October 14, 2025

Lindsay Laxon
Office of Policy and Legal Analysis
13 State House Station
Augusta, Maine 04333-0013

Subject: Proposal for Research and Analytical Support for the Real Estate Property Tax Relief Task Force

Dear Ms. Laxon and Members of the Task Force,

Thank you for the opportunity to submit this proposal to support the work of the Real Estate Property Tax Relief Task Force. We believe that sound policy begins with good data and objective analysis. We would welcome the opportunity to help the Task Force deepen its understanding of Maine's property tax landscape and, in doing so, identify challenges within the current system.

As two former State Economists, we bring a depth of experience in public finance and applied analysis spanning three decades. Our work has helped leaders across the public and private sectors assess the impacts of programs and policies on people and businesses across Maine's diverse regions. We have worked in state and legislative government, advised major corporations, worked with the non-profit and philanthropic sectors, and started several businesses of our own. We have also analyzed numerous proposals to change Maine's tax system. These experiences give us a unique perspective on the state's economic and fiscal dynamics. Having supported the legislature's work in the past, we also understand the practical requirements and constraints that a task force like this must navigate.

Our proposal outlines a clear, phased approach for this work, including:

- Coordinated data acquisition and compilation from state and municipal sources;
- Rigorous quantitative analysis of valuation trends, taxation trends, and household-level impacts; and
- Regular briefings and responsive support to inform Task Force deliberations.

We believe our skills, experience, and collaborative working style will help ensure the Task Force receives timely, accurate, and actionable findings. Our submission includes team qualifications, prior work examples, and a cost proposal consistent with the IFP's requirements.

Thank you for considering our proposal.

Sincerely,

Michael LeVert
Stepwise Data Research
michael@stepwiseresearch.com

Catherine Reilly
Maine Applied Research
kate@maineappliedresearch.com

Enclosures

- Scope of Work (Appendix A)
- Organizational Chart
- Proof of Insurance
- Proposal Cover Page (Appendix B)
- Debarment, Performance and Non-Collusion Certification Form (Appendix C)
- Qualifications and Experience Form (Appendix D)
- Cost Proposal Form (Appendix E)

Scope of Work (Appendix A)

Overview

Stepwise Data Research and Maine Applied Research will support the Real Estate Property Tax Relief Task Force by collecting, analyzing, and interpreting statewide property tax data to identify challenges in Maine's current system. The work will proceed in three-phases, combining analysis of state and federal data with a custom survey of municipalities, interviews with municipal leaders, and ongoing support of the Task Force through December 2026.

Communication and Responsiveness

Recognizing the dynamic nature of legislative activity, the consultants will stay in close communication with the Task Force chairs throughout the project period and, if requested, adapt the scope of work in response to legislative developments.

Phase I: Initial Research and Analysis (November – December 2025)

During this phase, the consultants will analyze data from state agencies and the U.S. Census Bureau to paint a detailed picture of Maine's property tax landscape. They will present their findings in a report to the Task Force delivered by December 1, 2025. This work will help identify gaps in the data that will be addressed in Phase II.

1. Project Initiation

- Conduct an in-person scoping meeting with Task Force chairs to clarify objectives, definitions, timelines, and communication protocols.
- Work with the Task Force to begin collecting data from the Department of Administrative and Financial Services, Bureau of Revenue Services, the Office of Tax Policy, and other entities. While the consultants will outline the precise data required, having the Task Force facilitate initial contacts and requests will help ensure smoother and faster access.

2. Analysis of Maine's Property Tax System

Using Municipal Valuation Returns (MVR), State Valuations (SV), data from the U.S. Census Bureau ("Census"), and other sources as needed, the consultants will:

- Report on changes in property values and taxes over the past 20 years, by county, and the average income spent on property taxes (Appendix A: Items E4 and E5)
- Provide a summary of the current property tax system (select items from Appendix A: D1 and D2), including:
    - Average property values and tax bills, mill rates, and information on municipalities' valuation practices
    - Length of homeownership, median income, the prevalence of primary residences
    - Estimates of the use and eligibility of the Property Tax Fairness Credit and Homestead Exemption
- Report on the fiscal impact of non-taxable property on property taxes (Appendix A: B)

3. Federal Funding Impacts

Recent shifts in federal funding could impact municipalities both directly and through changes in state funding. This could lead to reduced revenues, higher administrative costs, and greater demand for services. Using publicly available data, the consultants will conduct a qualitative analysis of these potential impacts. Although precise forecasts at the municipal level will not be possible, the consultants will estimate the likely direction and scale of the changes. (Appendix A: C)

4. Regional disparities and challenges

Using data from state sources as well as the most recent data from the U.S. Census Bureau, the consultants will report on regional disparities across Maine's counties in major economic indicators related to households' ability to pay property taxes – such as income, poverty, employment, and industry composition. (Appendix A: 1F)

Deliverable I: Preliminary Findings (December 1, 2025)

This interim report and presentation will summarize the preliminary findings from readily accessible state and federal data. While not a complete analysis, this report will give the Task Force a solid initial understanding of the challenges in Maine's property tax system, what data is and is not available, how federal funding changes may impact this picture, and how the consultants will proceed to fill information gaps in Phase II.

Phase II: Diving Deeper (January – May 2026)

This stage will include a statewide survey of all municipalities in January 2026, conducted in collaboration with state agencies and organizations such as the Maine Municipal Association to encourage participation. As specified in the responses to consultant questions, the goal will be to obtain at least three responses from each county. After analyzing the survey data, the consultants will interview a sample of municipal leaders in February–March 2026 to clarify key findings and explore remaining gaps. A final report, integrating results from both phases, will be submitted to the Task Force by May 1, 2026.

5. Municipal Survey and Supplemental Analysis

- Design and implement an online survey of all Maine municipalities with the support of the Task Force and other interested parties. This survey will focus on topics for which data is not readily available, including unfunded mandates, municipal tax relief programs, vacant property, the dynamics of waterfront properties, and how municipalities use tax relief funds. (Appendix A: A, D1-D3)
- Conduct interviews with 16 municipal officials (one from each county) to explore key trends, themes, and questions that emerge from survey responses. These conversations will help fill data gaps and provide deeper insight into challenges or unexpected findings. The consultants will select interviewees in partnership with the Task Force. (Appendix A: A, D1-D3)
- Report on the impact of unfunded mandates on property taxes (Appendix A: A)
- Report on how municipalities have used property tax relief funding (Appendix A: D3)
- Provide additional information on the current property tax system (select items from Appendix A: D2 and D3), including:
    - Report on the prevalence of municipal tax relief programs

- Report on the types of properties and the impact of vacant commercial properties on municipal taxes
- Report on the trend and impact of waterfront properties on municipal taxes

Deliverable II: Final Report (May 1, 2026)

The final report will integrate findings from the surveys and interviews with other analyses from Phase I, and fully address the topics from Appendix A: A–F. It will also include recommendations on improving data access and transparency. A final presentation to the Task Force will accompany the report. The report will include:

- All items from above sections 2-5
- Recommendations on data collection and availability (Appendix A: II)
- Overall findings, observations, and recommendations on the property tax system

---

Phase III: Ongoing Support (June – December 2026)

With the final report as context, the consultants will support the remaining work of the Task Force with up to 8 hours of analysis per month for 7 months (Appendix A: II)

- Provide up to 56 hours of continued analytical and technical support (8 hours/month).
- Respond to ad hoc Task Force requests for additional data, modeling, or follow-up analyses.

Note: We would be happy to adjust the amount of time devoted to Phase III. This is our best guest based on the limited information available in the IFP.

Deliverables Summary

Deliverable	Description	Due Date
Progress Updates	Bi-weekly updates to Task Force chairs	Nov 2025–Dec 2026
Preliminary Report	Analysis of Municipal Valuation Reports, State Valuations, Census data, federal funding changes, and regional economic disparities	Dec 1, 2025
Presentation 1	Summary of preliminary findings	Dec 2025
Final Report	Analysis of municipal survey and interviews; Integrated analysis and recommendations	May 1, 2026
Presentation 2	Summary of complete findings and recommendations	May 2026
Ongoing Support	Ad hoc analyses and technical assistance	June–Dec 2026

Crosswalk to Appendix A and Data Sources

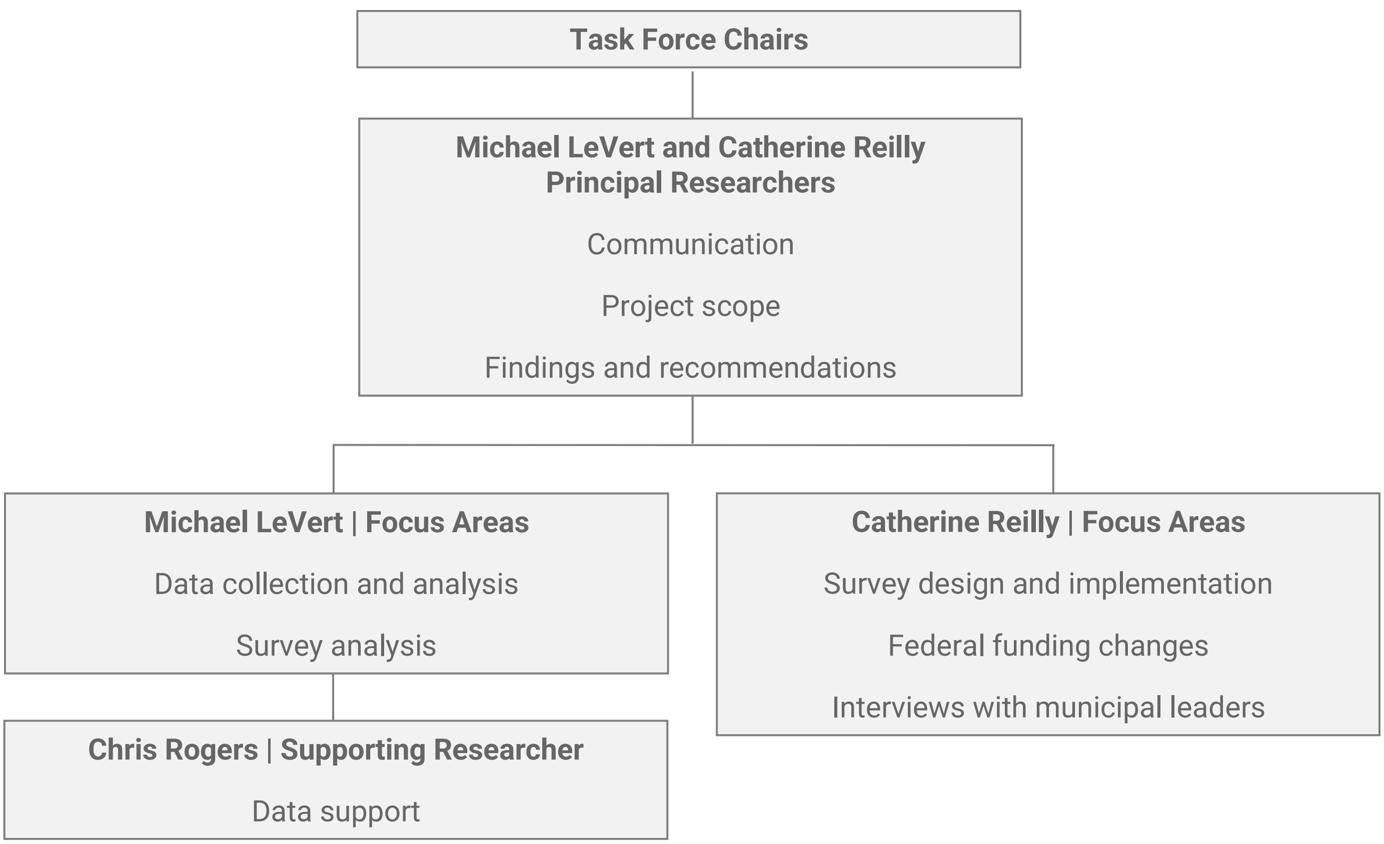
Appendix A Item	Description	Phase / Deadline	Data Sources
A	Unfunded mandates	II / May 1	Survey and interviews
B	Nontaxable property	I / Dec 1	MVR, SV
C	Federal funding changes	I / Dec 1	Web research
D1 – D2	Average property values and tax bills, mill rates, and information on municipalities' valuation practices	I / Dec 1	MVR, SV
	Length of homeownership, median income, the prevalence of primary residences	I / Dec 1	Census
	Estimates of use and eligibility of Property Tax Fairness Credit and the Homestead Exemption	I / Dec 1	MVR, SV, income tax data, Census
	Prevalence of municipal tax relief programs, impact of vacant property, use of relief programs	II / May 1	Survey and interviews
	Trend and impact of waterfront properties	II / May 1	Survey and interviews
D3	Use of tax relief funding	II / May 1	Survey and interviews
E4	Changes in property values (by county)	I / Dec 1	MVR, SV, Census
E5	Percent of income spent on property taxes (by county)	I / Dec 1	MVR, SV, Census
F	Regional disparities (by county)	I / Dec 1	Census

MVR = Municipal Valuation Report, SV = State Valuation, Census = Data from U.S. Census Bureau, Survey and interviews = Municipal survey administered by consultants and interviews of municipal officials

Organizational Chart

This proposal is a joint submission by Michael LeVert of Stepwise Data Research and Catherine Reilly of Maine Applied Research. Our professional collaboration spans more than 15 years, during which we have partnered on numerous projects of similar scope and complexity. Both consultants will play active roles in communicating with Task Force chairs, defining project objectives and methodologies, interpreting results, and developing recommendations.

Michael's expertise in data analysis — particularly his familiarity with many of the relevant data sources — positions him to spreadhead the data collection, processing, and survey response analysis. Catherine will draw on her experience translating academic research into actionable insights for decision-makers to communicate the results of Michael's analysis. She will also conduct interviews, design and administer the municipal survey, and examine the potential effects of federal funding changes on municipal budgets. Independent contractor Chris Rogers will provide additional analytical support to Stepwise Data Research.



Proof of Insurance

DECLARATION PAGE

PATRONS OXFORD INS. CO.
PO Box 3820
Portland, ME 04104-3820

BILL TO: CUSTOMER
One Pay

BUSINESSOWNERS RENEWAL

POLICY NUMBER	POLICY PERIOD	COVERAGE IS PROVIDED IN THE	AGENCY
BO 500202	04/12/2025 04/12/2026	PATRONS OXFORD INSURANCE COMPANY	05543

NAMED INSURED AND ADDRESS	AGENT
STEPWISE DATA RESEARCH, LLC PO BOX 87 YARMOUTH, ME 04096-0087	HUB INT'L N E LLC -CUMBERLAND 30 DONALD B DEAN DRIVE SOUTH PORTLAND, ME 04106 (207) 829-3450

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY WE AGREE WITH YOU TO PROVIDE THE INSURANCE AS STATED IN THIS POLICY.

POLICY PERIOD 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE.

BUSINESS DESCRIPTION
Form of Business : LIMIT LIABILITY COMP
Insured's Business: CONSULTANT

DESCRIBED PREMISES

PREM	BLDG	
001	001	27 RYAN DR, YARMOUTH, ME 04096-7150

Terrorism Premium (Certified Acts)	$1	
Patrons Presidential Security Endorsement		$50,000
Equipment Breakdown Enhancement Endorsement		

LIABILITY AND MEDICAL EXPENSES
Each paid claim for the following coverages reduces the amount of insurance we provide during the applicable annual period. Please refer to Section II - Liability in the Businessowners Coverage Form and any attached endorsements.

	Limit
Liability and Medical Expenses Including: Hired Auto/Non-Owned Auto	$1,000,000 Per Occurrence
Medical Expense	$10,000 Per Person
Damage to Premises Rented to You	$300,000 Any One Prem.
Other Than Products/Completed Operations Aggregate	$2,000,000
Products/Completed Operations Aggregate	$2,000,000
Employment Practices Liability Cov. -- Deductible $ 2,500 Retroactive Date: 04/12/17	$50,000

Continued on Next Page
INSURED COPY

DECLARATION PAGE

PATRONS OXFORD INS. CO.
PO Box 3820
Portland, ME 04104-3820

BILL TO: CUSTOMER
One Pay

BUSINESSOWNERS RENEWAL

POLICY NUMBER	POLICY PERIOD		COVERAGE IS PROVIDED IN THE	AGENCY
BO 500202	04/12/2025	04/12/2026	PATRONS OXFORD INSURANCE COMPANY	05543

NAMED INSURED AND ADDRESS	AGENT
STEPWISE DATA RESEARCH, LLC PO BOX 87 YARMOUTH, ME 04096-0087	HUB INT'L N E LLC -CUMBERLAND 30 DONALD B DEAN DRIVE SOUTH PORTLAND, ME 04106 (207) 829-3450

Cyber Liability Insurance   Retroactive Date: 04/12/17

Multimedia Liability Coverage	$50,000 each claim/aggregate
Security and Privacy Liability Coverage	$50,000 each claim/aggregate
Privacy Regulatory Defense and Penalties Coverage	$50,000 each claim/aggregate
PCI DSS Assessment Coverage	$50,000 each claim/aggregate
Privacy Breach Response Costs, Notification Expenses and Breach Support and Credit Monitoring Expenses Coverage	$50,000 each claim/aggregate
Proactive Privacy Breach Responses Costs Sublimit	$50,000 each claim/aggregate
Voluntary Notification Expenses Sublimit	$50,000 each claim/aggregate
Network Asset Protection Coverage	$50,000 each claim/aggregate
Cyber Extortion Coverage	$50,000 each claim/aggregate
Cyber Terrorism Coverage	$50,000 each claim/aggregate
Brand Guard Coverage	$50,000 each claim/aggregate
Business Owner ID Theft Recovery Coverage	$50,000 each claim/aggregate
Annual Aggregate Limit	$50,000

PROPERTY COVERAGE BY LOCATION

PREMISES:001 BUILDING:001 27 RYAN DR, YARMOUTH, ME 04096-7150
Occupancy of Premises: Office
Deductibles:
Property Deductible : $1,000   Optional Coverage/Glass Deductible : $500
Blanket Basis: NO
Business Personal Property $2,184

LIABILITY COVERAGE BY LOCATION

PREMISES:001 BUILDING:001 YARMOUTH, ME 04096-7150
Occupancy of Premises: Office

TOTAL ANNUAL PREMIUM FOR POLICY:

APPENDIX B

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

Bidder's Organization Name:	Stepwise Data Research / Maine Applied Research		
Chief Executive - Name/Title:	Michael LeVert (Stepwise) / Catherine Reilly (MAR)		
Tel:	207.318.0593 / 207.766.1633	**E-mail:**	michael@stepwiseresearch.com / kate@maineappliedresesearch.com
Headquarters Street Address:	PO Box 87 / 22 Stonebrooke Rd		
Headquarters City/State/Zip:	Yarmouth, ME 04096 / Scarborough, ME 04074		
(Provide information requested below if different from above)			
Lead Point of Contact for Proposal - Name/Title:	Michael LeVert, Principal, Stepwise Data Research		
Tel:	207.318.0593	**E-mail:**	michael@stepwiseresearch.com
Headquarters Street Address:	PO Box 87		
Headquarters City/State/Zip:	Yarmouth, ME 04096		

- 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): Michael LeVert	**Title:** Principal
Authorized Signature: Michael LeVert	**Date:** 10/14/25

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:	Stepwise Data Research

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): Michael LeVert	**Title:** Principal
Authorized Signature: Michael LeVert	**Date:** 10/10/25

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:	Maine Applied Research

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): Catherine Reilly	**Title:** Principal
Authorized Signature: Cath Reily	**Date:** 10/14/25

APPENDIX D

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

Bidder's Organization Name:	Stepwise Data Research

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.
This proposal is a joint submission by Michael LeVert of Stepwise Data Research and Catherine Reilly of Maine Applied Research. Our professional collaboration spans more than 15 years, during which we have partnered on numerous projects of similar scope and complexity. Collectively, we bring over 30 years of experience working in state and legislative government, advising major corporations, supporting the non-profit and philanthropic sectors, and running several businesses of our own, including our two economic research consultancies. The breadth of these experiences - and our direct work analyzing numerous tax policies over the years - gives us a unique perspective on Maine's economic and fiscal dynamics. Both consultants will play active roles in communicating with Task Force chairs, defining project objectives and methodologies, interpreting results, and developing recommendations. Michael LeVert has spent his career providing quantitative and qualitative data analysis to Maine business, government, philanthropic, and non-profit leaders across a broad spectrum of industries and sectors. Michael has held leadership positions in corporate America, state and legislative government, and the non-profit sector. He has worked as an economist at Delhaize America; a statistician at LLBean; a health care analyst; and Chief Strategy Officer for Jobs for Maine's Graduates. Michael served as Chief of Staff and Policy Director to the Maine Senate President in the 126th legislature and as Maine State Economist from 2009 to 2011. Michael has served on the state's Revenue Forecasting Committee, twice been appointed to the Maine Consensus Economic Forecasting Commission, and was a member of the Federal Reserve Bank of Boston's Advisory Board for the New England Public Policy Center. Michael has graduate degrees in economics and statistics and taught Economics for Policy, Planning and Management in the graduate program at the Muskie School of Public Service at the University of Southern Maine for four years. Michael is joined by Chris Rogers, a senior data analyst at Stepwise based in the Mid-Coast. Chris has a graduate degree in statistics and expertise in data visualization and analysis. Catherine Reilly has spent nearly two decades providing high quality, independent research and data analysis to Maine leaders in government, business, philanthropy, and the non-profit sector. Kate began her career as a researcher at the University of Maine's Margaret Chase Smith Policy Center and eventually became Maine State Economist from 2005 to 2009. In that role, she managed the State Planning Office's Economics and Demographics Program, providing information and policy analysis to Maine's governor and legislature. She has served on Maine's Consensus Economic Forecasting Commission, the Revenue Forecasting Committee, the advisory board to the New England Public Policy Center at the Federal Reserve Bank of Boston, and the Maine School of Science and Mathematics Board of Trustees (her alma mater). She holds a B.A. in economics from Loyola College in Maryland and an M.A. in economics from Fordham University.

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:	Maine Development Foundation
Client Contact Person:	Yellow Light Breen
Telephone:	207.622.6345
E-Mail:	yellow@mdf.org
Brief Description of Project	
Maine Applied Research supplies the Maine Development Foundation with the data and analysis required for the Maine Economic Growth Council's annual Measures of Growth report. This publication tracks Maine's economic performance relative to other states and the U.S. as a whole. It includes 31 indicators of economic and community well-being ranging from tax burden and the cost of doing business to wage equity and insurance coverage. It is a resource for policy and decision makers at all levels, helping them understand the connections between the major issues facing Maine's businesses and citizens.	

APPENDIX D (continued)

Project Two	
Client Name:	Bernstein Shur
Client Contact Person:	Jack Woodcock
Telephone:	207.228.7115
E-Mail:	jwoodcock@bernsteinshur.com
Brief Description of Project	
Stepwise Data Research recently completed a comprehensive analysis of the economic and socioeconomic characteristics of the two regions of the state that make up the Central Maine Power and Versant Power service territories (roughly speaking, northern and southern Maine). Stepwise analyzed a broad array of economic, demographic, and financial data to identify disparities in the wealth and financial standing of households in each region. The analysis was submitted to the Maine Public Utilities Commission. Although the project focused on households' ability to pay electricity bills rather than property taxes, it used data sources and analytical methods similar to those requested in Appendix A, item F, which asks the consultants to identify regional disparities and challenges.	

Project Three	
Client Name:	Harold Alfond Foundation
Client Contact Person:	Greg Powell
Telephone:	207.828.7999
E-Mail:	gpowell@dexterenterprisesinc.com

APPENDIX D (continued)

Brief Description of Project
Stepwise Data Research recently analyzed the potential impact of federal policy changes on grantees that receive funding from the Harold Alfond Foundation. This was a confidential and objective analysis provided to the Foundation's Board of Trustees. The report summarized the changes to federal grantmaking, spending, and immigration policies; and then qualitatively estimated the potential impact of those changes on the costs and revenues of several dozen of the Foundation's grantees that span the state. The analysis resulted in a "heat map" that helped Trustees deepen their understanding of the risks that their grantees faced with changing federal policies. Although this analysis focused primarily on higher education and healthcare institutions (which represent the majority of the Foundation's grantees), it is similar in approach to Item C in Appendix A, which calls for an analysis of the potential impact of federal changes on municipal property taxes.

APPENDIX E

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

Bidder's Organization Name:	Stepwise Data Research and Maine Applied Research
Total Proposed Cost, Section I:	$98,760

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
Principal Researchers (Section I, A-F)	$200	410	$82,000
Supporting Researcher (Section I, A-F)	$100	50	$5,000
			$
Other Costs			
Travel to 4 in-person meetings in Augusta			$560
Part II Additional Research: June to December 2026 - 8 hours/month for 7 months at $200/hour			$11,200
			$
Total Proposed Cost			$98,760