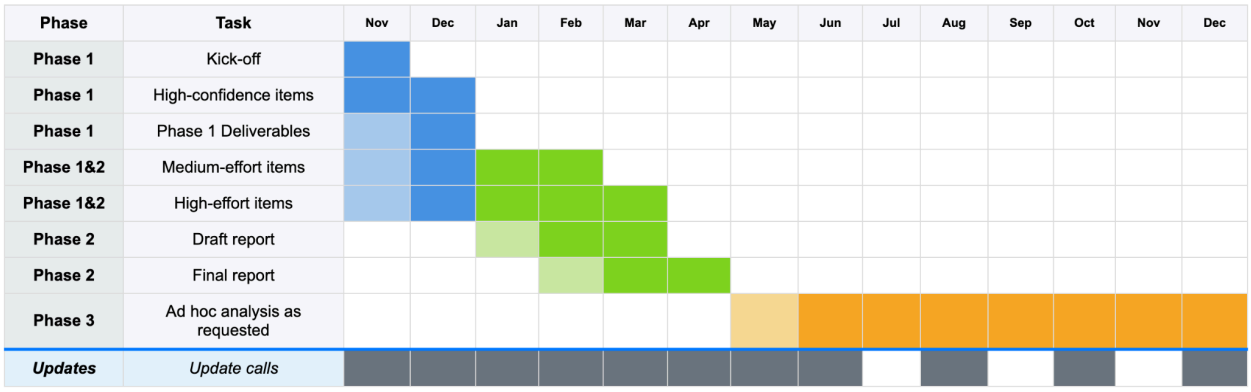
Communication:
Given the urgency with which the Task Force requires the data and analysis components of Appendix A Section I, we will maintain a cadence of weekly calls during Phase 1 (November 2025) to provide project updates, dependent on Task Force availability.

During Phase 2 (December 2025 onwards), we will transition to biweekly progress updates, delivered either via calls with or memos to the Task Force.

Work under Phase 3 will depend on the nature of queries made by the Task Force, so the timing of meetings to discuss queries, and the provision of memos responding to those queries, will be on an ad hoc basis. As a minimum, we envision bi-monthly meetings to ensure the flow of information as the Task Force moves towards completing its work.

Quality Assurance: All deliverables will undergo internal review for quality standards. We will cross-validate figures when possible and will use a reproducible codebase and metadata logs.

Project Schedule: The below chart provides a timeline of work in each stage of the project.



6. Project Budget

The tables below detail the budget required for each phase of the above workplan. Phases 1 & 2 cover the data, analysis and reporting that were specifically requested under Appendix A Section I, and combine to a budget of $99,917. Additional ad hoc tasks requested by the Task Force will be billed on an hourly basis out of the Phase 3 budget, for which we charge our base rates plus an additional 20% to cover fringe benefits and general & administrative costs.

Phase 1. Appendix A Section I: Interim Analysis (1 - 30 Nov 2025)			
Staff Type or Title	**Hourly Rate**	**Estimated Total Required Hours**	**Estimated Total Cost**
Stephen Hoskins (PPI)	$68.75	86.00	$5,913
Greg Miller (CLE)	$68.75	86.00	$5,913
Lars Doucet (CLE)	$68.75	86.00	$5,913
Research Associate	$30.00	115.00	$3,450
Other Costs			
Fringe Benefits			$2,119
Data			$1,000
General and Administrative			$2,119
Total Cost			**$26,425**

Phase 2. Appendix A Section I: Full Report (1 Dec 2025 - 30 June 2026)			
Staff Type or Title	**Hourly Rate**	**Estimated Total Required Hours**	**Estimated Total Cost**
Stephen Hoskins (PPI)	$68.75	296	$20,350
Greg Miller (CLE)	$68.75	148	$10,175
Lars Doucet (CLE)	$68.75	148	$10,175
Research Associate	$30.00	592	$17,760
Other Costs			
Fringe Benefits			$5,846
Travel & Accommodation			$3,340
General and Administrative			$5,846
Total Cost			**$73,492**

Total Cost for Appendix A, Section I	**$99,917**

Phase 3. Appendix A, Section II: Ad Hoc Tasks (1 Dec 2025 - 1 Dec 2026)			
Staff Type or Title	**Hourly Rate (above rates +20%)**	**Estimated Total Required Hours**	**Estimated Total Cost**
Stephen Hoskins (PPI)	$82.50	Ad-hoc as requested by Task Force	Ad-hoc as requested by Task Force
Greg Miller (CLE)	$82.50		
Lars Doucet (CLE)	$82.50		
Research Associate	$36.00		
Budget Headroom (actual cost will depend on the volume of Task Force requests)			**$50,083**