

Real Estate Property Tax Relief Task Force

Resolve 2025, chapter 108
Friday, September 12, 2025 at 10 a.m.
Room 127 (TAX Committee Room)
State House, Augusta, ME

Agenda: Meeting #1

- 10:00** Welcome
Chairs, Senator Nicole Groboski & Representative Ann Matlack
- Task Force member introductions
- Nonpartisan staff introductions, review of Resolve 2025, chapter 108 (authorizing legislation for the study), Freedom of Access Act
OPLA & OFPR staff
- 10:30** Presentation: Property Taxes & Relief Programs in Maine
Peter Lacy, Director of the Property Tax Division in Maine Revenue Services
Michael J. Allen, Associate Commissioner for Tax Policy in DAFS
- 12:00** *Break*
- 12:15** Task Force member discussion & next steps, including:
- Additional information that members would find helpful
 - Possible subcommittees
 - Scheduling next meetings
- 12:40** Contract for research and analytical support
Chairs, Senator Nicole Groboski & Representative Ann Matlack

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-FIVE

S.P. 688 - L.D. 1770

Resolve, to Establish the Real Estate Property Tax Relief Task Force

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Legislature has enacted a series of property tax relief measures in recent years, including expanding the property tax fairness credit, improving the homestead property tax exemption, expanding the property tax deferral program and increasing state-municipal revenue sharing, in an effort to ease the burden on Maine households; and

Whereas, despite recent legislative efforts to provide relief, many Maine residents continue to face rising property tax bills and the State remains among the states where households spend a significant share of their income on property taxes, all amid broader increases in the cost of living; and

Whereas, the State is facing a statewide housing crisis, and rising property taxes, especially in high-demand areas, are making it harder for first-time home buyers and working families to afford stable housing, further straining the already limited supply of affordable homes; and

Whereas, at the same time, older Maine residents who wish to downsize or move closer to services often have no affordable housing options available, forcing them to remain in homes with sharply increased valuations and unaffordable property tax bills, despite living on fixed incomes; and

Whereas, municipalities across the State, ranging from small rural towns to larger cities, face varying budget pressures and responsibilities and often lack the resources, staffing or technology needed to ensure accurate, equitable and up-to-date property assessments; and

Whereas, the property tax fairness credit remains a vital tool for targeted tax relief, but current benefit levels do not fully reflect today's economic pressures or cost of living; and

Whereas, efforts to reform the property tax system in the State have often been constrained by constitutional requirements, such as the mandate that all real and personal property be assessed equally according to its just value; and

Whereas, other states have pursued innovative strategies, including constitutional reforms, to ensure effective and equitable property tax relief; and

Whereas, it is imperative that the State deliver immediate property tax relief and launch a comprehensive, data-driven process to develop long-term solutions through a representative task force; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1. Real Estate Property Tax Relief Task Force established. Resolved: That the Real Estate Property Tax Relief Task Force, referred to in this resolve as "the task force," is established.

Sec. 2. Membership. Resolved: That, notwithstanding Joint Rule 353, the task force consists of 13 voting members and at least 2 nonvoting members as follows.

1. The 13 voting members are appointed as follows:

A. Two members of the Senate, appointed by the President of the Senate, including at least one member of the party holding the 2nd largest number of seats in the Legislature and at least one of whom has expertise or background in the area of taxation;

B. Two members of the House of Representatives, appointed by the Speaker of the House, including at least one member of the party holding the 2nd largest number of seats in the Legislature and at least one of whom has expertise or background in the area of taxation;

C. Three members of the public, appointed by the President of the Senate, as follows:

(1) One member who is a representative of economists or who is a tax expert;

(2) One member with lived experience of poverty who is a representative of low-income residents of the State; and

(3) One member who has legal experience with constitutional issues or property tax issues;

D. Three members of the public, appointed by the Speaker of the House, as follows:

(1) One member who is involved in real estate, economic or housing development with expertise in long-term homeownership trends in the State;

(2) One member who represents the business sector and who has paid property taxes over the last 10 years; and

(3) One member who has expertise in assessing property taxes; and

E. Three members of the public, appointed by the Governor, as follows:

(1) Two members with expertise in municipal government, municipal taxation, local government finance or property valuation, one of whom represents the interests of municipalities with fewer than 10,000 residents and one of whom represents the interests of municipalities with at least 10,000 residents. Both members must have experience in contrasting forms of municipal governance; and

- (2) One member with lived experience as a senior citizen who represents the interests of residents of the State who are at least 65 years of age or older.

In making their appointments, the President of the Senate, the Speaker of the House and the Governor, to the extent feasible, shall ensure the membership of the task force reflects comprehensive geographic and demographic representation from the State.

2. The nonvoting members are as follows:

- A. The Commissioner of Administrative and Financial Services or the commissioner's designee;
- B. The Associate Commissioner for Tax Policy within the Department of Administrative and Financial Services, Bureau of Revenue Services or the associate commissioner's designee; and
- C. Any additional members invited to participate by the chairs of the task force pursuant to section 3.

Sec. 3. Chairs; nonvoting members; selection of contracted entity.

Resolved: That the first-named Senate member is the Senate chair and the first-named House of Representatives member is the House chair of the task force. The chairs may invite, as nonvoting members of the task force, individuals who have expertise in municipal government, municipal finance, economic development, constitutional law, tax policy, housing policy or tax assessing. The chairs may select the contracted entity described in section 6, subsection 1, prior to all appointments being made. Prior to the first meeting of the task force, the chairs may select the contracted entity of the task force.

Sec. 4. Appointments; convening of task force. Resolved: That all appointments must be made no later than 30 days following the effective date of this resolve. The appointing authorities shall notify the Executive Director of the Legislative Council once all appointments have been completed. After appointment of all members, the chairs shall call and convene the first meeting of the task force. If 30 days or more after the effective date of this resolve a majority of but not all appointments have been made, the chairs may request authority and the Legislative Council may grant authority for the task force to meet and conduct its business.

Sec. 5. Meetings; subcommittees. Resolved: That the task force shall meet at least 4 times but no more than 8 times, not including any subcommittee meetings.

1. The task force shall meet at least once jointly with the Joint Standing Committee on Taxation at a time to be determined by the chairs of the task force and the committee.

2. The chairs of the task force may appoint subcommittees as necessary for the efficient operation of the task force.

Sec. 6. Duties. Resolved: That the task force shall:

1. Contract with an entity for research and analytical support, as selected by the chairs pursuant to section 3, with the goal of determining the source of the problems with the current system of property taxation, who is most negatively affected by the current system of property taxation and how those persons are negatively affected. At the direction of the chairs, an entity contracted with pursuant to this subsection shall gather and analyze statewide property tax data, which may include:

A. For each municipality or each municipality within a representative sample of municipalities by county:

- (1) The average property value, property tax bill and length of homeownership, differentiated by waterfront and nonwaterfront properties;
- (2) The types of property; mill rate; date of last valuation; property valuation practices, including whether the municipality performs the valuations; median income of residents; number of households eligible to claim and actually claiming the property tax fairness credit pursuant to the Maine Revised Statutes, Title 36, section 5219-KK; number of homesteads eligible to participate in and actually participating in the deferred collection of homestead property taxes pursuant to Title 36, chapter 908; which municipalities have municipally funded and administered property tax relief programs; and the percentage of homes that are primary residences, the percentage of commercial property and the percentage of vacant commercial property; and
- (3) How the municipality has used property tax relief funding, including but not limited to funds received from state-municipal revenue sharing pursuant to Title 30-A, section 5681;

B. For each county:

- (1) Changes in property values over the last 20 years; and
- (2) The average percentage of income spent on property taxes by residents;

C. Data regarding any disparities or challenges across different regions in the State;

D. Recent statewide property tax relief efforts that have been implemented or discussed in the Legislature or State Government;

E. The impact of unfunded mandates on local budgets;

F. The effect of nontaxable property within a municipality;

G. Potential federal funding changes and how those could potentially impact property taxes in the State;

H. Any challenges in obtaining the information specified in this subsection for the task force and recommendations for making the information available to the Legislature on a regular basis; and

I. Any additional data or information the chairs consider relevant to a productive discussion;

2. Perform a comparison of this State to the rest of the nation, including:

A. Determining how property tax assessment is instituted, the expenses associated with assessment and how assessment in the State compares with other states;

B. Exploring property tax relief measures and programs used by other states, particularly those states similar in geography, demographics, resident income or state and local government structure, to determine whether those relief programs could be adapted to the State;

C. Studying property tax burdens in other states, including as a percentage of resident income, and any trends over the last 20 years; and

- D. Gathering any additional data or information the chairs determine relevant to a productive discussion;
- 3. Explore the need for amendments to the Constitution of Maine or to the Maine Revised Statutes, including:
 - A. Reviewing constitutional constraints on property tax assessments and exploring whether an amendment to the Constitution of Maine could create more equitable and stable property tax policies;
 - B. Researching whether other states have constitutional provisions that allow for equitable property tax structures;
 - C. Researching which states have successfully amended their constitutions to allow for more effective property tax relief and the advantages and disadvantages of those amendments; and
 - D. Recommending whether constitutional changes should be pursued and, if so, what changes should be made and how and when those changes should be made;
- 4. Develop methods to ensure municipalities use property tax relief for its intended purpose while continuing to meet the needs of residents by:
 - A. Identifying mechanisms used in other states to ensure that local property tax relief funds are allocated effectively to the taxpayers;
 - B. Exploring mechanisms to support transparency and accountability in the use of property tax relief funds at the municipal level that exist in other states or that have been discussed in the State; and
 - C. Recommending accountability measures, including but not limited to reporting requirements, financial incentives or disincentives;
- 5. Assess changes to the valuation process and support for municipalities by:
 - A. Investigating how other states ensure equitable, updated and fair valuation practices;
 - B. Analyzing whether certain geographic regions or types of communities, such as service centers, in the State have disproportionate property assessments that negatively affect specific populations;
 - C. Identifying those resources municipalities need to conduct accurate property valuations, including funding, staffing and technology; and
 - D. Recommending best practices and potential legislative changes to improve fairness and accuracy in property assessments;
- 6. Develop targeted support for long-term property owners who need support to age in place by:
 - A. Studying states that have implemented property tax relief programs specifically for long-term homeowners; and
 - B. Recommending which tax policies the State should adopt to prevent displacement and maintain affordability of elderly and low-income homeowners;
- 7. Explore the use of the State's cash pool for property tax relief by:

- A. Researching how other states use state investment funds to support property tax relief programs;
 - B. Analyzing potential risks and benefits of using the State's cash reserves to provide long-term property tax relief; and
 - C. Recommending whether a dedicated revenue stream should be created for this purpose and how it could be structured; and
8. Examine potential impacts of federal funding changes on property taxes in the State.

The task force shall engage in a data-driven analysis of the State's property tax system before making recommendations pursuant to this section.

Sec. 7. Assistance in collection of data. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services and the Office of Tax Policy within the bureau shall provide assistance to the entity contracted with by the task force pursuant to section 6, subsection 1 to ensure the entity obtains the required information.

Sec. 8. Public input. Resolved: That the task force may, as determined necessary by the chairs, solicit and consider public comment on the current property tax structure, current property tax relief efforts and the valuation and assessment process.

Sec. 9. Staff assistance. Resolved: That the Legislative Council shall provide necessary staffing services or may contract for necessary staffing services for the task force, except that Legislative Council staff support is not authorized when the Legislature is in regular or special session. Upon request of the task force, the Office of the Attorney General, the office of the Secretary of State, the Office of Policy Innovation and the Future, the Department of Administrative and Financial Services, Bureau of Revenue Services, the Department of Economic and Community Development and the office of the Treasurer of State shall provide additional information to the task force.

Sec. 10. Interim report; final report. Resolved: That, notwithstanding Joint Rule 353, no later than January 15, 2026, the task force shall submit an interim report to the Joint Standing Committee on Taxation that includes the task force's preliminary findings and recommendations. The task force may include proposed legislation in the interim report.

Notwithstanding Joint Rule 353, no later than December 15, 2026, the task force shall submit a final report that includes its findings and recommendations, including suggested legislation, to the joint standing committee of the Legislature having jurisdiction over taxation matters. The joint standing committee may report out legislation to the 133rd Legislature in 2027 based on the report.

Sec. 11. Additional funding sources. Resolved: That, notwithstanding Joint Rule 353, the task force may apply for and receive funds, grants or contributions from public and private sources to support its activities.

Sec. 12. Appropriations and allocations. Resolved: That the following appropriations and allocations are made.

LEGISLATURE

Legislature 0081

Initiative: Appropriates one-time funds for the costs of a contract with an entity to provide research and analytical support for the Real Estate Property Tax Relief Task Force.

GENERAL FUND	2025-26	2026-27
All Other	\$125,000	\$25,000
GENERAL FUND TOTAL	\$125,000	\$25,000

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Real Estate Property Tax Relief Task Force
Resolve 2025, c. 108

Membership List

Name	Representation
Senator Nicole Grohoski – chair	Member of the Senate with expertise or background in taxation, appointed by the President of the Senate
Representative Ann Matlack – chair	Member of the House with expertise or background in taxation, appointed by the Speaker of the House
Senator Bruce Bickford	Member of the Senate from the party holding the 2nd largest number of seats in the Legislature, appointed by the President of the Senate
Representative Robert Nutting	Member of the House from the party holding the 2nd largest number of seats in the Legislature, appointed by the Speaker of the House
Dick Woodbury	Member who is a representative of economists or who is a tax expert, appointed by the President of the Senate
Peace Mutesi	Member with lived experience of poverty who is a representative of low-income residents of the State, appointed by the President of the Senate
Phil Saucier	Member who has legal experience with constitutional issues or property tax issues, appointed by the President of the Senate
Matt Peters	Member who is involved in real estate, economic or housing development with expertise in long-term homeownership trends in the State, appointed by the Speaker of the House
Vinnie Caliendo	Member who represents the business sector and who has paid property taxes over the last 10 years, appointed by the Speaker of the House
Nick Cloutier	Member who has expertise in assessing property taxes, appointed by the Speaker of the House
Carolyn Lear	Member with expertise in municipal government, municipal taxation, local government finance or property valuation representing interests of municipalities with more than 10,000 residents, appointed by the Governor
Kathleen Billings	Member with expertise in municipal government, municipal taxation, local government finance or property valuation representing interests of municipalities with less than 10,000 residents, appointed by the Governor
Ed Gardner	Member with lived experience as a senior citizen who represents the interests of residents of the State who are at least 65 years of age or older, appointed by the Governor
Nonvoting Members	
Peter Lacy	Commissioner of Administrative and Financial Services or the commissioner's designee
Michael Allen, Ph.D.	Associate Commissioner for Tax Policy within the Department of Administrative and Financial Services, Bureau of Revenue Services, or the associate commissioner's designee
TBD	Additional members invited to participate by the chairs

Maine's Freedom of Access Act and the Conduct of the Business of the Legislature

Prepared for the Right to Know Advisory Committee
by the Office of Policy and Legal Analysis and the Office of the Attorney General
Updated January 2025

The Maine Freedom of Access Act requires governmental entities to conduct public business in the open and to provide access to public records. Legislative meetings and records are subject to the law and must be open to the public, with some limited exceptions set forth in the law.

Intent of the Freedom of Access Law

The Maine Freedom of Access Act provides that it is the intent of the Legislature that "actions [involving the conduct of the people's business] be taken openly and that the records of their actions be open to public inspection and their deliberations be conducted openly." The Freedom of Access Act, found in Title 1 of the Maine Revised Statutes, chapter 13, applies to all governmental entities, including the Legislature.

Public Proceedings

Under state law, all meetings of the Legislature, its joint standing committees, joint select committees and legislative subcommittees are public proceedings. A legislative subcommittee is a group of 3 or more committee members appointed for the purpose of conducting legislative business on behalf of the committee.

The public must be given notice of public proceedings and must be allowed to attend. Notice must be given in ample time to allow the public to attend and in a manner reasonably calculated to notify the general public. The public is also allowed to record the proceedings as long as the activity does not interfere with the orderly conduct of the proceedings.

Party caucuses are not committees or subcommittees of the Legislature, so their meetings do not appear to be public proceedings. Similarly, informal meetings of the members of a committee who are affiliated with the same party are not public proceedings as these members are not designated by the committee as a whole to conduct business of the committee. However, committee members should be careful when they caucus not to make decisions or otherwise use the caucus to circumvent the public proceeding requirements.

Limited Exception to Public Proceedings (Executive Sessions)

In very limited situations, joint standing committees may hold executive sessions to discuss certain matters. State law is quite specific as to those matters that may be deliberated in executive sessions. The executive session must not be used to defeat the purpose of the Act, which is to ensure that the people's business is conducted in the open.

The permitted reasons for executive session are set forth in the law, Title 1, section 405 and Title 3, section 156. The reasons most relevant to legislative work are discussion of confidential records and pre-hearing conferences on confirmations.

An executive session may be called only by a public, recorded vote of 3/5 of the members, present and voting, of the committee. The motion to go into executive session must indicate the precise nature of the business to be discussed and no other matters may be discussed. A committee may not take any votes or other official action in executive sessions.

If a committee wants to hold an executive session, the committee should discuss the circumstances with a nonpartisan legislative analyst from the Office of Policy and Legal Analysis or the Office of Fiscal and Program Review who can provide the committee with guidance about whether an executive session is permitted and, if so, how to proceed.

Public Records

The Freedom of Access Act defines “public records” broadly, to include all material in possession of public agencies, staff and officials if the materials were received or prepared for use in, or relate to, the transaction of public or governmental business. The scope of the definition means that most, if not all, papers and electronic records relating to legislative business are public records. This includes records that may be stored on an individual legislator’s personal computer, tablet or smartphone if they relate to or were prepared for use in the transaction of public business, *e.g.*, constituent inquiries, emails, text messages or other correspondence about legislative matters. Information contained in a communication between a constituent and a legislator may be confidential if it meets certain narrow requirements.

Time-limited Exception from Public Disclosure for Certain Legislative Records

The Freedom of Access Act contains exceptions to the general rule that public records must be made available for public inspection and copying. One exception that is relevant to legislative work allows certain legislative papers to be withheld from public disclosure until the end of the legislative session in which they are being used. The exceptions are as follows:

- ❑ Legislative papers and reports (e.g. bill drafts, committee amendments and the like) are not public records until signed and publicly distributed; and
- ❑ Working papers, drafts, records and memoranda used to prepare proposed legislative papers or reports are not public records until the end of the legislative session in which the papers or reports are prepared or considered or to which they are carried over.

The Legislative Council’s Confidentiality Policy and the Joint Rules provide guidance to legislative staff about how such records are to be treated before they become public records.

Confidential Records in the Possession of Committees

Committees may also need to be prepared to deal with other types of non-public records, such as individual medical or financial records that are classified as confidential under state or federal law.

If the committee comes into possession of records that are declared confidential by law, the Freedom of Access Act allows the committee to withhold those records from the public and to go into executive session to consider them (see discussion above for the proper process).

In addition, the committee should also find out whether there are laws that set specific limitations on, and penalties for, dissemination of those records. The Office of the Attorney General or a nonpartisan legislative analyst from the Office of Policy and Legal Analysis or the Office of Fiscal and Program Review can help the committee with these records.

Joint Rule 313 also sets forth procedures to be followed by a committee that possesses confidential records.

Legislative Review of Public Record Exceptions

All exceptions to the public records law are subject to a review process. A legislative committee that considers a legislative measure proposing a new statutory exception must refer the measure to the Judiciary Committee if a majority of the committee supports the proposed exception. The Judiciary Committee will review and evaluate the proposal according to statutory standards, then report findings and recommendations to the committee of jurisdiction. The Judiciary Committee regularly seeks input from the Right to Know Advisory Committee on public records, confidentiality and other freedom of access issues.

Public Access Ombudsman

The Public Access Ombudsman, an attorney located in the Department of the Attorney General, is available to provide information about public meetings and public records, to help resolve complaints about accessing proceedings and records and to help educate the public as well as public agencies and officials. Legislators may contact the Public Access Ombudsman, Brenda Kielty, at Brenda.Kielty@maine.gov, or (207) 626-8577 for assistance.

Mal Carey
58 Spruce Rd
Newcastle, Maine 04553
(malcarey@tidewater.net)

29 August, 2025

Senator Nicole Grohoshi
3 State House Station
Augusta, Maine 04333
(Nicole.Grohoski@legislature.maine.gov)

Representative Ann Higgins Matlack
2 State House Station
Augusta, Maine 04333
(Ann.Matlack@legislature.maine.gov)

Dear Senator Grohoshi and Representative Matlack;

Pleasant Surprise

While perusing bills passed this session, I encountered LD-1770. Oh, my! At long last the Legislature is taking a serious look at the Maine Constitution's simplistic, morally unassailable, "Just Value" assertion and the "real world" "Just Value" implementation language in Title 36.

Trade Craft?

The LD-1770's "whereas" rationales for action could have been a bit more specific to scope the problem set, but I suspect Augusta "trade craft" calls for getting the bill across the finish line with difficult-to-criticize pertinent generalities while relying on subsequent work product to deal with the introduction and the resolution of challenging topics.

Differential Impacts

Substantial property tax impacts have been felt by Maine's older, less healthy, and less-well-educated citizens over recent decades. The nature of well-compensated work has changed, leaving many behind. The mills are largely gone – replaced in substantial measure by sales, service, and "white collar" or knowledge work. In 1955 a store clerk could buy a house even if they were not using the GI Bill. New house and apartment construction has lagged need for some time. One result has been too much money chasing too few housing units, especially in Southern and Mid-Coastal, areas. Prices have consequentially risen – frequently substantially. Title 36's "Just Value" has also substantially raised the taxes for all whether they were benefiting from the new economy or not. Folks with better cash flow vote for new, shiny things at Town Meeting

and the increased total valuation keeps the mill rate stable. Newcomers are happy that the mill rate is so much lower than it was in Hoboken. For some it's a slow loss.

Data Quality

Consultant activities called out in Section 6 of the Resolve may be difficult to maximally execute given the budget and reporting time frames of the Resolve. Data commonality across the nearly 500 organized MCDs and the assessing Units in the UT may be hard to quickly and reliably assemble for creating a representative sample with which to explore issues. Methodology behind similarly named data elements may vary from town to town.

36 MRS §328. Administrative rules and regulations

Any rules and regulations established by the Bureau of Revenue Services shall recognize the freedom, invention and individual means of the municipalities by which said standards will be met. For municipalities, whether a municipal assessing unit or in a primary assessing area, such regulations shall recognize that:

1. Electronic data processing. Electronic data processing will be optional;
3. Uniform accounting system. A uniform accounting system will not be mandated;
4. Budgets unnecessary. Budgets need not be submitted to the bureau;
6. Office records. The following office records do not necessarily have to be maintained:
 - A. Copies of deeds;
 - B. Aerial photographs;
 - C. Summary accounts or "tub" cards;
9. Tax maps. Municipal assessing units do not necessarily have to maintain tax maps.

Several different assessing packages are in use across the State with TRIO being most commonly encountered. CAI also provides mapping services to a significant number of Maine communities. A number of Assessor service firms provide similar services. Whether even similarly named data elements across these products or instances contain similarly measured or assessed entities is uncertain. One practical option for developing the Sample might be to go with solely TRIO towns. It would eliminate one class of sampling biases, but multiple Assessor styles and practices would still require a thoughtful review.

Balancing Interest Groups?

Hopefully, the Task Force will stick to making changes solely to Title 36. Attempting to

make any change to the Constitution in our fraught moment would be at least distracting.

The LD-1770 initiative, coming from a “place” some might describe as “wokish”, might be better promoted by including worthy issues from other populations.

An example would be promoting rational tax treatment of PFAS-impacted properties. One case is my Town which makes no real estate tax adjustment for such circumstances even though the Town itself contributed to the creation of the problem. (A related non-tax PFAS issue of note is the potential for future use of the Tort Claims Act with its limited compensation and potential for bundling multiple related claims under the statutory compensation limit, thus paying cents on the dollar.)

Engagement Recommendation

The Resolve in Sections 7 and 8 provides for supporting services from several named State departments including DAFS in furtherance of this Resolution.

I suggest DAFS should be engaged to offer consultation by the Exec Director of the GeoLibrary and such divertable services, as may exist, by MEGIS staff in furthering the efforts of the Task Force and Consultant.

NB: The MEGIS staff is in the midst of the significant move of data from local spindles to the Cloud

Part of the GeoLibrary 2025/26 work plan is the initiation of a long-term town-level Parcel Mapping undertaking with universal coverage and annual central collection of map changes and parcel attribute data.

Such a Parcel Mapping facility would not be in place in a time frame to fit into the work of LD-1770, but Property Taxation is not going away and will never be a static essence in “Augusta”. Stand alone, the intent of the project is to provide accurate and timely spatial information about the characteristics of individual land holdings for the whole state. Used in conjunction with other socio-economic data, it would be a foundation for addressing many policy questions with a spatial resolution not currently possible. My current favorite hypothetical is whether Sprawl or Unaffordable Housing is the worst problem in this emerging broadband world. ;-)

Submitted for your consideration.

Mal Carey

Member GeoLibrary Board (Public Seat) / MAP / MEGUG / LCRPC Exec Bd
58 Spruce Road, Newcastle, Maine 04553 / 207-586-5008 / malcarey@tidewater.net



Henry Ingwersen
Senator, District 32

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, ME 04333

August 12, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for examination of fees or taxes on part-time residents and tourists to provide property tax relief for full-time residents

Senator Grohoski, Representative Matlack, and Members of the Real Estate Property Tax Relief Task Force:

As the Task Force begins its work, I hope that it will consider the possibility of raising revenue from part-time residents and tourists who visit Maine. Although these folks contribute to Maine's recreation economy by helping businesses employ workers and keep their doors open, they also use infrastructure and services – without paying the taxes that maintain or support them.

It is critical that the recommendations from the Task Force identify meaningful, equitable relief to residents across Maine, including the folks who live in Senate District 32. It is time that we consider establishing new fees or taxes that would focus on part-time residents or tourists. They drive on our roads, own empty vacation homes, and use emergency services.

I respectfully request that the Task Force examine fees or taxes on part-time residents and tourists that could provide additional property tax relief for full-time residents, particularly older Maine residents who live on modest, fixed incomes and want to age in place in their communities.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Henry Ingwersen", with a long horizontal flourish extending to the right.

Henry Ingwersen
State Senator, Senate District 32
Arundel, Biddeford, Dayton, Hollis, and Lyman

Olson, Rachel

From: Nicholas Barth <nbarth1935@icloud.com>
Sent: Thursday, August 14, 2025 5:18 PM
To: Laxon, Lindsay
Subject: Real Estate Property Tax Relief Task Force

This message originates from outside the Maine Legislature.

Mr. Lindsay,

We are senior citizen residents in the Town of Newcastle, Lincoln County. We have also been residents of Boothbay and Alna, also in Lincoln County.

Over these many years our real estate property taxes have increased astronomically. Concurrently, the response of Maine State Government to address and implement longterm and meaningful property tax relief has been lackluster and misguided. We are doubtful these circumstances will change until State Government gives real estate property tax relief top priority by updating and streamlining statewide education funding, administration and bureaucracy. Concurrently, local governments funding share for education should be significantly reduced with all revenues going to reduce real estate property taxes. And local governments should be required to rethink and control their overall management, operation, maintenance and capital costs with growth and development caps to prevent excessive expenditures and real estate property tax increases.

Please share our concerns and thoughts with all members of the Real Estate Property Tax Relief Task Force.

Thank you.

Respectfully,

Nicholas Barth

August 14, 2025



Donna Bailey
Senator, District 31

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, ME 04333

August 13, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for consideration of a property tax cap for older residents on fixed incomes who live in their homes for 20 or 25 years

Senator Grohoski, Representative Matlack, and Members of the Real Estate Property Tax Relief Task Force:

As the Task Force begins its work, I hope that it will consider the feasibility of establishing a property tax cap for older residents on fixed incomes who have lived in their homes for 20 or 25 years. In recent revaluations, including in the Town of Old Orchard Beach, home values have risen significantly. At the same time, many older Mainers who live on Social Security have not seen a similar increase in their modest, fixed incomes. This trend puts them at great risk of losing or selling their homes, without being able to afford to move within or stay in the community.

It is critical that the recommendations from the Task Force identify meaningful, equitable relief to residents across Maine, including the folks who live in Senate District 31. It is time that we take action to provide additional property tax relief for older Mainers and retirees, some of who are working part-time jobs beyond their hard-earned, well-deserved retirement years.

I respectfully request that the Task Force consider the feasibility of establishing a property tax cap, particularly for older Maine residents who live on modest, fixed incomes and want to age in place in their communities.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Donna Bailey", with a long, sweeping underline.

Donna Bailey
State Senator, Senate District 31
Buxton, Old Orchard Beach, and Saco



Richard A. Bennett
Senator, District 18

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

August 7, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for Review of Homestead Exemption Eligibility for Irrevocable Trust Properties

Dear Senator Grohoski, Representative Matlack, and members of the Real Estate Property Tax Relief Task Force:

I have been contacted by constituents facing significant financial strain due to rising property taxes. These individuals have been residents of the municipality for over ten years and would otherwise qualify for the Homestead Exemption. However, they are currently ineligible because their property is held in an irrevocable trust. Given the increasing burden of property taxes, these residents are in need of the same relief the Homestead Exemption provides to others in similar circumstances.

I respectfully request that the Real Estate Property Tax Relief Task Force review the current policy and consider whether revisions should be made to extend Homestead Exemption eligibility to properties held in irrevocable trusts, particularly when the trust beneficiaries are long-term, full-time residents.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Richard A. Bennett".

Richard Bennett
Senator

OVERVIEW OF PROPERTY TAX RELIEF PROGRAMS

Indirect Property Tax Relief

General Purpose Aid for Local Schools:

General Purpose Aid appropriations enacted in the 2022-2023 biennial and supplemental budgets raised the State share of education funding to 55% for fiscal year 2022 and has maintained this level of funding in fiscal year 2025. This percentage is calculated in accordance with Title 20-A § 15671 sub-§ 7 ¶ B and does not include the cost of teacher retirement, retired teacher health insurance and life insurance in the total cost of education. Similarly, the State's appropriation for those items does not count toward the State's share. This calculation method was also used in determining the General Purpose Aid appropriation for the 2026-2027 biennium which assumes continuing to fund the State share at 55% as required by current law.

		Budgeted Appropriations and Allocations								Budget	
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General Purpose Aid For Local Schools	General Fund	1,021,684,127	1,097,892,644	1,142,663,155	1,207,777,019	1,299,988,114	1,335,940,626	1,376,441,847	1,417,216,737	1,481,695,043	1,510,394,275
General Purpose Aid For Local Schools	OSR-Casino	17,818,062	17,994,222	21,295,290	21,508,243	22,972,114	23,618,696	24,721,192	23,431,046	24,215,919	24,906,334
Teacher Retirement (UAL)	General Fund	129,421,735	132,980,833	174,530,365	179,329,950	194,654,439	200,007,436	214,917,737	220,827,975	232,240,022	238,626,623
Retired Teachers' Health Insurance	General Fund	40,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	48,268,715	48,268,715	48,268,715	48,268,715
		1,208,923,924	1,293,867,699	1,383,488,810	1,453,615,212	1,562,614,667	1,604,566,758	1,664,349,491	1,709,744,473	1,786,419,699	1,822,195,947

Revenue Sharing:

No later than the 10th day of each month, the State Controller transfers to the Local Government Fund 5.0% of the taxes collected and credited to the General Fund during the previous month under Title 36, Parts 3 and 8, and Title 36, section 2552, subsection 1, paragraphs A – F and L, which include the following taxes:

- The individual income tax;
- The corporate income tax;
- The franchise tax on financial institutions;
- A portion of the service provider tax; and
- Sales and use taxes.

From fiscal year 2010 to fiscal year 2015, fixed-dollar transfers back to the General Fund from the Local Government Fund were implemented to reduce amounts distributed to municipalities through the revenue sharing programs without affecting the 5.0% transfer provision. These statutory amounts were \$25,383,491 in fiscal year 2010, \$38,145,323 in fiscal year 2011, \$40,350,638 in fiscal year 2012, \$44,267,343 in fiscal year 2013, \$73,306,246 in fiscal year 2014 and \$85,949,391 in fiscal year 2015. From fiscal year 2016 to fiscal year 2021 the percentage of the tax revenue base transferred from the General Fund to the Local Government Fund was reduced from 5.0%. For fiscal years 2016-2019 it was 2.0%. In fiscal year 2020, it was 3.0% and in fiscal year 2021, 3.75%. In fiscal year 2022 it was 4.5%. In fiscal year 2023 and subsequent fiscal years, it returned to 5.0%.

A percentage of the total amount transferred monthly to the Local Government Fund must be transferred to the Disproportionate Tax Burden Fund for distribution to municipal entities. These are referred to as “Revenue

Sharing II” distributions. The percentage Transferred to the Disproportionate Tax Burden Fund for Revenue Sharing II is set by statute at 15% for fiscal year 2010, increasing each year by 1% until reaching 19% in fiscal year 2014, and at 20% for 2015 and subsequent fiscal years. In addition, a fixed dollar amount is separately transferred from the General Fund to the Disproportionate Tax Burden Fund as follows:

- \$2 million in fiscal year 2010
- \$2.5 million in fiscal year 2011
- \$3 million in fiscal year 2012
- \$3.5 million in fiscal year 2013, and
- \$4 million in fiscal year 2014 and in subsequent fiscal years.

The State Treasurer distributes funds from the Disproportionate Tax Burden Fund to municipalities on the 20th day of each month. Funds are distributed to municipal entities according to a percentage of the total amount. The percentage is calculated based on a weighting of the population and the disproportionate tax burden, defined as the mill rate in excess of 10 mills (only municipal entities with mill rates in excess of 10 mills are entitled to Revenue Sharing II distributions). Beginning on July 1, 2013, if the total revenue sharing distribution from the Local Government Fund is provided to Revenue Sharing I municipalities without transfer or reduction, the threshold for Revenue Sharing II municipalities will be increased by ½ mill per year until only municipalities with an equalized property tax rate in excess of the statewide average property tax rate are entitled to Revenue Sharing II distributions

		Actual								May 1, 2025 RFC Revenue Forecast	
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenue Sharing		69,338,529	74,095,532	113,613,360	156,047,730	232,362,929	263,395,959	260,093,499	278,823,748	274,529,824	281,633,806
			6.9%	53.3%	37.3%	48.9%	13.4%	-1.3%	7.2%	-1.5%	2.6%

Office of Fiscal and Program Review - Summary of Major State Funding Disbursed to Municipalities and Counties (November 2024) [11249](#)

RESIDENTIAL RELIEF PROGRAMS

Homestead Exemption:

The Homestead Exemption provides a \$25,000 reduction in the just value of a qualifying individual's homestead. To be eligible, the individual must 1) have owned a homestead in Maine for the previous 12 months, and 2) the homestead must be their permanent residence. MRS reimburses municipalities for 76% of the tax lost by the municipalities as a result of the Homestead Exemption. The individual must apply with their local assessor by April 1 of the first year they are requesting the exemption.

Veterans Exemption:

The Veterans Exemption provides a \$6,000 reduction in just value for a qualifying veteran. The reduction increases to \$7,000 for WWI veterans, and \$50,000 for paraplegic veterans. To be eligible, the veteran must 1) be at least 62 or be receiving a pension for total disability, and 2) must have served during a recognized service period or receiving a pension for total-service connected disability. MRS reimburses municipalities for a portion of the tax lost by the municipalities as a result of the Veterans Exemption (generally 50%). The individual must apply with their local assessor by April 1 of the first year they are requesting the exemption.

Blind Exemption:

The Blind Exemption provides a \$4,000 reduction in just value for a qualifying individual. To be eligible, the individual must have been determined to be blind by a medical doctor. The individual must apply with their local assessor by April 1 of the first year they are requesting the exemption.

Renewable Energy Equipment Exemption:

The Renewable Energy Equipment Exemption exempts certain renewable energy equipment from property tax. To qualify as exempt wind energy equipment, the energy must be used on site or be subject to net energy billing. For solar energy equipment, the energy must be used on site, collocated with a net energy billing customer subscribed to at least 50% of the output, or have a net energy billing agreement fully executed prior to June 1, 2024. The program provides a 100% exemption for eligible equipment, and MRS reimburses the municipality for 50% of the tax lost as a result of the exemption. The individual must apply with their local assessor by April 1 of the first year they are requesting the exemption.

State Property Tax Deferral Program:

The State Property Tax Deferral Program allows certain individuals to defer payment of property taxes on their homestead until they pass away, move, or sell the home. To be eligible, the individual must 1) be at least 65 or be unable to work due to a permanent and total disability, 2) have income less than \$80,000, and 3) have assets less than \$100,000 (\$150,000 if multiple owners). The State will pay the property taxes on the qualifying individual's homestead to the municipality each year and will place a lien on the property. When the participant passes away, moves, or sells property, the deferred tax plus interest comes due and must be repaid. The individual must apply with their local assessor by April 1 of the first year they are requesting the to participate in the program.

Property Tax Fairness Credit:

The Property Tax Fairness Credit allows eligible Maine taxpayers to receive credit for a portion of the property tax or rent paid during the tax year on their Maine individual income tax return, whether they owe Maine income tax or not. To be eligible, individuals must 1) be Maine residents during any part of the tax year, 2) have owned or rented a home in Maine during any part of the tax year and lived in that home during the year as a primary residence, 3) have paid property tax or rent on the primary residence in Maine during the tax year, and 4) meet certain income and property tax and/or rent paid limitations during the tax year. The credit may be up to \$1,000 (or \$2,000 for those 65+) and is refundable.

BUSINESS RELIEF PROGRAMS**Business Equipment Tax Exemption:**

The Business Equipment Tax Exemption (“BETE”) exempts certain non-retail business property from property tax. The exemption applies to depreciable property that is used exclusively for a business purpose and that was first placed into service in Maine after April 1, 2007. The program provides a 100% exemption for eligible equipment, and MRS reimburses the municipality for 50% of the tax lost as a result of the exemption. Persons must apply with their local assessor by April 1 each year to maintain the exemption.

Business Equipment Tax Reimbursement:

The Business Equipment Tax Reimbursement (“BETR”) program reimburses taxpayers for the property taxes paid on certain business property. Reimbursement is allowed for depreciable property that is used exclusively for a business purpose and that was first placed into service in Maine between April 1, 1995 and April 1, 2007. Reimbursement is also allowed for retail property placed into service in Maine at any time after April 1, 1995. The program provides a 100% reimbursement for taxes paid on eligible equipment for the first 12 years, with a sliding scale after year 12 that bottoms out at 50% reimbursement for years 18 and after. Persons must apply with Maine Revenue Services (“MRS”) between August 1 and December 31 for reimbursement of property taxes paid in the prior calendar year.

Renewable Energy Equipment Exemption:

The Renewable Energy Equipment Exemption exempts certain renewable energy equipment from property tax. To qualify as exempt wind energy equipment, the energy must be used on site or be subject to net energy billing. For solar energy equipment, the energy must be used on site, collocated with a net energy billing customer subscribed to at least 50% of the output, or have a net energy billing agreement fully executed prior to June 1, 2024. The program provides a 100% exemption for eligible equipment, and MRS reimburses the municipality for 50% of the tax lost as a result of the exemption. The individual must apply with their local assessor by April 1 of the first year they are requesting the exemption.

Tree Growth Tax Law Program:

The Tree Growth Tax Law program provides for valuation of land based on its current use as forest land, rather than based on its highest and best use. The purpose of the program is to encourage forest landowners to keep their lands as active forest lands instead of developing those lands. MRS sets the per acre rates for the different types of forest land by county each year based on harvesting data from the Department of Agriculture, Conservation, and Forestry. MRS reimburses municipalities for 90% of the tax lost by the municipalities as a result of having property in the Tree Growth program. Persons must apply with their local assessor by April 1 of the first year they are requesting the to participate in the program. They must also file updated applications, including forest management plans, with their local assessor every 10 years.

Farmland Tax Law Program:

The Farmland Tax Law program provides for valuation of land based on its current use as farmland, rather than based on its highest and best use. The program was adopted to encourage the preservation of farmland and to protect that land from competing, higher-valued uses. The Farmland program allows the valuation of farmland based on its current use as farmland, rather than based on its just value for other potential uses. This reduced land value results in lower property tax bills for owners of farmland. Lower taxes are designed to act as an incentive to preserve Maine's farming community. Persons must apply with their local assessor by April 1 of the first year they are requesting the to participate in the program.

Open Space Tax Law Program:

The Open Space Tax Law program provides for valuation of land based on its current use as open space land, rather than based on its highest and best use. The program was adopted to encourage the preservation of open space and to protect that land from competing, higher-valued uses. To qualify for the Open Space program, land must be preserved or restricted for uses providing a public benefit. The program allows for a reduction of between 20% and 95% in the value of qualifying open space land. Persons must apply with their local assessor by April 1 of the first year they are requesting the to participate in the program.

Working Waterfront Tax Law Program:

The Working Waterfront Tax Law program provides for valuation of land based on its current use as working waterfront, rather than based on its highest and best use. The program was adopted to encourage the preservation of working waterfront and to protect that land from competing, higher-valued uses. To qualify for the Working Waterfront program, land must be used primarily or predominately for commercial fishing activities or to provide access for commercial fishing activities. The program allows for a reduction of between 20% and 60% in the value of qualifying working waterfront land. Persons must apply with their local assessor by April 1 of the first year they are requesting the to participate in the program.

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Homestead Exemption	\$ 50,183,013	\$ 64,517,376	\$ 68,079,082	\$ 88,841,135	\$ 94,405,007	\$ 92,781,717	\$ 90,260,909	\$ 85,038,753	\$ 92,000,000	\$ 95,000,000
Veterans Exemption	\$ 1,223,869	\$ 1,254,502	\$ 1,234,629	\$ 1,209,922	\$ 1,181,329	\$ 1,069,409	\$ 989,873	\$ 917,918	\$ 1,400,000	\$ 1,400,000
Blind Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renewable Energy Exemption	\$ -	\$ -	\$ -	\$ -	\$ 214,500	\$ 530,603	\$ 1,454,698	\$ 3,684,797	\$ 5,500,000	\$ 6,500,000
State Property Tax Deferral	\$ -	\$ -	\$ -	\$ -	\$ 844,370	\$ 160,439	\$ 282,468	\$ 729,005	\$ 1,500,000	\$ 1,500,000
Property Tax Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000,000	\$ -	\$ -	\$ -
Property Tax Fairness Credit	\$ 15,400,000	\$ 25,900,000	\$ 25,700,000	\$ 40,700,000	\$ 49,480,000	\$ 73,025,000	\$ 77,790,000	\$ 110,065,000	\$ 112,735,000	\$ 112,985,000
Business Equipment Tax Exemption	\$ 35,584,483	\$ 43,161,952	\$ 49,194,722	\$ 54,031,628	\$ 58,399,654	\$ 62,848,008	\$ 64,779,045	\$ 69,779,375	\$ 73,380,000	\$ 77,710,000
Business Equipment Tax Reimbursement	\$ 29,863,832	\$ 24,913,358	\$ 25,490,793	\$ 21,961,345	\$ 19,625,176	\$ 18,666,066	\$ 18,095,129	\$ 18,209,684	\$ 16,000,000	\$ 15,000,000
Tree Growth Reimbursement	\$ 7,600,000	\$ 7,599,997	\$ 7,600,000	\$ 7,599,999	\$ 9,991,414	\$ 10,911,893	\$ 11,470,716	\$ 12,282,600	\$ 13,200,000	\$ 13,200,000
TOTALS	\$ 139,855,197	\$ 167,347,185	\$ 177,299,226	\$ 214,344,029	\$ 234,141,450	\$ 259,993,135	\$ 292,122,838	\$ 300,707,132	\$ 315,715,000	\$ 323,295,000

OPTIONAL MUNICIPAL RELIEF PROGRAMS

Municipal Property Tax Deferral for Senior Citizens:

The Municipal Property Tax Deferral program allows municipalities the option of enacting, by ordinance, a property tax deferral program to help senior homeowners stay in their homes. Under the program, certain individuals are allowed to defer payment of property taxes on their homestead until they pass away, move, or sell the home. To be eligible, the individual must meet certain age, income, and ownership requirements. When the participant passes away, moves, or sells property, the deferred tax plus interest comes due and must be repaid to the municipality. The individual must apply with the municipality as described in the municipal ordinance.

Municipal Property Tax Assistance Program:

The Municipal Property Tax Assistance program allows municipalities the option of enacting, by ordinance, a program to provide benefits to persons with homesteads in the municipality. Any program adopted by a municipality must 1) require the applicant to have owned a homestead in the municipality for a certain period of time, 2) provide benefits for both renters and owners, and 3) provide greater benefits proportionally to applicants with lower incomes. In addition, the program may also provide additional benefits to veterans within the municipality, and for seniors who volunteer for the municipality. The individual must apply with the municipality as described in the municipal ordinance.

Municipal Partial Deferral and Stabilization Program: The Municipal Partial Deferral and Stabilization Program permits municipalities to establish by ordinance a program to allow seniors with homesteads in the municipality to stabilize their property taxes, by allowing them to defer any future tax increases above the stabilized amount until they pass away, move, or sell the home. A participating municipality must include in its ordinance age, income, and residency requirements for the program. Residents of a municipality that are participating in the State Property Tax Deferral Program may not participate in this municipal program.

MAINE BUDGET STABILIZATION FUND

Budget Stabilization Funds (aka Rainy-day funds) are budget reserve funds for use when revenues fall during recessionary periods. General Fund revenues rely heavily on income and sales taxes, which vary a great deal over business cycles, and fall during recessions. General Purpose Aid, Revenue Sharing, and the other property tax relief programs listed above represent a significant percentage of General Fund spending. Sustaining these General Fund programs during recessionary periods requires a Budget Stabilization Fund at a level that prevents cuts in state aid to municipalities and local property taxpayers, or at the very least minimizes the severity of those cuts during recessions. For more on the sufficiency of Maine's Budget Stabilization Fund please refer to the latest Stress-Test Report [9043 \(maine.gov\)](#)

The Maine Budget Stabilization Fund, formerly known as the "Rainy Day Fund", was restructured in Public Law 2005, Chapter 2 and recently updated in Public Law 2021, Chapter 398, to be expended primarily to offset a general fund revenue shortfall. Amounts in the stabilization fund may not exceed 18% of the total General Fund revenues in the immediately preceding state fiscal year, and except as provided by 5 MRSA §1533, may not be reduced below 1% of total General Fund revenue in the immediately preceding state fiscal year. If the stabilization fund is at its limit of 18% of General Fund revenue of the immediately preceding year, then amounts that would otherwise have been transferred to the stabilization fund must be transferred to the Maine

Department of Transportation's Highway and Bridge Capital program in accordance with 5 MRSA §1536, sub-§3. The following table displays the fund's deposit and withdrawal history since FY2005.

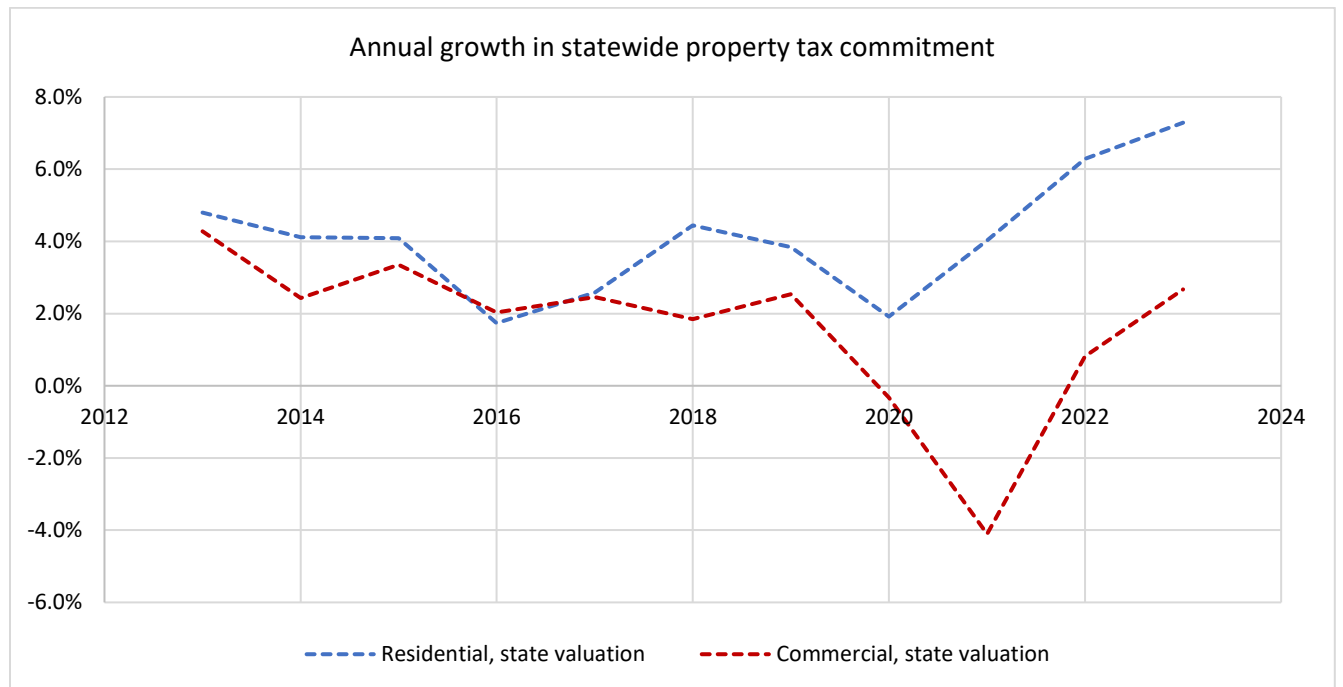
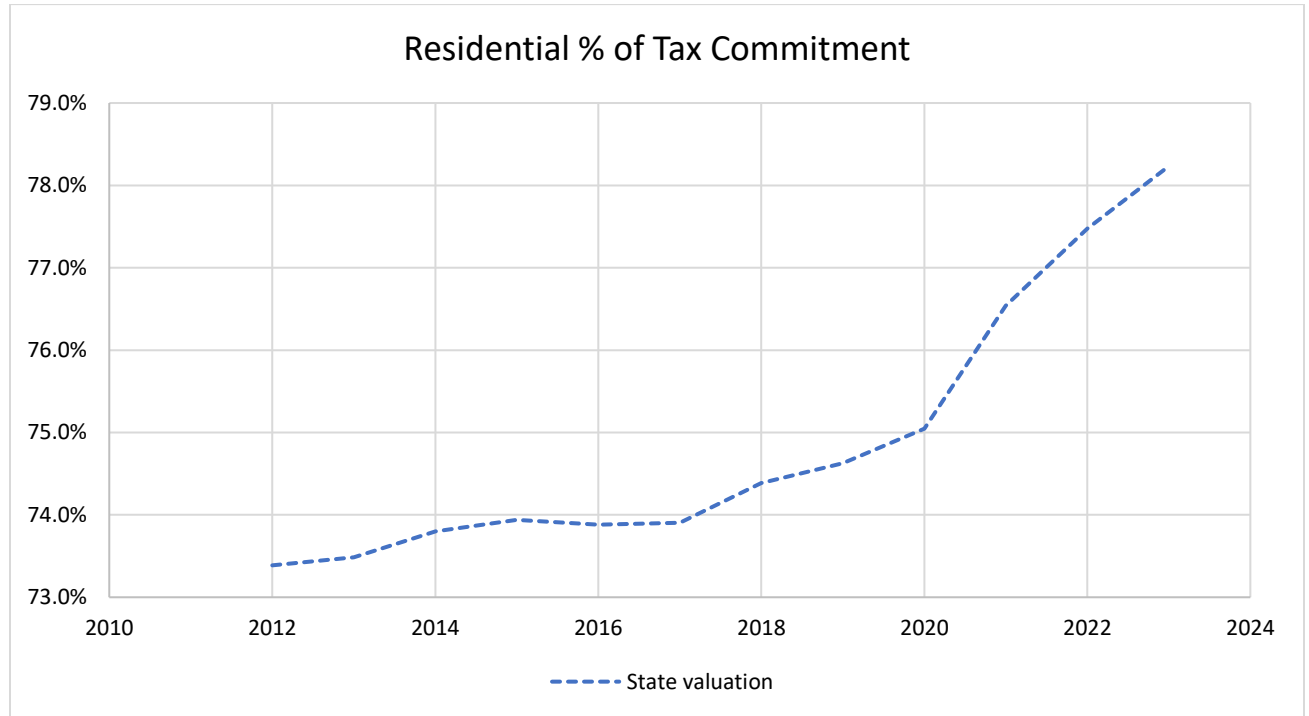
Fiscal Year Ending June 30th	Maine Budget Stabilization Fund (Formerly Maine Rainy Day Fund)								Ending Balances as a % of General Fund Revenue	
	Beginning Balance	Deposits: GF Available Year-end, Unappropriated Surplus or "Cascade"	"Specified" Deposits: GF Unappropriated Surplus	Transfer to GF	Transfer to Programs	Interest Earned	Ending Balance	Statutory Cap	General Fund Revenue	
2005	33,158,244	13,121,679					46,279,923	279,084,505	2,790,845,053	2.50%
2006	46,279,923	30,662,369		-	-	2,960,695	79,902,987	351,819,082	2,931,825,687	4.1%
2007	79,902,987	-	29,000,000			6,576,879	115,479,866	362,351,447	3,019,595,389	5.2%
2008	115,479,866	-	10,000,000	-	(100,000)	3,497,143	128,877,009	370,538,280	3,087,818,992	5.5%
2009	128,877,009	-		(131,550,969)	(50,000)	2,919,303	195,343	337,364,195	2,811,368,295	0.0%
2010	195,343	19,626,525	5,597,244	-	(50,000)	15,970	25,385,082	330,681,900	2,755,682,500	1.3%
2011	25,385,082	46,080,951		-	(50,000)	50,781	71,466,814	353,394,811	2,944,956,756	3.0%
2012	71,466,814	-	4,000,000	(30,855,982)	(50,000)	247,677	44,808,509	361,864,587	3,015,538,222	2.1%
2013	44,808,509	55,065,933		(40,253,091)	(50,000)	129,123	59,700,474	371,326,061	3,094,383,842	2.0%
2014	59,700,426	8,453,337		-	(50,000)	167,728	68,271,491	373,619,632	3,113,496,933	2.4%
2015	68,271,491	23,854,159	18,803,702		(100,000)	254,141	111,083,493	599,278,778	3,329,326,547	3.3%
2016	111,083,493	707,300				561,446	112,352,239	605,914,404	3,366,191,131	3.3%
2017	112,352,239	36,837,024	46,017,246		(50,000)	1,133,541	196,290,050	621,882,695	3,454,903,862	5.7%
2018	196,290,050	76,247,087		(2,000,000)	(200,000)	2,524,023	272,861,160	645,781,652	3,587,675,847	7.6%
2019	272,861,160	18,123,960	19,800,000	(19,194,185)	(100,000)	5,718,984	297,209,920	692,731,996	3,848,511,092	7.7%
2020	297,209,920	-	17,431,338	(60,305,815)	(100,000)	4,511,388	258,746,831	714,481,866	3,969,343,702	6.5%
2021	258,746,831	223,607,793	8,000,000	0	(200,000)	1,760,856	491,915,480	813,706,406	4,520,591,145	10.9%
2022	491,915,480	401,897,486	0	0	(300,000)	2,483,732	895,996,698	970,490,442	5,391,613,569	16.6%
2023	895,996,698	52,371,763	315,496			19,624,605	968,308,562	968,308,562	5,379,492,013	18.0%
2024	968,308,562						968,308,562	963,497,278	5,352,762,655	18.1%

*Public Laws 2017 chapter 284, Part EEEEEEE and 2019 chapter 343, Part KKKK directed the State Controller to transfer a total of \$79.5 million from the Budget Stabilization Fund to a reserve account to cover disallowed federal participation at the Riverview Psychiatric Center. Repayment to the Centers for Medicare and Medicaid Services were completed during fiscal year 2020. A balance of \$314,496 was returned to the Budget Stabilization Fund in fiscal year 2023.

Public Law 2023, chapter 643, Part UUUU includes the transfer of \$60 million from the MBSF to municipal, state or regionally significant infrastructure adaptation, repair and improvements that support public safety, protection of essential community assets, regional economic needs and long-term infrastructure resiliency and to provide grant opportunities for businesses and organizations, including nonprofit organizations, affected by severe weather-related events. Those transfers will occur in FY2025 based on the effective date of the law.

From the FY25 net unappropriated surplus (\$308.4 million), after priority transfers, the Controller is required to transfer 80% to the Budget Stabilization Fund (BSF) and 20% to the Highway and Bridge Capital Program in accordance with Title 5 §1536. Transferring the full amount of 80% of the unappropriated surplus would have caused the balance in the BSF to exceed the statutory limit for this reserve of **\$1,030.00 million for FY25**, which represents 18% of FY25 General Fund revenue. Consequently, \$11.1 million that would otherwise have been transferred to the BSF was transferred to the Highway and Bridge Capital Program.

RECENT PROPERTY TAX TRENDS



APPROACHES OTHER STATES HAVE TAKEN TO REDUCE PROPERTY TAXES OR MAY BE PRESENTED BY THE 132ND LEGISLATURE

Consolidation of Municipal Services and Schools to achieve cost efficiencies: Reducing local government costs will translate into lower property taxes.

Property Tax Limitations: Limitations like Proposition 2.5 in MA and Proposition 13 in CA. Limitations can be on the tax rate and/or the assessed value of property. Note, the ME Constitution may prohibit limitations on the assessed value of certain properties.

Split-Rate Taxation: The ability to tax different types of property at different rates. For example, being able to tax homestead property at a lower rate than second/vacation homes or commercial property, or taxing land at a higher rate than structures (recent examples include RI and MT). Note, the ME Constitution likely may prohibit a split tax rate.

Statewide Property Tax with a Large Homestead Exemption: This may be a way another way to achieve a split tax rate but may be prohibited by the ME Constitution. Revenue raised would be returned to the municipalities through revenue sharing or EPS.

Expand the Authority of Municipalities to Impose Service Charges:

Current law limits the imposition to only residential property that is used to provide rental income. Amendment broadens the law to allow imposition of service charges on any property owned by an organization exemption under 36 M.R.S. § 652, which includes a wide range of institutions and organizations. This helps municipalities with a high percentage of tax-exempt property to diversify their tax base. Further limit to entities with \$10+ million of assets. **LD 1521 “An Act to Amend the Property Tax Laws” Rep. Hilliard, 128th Legislature**

Property Tax Stabilization Program for Senior Citizens: LD 290 “An Act To Stabilize Property Taxes for Individuals 65 Years of Age or Older Who Own a Homestead for at Least 10 Years” Sen. Stewart, 130th Legislature

Reestablish the Property Tax Stabilization program that was repealed for property tax years beginning on or after April 1, 2024.

Allow a targeted local option sales tax: A local option sales tax that is on a limited set of goods and services (e.g. lodging, prepared foods) that piggybacks off the state level sales tax base is a way for municipalities to diversify their tax base and lower their reliance on the property tax. Although the boundaries are unclear, and the specific statutory language and circumstances would need to be considered, a local option sales tax may raise potential constitutional concerns.

PROPERTY TAX REFERENCE MATERIALS

[Property Tax Relief & Reform Options | Tax Foundation](#)

[Policymakers Unwisely Propose Cutting Property Taxes in Favor of Sales Taxes – ITEP](#)

[Property Tax Circuit Breakers Can Help States Create More Equitable Tax Codes – ITEP](#)

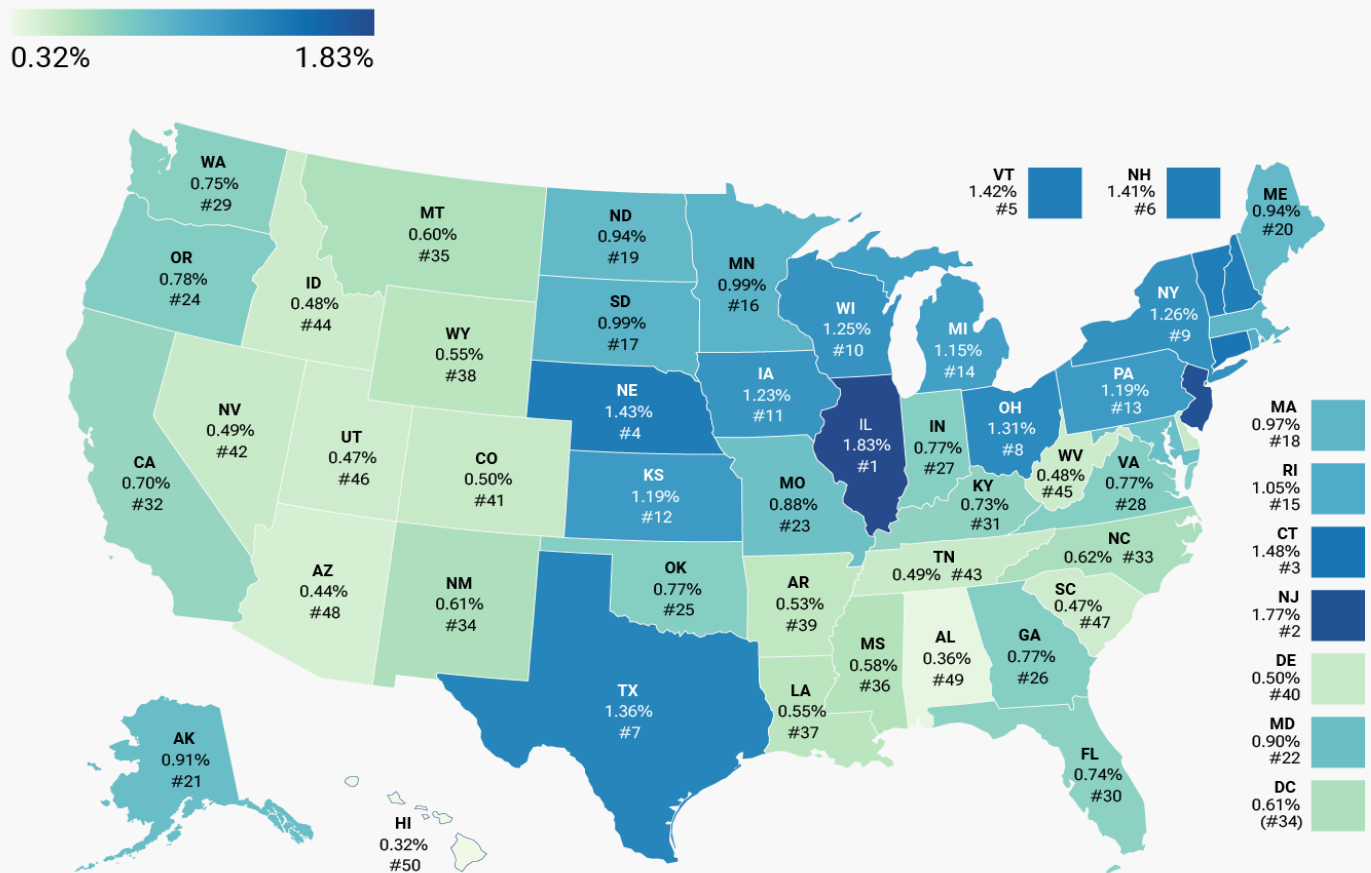
[Home - Lincoln Institute of Land Policy](#)

[Mend, Don't End the Property Tax | Tax Policy Center](#)

State & Local Property Tax Collections per Capita		
Fiscal Year 2022		
State	Collections per Capita	Rank
United States	\$1,949	
Alabama	\$698	50
Alaska	\$2,386	10
Arizona	\$1,266	37
Arkansas	\$863	49
California	\$2,131	14
Colorado	\$2,126	15
Connecticut	\$3,361	3
Delaware	\$1,164	41
Florida	\$1,686	28
Georgia	\$1,469	32
Hawaii	\$1,602	31
Idaho	\$1,085	44
Illinois	\$2,595	7
Indiana	\$1,259	38
Iowa	\$1,998	18
Kansas	\$1,801	24
Kentucky	\$1,020	46
Louisiana	\$1,034	45
Maine	\$2,565	8
Maryland	\$1,866	22
Massachusetts	\$2,986	6
Michigan	\$1,702	26
Minnesota	\$1,914	20
Mississippi	\$1,225	39
Missouri	\$1,363	34
Montana	\$1,937	19
Nebraska	\$2,271	11
Nevada	\$1,351	36
New Hampshire	\$3,660	1
New Jersey	\$3,622	2
New Mexico	\$1,105	42
New York	\$3,302	4
North Carolina	\$1,176	40
North Dakota	\$1,620	29
Ohio	\$1,614	30
Oklahoma	\$942	48
Oregon	\$1,884	21
Pennsylvania	\$1,715	25
Rhode Island	\$2,523	9
South Carolina	\$1,444	33
South Dakota	\$1,695	27
Tennessee	\$976	47
Texas	\$2,248	12
Utah	\$1,354	35
Vermont	\$3,181	5
Virginia	\$2,019	16
Washington	\$1,999	17
West Virginia	\$1,103	43
Wisconsin	\$1,831	23
Wyoming	\$2,152	13
District of Columbia	\$4,321	1
Note: D.C.'s rank does not affect states' ranks. See Table 42 for people per household by state.		
Source: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.		

How High Are Property Taxes in Your State?

Property Taxes Paid as a Percentage of Owner-Occupied Housing Value, 2023



Note: The figures in this table are effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: US Census Bureau, 2023 American Community Survey; Tax Foundation calculations.

% of total housing units that are vacant for seasonal, recreational or occasional use	
Maine	14.4%
Vermont	13.2%
New Hampshire	8.9%
Alaska	8.2%
Delaware	7.6%
Florida	7.0%
Montana	6.9%
Hawaii	6.4%
Wisconsin	5.8%
Michigan	5.0%
Idaho	4.7%
Minnesota	4.5%
Arizona	4.2%
South Carolina	4.0%
New Mexico	3.7%
Wyoming	3.7%
North Carolina	3.5%
Massachusetts	3.4%
New Jersey	3.2%
New York	3.1%
Rhode Island	3.0%
Utah	2.9%
West Virginia	2.9%
Alabama	2.9%
Colorado	2.8%
Oregon	2.8%
Nevada	2.6%
South Dakota	2.5%
Arkansas	2.5%
North Dakota	2.4%
Missouri	2.4%
Pennsylvania	2.3%
California	2.2%
Washington	2.2%
Maryland	2.0%
Virginia	1.9%
Mississippi	1.9%
Georgia	1.7%
Louisiana	1.7%
Tennessee	1.7%
Connecticut	1.7%
Oklahoma	1.6%
Iowa	1.5%
Kentucky	1.5%
Texas	1.4%
Indiana	1.3%
Nebraska	1.2%
Ohio	1.0%
Kansas	0.9%
Illinois	0.7%
District of Columbia	0.7%

Table 3: Distribution of Direct Taxes by Income for Maine Tax Families, 2023

Income Group	Income Upper Bound	Individual Income Tax			Sales & Excise Tax- Consumer			Owner-Occupied Property Tax		
		Tax Liability	Share of Tax Liability	Effective Tax Rate	Tax Liability	Share of Tax Liability	Effective Tax Rate	Tax Liability	Share of Tax Liability	Effective Tax Rate
Lowest										
20%	\$28,333	-\$71.1	-3.4%	-3.0%	\$157.3	9.7%	6.7%	\$122.5	7.7%	5.2%
20 - 30	\$38,172	-\$14.5	-0.7%	-0.6%	\$105.9	6.5%	4.5%	\$86.6	5.4%	3.6%
30 - 40	\$48,042	\$12.0	0.6%	0.4%	\$118.5	7.3%	3.9%	\$97.5	6.1%	3.2%
40 - 50	\$59,398	\$46.4	2.2%	1.2%	\$129.6	8.0%	3.4%	\$113.0	7.1%	3.0%
50 - 60	\$73,927	\$82.0	3.9%	1.7%	\$149.5	9.2%	3.2%	\$138.7	8.7%	2.9%
60 - 70	\$93,357	\$124.0	6.0%	2.1%	\$167.5	10.3%	2.8%	\$169.7	10.7%	2.9%
70 - 80	\$123,397	\$196.7	9.5%	2.6%	\$199.3	12.3%	2.6%	\$205.4	12.9%	2.7%
80 - 90	\$179,490	\$349.1	16.8%	3.3%	\$237.5	14.6%	2.3%	\$257.2	16.2%	2.4%
90 - 95	\$248,747	\$299.9	14.4%	4.0%	\$139.7	8.6%	1.9%	\$161.4	10.1%	2.2%
95 -99	\$555,054	\$501.0	24.1%	5.2%	\$139.7	8.6%	1.4%	\$171.4	10.8%	1.8%
Top 1%		\$551.1	26.5%	6.1%	\$79.1	4.9%	0.9%	\$68.5	4.3%	0.8%
Total		\$2,076.7	100.0%	3.1%	\$1,623.6	100.0%	2.4%	\$1,591.9	100.0%	2.4%

Table 6: Suits Index

Individual Income Tax	0.377
Sales & Excise Tax- Consumer	-0.267
Owner-Occupied Property Tax	-0.209
Corporate Income Tax	-0.094
Property Tax, All	-0.175
Sales & Excise Tax, All	-0.253
Table 3 Direct Taxes	0.005
Add Business Taxes	-0.024



Property Tax Refresher

Peter Lacy

Maine Revenue Services – Property Tax Division

www.maine.gov/revenue



Calculating the Property Tax

Property Tax Appropriations

- Statutorily specified purposes
 - **Operating expenses**
 - **Public works**
 - **Schools and libraries**
 - **Health and welfare**
 - **Development**
- Municipal Home Rule





Calculating the Property Tax

Property Tax Appropriations

- **Three separate expenditures**
 - County
 - Schools
 - Municipal





Calculating the Property Tax

Property Tax Appropriations

Assessment only legal if legislative body votes in favor of the amount to be raised at a meeting legally called and noticed.

- City/town council, town meeting
 - Approve budget
 - Set commitment date
 - Set due date
 - Set interest rate
 - Set early pay discount





Calculating the Property Tax

Tax rate and overlay

$$\frac{\text{Amount to be raised}}{\text{Total taxable valuation}} = \text{Tax rate}$$





Constitutional Provisions

Maine Constitution

- Article IX, section 7: *“While the public expenses shall be assessed on estates, a general valuation shall be taken at least once in 10 years.”*
- Article IX, section 8: *“All taxes upon real [or personal] estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.”*



Constitutional Provisions

Maine Constitution

- Article IX, section 8—exceptions to just value
 - Current use programs
- Article IV, section 23—50% municipal reimbursement
- Article IX, section 21—mandate reimbursement
- Article IX, section 9: *“The Legislature shall never, in any manner, suspend or surrender the power of taxation.”*



Constitutional Provisions

Maine Constitution

- Just Value Clause
 - **Article IX, section 8: *“All taxes upon real or personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.”***



Constitutional Provisions

Maine Constitution

- Just Value Clause
 - **Applies to *property* taxes only**
 - **Just value = market value**
 - Highest and best use
 - Assessor discretion
 - *Somewhat* stable





Constitutional Provisions

Maine Constitution

- Just Value Clause
 - **“...in accordance with just value...”**
 - Not AT market value





Constitutional Provisions

Maine Constitution

- Just Value Clause
 - **“...apportioned and assessed equally...”**
 - Same tax rate





Administration

State Valuation & Assessing Standards

- Minimum assessment ratio
- 70% standard
- Maximum quality rating
- 20 maximum



Real Estate Taxes

Current Use Programs

1. Tree Growth Tax Law
2. Open Space
3. Farmland
4. Working Waterfront



Real Estate Taxes

REQUIREMENTS FOR CLASSIFICATION

- Tree Growth - minimum of 10 forested acres
- Open Space - no minimum size
- Farmland – 5 contiguous acres, not all must be farmland
- Working Waterfront – no minimum size



Real Estate Taxes

Tree Growth Tax Law

- A minimum of 10 acres of forest land
- Forest land is land used primarily for growth of trees to be harvested for commercial use.
- All other land is not classified and assessed at just value



Real Estate Taxes

Tree Growth Tax Law

- Owner files application by April 1 w/ land classification map.
- Update every 10 years with certification from forester that they are following forest management/harvest plan.
- MRS sets per acre rates each year based on landowner reports from Forestry



Real Estate Taxes

Withdrawal penalty

The withdrawal penalty is the greater of:

- The difference between taxes that were assessed and the taxes that should have been assessed for prior five tax years plus interest
- The difference between full just value of the forest land and the Tree Growth value, times a percentage:
 - 10 years or less - 30%, dropping 1% for each year until reaching
 - 20 years or more 20%



Real Estate Taxes

Open Space Tax Law

The Open Space Tax Law provides for the valuation of land based on its current use as open space, rather than its highest and best use. To qualify for the Open Space program, land must be preserved or restricted for uses providing a public benefit.



Real Estate Taxes

PUBLIC BENEFIT FACTORS

- Size or uniqueness as a landscape feature
- Likelihood development would degrade the character of the area
- Public opportunity to enjoy the scenic qualities
- Opportunity for recreational or educational use
- Preserving a resource that attracts commerce or tourism
- Preservation will provide economic benefit by reducing public expenditure to service development
- Inclusion in a comprehensive plan or zoning map as open space or resource protection



Real Estate Taxes

PUBLIC BENEFIT FACTORS

- The existence of a conservation easement or other restriction that would preserve the property in open space
- Proximity to properties protected by permanent easement or government ownership.
- Likelihood protection will contribute to ecological viability of nearby areas
- The existence of habitat for rare, endangered or threatened species
- Consistency with public programs in the region (Scenic, wildlife, historic etc.)
- Identification by a legislatively mandated program, by state, local or federal level for protection



Real Estate Taxes

PUBLIC BENEFIT FACTORS

- Whether the land contains historic or archeological resources
- A written management agreement with IFW, Agriculture, or Conservation and Forestry
- Land is maintained in accordance with criteria adopted under local ordinance



Real Estate Taxes

FILING FOR OPEN SPACE

- Application to the local assessor by April 1st
- Application must include a map of the property including any lands not classified as open space as well as the different categories of open space for the parcel
- Must include a statement from a professional forester if classifying as managed forest open space land
- Same penalty for withdrawal same as Tree Growth



Real Estate Taxes

VALUATION CATEGORIES REDUCTIONS

- Ordinary Open Space: 20%
- Public Access Open Space: +25%
- Permanently Protected Open Space: +30%
- Forever Wild Open Space: +50%
- Managed Forest Open Space: +10%



Real Estate Taxes

Classification

- A tract of farmland must contain at least five contiguous acres.
- Must generate gross income of at least \$2,000 per year from the sale of agricultural products in one of the two, or three of the five, previous years.



Real Estate Taxes

Penalty for Withdrawal - Farmland

- If <10 years from transfer from Open Space/Tree Growth, same penalty as Tree Growth.
- If not, difference between taxes paid and taxes that should have been paid for last 5 years.
- Penalty may be repaid over 5 years.



Real Estate Taxes

Working Waterfront Land

- Working waterfront land means a parcel of land, or a portion thereof, that fully or partially abuts water to the head of tide or land located in the intertidal zone that is used primarily or used predominantly to provide access to or support the conduct of commercial fishing activities; including, but not limited to, land used to berth and store boats that are used in the conduct of commercial fishing activities; and land used for the maintenance and storage of commercial fishing gear.



Real Estate Taxes

Valuation of Working Waterfront Land

- A. Working waterfront land used predominantly as working waterfront land is eligible for a reduction of 30%
- B. Working waterfront land used primarily as working waterfront land is eligible for a reduction of 20 %
- C. Working waterfront land that is permanently protected from a change in use through deeded restrictions is eligible for the reduction described in paragraph A or B and an additional reduction of 30%
- D. Working waterfront land that is subject to a legally binding right-of-way or easement that permits access to intertidal land for commercial fishing activities is eligible for the reduction described in Paragraphs A, B, or C and an additional reduction of 10%.



Real Estate Taxes

Penalty for Withdrawal

- Same withdrawal penalty as Tree Growth
- May delay penalty repayment for up to two years if owner is unable to pay



Exemptions

Statutory exemptions

- U.S. Government
- State of Maine (Massachusetts)
- Quasi-state
 - FAME
 - Maine Health and Higher Education Facilities Authority
 - MTA
 - Military property
 - NH water division (if used for recreation)





Exemptions

Statutory exemptions

- Quasi-municipal
 - **Soil and water conservation districts**
 - **Municipalities (but only in the municipality)**
 - Exceptions for utility districts airports/landing fields
 - **Refuse disposal districts**
 - **Transportation districts**
 - **Certain revenue-producing municipal facilities**
 - **Property leased by school administrative units**





Exemptions

Statutory exemptions

- Benevolent and Charitable
- *The real estate and personal property owned and occupied or used solely for their own purposes by incorporated benevolent and charitable institutions are exempt from taxation.*
- *No municipal reimbursement*





Exemptions

Statutory exemptions

Literary and Scientific Institutions

- Owned and occupied/used solely for their own purposes
- Schools, universities, and others
- No municipal reimbursement





Exemptions

Statutory exemptions

- Residential care facilities
- Nonprofit hospital medical service orgs
- Federally subsidized housing
- Hospital service corporations
- Agricultural fair associations
- Veterans organizations
- Chambers of commerce
- Fraternal organizations
- Religious societies and churches
- Property leased between exempt orgs





Miscellaneous Real Property Exemptions

- Animal waste storage facility (36 M.R.S. § 656(1)(J)).
- Urban renewal authority property (30-A M.R.S. § 5114(2)).
- Water corporations (36 M.R.S. § 656(1)(A)).
- Reservations (25 U.S. Code § 5108).
- Minerals and mining property (36 M.R.S. § 656(1)(B)).
- Privately owned airports (36 M.R.S. § 656(1)(C)).
- Pollution Control Facilities (36 M.R.S. § 656(1)(E)).
- Renewable energy equipment (36 M.R.S. § 656(1)(K)).



Miscellaneous Personal Property Exemptions

- Long list in 36 M.R.S. § 655.
- Many duplicates of the 656 exemptions, e.g., pollution control, renewable energy.
- Most important one—individually owned personal property \$1,000 or less.



Miscellaneous Personal Property Exemptions

- General rule, if subject to excise tax, not subject to personal property tax
- Aircraft, boats, motor vehicles, mining equipment, telecommunications equipment, etc.
- Railroad companies
 - Only on land/fixtures inside the right of way.



Business Equipment Tax Exemption (BETE)

REFERENCE: 36 M.R.S. §§ 691 – 700-B

- The BETE program exempts eligible business equipment from property tax.
- Municipalities are reimbursed at least 50% of the taxes lost
- Taxpayers must apply w/ local assessor each year



Business Equipment Tax Exemption (BETE)

Eligible Equipment

- **Tangible personal property**
- **First placed in service in Maine on or after April 2, 2007**
- **Used exclusively for a business purpose**
- **Depreciable**



Business Equipment Tax Reimbursement (BETR)

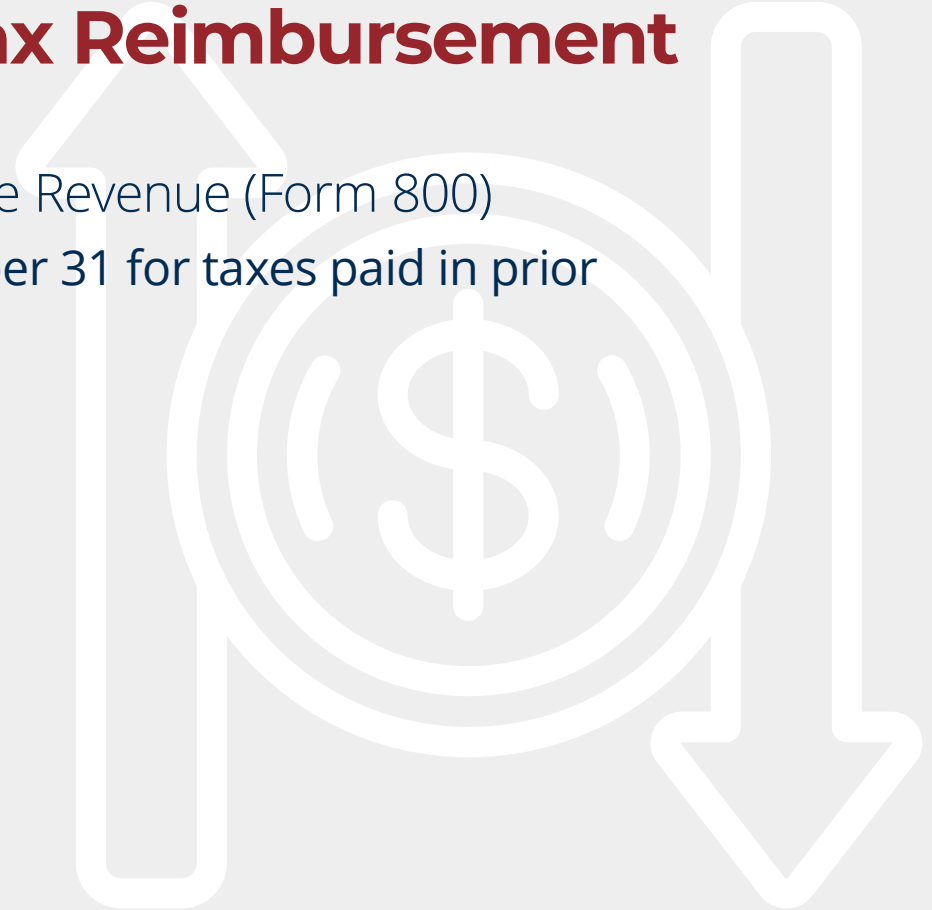
BETR – What is it?

- A reimbursement program
 - Taxpayers pay taxes to local municipalities on qualified property and are reimbursed for a portion or all of those taxes by the State of Maine
- Applies to qualifying property first placed in service in Maine (In the absence of BETR) from 4/2/95 to 4/1/07.
- BETR continues for certain retail business property even if placed in service in Maine after 4/1/07



Business Equipment Tax Reimbursement (BETR)

- File reimbursement claim with Maine Revenue (Form 800)
 - File between August 1 and December 31 for taxes paid in prior calendar year
- 100% of taxes for the first 12 years
- For years 13 and thereafter:
 - 13th year ... 75%
 - 14th year ... 70%
 - 15th year ... 65%
 - 16th year ... 60%
 - 17th year ... 55%
 - 18+ year ... 50%





Miscellaneous Provisions

- **Tax Increment Financing (TIF) Districts**
 - New value is captured, tax is accounted for separately
 - Can only be used for certain development costs or CEA
 - Shielded from state valuation



Property Tax Relief Programs for Individuals

Homestead Exemption

Veterans Exemption

Blind Exemption

State Property Tax Deferral Program

Property Tax Stabilization Program





Homestead Exemption

REFERENCE: 36 M.R.S. §§ 681-689

- Reduction up to \$25,000 in value
 - Taxpayer must apply with town assessor before April 1 for first year they claim exemption.
- Must have owned a home in Maine for 12 months prior to applying.
- Must be a permanent resident and homestead must be your permanent residence.
- Municipalities reimbursed 76% of tax lost



Veterans Exemption

REFERENCE: 36 M.R.S. § 653

- Reduction up to \$6,000 in value for qualifying veteran
 - \$7,000 for WWI veteran.
 - \$50,000 for specially adapted housing units.
- Must be 62 or be receiving a pension for total disability.
- Must have served during recognized service period or receiving pension for total, service-connected disability.
- Municipalities reimbursed 50% of portion of the exemptions



Blind Exemption

REFERENCE: 36 M.R.S. § 654-A

- Reduction up to \$4,000 in value for legally blind individual
- Must be determined blind by M.D., D.O., or O.D.
- No municipal reimbursement





State Property Tax Deferral Program

REFERENCE: 36 M.R.S. §§ 6250-6266

- Allows certain individuals to defer (postpone) payment of the property taxes on their homestead until they pass away, move, or sell the home.
- To be eligible, must be at least 65 or unable to work due to disability and must meet certain income and asset limitations.



State Property Tax Deferral Program

REFERENCE: 36 M.R.S. §§ 6250-6266

- Age/disability requirements
 - Must meet by April 1 of tax year to be eligible for that year
 - Disability means determined by a state or federal government agency to have a permanent and total impairment or condition that prevents you from being employed
- Income and asset limitations
 - \$80,000 in income for previous calendar year
 - \$75,000 in liquid assets (\$150,000 if multiple owners)



State Property Tax Deferral Program

REFERENCE: 36 M.R.S. §§ 6250-6266

- Application process
 - Due by April 1 to municipal assessor (first year only)
 - Forward to MRS for review and approval/denial
- Program maintenance
 - MRS reimburses municipality for taxes
 - When participant passes away, moves, or sells, participant or their heirs are responsible for repaying deferred taxes plus interest



Municipal Property Tax Relief Programs

Municipal stabilization and deferral program

Senior volunteer program

Municipal property tax assistance program

Municipal veterans assistance program



Thank you.

[Cover background image by Lee Nachtigal / CC BY](#)





STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, MAINE
04332-9106

2023

Municipal Valuation Return

Statistical Summary

Prepared By: Property Tax Division
Telephone: 207-624-5600
November 1, 2024

2023 Municipal Valuation Return Statistical Summary - Certified Ratio, Commitment, Tax Rate, Land and Building Valuation

MUNICIPALITY	Certified Ratio	Commitment	Tax Rate	Total Taxable Municipal Valuation	Taxable Land Valuation	Taxable Buildings Valuation	Total Taxable Land & Building Valuation
COUNTY TOTALS							
ANDROSCOGGIN		\$193,424,889		\$9,173,455,212	\$2,931,557,404	\$5,856,332,806	\$8,787,890,210
AROOSTOOK		\$97,012,960		\$4,978,023,804	\$1,609,388,072	\$2,908,087,069	\$4,517,475,141
CUMBERLAND		\$925,434,072		\$61,779,599,012	\$22,611,762,687	\$37,807,724,647	\$60,419,487,334
FRANKLIN		\$59,255,668		\$4,642,584,457	\$1,869,290,563	\$2,689,387,161	\$4,558,677,724
HANCOCK		\$174,582,924		\$15,355,654,954	\$7,945,139,917	\$7,257,681,864	\$14,515,363,728
KENNEBEC		\$221,230,589		\$13,707,274,580	\$4,966,247,906	\$8,258,846,967	\$13,225,094,873
KNOX		\$137,066,850		\$9,261,036,877	\$4,068,309,399	\$5,063,151,995	\$9,131,461,394
LINCOLN		\$96,873,179		\$8,677,121,872	\$4,423,766,569	\$4,200,601,394	\$8,624,367,963
OXFORD		\$117,598,126		\$8,068,529,642	\$3,420,513,466	\$4,450,244,150	\$7,870,757,616
PENOBSCOT		\$245,748,395		\$13,940,263,193	\$4,147,514,601	\$9,172,008,046	\$13,319,522,647
PISCATAQUIS		\$28,716,879		\$1,975,041,470	\$915,315,771	\$1,021,834,784	\$1,937,150,555
SAGadahoc		\$88,950,759		\$6,347,725,845	\$2,434,454,370	\$3,704,835,910	\$6,139,290,280
SOMERSET		\$81,944,298		\$4,983,435,635	\$2,165,447,299	\$2,440,402,251	\$4,605,849,550
WALDO		\$84,376,184		\$5,318,936,365	\$2,332,736,385	\$2,893,693,881	\$5,226,430,266
WASHINGTON		\$57,442,955		\$3,405,707,484	\$1,575,717,546	\$1,645,397,386	\$3,221,114,932
YORK		\$556,111,562		\$50,987,024,114	\$22,414,720,988	\$27,927,234,024	\$50,341,955,012
STATE TOTAL		\$3,165,770,288		\$222,601,414,516	\$89,831,882,943	\$127,297,464,335	\$216,441,889,225

2023 Municipal Valuation Return Statistical Summary - Personal Property Valuation, Homestead, and BETE

MUNICIPALITY	Taxable Machinery & Equipment	Taxable Business Equipment	Other Taxable Personal Property	Total Taxable Personal Property	Total # Homestead Exemptions	Total Value Homestead Exemptions	Total # BETE Exemptions	Total Value BETE Exemptions
COUNTY TOTALS								
ANDROSCOGGIN	\$188,090,628	\$49,416,252	\$148,058,122	\$385,565,002	22,971	\$488,083,026	883	\$514,064,465
AROOSTOOK	\$223,807,371	\$22,880,451	\$213,860,841	\$460,548,663	18,415	\$455,190,675	1,315	\$738,333,427
CUMBERLAND	\$794,803,707	\$341,588,973	\$223,718,998	\$1,360,111,678	64,242	\$1,478,211,479	2,568	\$1,658,203,826
FRANKLIN	\$58,383,078	\$10,377,600	\$15,146,055	\$83,906,733	7,839	\$172,569,725	199	\$144,895,545
HANCOCK	\$51,170,408	\$24,435,634	\$77,227,131	\$152,833,173	13,857	\$322,163,495	387	\$69,523,617
KENNEBEC	\$111,997,622	\$79,743,636	\$290,438,449	\$482,179,707	30,602	\$695,051,231	848	\$234,995,243
KNOX	\$75,645,793	\$32,825,724	\$21,103,966	\$129,575,483	10,566	\$246,250,034	459	\$103,055,445
LINCOLN	\$23,381,257	\$9,831,453	\$19,541,199	\$52,753,909	9,684	\$218,993,444	288	\$42,313,307
OXFORD	\$140,856,006	\$17,917,548	\$38,998,472	\$197,772,026	14,688	\$323,919,686	336	\$250,334,800
PENOBSCOT	\$256,912,535	\$92,194,904	\$271,633,107	\$620,740,546	34,998	\$839,263,173	1,562	\$720,640,211
PISCATAQUIS	\$15,804,090	\$1,002,210	\$21,084,615	\$37,890,915	4,561	\$107,098,870	105	\$51,445,234
SAGadahoc	\$121,152,364	\$10,883,020	\$76,400,181	\$208,435,565	9,140	\$207,388,990	268	\$245,528,936
SOMERSET	\$267,115,505	\$43,686,606	\$66,783,974	\$377,586,085	13,405	\$300,173,269	343	\$567,386,206
WALDO	\$62,848,537	\$32,959,538	\$19,149,902	\$92,506,099	11,472	\$260,539,866	306	\$74,689,826
WASHINGTON	\$161,238,625	\$8,253,758	\$15,100,169	\$184,592,552	8,629	\$194,859,102	293	\$250,914,580
YORK	\$370,377,977	\$84,599,372	\$190,091,753	\$645,069,102	46,297	\$1,096,611,101	1,035	\$708,705,513
STATE TOTAL	\$2,923,585,503	\$862,596,679	\$1,708,336,934	\$5,472,067,238	321,366	\$7,406,367,166	11,195	\$6,375,030,181

2023 Municipal Valuation Return Statistical Summary - TIF's, Excise, Distribution and Dams

MUNICIPALITY	TIF District Captured Assessed Value	TIF District Tax Revenue	Excise Tax Motor Vehicle	Excise Tax Watercraft	Distribution & Transmission	Electrical Generation
COUNTY TOTALS						
ANDROSCOGGIN	\$277,459,502	\$6,259,174	\$19,758,000	\$579,483	\$318,498,459	\$150,537,363
AROOSTOOK	\$336,954,565	\$6,787,516	\$12,360,836	\$70,101	\$187,195,549	\$191,420,389
CUMBERLAND	\$2,614,715,165	\$39,603,961	\$71,128,290	\$665,490	\$745,384,323	\$98,531,266
FRANKLIN	\$99,927,089	\$1,612,868	\$4,785,283	\$19,862	\$119,133,736	\$105,029,279
HANCOCK	\$99,031,469	\$1,577,912	\$12,219,383	\$211,634	\$232,888,198	\$74,590,000
KENNEBEC	\$467,164,421	\$9,116,158	\$24,724,212	\$156,036	\$588,220,935	\$53,048,340
KNOX	\$167,100,746	\$2,810,822	\$8,180,945	\$143,257	\$107,145,192	\$13,994,494
LINCOLN	\$83,081,413	\$998,872	\$8,320,822	\$155,421	\$165,038,761	\$2,923,530
OXFORD	\$175,311,734	\$2,476,735	\$11,766,955	\$92,511	\$231,980,259	\$354,473,238
PENOBSCOT	\$794,185,192	\$12,897,848	\$29,123,146	\$136,329	\$567,624,380	\$409,206,893
PISCATAQUIS	\$11,532,750	\$257,180	\$2,959,844	\$56,352	\$60,546,044	\$66,115,570
SAGadahoc	\$535,177,875	\$7,408,921	\$7,472,782	\$56,836	\$132,194,654	\$21,760,400
SOMERSET	\$150,980,319	\$2,316,798	\$9,774,233	\$53,858	\$284,053,264	\$286,472,919
WALDO	\$36,958,835	\$1,177,166	\$7,843,590	\$69,794	\$210,406,068	\$14,193,007
WASHINGTON	\$82,646,622	\$1,583,105	\$5,230,121	\$69,324	\$107,499,134	\$13,374,400
YORK	\$1,340,845,634	\$19,122,006	\$49,085,000	\$327,073	\$594,703,903	\$81,188,440
STATE TOTAL	\$7,273,073,331	\$116,007,042	\$284,733,442	\$2,863,359	\$4,652,512,859	\$1,936,859,528

*52 Municipalities did
Not Report Motor Vehicle
Excise Tax

**100 Municipalities did
Not Report Watercraft
Excise Tax or included
it with MV Excise Tax

2023 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
COUNTY TOTALS										
ANDROSCOGGIN	690	6,124	17,675	11,175	34,973	\$12,964,315	306	3	153	\$38,356
AROOSTOOK	2,128	187,918	279,125	218,000	685,043	\$93,312,840	1,565	7	230	\$55,298
CUMBERLAND	1,591	18,294	42,842	16,427	77,563	\$29,100,031	508	72	837	\$343,241
FRANKLIN	1,726	46,146	117,462	127,640	291,249	\$75,144,599	840	14	480	\$36,252
HANCOCK	1,529	70,575	96,642	48,134	215,351	\$28,071,492	255	9	879	\$98,441
KENNEBEC	1,389	8,954	38,206	22,638	69,798	\$21,859,953	329	11	227	\$50,012
KNOX	349	3,972	8,283	4,513	16,768	\$5,249,942	27	7	525	\$12,959
LINCOLN	697	6,982	19,001	7,599	33,582	\$10,616,200	182	3	91	\$5,434
OXFORD	3,798	60,422	170,993	199,316	430,730	\$106,746,521	1,180	44	2,115	\$113,564
PENOBSCOT	3,342	150,094	266,423	106,086	522,603	\$75,977,680	1,822	23	722	\$149,257
PISCATAQUIS	1,474	69,665	134,527	77,755	281,948	\$38,421,235	731	15	354	\$84,028
SAGadahoc	397	3,467	8,840	5,280	17,587	\$6,094,041	48	1	2	\$2,592
SOMERSET	2,446	89,629	177,710	116,464	383,803	\$52,895,972	1,596	26	1,369	\$80,314
WALDO	897	8,785	29,841	17,897	56,522	\$18,333,440	232	6	87	\$32,639
WASHINGTON	1,543	132,632	159,280	77,844	366,756	\$50,449,592	1,643	8	781	\$24,046
YORK	1,472	19,181	47,644	24,331	91,156	\$34,189,174	344	16	354	\$164,712
STATE TOTAL	25,468	882,841	1,614,493	1,081,099	3,575,432	\$659,427,027	11,609	265	9,206	\$1,291,146

2023 Municipal Valuation Return Statistical Summary - Farmland

MUNICIPALITY	Number of Parcels	Acres First Classified	Acres Farmland Acres	Total Acreage Woodland	Total Valuation Farmland	Total Valuation Woodland	Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
COUNTY TOTALS									
ANDROSCOGGIN	393	427	9,893	11,589	\$3,604,807	\$4,449,556	1	61	\$6,530
AROOSTOOK	197	0	8,487	5,716	\$5,870,643	\$958,050	3	315	\$18,362
CUMBERLAND	502	329	9,575	10,594	\$3,623,703	\$3,895,570	5	75	\$22,593
FRANKLIN	324	237	5,381	8,006	\$2,678,576	\$1,984,450	0	0	\$0
HANCOCK	266	86	4,108	7,288	\$2,220,739	\$1,014,119	1	22	\$43,212
KENNEBEC	779	106	20,691	23,259	\$8,969,416	\$7,812,919	6	281	\$40,525
KNOX	365	52	6,348	8,495	\$2,883,399	\$2,719,994	2	76	\$7,835
LINCOLN	219	185	3,410	6,020	\$1,322,160	\$1,943,930	1	28	\$4,114
OXFORD	373	120	9,435	9,990	\$3,555,392	\$2,490,210	0	5	\$410
PENOBSCOT	674	254	15,725	26,943	\$8,084,081	\$4,074,973	1	10	\$4,751
PISCATAQUIS	89	35	3,774	4,183	\$1,318,686	\$566,910	0	24	\$15,231
SAGadahoc	223	38	4,742	5,060	\$2,131,227	\$1,880,470	3	48	\$20,210
SOMERSET	602	197	13,573	24,959	\$5,737,102	\$3,485,903	1	88	\$9,529
WALDO	552	2,468	14,614	23,068	\$6,610,088	\$7,876,446	7	162	\$14,388
WASHINGTON	113	51	3,924	11,380	\$1,114,918	\$1,464,240	0	1	\$3,864
YORK	537	234	9,449	12,221	\$4,917,487	\$4,836,788	5	93	\$37,614
STATE TOTAL	6208	4,819	143,131	198,770	\$64,642,424	\$51,454,528	36	1,287	\$249,169

2023 Municipal Valuation Return Statistical Summary - Open Space and Working Waterfront

MUNICIPALITY	Open Space						Working Waterfront					
	Number of Parcels	Acres First Classified	Total Acres	Total Valuation	Acres Withdrawn	Penalties Assessed	Number of Parcels	Acres First Classified	Total Acres	Total Valuation	Acres Withdrawn	Penalties Assessed
COUNTY TOTALS												
ANDROSCOGGIN	65	314	3,150	\$1,499,661	0	\$0	0	0.0	0	\$0	0	\$0
AROOSTOOK	399	0	6,369	\$1,025,968	1	\$476	0	0.0	0	\$0	0	\$0
CUMBERLAND	857	312	10,437	\$19,036,176	72	\$13,395	11	0.0	6	\$1,451,396	0	\$0
FRANKLIN	87	204	7,731	\$4,074,323	27	\$0	0	0.0	0	\$0	0	\$0
HANCOCK	1,063	815	30,245	\$43,665,306	0	\$0	11	0.0	7	\$645,863	0	\$0
KENNEBEC	235	541	9,848	\$6,750,887	2	\$1,281	0	0.0	0	\$0	0	\$0
KNOX	1,252	2,706	13,142	\$58,629,110	49	\$0	24	2.0	15	\$4,003,977	0	\$0
LINCOLN	173	144	6,001	\$12,941,160	8	\$1,408	28	0.0	56	\$5,798,382	0	\$0
OXFORD	246	1,356	12,926	\$6,497,006	0	\$0	0	0.0	0	\$0	0	\$0
PENOBSCOT	71	129	4,066	\$1,135,570	50	\$2,580	3	0.0	0	\$0	0	\$0
PISCATAQUIS	43	192	2,009	\$767,648	0	\$0	0	0.0	0	\$0	0	\$0
SAGadahoc	119	1	4,441	\$10,854,467	0	\$0	5	3.3	20	\$1,947,809	0	\$0
SOMERSET	67	18	3,697	\$2,317,863	13	\$0	0	0.0	0	\$0	0	\$0
WALDO	192	143	8,343	\$14,660,969	46	\$0	0	0.0	0	\$0	0	\$0
WASHINGTON	293	1,019	16,737	\$14,787,682	0	\$0	11	2.5	21	\$837,049	0	\$0
YORK	408	396	556,887	\$15,178,286	0	\$0	3	0.0	0	\$416,300	0	\$0
STATE TOTAL	5,570	8,291	696,028	\$213,822,082	269	\$19,140	96	7.8	125	\$15,100,776	0	\$0

2023 Municipal Valuation Return Statistical Summary - Veteran Exemptions

MUNICIPALITY	WWI Veterans/ Widows	Post WWI Resident	Post WWI Nonresident	Paraplegic	Line of Duty 100% Disabled	Non-Federal Recognized Periods	All Other Veteran Categories	Total Number of Veteran Exemptions	Total Value of Veteran Exemptions
	40t(4)A & 40t(5)A	40t(8)A	40t(9)A	40t(6)A & 40t(2)A	40t(10)A	40t(11)A & 40t(12)A	40t(1)A & 40t(3)A & 40t(7)A	40t(A)	40t(B)
COUNTY TOTALS									
ANDROSCOGGIN	1	1,822	482	11	53	30	83	2,482	\$13,154,870
AROOSTOOK	0	1,821	294	11	73	61	28	2,288	\$14,277,410
CUMBERLAND	0	3,648	1,859	7	103	124	173	5,912	\$32,927,640
FRANKLIN	1	758	133	4	17	23	6	942	\$5,390,010
HANCOCK	1	1,102	452	6	24	0	15	1,600	\$9,183,610
KENNEBEC	5	2,449	810	16	62	42	27	3,411	\$19,108,740
KNOX	0	744	407	5	13	8	21	1,198	\$6,925,560
LINCOLN	1	788	473	3	5	29	36	1,335	\$7,357,780
OXFORD	4	1,397	359	7	13	4	43	1,827	\$10,072,140
PENOBSCOT	5	2,970	673	16	116	99	167	4,046	\$24,241,700
PISCATAQUIS	0	497	127	4	17	1	20	666	\$4,001,660
SAGadahoc	0	694	459	3	23	19	123	1,321	\$7,320,200
SOMERSET	3	1,262	396	7	2	12	15	1,697	\$9,623,040
WALDO	0	812	313	2	26	6	45	1,204	\$6,589,920
WASHINGTON	0	895	377	3	19	3	2	1,267	\$6,999,030
YORK	1	2,822	2,204	10	139	374	331	5,881	\$34,019,166
STATE TOTAL	22	24,481	9,818	115	705	835	1,135	37,077	\$211,192,476

2023 Municipal Valuation Return Statistical Summary - Exemptions - Government and Municipal Corporations

MUNICIPALITY	United States	State of Maine	Total State & US	Municipal Corporations	Water Supply Outside Municipal Corp.	Airport or Land field of Municipal Corp.	Publicly Used Private Landing Field	Sewage Facility Outside Municipal Corp.
COUNTY TOTALS								
ANDROSCOGGIN	\$9,550,200	\$22,956,522	\$32,506,722	\$515,660,608	\$7,107,000	\$10,845,300	\$158,310	\$33,600
AROOSTOOK	\$59,156,422	\$421,853,023	\$481,009,445	\$250,378,615	\$22,212,900	\$18,730,768	\$0	\$10,405,500
CUMBERLAND	\$151,633,810	\$639,316,589	\$790,950,399	\$2,283,034,635	\$11,613,400	\$253,662,400	\$50,000	\$0
FRANKLIN	\$3,183,968	\$77,701,595	\$80,885,563	\$70,221,326	\$1,204,000	\$0	\$52,680	\$154,100
HANCOCK	\$1,404,958,670	\$119,764,850	\$1,524,723,520	\$388,980,600	\$1,284,100	\$18,601,900	\$0	\$0
KENNEBEC	\$22,954,580	\$306,808,020	\$329,762,600	\$374,879,870	\$13,343,883	\$2,125,400	\$0	\$5,264,100
KNOX	\$89,792,473	\$311,818,937	\$401,611,410	\$297,923,913	\$0	\$14,211,600	\$0	\$0
LINCOLN	\$9,782,220	\$57,515,711	\$67,297,931	\$238,269,224	\$80,300	\$2,717,500	\$0	\$3,956,700
OXFORD	\$15,175,581	\$57,953,995	\$73,129,576	\$145,672,737	\$2,774,900	\$3,851,500	\$0	\$2,432,470
PENOBSCOT	\$71,388,890	\$278,334,228	\$349,723,118	\$664,804,730	\$12,404,288	\$330,428,086	\$35,500	\$5,091,800
PISCATAQUIS	\$1,909,160	\$35,628,300	\$37,537,460	\$64,034,594	\$0	\$44,200	\$0	\$1,816,900
SAGadahoc	\$5,027,000	\$46,727,459	\$51,754,459	\$210,815,726	\$0	\$0	\$0	\$5,636,600
SOMERSET	\$12,668,500	\$31,109,367	\$43,777,867	\$120,333,105	\$147,600	\$19,446,500	\$0	\$256,800
WALDO	\$2,789,240	\$87,215,779	\$90,005,019	\$208,913,037	\$87,200	\$1,114,000	\$0	\$0
WASHINGTON	\$165,098,168	\$58,031,452	\$223,129,620	\$148,367,194	\$0	\$1,747,529	\$0	\$0
YORK	\$104,148,350	\$90,427,380	\$194,575,730	\$779,272,561	\$16,910,400	\$10,700,900	\$0	\$19,691,100
STATE TOTAL	\$2,129,217,232	\$2,643,163,207	\$4,772,380,439	\$6,761,562,475	\$89,169,971	\$688,227,583	\$296,490	\$54,739,670

2023 Municipal Valuation Return Statistical Summary - Exemptions - Institutions and Organizations

MUNICIPALITY	Benevolent & Charitable	Literary & Scientific	Veterans Organizations	Number of Parsonages	Parsonages Exempt Value	Churches Exempt Value	Total Exempt Churches & Parsonages	Chamber of Commerce, Board of Trade
COUNTY TOTALS								
ANDROSCOGGIN	\$267,203,159	\$191,431,198	\$1,680,332	14	\$275,800	\$77,758,054	\$78,033,854	\$235,700
AROOSTOOK	\$107,274,190	\$83,071,990	\$2,469,370	51	\$2,377,370	\$59,304,623	\$61,681,993	\$699,100
CUMBERLAND	\$1,438,402,645	\$752,268,409	\$11,406,828	59	\$1,200,785	\$360,037,225	\$361,238,010	\$0
FRANKLIN	\$23,593,154	\$19,953,113	\$633,940	13	\$260,004	\$17,848,423	\$18,108,427	\$0
HANCOCK	\$197,515,569	\$453,739,866	\$2,302,180	26	\$540,000	\$69,412,000	\$69,952,000	\$0
KENNEBEC	\$323,932,254	\$431,437,106	\$6,521,350	44	\$806,400	\$93,071,428	\$93,877,828	\$1,039,500
KNOX	\$193,987,342	\$166,496,094	\$2,596,889	19	\$420,830	\$55,241,089	\$55,661,919	\$0
LINCOLN	\$177,628,514	\$98,568,634	\$1,735,378	9	\$657,000	\$33,827,375	\$34,484,375	\$753,092
OXFORD	\$78,062,017	\$73,559,538	\$3,690,973	19	\$400,000	\$45,867,716	\$46,267,716	\$0
PENOBSCOT	\$679,844,290	\$591,294,039	\$3,023,930	55	\$1,073,600	\$144,136,325	\$145,209,925	\$0
PISCATAQUIS	\$34,181,420	\$8,626,350	\$1,594,000	5	\$100,000	\$14,110,090	\$14,210,090	\$257,800
SAGadahoc	\$66,983,016	\$66,747,751	\$2,077,100	9	\$174,000	\$32,832,400	\$33,006,400	\$0
SOMERSET	\$46,767,434	\$25,744,160	\$1,210,300	20	\$370,450	\$25,416,062	\$25,786,512	\$0
WALDO	\$85,321,422	\$51,298,045	\$1,812,840	19	\$405,000	\$31,990,956	\$32,395,956	\$0
WASHINGTON	\$52,414,088	\$60,845,677	\$775,121	24	\$723,800	\$25,406,725	\$26,130,525	\$0
YORK	\$469,588,592	\$335,838,775	\$4,137,220	53	\$1,055,400	\$187,876,434	\$188,931,834	\$1,966,100
STATE TOTAL	\$4,242,699,106	\$3,410,920,745	\$47,667,751	439	\$10,840,439	\$1,274,136,925	\$1,284,977,364	\$4,951,292

2023 Municipal Valuation Return Statistical Summary - Exemptions - Miscellaneous

MUNICIPALITY	Fraternal Organization	Property Leased by Hospitals	Blind Exemptions (Valuation)	Non-Municipal Corporation Water Supply	Animal Waste Storage	Pollution Control Facilities	Snow Grooming Equipment	Renewable Energy	Other Quasi-Municipal Organizations	Total All Exemptions
COUNTY TOTALS										
ANDROSCOGGIN	\$8,537,236	\$2,571,900	\$141,960	\$0	\$117,648	\$10,429,100	\$0	\$9,956,859	\$85,003,885	\$1,234,573,541
AROOSTOOK	\$3,723,735	\$34,110,050	\$76,400	\$0	\$57,101	\$3,088,000	\$1,866,946	\$39,968,746	\$35,779,540	\$1,147,633,999
CUMBERLAND	\$29,352,480	\$5,635,787	\$3,127,500	\$196,796,320	\$139,700	\$24,268,200	\$22,500	\$65,974,439	\$260,050,721	\$6,524,300,013
FRANKLIN	\$1,764,964	\$35,584,432	\$30,840	\$7,694,900	\$158,004	\$30,186,302	\$383,800	\$3,535,100	\$24,080,323	\$321,880,478
HANCOCK	\$6,258,522	\$18,902,700	\$66,160	\$1,203,800	\$30,000	\$4,837,469	\$0	\$15,671,154	\$6,700,900	\$2,706,350,150
KENNEBEC	\$11,641,796	\$962,600	\$244,120	\$22,394,800	\$19,600	\$1,128,100	\$0	\$73,405,910	\$48,811,500	\$1,758,861,557
KNOX	\$8,004,941	\$93,650	\$66,920	\$1,286,900	\$0	\$30,466,209	\$0	\$23,554,011	\$1,154,614	\$1,204,041,972
LINCOLN	\$12,592,711	\$39,272,600	\$62,000	\$1,252,600	\$107,000	\$0	\$0	\$5,206,473	\$6,885,756	\$689,210,676
OXFORD	\$3,393,496	\$16,824,700	\$573,970	\$6,262,750	\$291,200	\$42,525,101	\$0	\$52,112,617	\$37,884,162	\$601,754,535
PENOBSCOT	\$13,424,868	\$6,644,222	\$317,920	\$33,928,940	\$0	\$33,513,842	\$105,000	\$22,532,424	\$145,930,979	\$3,018,034,401
PISCATAQUIS	\$254,141	\$4,045,400	\$23,001	\$5,459,900	\$0	\$0	\$47,223	\$4,014,870	\$0	\$179,891,209
SAGadahoc	\$2,844,500	\$35,100	\$72,120	\$2,922,400	\$0	\$0	\$0	\$6,737,552	\$14,529,500	\$471,482,424
SOMERSET	\$3,039,280	\$613,760	\$98,880	\$7,354,458	\$121,500	\$29,218,900	\$741,000	\$76,726,853	\$16,142,030	\$432,057,275
WALDO	\$3,893,452	\$21,818,800	\$107,120	\$6,714,400	\$1,338,623	\$178,800	\$0	\$14,396,690	\$6,603,400	\$534,932,324
WASHINGTON	\$2,003,472	\$6,772,400	\$3,539,075	\$1,742,360	\$0	\$174,240	\$143,500	\$139,942	\$2,520,260	\$536,573,503
YORK	\$13,442,718	\$2,081,056	\$347,804	\$17,937,700	\$0	\$25,875,200	\$0	\$52,470,961	\$85,647,278	\$2,255,886,561
STATE TOTAL	\$124,172,312	\$195,969,157	\$8,895,790	\$312,952,228	\$2,380,376	\$235,889,463	\$3,309,969	\$466,404,601	\$777,724,848	\$23,617,464,618

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
ANDROSCOGGIN COUNTY					
AUBURN	\$2,968,800,000	\$2,607,050,000	\$2,282,000,000	\$2,175,900,000	\$2,103,950,000
DURHAM	\$706,800,000	\$594,200,000	\$496,600,000	\$465,800,000	\$446,900,000
GREENE	\$571,450,000	\$457,300,000	\$421,750,000	\$389,300,000	\$359,100,000
LEEDS	\$321,850,000	\$254,850,000	\$228,550,000	\$214,800,000	\$199,200,000
LEWISTON	\$3,679,650,000	\$2,919,200,000	\$2,609,850,000	\$2,510,200,000	\$2,423,350,000
LISBON	\$948,650,000	\$807,500,000	\$691,150,000	\$669,350,000	\$614,600,000
LIVERMORE	\$303,650,000	\$256,600,000	\$227,100,000	\$211,850,000	\$199,400,000
LIVERMORE FALLS	\$258,300,000	\$224,250,000	\$191,200,000	\$179,500,000	\$177,000,000
MECHANIC FALLS	\$269,500,000	\$237,300,000	\$207,550,000	\$190,050,000	\$178,400,000
MINOT	\$344,700,000	\$271,400,000	\$259,000,000	\$239,500,000	\$219,000,000
POLAND	\$1,227,050,000	\$1,040,550,000	\$842,100,000	\$753,150,000	\$729,900,000
SABATTUS	\$524,400,000	\$439,500,000	\$354,300,000	\$337,750,000	\$317,400,000
TURNER	\$830,150,000	\$704,400,000	\$592,550,000	\$545,400,000	\$524,450,000
WALES	\$189,250,000	\$158,250,000	\$135,950,000	\$131,100,000	\$125,700,000
TOTALS	\$13,144,200,000	\$10,972,350,000	\$9,539,650,000	\$9,013,650,000	\$8,618,350,000
AROOSTOOK COUNTY					
ALLAGASH	\$35,550,000	\$32,850,000	\$32,550,000	\$30,700,000	\$31,900,000
AMITY	\$17,800,000	\$17,050,000	\$16,250,000	\$15,300,000	\$15,200,000
ASHLAND	\$91,250,000	\$83,400,000	\$75,650,000	\$88,200,000	\$86,050,000
BLAINE	\$52,000,000	\$48,050,000	\$45,050,000	\$41,800,000	\$41,050,000
BRIDGEWATER	\$43,600,000	\$40,750,000	\$38,850,000	\$36,750,000	\$36,750,000
CARIBOU	\$485,800,000	\$438,450,000	\$403,100,000	\$385,600,000	\$374,450,000
CARY PLT***	Unorganized	Unorganized	Unorganized	Unorganized	\$11,250,000
CASTLE HILL	\$34,000,000	\$31,650,000	\$29,450,000	\$28,100,000	\$27,150,000
CASWELL	\$21,700,000	\$19,550,000	\$18,850,000	\$18,250,000	\$17,900,000
CHAPMAN	\$38,300,000	\$35,850,000	\$33,500,000	\$31,800,000	\$31,750,000
CRYSTAL	\$20,800,000	\$19,500,000	\$17,900,000	\$17,250,000	\$17,000,000
CYR PLT	\$13,900,000	\$13,000,000	\$12,550,000	\$12,300,000	\$12,650,000
DYER BROOK	\$22,450,000	\$20,200,000	\$19,400,000	\$18,250,000	\$18,150,000
EAGLE LAKE	\$117,950,000	\$102,800,000	\$94,800,000	\$90,550,000	\$86,600,000
EASTON	\$316,350,000	\$292,750,000	\$289,500,000	\$273,650,000	\$265,500,000
FORT FAIRFIELD	\$205,250,000	\$191,700,000	\$185,300,000	\$186,650,000	\$183,350,000
FORT KENT	\$323,000,000	\$288,100,000	\$274,500,000	\$265,150,000	\$252,050,000
FRENCHVILLE	\$74,250,000	\$66,450,000	\$62,250,000	\$57,950,000	\$55,200,000
GARFIELD PLT	\$9,950,000	\$9,150,000	\$9,150,000	\$8,900,000	\$9,050,000
GLENWOOD PLT	\$17,300,000	\$16,850,000	\$16,200,000	\$15,900,000	\$14,900,000
GRAND ISLE	\$30,900,000	\$28,250,000	\$26,200,000	\$25,250,000	\$24,750,000
HAMLIN	\$25,600,000	\$24,000,000	\$22,950,000	\$22,200,000	\$21,250,000
HAMMOND	\$9,800,000	\$9,450,000	\$9,100,000	\$8,900,000	\$8,600,000
HAYNESVILLE	\$14,950,000	\$14,200,000	\$14,000,000	\$13,450,000	\$13,500,000

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MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
HERSEY	\$11,300,000	\$10,400,000	\$10,300,000	\$10,000,000	\$10,150,000
HODGDON	\$78,500,000	\$74,500,000	\$69,850,000	\$65,750,000	\$62,200,000
HOULTON	\$382,300,000	\$336,200,000	\$316,400,000	\$305,050,000	\$295,200,000
ISLAND FALLS	\$105,550,000	\$89,400,000	\$84,400,000	\$81,950,000	\$73,100,000
LIMESTONE	\$93,300,000	\$83,550,000	\$79,650,000	\$75,050,000	\$68,450,000
LINNEUS	\$98,150,000	\$80,100,000	\$75,500,000	\$69,450,000	\$68,200,000
LITTLETON	\$73,050,000	\$66,300,000	\$61,800,000	\$58,900,000	\$55,750,000
LUDLOW	\$31,200,000	\$28,600,000	\$26,150,000	\$24,900,000	\$24,350,000
MACWAHOC PLT	\$16,500,000	\$15,950,000	\$15,700,000	\$15,400,000	\$14,400,000
MADAWASKA	\$394,500,000	\$373,300,000	\$348,550,000	\$347,850,000	\$335,250,000
MAPLETON	\$172,800,000	\$153,500,000	\$141,650,000	\$136,850,000	\$132,850,000
MARS HILL	\$171,650,000	\$155,300,000	\$137,350,000	\$130,000,000	\$129,050,000
MASARDIS	\$30,200,000	\$29,350,000	\$29,300,000	\$28,450,000	\$28,000,000
MERRILL	\$17,450,000	\$16,250,000	\$15,900,000	\$15,100,000	\$14,850,000
MONTICELLO	\$64,350,000	\$60,850,000	\$57,200,000	\$55,050,000	\$48,150,000
MORO PLT	\$12,900,000	\$11,850,000	\$11,800,000	\$11,550,000	\$11,600,000
NASHVILLE PLT	\$61,400,000	\$53,950,000	\$52,300,000	\$53,250,000	\$50,600,000
NEW CANADA	\$32,150,000	\$30,150,000	\$28,650,000	\$27,550,000	\$27,400,000
NEW LIMERICK	\$215,050,000	\$133,750,000	\$124,700,000	\$122,050,000	\$132,700,000
NEW SWEDEN	\$49,100,000	\$44,400,000	\$41,700,000	\$39,900,000	\$37,650,000
OAKFIELD	\$55,350,000	\$53,300,000	\$49,600,000	\$49,600,000	\$47,000,000
ORIENT	\$54,350,000	\$53,300,000	\$52,800,000	\$52,600,000	\$50,950,000
PERHAM	\$30,450,000	\$27,650,000	\$25,800,000	\$24,700,000	\$24,300,000
PORTAGE LAKE	\$97,200,000	\$85,550,000	\$76,400,000	\$91,100,000	\$64,650,000
PRESQUE ISLE	\$680,250,000	\$618,900,000	\$591,900,000	\$581,750,000	\$562,100,000
REED PLT	\$18,800,000	\$17,950,000	\$17,850,000	\$17,400,000	\$16,750,000
SAINT AGATHA	\$93,150,000	\$85,250,000	\$78,400,000	\$75,650,000	\$71,000,000
SAINT FRANCIS	\$33,650,000	\$30,750,000	\$29,700,000	\$27,900,000	\$27,800,000
SAINT JOHN PLT	\$24,000,000	\$22,700,000	\$22,100,000	\$21,900,000	\$22,100,000
SHERMAN	\$59,500,000	\$54,700,000	\$50,950,000	\$46,500,000	\$44,450,000
SMYRNA	\$27,200,000	\$24,850,000	\$23,550,000	\$22,400,000	\$22,150,000
STOCKHOLM	\$19,600,000	\$18,750,000	\$18,150,000	\$17,750,000	\$17,500,000
VAN BUREN	\$86,400,000	\$78,550,000	\$75,300,000	\$67,900,000	\$66,250,000
WADE	\$22,550,000	\$18,650,000	\$17,750,000	\$17,200,000	\$17,200,000
WALLAGRASS	\$55,900,000	\$50,100,000	\$43,950,000	\$41,250,000	\$40,850,000
WASHBURN	\$114,400,000	\$100,550,000	\$94,300,000	\$75,500,000	\$64,850,000
WESTFIELD	\$38,850,000	\$36,650,000	\$34,100,000	\$32,800,000	\$31,400,000
WESTMANLAND	\$21,100,000	\$19,900,000	\$18,850,000	\$18,300,000	\$18,150,000
WESTON	\$65,500,000	\$58,450,000	\$54,000,000	\$52,200,000	\$50,550,000
WINTERVILLE PLT	\$41,050,000	\$39,050,000	\$37,600,000	\$34,950,000	\$34,100,000
WOODLAND	\$79,750,000	\$70,300,000	\$65,500,000	\$64,250,000	\$61,950,000
TOTALS	\$5,852,850,000	\$5,257,500,000	\$4,954,450,000	\$4,800,500,000	\$4,631,950,000

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MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
CUMBERLAND COUNTY					
BALDWIN	\$261,300,000	\$216,500,000	\$194,050,000	\$194,350,000	\$181,600,000
BRIDGTON	\$1,876,300,000	\$1,503,600,000	\$1,294,950,000	\$1,205,750,000	\$1,106,700,000
BRUNSWICK	\$3,596,250,000	\$3,039,200,000	\$2,740,850,000	\$2,595,900,000	\$2,509,500,000
CAPE ELIZABETH	\$3,841,750,000	\$2,988,250,000	\$2,598,050,000	\$2,427,750,000	\$2,275,600,000
CASCO	\$1,183,350,000	\$964,900,000	\$827,550,000	\$757,400,000	\$707,700,000
CHEBEAGUE ISLAND	\$385,450,000	\$347,850,000	\$274,300,000	\$253,150,000	\$237,100,000
CUMBERLAND	\$2,337,300,000	\$1,910,200,000	\$1,614,950,000	\$1,503,000,000	\$1,406,550,000
FALMOUTH	\$4,032,000,000	\$3,436,450,000	\$3,069,300,000	\$2,887,550,000	\$2,726,900,000
FREEPORT	\$2,593,700,000	\$2,307,000,000	\$2,060,250,000	\$2,006,100,000	\$1,863,700,000
FRYE ISLAND	\$269,650,000	\$228,000,000	\$206,650,000	\$185,950,000	\$175,100,000
GORHAM	\$2,832,300,000	\$2,482,400,000	\$2,280,050,000	\$2,152,750,000	\$1,992,000,000
GRAY	\$1,763,500,000	\$1,474,800,000	\$1,267,350,000	\$1,173,400,000	\$1,133,450,000
HARPSWELL	\$2,746,200,000	\$2,264,250,000	\$2,115,150,000	\$2,101,500,000	\$1,992,700,000
HARRISON	\$864,350,000	\$702,900,000	\$628,650,000	\$602,950,000	\$545,700,000
LONG ISLAND	\$245,550,000	\$226,850,000	\$203,350,000	\$188,900,000	\$179,800,000
NAPLES	\$1,358,200,000	\$1,112,100,000	\$960,250,000	\$859,900,000	\$850,150,000
NEW GLOUCESTER	\$877,650,000	\$730,150,000	\$640,950,000	\$611,050,000	\$588,450,000
NORTH YARMOUTH	\$890,500,000	\$701,350,000	\$602,750,000	\$617,650,000	\$570,400,000
PORTLAND	\$16,487,050,000	\$14,790,100,000	\$12,095,550,000	\$11,149,300,000	\$10,507,000,000
POWNAI	\$415,600,000	\$346,000,000	\$310,200,000	\$284,200,000	\$267,550,000
RAYMOND	\$1,889,350,000	\$1,565,250,000	\$1,307,150,000	\$1,206,850,000	\$1,175,550,000
SCARBOROUGH	\$6,548,950,000	\$5,592,350,000	\$4,988,750,000	\$4,807,600,000	\$4,778,350,000
SEBAGO	\$766,750,000	\$624,800,000	\$489,850,000	\$463,600,000	\$420,650,000
SOUTH PORTLAND	\$6,697,050,000	\$5,847,800,000	\$5,183,800,000	\$4,866,700,000	\$4,622,350,000
STANDISH	\$1,807,800,000	\$1,514,400,000	\$1,325,800,000	\$1,215,150,000	\$1,198,800,000
WESTBROOK	\$3,532,450,000	\$2,986,400,000	\$2,600,450,000	\$2,420,050,000	\$2,268,700,000
WINDHAM	\$3,648,900,000	\$2,914,100,000	\$2,608,150,000	\$2,441,900,000	\$2,272,500,000
YARMOUTH	\$2,847,850,000	\$2,450,100,000	\$2,100,950,000	\$1,958,950,000	\$1,863,100,000
TOTALS	\$76,597,050,000	\$65,268,050,000	\$56,590,050,000	\$53,139,300,000	\$50,417,650,000
FRANKLIN COUNTY					
AVON	\$60,550,000	\$49,650,000	\$46,900,000	\$45,100,000	\$44,100,000
CARRABASSETT VALLEY	\$1,143,650,000	\$874,200,000	\$731,800,000	\$701,800,000	\$658,050,000
CARTHAGE	\$90,050,000	\$84,550,000	\$82,850,000	\$81,150,000	\$82,150,000
CHESTERVILLE	\$167,350,000	\$133,050,000	\$115,350,000	\$105,600,000	\$101,050,000
COPLIN PLT	\$59,000,000	\$53,200,000	\$47,000,000	\$44,550,000	\$44,000,000
DALLAS PLT	\$195,850,000	\$156,050,000	\$142,300,000	\$138,550,000	\$135,350,000
EUSTIS	\$256,750,000	\$205,950,000	\$183,850,000	\$179,850,000	\$175,850,000
FARMINGTON	\$761,000,000	\$606,500,000	\$525,450,000	\$490,000,000	\$465,050,000
INDUSTRY	\$150,550,000	\$126,500,000	\$108,750,000	\$99,300,000	\$96,750,000
JAY	\$489,500,000	\$439,200,000	\$616,200,000	\$589,200,000	\$548,150,000
KINGFIELD	\$197,650,000	\$174,350,000	\$151,700,000	\$147,050,000	\$141,000,000
NEW SHARON	\$146,100,000	\$129,650,000	\$113,050,000	\$110,250,000	\$107,700,000
NEW VINEYARD	\$124,600,000	\$96,950,000	\$91,250,000	\$85,450,000	\$80,000,000
PHILLIPS	\$120,600,000	\$96,400,000	\$86,900,000	\$83,600,000	\$84,600,000
RANGELEY	\$868,900,000	\$664,750,000	\$563,600,000	\$545,500,000	\$523,000,000

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RANGELEY PLT	\$296,050,000	\$236,050,000	\$219,450,000	\$207,950,000	\$202,950,000
SANDY RIVER PLT	\$182,250,000	\$148,650,000	\$133,000,000	\$126,200,000	\$124,200,000
STRONG	\$121,950,000	\$100,350,000	\$92,650,000	\$88,050,000	\$85,600,000
TEMPLE	\$61,850,000	\$56,100,000	\$51,500,000	\$49,500,000	\$47,000,000
WELD	\$178,050,000	\$147,750,000	\$136,400,000	\$124,600,000	\$120,350,000
WILTON	\$403,500,000	\$335,950,000	\$288,550,000	\$272,750,000	\$267,400,000
TOTALS	\$6,075,750,000	\$4,915,800,000	\$4,528,500,000	\$4,316,000,000	\$4,134,300,000
HANCOCK COUNTY					
AMHERST	\$35,050,000	\$30,450,000	\$28,450,000	\$26,050,000	\$23,750,000
AURORA	\$28,600,000	\$25,000,000	\$23,200,000	\$21,250,000	\$19,900,000
BAR HARBOR	\$2,444,400,000	\$2,040,000,000	\$1,903,400,000	\$1,781,800,000	\$1,713,050,000
BLUE HILL	\$956,100,000	\$872,900,000	\$773,900,000	\$798,500,000	\$775,050,000
BROOKLIN	\$461,300,000	\$390,300,000	\$366,450,000	\$362,900,000	\$363,100,000
BROOKSVILLE	\$510,200,000	\$456,700,000	\$414,900,000	\$412,300,000	\$426,600,000
BUCKSPORT	\$636,750,000	\$536,550,000	\$485,300,000	\$459,300,000	\$444,050,000
CASTINE	\$392,250,000	\$325,150,000	\$302,100,000	\$293,600,000	\$274,650,000
CRANBERRY ISLES	\$222,900,000	\$211,650,000	\$199,200,000	\$190,400,000	\$184,750,000
DEDHAM	\$423,100,000	\$355,750,000	\$315,700,000	\$291,000,000	\$270,050,000
DEER ISLE	\$786,150,000	\$647,600,000	\$586,100,000	\$554,350,000	\$531,800,000
EASTBROOK	\$97,650,000	\$88,400,000	\$80,800,000	\$76,000,000	\$78,800,000
ELLSWORTH	\$1,545,700,000	\$1,297,200,000	\$1,176,650,000	\$1,129,050,000	\$1,126,200,000
FRANKLIN	\$256,300,000	\$226,400,000	\$200,200,000	\$192,150,000	\$186,250,000
FRENCHBORO	\$16,150,000	\$15,450,000	\$14,550,000	\$13,650,000	\$13,350,000
GOULDSBORO	\$592,800,000	\$488,900,000	\$463,400,000	\$447,600,000	\$437,350,000
GREAT POND	\$28,950,000	\$28,450,000	\$28,350,000	\$27,600,000	\$27,700,000
HANCOCK	\$529,600,000	\$465,800,000	\$419,050,000	\$383,700,000	\$382,900,000
LAMOINE	\$448,350,000	\$363,600,000	\$326,900,000	\$303,800,000	\$278,600,000
MARIAVILLE	\$101,450,000	\$84,250,000	\$72,800,000	\$69,450,000	\$73,200,000
MOUNT DESERT	\$2,780,250,000	\$2,507,250,000	\$2,324,950,000	\$2,174,100,000	\$2,171,250,000
ORLAND	\$379,650,000	\$303,050,000	\$271,500,000	\$261,800,000	\$250,600,000
OSBORN	\$85,450,000	\$95,300,000	\$18,350,000	\$15,250,000	\$15,050,000
OTIS	\$247,650,000	\$211,500,000	\$185,100,000	\$179,150,000	\$173,500,000
PENOBSCOT	\$281,300,000	\$248,950,000	\$226,450,000	\$210,550,000	\$205,900,000
SEDGWICK	\$298,500,000	\$248,900,000	\$231,850,000	\$220,450,000	\$221,200,000
SORRENTO	\$147,600,000	\$133,600,000	\$127,600,000	\$116,500,000	\$111,300,000
SOUTHWEST HARBOR	\$953,000,000	\$804,550,000	\$735,000,000	\$693,600,000	\$665,100,000
STONINGTON	\$419,000,000	\$354,600,000	\$303,000,000	\$288,450,000	\$294,700,000
SULLIVAN	\$261,850,000	\$211,300,000	\$196,650,000	\$196,750,000	\$196,100,000
SURRY	\$483,850,000	\$420,950,000	\$389,250,000	\$367,650,000	\$357,200,000
SWANS ISLAND	\$178,800,000	\$168,850,000	\$163,900,000	\$163,750,000	\$160,350,000
TREMONT	\$695,450,000	\$617,100,000	\$576,350,000	\$550,700,000	\$530,850,000
TRENTON	\$504,100,000	\$428,550,000	\$391,850,000	\$353,700,000	\$333,850,000
VERONA	\$78,500,000	\$65,800,000	\$62,850,000	\$60,400,000	\$57,350,000
WALTHAM	\$53,350,000	\$42,650,000	\$36,100,000	\$33,600,000	\$32,550,000
WINTER HARBOR	\$234,700,000	\$218,400,000	\$208,250,000	\$198,050,000	\$192,200,000
TOTALS	\$18,596,750,000	\$16,031,800,000	\$14,630,400,000	\$13,918,900,000	\$13,600,150,000

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KENNEBEC COUNTY					
ALBION	\$225,400,000	\$199,950,000	\$160,000,000	\$150,700,000	\$144,800,000
AUGUSTA	\$2,548,900,000	\$2,174,700,000	\$1,849,350,000	\$1,755,050,000	\$1,664,200,000
BELGRADE	\$1,039,450,000	\$859,200,000	\$755,100,000	\$700,500,000	\$648,600,000
BENTON	\$251,200,000	\$271,900,000	\$239,550,000	\$226,400,000	\$219,600,000
CHELSEA	\$281,550,000	\$239,800,000	\$211,750,000	\$198,900,000	\$180,950,000
CHINA	\$714,850,000	\$616,250,000	\$502,750,000	\$461,450,000	\$443,800,000
CLINTON	\$306,250,000	\$255,800,000	\$242,800,000	\$235,950,000	\$218,200,000
FARMINGDALE	\$369,300,000	\$306,000,000	\$264,850,000	\$255,950,000	\$242,500,000
FAYETTE	\$264,400,000	\$215,950,000	\$190,950,000	\$186,050,000	\$185,200,000
GARDINER	\$586,550,000	\$472,950,000	\$411,450,000	\$390,250,000	\$371,300,000
HALLOWELL	\$377,850,000	\$324,200,000	\$299,700,000	\$277,150,000	\$260,200,000
LITCHFIELD	\$591,100,000	\$478,150,000	\$417,350,000	\$394,450,000	\$373,900,000
MANCHESTER	\$524,300,000	\$413,200,000	\$370,200,000	\$345,700,000	\$329,900,000
MONMOUTH	\$692,150,000	\$551,750,000	\$489,550,000	\$452,450,000	\$445,250,000
MOUNT VERNON	\$391,600,000	\$317,800,000	\$284,650,000	\$264,000,000	\$254,050,000
OAKLAND	\$955,750,000	\$762,950,000	\$612,600,000	\$583,000,000	\$556,500,000
PITTSTON	\$350,150,000	\$288,600,000	\$245,600,000	\$230,900,000	\$221,500,000
RANDOLPH	\$144,200,000	\$113,050,000	\$108,850,000	\$99,050,000	\$96,500,000
READFIELD	\$429,700,000	\$360,400,000	\$325,050,000	\$301,400,000	\$282,500,000
ROME	\$548,900,000	\$424,150,000	\$370,050,000	\$353,000,000	\$340,550,000
SIDNEY	\$705,100,000	\$605,750,000	\$502,200,000	\$470,500,000	\$438,700,000
VASSALBORO	\$541,900,000	\$438,200,000	\$379,900,000	\$357,600,000	\$341,450,000
VIENNA	\$108,950,000	\$90,800,000	\$80,750,000	\$76,300,000	\$71,900,000
WATERVILLE	\$1,144,200,000	\$962,100,000	\$866,450,000	\$809,100,000	\$782,000,000
WAYNE	\$329,150,000	\$274,750,000	\$239,150,000	\$224,000,000	\$208,200,000
WEST GARDINER	\$525,150,000	\$427,900,000	\$355,150,000	\$326,950,000	\$311,650,000
WINDSOR	\$445,550,000	\$391,200,000	\$353,800,000	\$334,650,000	\$295,450,000
WINSLOW	\$967,800,000	\$822,150,000	\$706,950,000	\$661,000,000	\$643,750,000
WINTHROP	\$1,000,300,000	\$824,050,000	\$718,700,000	\$664,500,000	\$671,850,000
TOTALS	\$17,361,650,000	\$14,483,650,000	\$12,555,200,000	\$11,786,900,000	\$11,244,950,000
KNOX COUNTY					
APPLETON	\$198,700,000	\$164,050,000	\$147,300,000	\$138,250,000	\$136,550,000
CAMDEN	\$2,005,450,000	\$1,660,500,000	\$1,478,800,000	\$1,434,300,000	\$1,361,850,000
CUSHING	\$468,800,000	\$382,450,000	\$335,350,000	\$317,900,000	\$315,050,000
FRIENDSHIP	\$387,750,000	\$313,650,000	\$278,300,000	\$256,700,000	\$249,550,000
HOPE	\$333,300,000	\$266,300,000	\$235,550,000	\$223,900,000	\$218,200,000
ISLE AU HAUT	\$73,600,000	\$70,250,000	\$74,150,000	\$76,800,000	\$78,900,000
MATINICUS ISLE PLT	\$37,100,000	\$35,850,000	\$33,700,000	\$33,550,000	\$32,650,000
NORTH HAVEN	\$480,400,000	\$409,300,000	\$364,750,000	\$339,800,000	\$336,400,000
OWLS HEAD	\$560,850,000	\$460,150,000	\$415,600,000	\$401,150,000	\$392,350,000
ROCKLAND	\$1,191,200,000	\$983,150,000	\$897,750,000	\$834,750,000	\$827,550,000
ROCKPORT	\$1,346,400,000	\$1,212,950,000	\$1,029,250,000	\$1,013,200,000	\$966,450,000
SAINT GEORGE	\$1,268,150,000	\$1,078,100,000	\$918,700,000	\$866,700,000	\$926,600,000

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
SOUTH THOMASTON	\$428,500,000	\$341,150,000	\$309,350,000	\$287,750,000	\$276,350,000
THOMASTON	\$535,250,000	\$455,750,000	\$388,750,000	\$370,750,000	\$364,100,000
UNION	\$382,550,000	\$324,150,000	\$277,800,000	\$260,550,000	\$242,200,000
VINALHAVEN	\$679,900,000	\$573,750,000	\$534,200,000	\$527,100,000	\$506,950,000
WARREN	\$515,800,000	\$425,250,000	\$372,350,000	\$355,350,000	\$344,600,000
WASHINGTON	\$230,650,000	\$191,300,000	\$174,900,000	\$166,650,000	\$160,200,000
TOTALS	\$11,124,350,000	\$9,348,050,000	\$8,266,550,000	\$7,905,150,000	\$7,736,500,000

LINCOLN COUNTY

ALNA	\$148,300,000	\$119,650,000	\$102,450,000	\$95,900,000	\$87,700,000
BOOTHBAY	\$1,502,050,000	\$1,199,750,000	\$1,044,200,000	\$1,012,950,000	\$981,650,000
BOOTHBAY HARBOR	\$1,168,500,000	\$991,350,000	\$823,800,000	\$781,950,000	\$726,900,000
BREMEN	\$323,950,000	\$263,650,000	\$234,400,000	\$221,450,000	\$213,600,000
BRISTOL	\$1,566,800,000	\$1,294,500,000	\$1,168,050,000	\$1,117,100,000	\$1,056,800,000
DAMARISCOTTA	\$537,100,000	\$432,650,000	\$403,050,000	\$371,350,000	\$357,850,000
DRESDEN	\$236,300,000	\$202,000,000	\$173,950,000	\$162,050,000	\$151,650,000
EDGECOMB	\$323,500,000	\$296,950,000	\$251,800,000	\$246,700,000	\$230,150,000
JEFFERSON	\$613,800,000	\$481,150,000	\$421,100,000	\$386,800,000	\$369,900,000
MONHEGAN PLT	\$89,150,000	\$87,000,000	\$85,350,000	\$81,250,000	\$80,500,000
NEWCASTLE	\$404,600,000	\$358,000,000	\$330,350,000	\$313,050,000	\$300,350,000
NOBLEBORO	\$504,250,000	\$434,700,000	\$367,550,000	\$348,900,000	\$323,400,000
SOMERVILLE	\$79,450,000	\$71,000,000	\$63,450,000	\$60,200,000	\$55,950,000
SOUTH BRISTOL	\$1,054,550,000	\$861,800,000	\$773,600,000	\$719,900,000	\$692,700,000
SOUTHPORT	\$811,850,000	\$751,800,000	\$755,600,000	\$686,500,000	\$664,900,000
WALDOBORO	\$752,250,000	\$640,850,000	\$560,000,000	\$524,600,000	\$501,900,000
WESTPORT ISLAND	\$337,050,000	\$281,600,000	\$260,050,000	\$234,650,000	\$221,300,000
WHITEFIELD	\$327,200,000	\$265,100,000	\$227,100,000	\$210,750,000	\$201,200,000
WISCASSET	\$675,800,000	\$586,500,000	\$514,000,000	\$489,350,000	\$470,850,000
TOTALS	\$11,456,450,000	\$9,620,000,000	\$8,559,850,000	\$8,065,400,000	\$7,689,250,000

OXFORD COUNTY

ANDOVER	\$121,650,000	\$103,250,000	\$94,200,000	\$89,300,000	\$85,850,000
BETHEL	\$879,350,000	\$654,750,000	\$547,000,000	\$510,600,000	\$490,000,000
BROWNFIELD	\$293,850,000	\$251,200,000	\$218,950,000	\$208,050,000	\$199,450,000
BUCKFIELD	\$208,750,000	\$180,950,000	\$159,150,000	\$146,800,000	\$136,550,000
BYRON	\$43,650,000	\$41,350,000	\$39,000,000	\$36,350,000	\$35,150,000
CANTON	\$125,850,000	\$114,350,000	\$109,100,000	\$107,600,000	\$109,350,000
DENMARK	\$508,600,000	\$410,100,000	\$353,700,000	\$324,900,000	\$297,550,000
DIXFIELD	\$221,050,000	\$205,950,000	\$181,700,000	\$155,050,000	\$150,700,000
FRYEBURG	\$629,600,000	\$514,200,000	\$443,150,000	\$426,900,000	\$409,850,000
GILEAD	\$40,900,000	\$36,400,000	\$34,300,000	\$33,300,000	\$32,500,000
GREENWOOD	\$257,150,000	\$219,000,000	\$193,500,000	\$182,200,000	\$173,000,000
HANOVER	\$65,850,000	\$55,850,000	\$49,750,000	\$47,450,000	\$45,600,000
HARTFORD	\$177,250,000	\$152,950,000	\$134,550,000	\$126,750,000	\$124,050,000
HEBRON	\$151,850,000	\$116,950,000	\$104,400,000	\$98,500,000	\$94,100,000

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
HIRAM	\$248,400,000	\$219,550,000	\$201,050,000	\$186,550,000	\$167,000,000
LINCOLN PLT	\$38,500,000	\$38,250,000	\$37,200,000	\$36,650,000	\$36,300,000
LOVELL	\$765,700,000	\$633,950,000	\$580,100,000	\$545,800,000	\$511,900,000
MAGALLOWAY PLT	\$145,750,000	\$125,700,000	\$26,150,000	\$24,650,000	\$24,850,000
MEXICO	\$961,450,000	\$713,850,000	\$116,600,000	\$110,700,000	\$109,700,000
NEWRY	\$721,550,000	\$560,850,000	\$599,000,000	\$562,050,000	\$520,450,000
NORWAY	\$485,400,000	\$405,200,000	\$522,600,000	\$500,700,000	\$469,650,000
OTISFIELD	\$719,700,000	\$553,850,000	\$334,600,000	\$315,900,000	\$295,050,000
OXFORD	\$515,750,000	\$426,250,000	\$493,300,000	\$463,200,000	\$436,500,000
PARIS	\$186,550,000	\$157,600,000	\$376,850,000	\$358,350,000	\$349,600,000
PERU	\$195,250,000	\$181,350,000	\$155,500,000	\$148,150,000	\$141,800,000
PORTER	\$192,050,000	\$166,600,000	\$150,500,000	\$140,300,000	\$133,200,000
ROXBURY	\$671,450,000	\$630,300,000	\$163,400,000	\$166,300,000	\$169,350,000
RUMFORD	\$121,750,000	\$99,350,000	\$596,300,000	\$537,250,000	\$512,000,000
STONEHAM	\$75,900,000	\$67,550,000	\$87,500,000	\$83,100,000	\$78,600,000
STOW	\$114,350,000	\$92,900,000	\$58,000,000	\$54,350,000	\$51,550,000
SUMNER	\$146,800,000	\$121,650,000	\$81,500,000	\$76,600,000	\$73,100,000
SWEDEN	\$35,650,000	\$32,850,000	\$105,950,000	\$99,800,000	\$94,550,000
UPTON	\$398,200,000	\$313,000,000	\$30,500,000	\$28,850,000	\$28,200,000
WATERFORD	\$155,800,000	\$139,300,000	\$274,800,000	\$258,700,000	\$247,400,000
WEST PARIS	\$306,000,000	\$264,850,000	\$131,200,000	\$115,500,000	\$108,950,000
WOODSTOCK			\$237,250,000	\$224,600,000	\$218,000,000
TOTALS	\$10,927,300,000	\$9,002,000,000	\$8,022,300,000	\$7,531,800,000	\$7,161,400,000
PENOBSCOT COUNTY					
ALTON	\$58,450,000	\$56,900,000	\$51,600,000	\$48,750,000	\$47,500,000
BANGOR	\$3,599,450,000	\$3,094,050,000	\$2,906,950,000	\$2,744,650,000	\$2,667,150,000
BRADFORD	\$92,700,000	\$79,950,000	\$73,100,000	\$65,850,000	\$69,850,000
BRADLEY	\$163,300,000	\$142,250,000	\$129,700,000	\$122,650,000	\$118,650,000
BREWER	\$983,200,000	\$910,650,000	\$837,700,000	\$782,200,000	\$762,350,000
BURLINGTON	\$57,450,000	\$52,850,000	\$48,850,000	\$42,050,000	\$39,600,000
CARMEL	\$289,000,000	\$244,700,000	\$218,150,000	\$203,450,000	\$194,250,000
CARROLL PLT	\$29,550,000	\$25,250,000	\$25,750,000	\$24,750,000	\$24,550,000
CHARLESTON	\$106,850,000	\$85,650,000	\$76,850,000	\$75,000,000	\$73,200,000
CHESTER	\$141,150,000	\$130,950,000	\$112,700,000	\$103,650,000	\$102,000,000
CLIFTON	\$115,650,000	\$101,450,000	\$89,350,000	\$85,050,000	\$80,250,000
CORINNA	\$160,500,000	\$140,300,000	\$123,950,000	\$122,100,000	\$117,350,000
CORINTH	\$221,850,000	\$187,200,000	\$171,200,000	\$161,650,000	\$150,650,000
DEXTER	\$302,000,000	\$271,450,000	\$246,300,000	\$236,950,000	\$222,200,000
DIXMONT	\$143,250,000	\$122,950,000	\$109,600,000	\$103,950,000	\$101,700,000
DREW PLT	\$5,300,000	\$4,900,000	\$4,800,000	\$4,800,000	\$4,850,000
EAST MILLINOCKET	\$88,200,000	\$76,350,000	\$72,500,000	\$68,250,000	\$65,500,000
EDDINGTON	\$259,200,000	\$231,250,000	\$202,900,000	\$186,600,000	\$180,250,000
EDINBURG	\$11,850,000	\$11,250,000	\$10,050,000	\$9,350,000	\$9,250,000
ENFIELD	\$218,500,000	\$183,400,000	\$170,400,000	\$159,150,000	\$154,250,000
ETNA	\$112,300,000	\$94,500,000	\$84,450,000	\$78,050,000	\$76,700,000

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MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
EXETER	\$100,750,000	\$85,250,000	\$75,600,000	\$71,000,000	\$69,350,000
GARLAND	\$94,250,000	\$90,950,000	\$70,500,000	\$64,250,000	\$58,900,000
GLENBURN	\$469,850,000	\$407,150,000	\$361,900,000	\$334,350,000	\$325,850,000
GREENBUSH	\$101,250,000	\$89,950,000	\$82,850,000	\$77,250,000	\$72,550,000
HAMPDEN	\$1,078,900,000	\$910,100,000	\$800,700,000	\$750,700,000	\$694,650,000
HERMON	\$826,900,000	\$725,150,000	\$632,300,000	\$591,650,000	\$565,650,000
HOLDEN	\$438,950,000	\$369,600,000	\$325,000,000	\$316,250,000	\$305,750,000
HOWLAND	\$86,200,000	\$72,350,000	\$66,800,000	\$64,600,000	\$62,650,000
HUDSON	\$148,100,000	\$123,950,000	\$113,500,000	\$111,900,000	\$109,300,000
KENDUSKEAG	\$115,550,000	\$97,850,000	\$86,350,000	\$84,300,000	\$82,400,000
LAGRANGE	\$42,200,000	\$41,400,000	\$37,000,000	\$34,300,000	\$32,750,000
LAKEVILLE	\$107,300,000	\$90,450,000	\$78,900,000	\$76,000,000	\$75,150,000
LEE	\$93,300,000	\$79,400,000	\$69,700,000	\$63,850,000	\$59,650,000
LEVANT	\$283,000,000	\$233,700,000	\$201,700,000	\$191,250,000	\$180,550,000
LINCOLN	\$509,800,000	\$415,950,000	\$350,750,000	\$316,900,000	\$303,150,000
LOWELL	\$77,600,000	\$67,500,000	\$58,650,000	\$53,900,000	\$50,650,000
MATTAWAMKEAG	\$59,600,000	\$58,000,000	\$53,250,000	\$51,850,000	\$44,750,000
MAXFIELD	\$10,300,000	\$10,150,000	\$9,650,000	\$9,250,000	\$9,100,000
MEDWAY	\$91,000,000	\$77,500,000	\$69,050,000	\$63,900,000	\$62,550,000
MILFORD	\$255,650,000	\$229,100,000	\$208,300,000	\$200,700,000	\$192,250,000
MILLINOCKET	\$256,000,000	\$206,450,000	\$194,850,000	\$181,200,000	\$170,750,000
MOUNT CHASE	\$49,250,000	\$42,750,000	\$41,400,000	\$38,450,000	\$37,250,000
NEWBURGH	\$190,250,000	\$171,700,000	\$142,800,000	\$130,600,000	\$119,600,000
NEWPORT	\$425,500,000	\$359,100,000	\$306,800,000	\$293,750,000	\$291,350,000
OLD TOWN	\$788,700,000	\$678,150,000	\$581,150,000	\$482,450,000	\$455,200,000
ORONO	\$645,550,000	\$569,700,000	\$541,550,000	\$516,000,000	\$488,500,000
ORRINGTON	\$522,300,000	\$449,550,000	\$409,100,000	\$386,500,000	\$399,400,000
PASSADUMKEAG	\$32,550,000	\$28,550,000	\$26,250,000	\$24,250,000	\$21,350,000
PATTEN	\$59,300,000	\$49,650,000	\$46,400,000	\$42,650,000	\$41,700,000
PLYMOUTH	\$121,700,000	\$102,750,000	\$91,350,000	\$87,450,000	\$83,400,000
SEBOEIS PLT	\$14,500,000	\$12,750,000	\$11,650,000	\$11,300,000	\$11,250,000
SPRINGFIELD	\$23,950,000	\$22,450,000	\$20,000,000	\$18,350,000	\$17,950,000
STACYVILLE	\$23,450,000	\$22,550,000	\$21,100,000	\$20,150,000	\$19,950,000
STETSON	\$141,650,000	\$121,200,000	\$107,400,000	\$99,150,000	\$95,600,000
VEAZIE	\$320,950,000	\$280,400,000	\$265,200,000	\$258,850,000	\$250,100,000
WEBSTER PLT	\$8,350,000	\$8,100,000	\$7,850,000	\$7,600,000	\$7,700,000
WINN	\$30,900,000	\$27,800,000	\$24,950,000	\$23,550,000	\$22,400,000
WOODVILLE	\$43,900,000	\$40,150,000	\$37,100,000	\$36,300,000	\$36,050,000
	\$14,150,000				
TOTALS	\$15,863,050,000	\$13,717,400,000	\$12,396,200,000	\$11,615,600,000	\$11,189,150,000
PISCATAQUIS COUNTY					
ABBOT	\$106,350,000	\$92,450,000	\$83,700,000	\$79,900,000	\$81,950,000
ATKINSON***	Unorganized	Unorganized	Unorganized	Unorganized	\$20,050,000
BEAVER COVE	\$107,000,000	\$93,550,000	\$83,350,000	\$78,050,000	\$67,200,000
BOWERBANK	\$121,700,000	\$107,100,000	\$100,550,000	\$97,800,000	\$92,800,000
BROWNVILLE	\$86,850,000	\$74,450,000	\$66,600,000	\$63,550,000	\$58,850,000
DOVER-FOXCROFT	\$442,300,000	\$384,100,000	\$360,650,000	\$327,300,000	\$320,100,000

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MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
GREENVILLE	\$493,100,000	\$386,900,000	\$318,200,000	\$318,800,000	\$303,000,000
GUILFORD	\$141,600,000	\$127,500,000	\$120,300,000	\$119,950,000	\$110,400,000
KINGSBURY PLT	\$106,900,000	\$97,700,000	\$97,350,000	\$100,050,000	\$105,400,000
LAKE VIEW PLT	\$193,650,000	\$168,750,000	\$133,250,000	\$116,850,000	\$110,200,000
MEDFORD	\$33,700,000	\$29,000,000	\$23,400,000	\$20,750,000	\$19,700,000
MILO	\$122,600,000	\$104,750,000	\$94,850,000	\$90,000,000	\$87,400,000
MONSON	\$105,600,000	\$91,100,000	\$85,450,000	\$72,450,000	\$71,650,000
PARKMAN	\$102,400,000	\$91,200,000	\$84,800,000	\$81,800,000	\$78,600,000
SANGERVILLE	\$130,700,000	\$108,750,000	\$93,650,000	\$87,900,000	\$84,650,000
SEBEC	\$115,650,000	\$99,600,000	\$87,200,000	\$82,400,000	\$81,000,000
SHIRLEY	\$42,550,000	\$37,750,000	\$35,350,000	\$33,950,000	\$33,100,000
WELLINGTON	\$29,550,000	\$26,200,000	\$24,450,000	\$22,450,000	\$22,650,000
WILLIMANTIC	\$74,900,000	\$63,050,000	\$58,500,000	\$53,500,000	\$52,650,000
TOTALS	\$2,557,100,000	\$2,183,900,000	\$1,951,600,000	\$1,847,450,000	\$1,801,350,000

SAGADAHOC COUNTY

ARROWSIC	\$148,750,000	\$116,550,000	\$115,100,000	\$106,900,000	\$92,400,000
BATH	\$1,514,350,000	\$1,261,000,000	\$1,106,650,000	\$1,093,400,000	\$1,041,250,000
BOWDOIN	\$373,600,000	\$331,250,000	\$276,500,000	\$260,450,000	\$242,650,000
BOWDOINHAM	\$478,250,000	\$372,000,000	\$355,450,000	\$332,950,000	\$291,550,000
GEORGETOWN	\$797,650,000	\$666,050,000	\$534,050,000	\$500,850,000	\$487,100,000
PHIPPSBURG	\$1,012,600,000	\$828,750,000	\$693,300,000	\$697,150,000	\$676,500,000
RICHMOND	\$398,500,000	\$366,600,000	\$318,600,000	\$307,900,000	\$288,400,000
TOPSHAM	\$1,481,700,000	\$1,248,150,000	\$1,132,450,000	\$1,080,150,000	\$1,005,550,000
WEST BATH	\$583,850,000	\$492,550,000	\$427,150,000	\$412,600,000	\$397,750,000
WOOLWICH	\$642,100,000	\$526,200,000	\$481,450,000	\$439,750,000	\$421,250,000
TOTALS	\$7,431,350,000	\$6,209,100,000	\$5,440,700,000	\$5,232,100,000	\$4,944,400,000

SOMERSET COUNTY

ANSON	\$227,750,000	\$190,100,000	\$156,500,000	\$145,200,000	\$139,700,000
ATHENS	\$125,250,000	\$102,700,000	\$96,250,000	\$91,350,000	\$90,700,000
BINGHAM	\$108,100,000	\$96,950,000	\$87,350,000	\$83,950,000	\$81,450,000
BRIGHTON PLT	\$14,850,000	\$13,600,000	\$13,900,000	\$13,550,000	\$13,400,000
CAMBRIDGE	\$38,050,000	\$33,750,000	\$31,600,000	\$28,100,000	\$26,550,000
CANAAN	\$197,200,000	\$167,500,000	\$149,650,000	\$138,500,000	\$127,900,000
CARATUNK	\$54,050,000	\$50,800,000	\$44,050,000	\$40,100,000	\$39,150,000
CORNVILLE	\$138,000,000	\$116,450,000	\$108,400,000	\$106,900,000	\$107,000,000
DENNISTOWN PLT	\$11,750,000	\$10,550,000	\$10,500,000	\$10,100,000	\$10,200,000
DETROIT	\$96,200,000	\$85,000,000	\$79,200,000	\$77,850,000	\$75,200,000
EMBDEN	\$346,800,000	\$270,100,000	\$241,600,000	\$221,400,000	\$213,100,000
FAIRFIELD	\$604,350,000	\$498,750,000	\$439,050,000	\$412,050,000	\$395,300,000
HARMONY	\$78,850,000	\$72,300,000	\$62,950,000	\$59,550,000	\$55,500,000
HARTLAND	\$196,450,000	\$162,950,000	\$145,250,000	\$142,150,000	\$138,150,000
HIGHLAND PLT	\$13,500,000	\$12,400,000	\$12,200,000	\$11,700,000	\$12,100,000
JACKMAN	\$131,350,000	\$110,250,000	\$99,300,000	\$92,250,000	\$86,550,000
MADISON	\$478,800,000	\$402,850,000	\$355,800,000	\$348,100,000	\$342,850,000

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MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
MERCER	\$101,650,000	\$86,150,000	\$76,900,000	\$71,600,000	\$66,650,000
MOOSE RIVER	\$51,500,000	\$47,500,000	\$46,250,000	\$36,850,000	\$35,850,000
MOSCOW	\$150,000,000	\$128,650,000	\$107,100,000	\$102,300,000	\$102,000,000
NEW PORTLAND	\$117,100,000	\$100,450,000	\$89,350,000	\$82,750,000	\$81,050,000
NORRIDGEWOCK	\$327,100,000	\$278,750,000	\$249,800,000	\$233,250,000	\$222,450,000
PALMYRA	\$206,200,000	\$180,150,000	\$166,050,000	\$149,450,000	\$132,750,000
PITTSFIELD	\$376,700,000	\$318,600,000	\$272,900,000	\$255,800,000	\$252,050,000
PLEASANT RIDGE PLT	\$99,750,000	\$99,750,000	\$106,200,000	\$112,900,000	\$116,300,000
RIPLEY	\$57,400,000	\$50,850,000	\$43,950,000	\$40,650,000	\$37,300,000
SAINT ALBANS	\$266,350,000	\$220,650,000	\$192,850,000	\$179,250,000	\$174,000,000
SKOWHEGAN	\$1,504,350,000	\$1,256,250,000	\$1,195,300,000	\$1,195,900,000	\$1,084,050,000
SMITHFIELD	\$208,200,000	\$177,350,000	\$147,800,000	\$137,300,000	\$127,600,000
SOLON	\$127,550,000	\$115,750,000	\$106,450,000	\$102,950,000	\$100,800,000
STARKS	\$83,400,000	\$69,950,000	\$59,000,000	\$56,050,000	\$55,050,000
THE FORKS PLT	\$66,100,000	\$61,750,000	\$50,500,000	\$50,550,000	\$50,000,000
WEST FORKS PLT	\$36,450,000	\$36,800,000	\$22,200,000	\$20,950,000	\$20,450,000
TOTALS	\$6,641,100,000	\$5,626,350,000	\$5,066,150,000	\$4,851,300,000	\$4,613,150,000

WALDO COUNTY

BELFAST	\$1,246,350,000	\$1,049,450,000	\$925,850,000	\$883,450,000	\$813,800,000
BELMONT	\$111,150,000	\$94,500,000	\$83,800,000	\$78,650,000	\$74,950,000
BROOKS	\$101,100,000	\$90,950,000	\$87,550,000	\$82,500,000	\$79,100,000
BURNHAM	\$146,950,000	\$124,750,000	\$113,450,000	\$108,000,000	\$103,050,000
FRANKFORT	\$140,850,000	\$123,850,000	\$102,500,000	\$95,100,000	\$92,350,000
FREEDOM	\$82,150,000	\$71,750,000	\$65,950,000	\$65,800,000	\$63,850,000
ISLESBORO	\$545,000,000	\$521,050,000	\$444,150,000	\$420,700,000	\$422,650,000
JACKSON	\$59,500,000	\$52,100,000	\$44,700,000	\$41,400,000	\$39,350,000
KNOX	\$73,600,000	\$67,850,000	\$61,700,000	\$56,400,000	\$56,100,000
LIBERTY	\$236,250,000	\$199,500,000	\$170,650,000	\$158,250,000	\$154,200,000
LINCOLNVILLE	\$706,700,000	\$622,400,000	\$547,400,000	\$528,950,000	\$486,700,000
MONROE	\$122,750,000	\$105,350,000	\$94,500,000	\$90,300,000	\$88,250,000
MONTVILLE	\$141,000,000	\$116,150,000	\$97,000,000	\$87,100,000	\$84,100,000
MORRILL	\$105,800,000	\$94,450,000	\$76,000,000	\$72,350,000	\$71,000,000
NORTHPORT	\$588,000,000	\$498,250,000	\$431,700,000	\$405,200,000	\$391,250,000
PALERMO	\$271,550,000	\$253,850,000	\$216,200,000	\$193,650,000	\$183,300,000
PROSPECT	\$85,250,000	\$75,750,000	\$65,100,000	\$61,550,000	\$59,150,000
SEARSMONT	\$223,500,000	\$217,700,000	\$194,500,000	\$187,300,000	\$176,800,000
SEARSPORT	\$441,750,000	\$378,550,000	\$335,500,000	\$315,450,000	\$300,700,000
STOCKTON SPRINGS	\$312,300,000	\$263,450,000	\$234,850,000	\$219,000,000	\$199,250,000
SWANVILLE	\$196,700,000	\$165,650,000	\$142,450,000	\$130,950,000	\$124,000,000
THORNDIKE	\$67,700,000	\$67,550,000	\$61,150,000	\$58,150,000	\$55,450,000
TROY	\$99,050,000	\$85,100,000	\$77,300,000	\$73,500,000	\$71,250,000
UNITY	\$196,800,000	\$165,200,000	\$143,200,000	\$138,700,000	\$137,900,000
WALDO	\$88,000,000	\$84,550,000	\$74,800,000	\$68,600,000	\$66,000,000
WINTERPORT	\$427,850,000	\$351,600,000	\$326,650,000	\$301,300,000	\$285,900,000
TOTALS	\$6,817,600,000	\$5,941,300,000	\$5,218,600,000	\$4,922,300,000	\$4,680,400,000

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
WASHINGTON COUNTY					
ADDISON	\$195,300,000	\$170,650,000	\$157,950,000	\$148,300,000	\$146,900,000
ALEXANDER	\$76,450,000	\$69,050,000	\$62,200,000	\$58,550,000	\$56,300,000
BAILEYVILLE	\$378,150,000	\$348,600,000	\$337,600,000	\$329,350,000	\$329,450,000
BARING PLT	\$17,450,000	\$15,000,000	\$14,150,000	\$13,450,000	\$13,000,000
BEALS	\$117,650,000	\$95,150,000	\$79,750,000	\$74,900,000	\$73,400,000
BEDDINGTON	\$61,550,000	\$57,900,000	\$53,300,000	\$52,150,000	\$52,400,000
CALAIS	\$235,150,000	\$198,750,000	\$182,150,000	\$168,250,000	\$163,300,000
CHARLOTTE	\$44,050,000	\$38,050,000	\$33,700,000	\$31,150,000	\$28,850,000
CHERRYFIELD	\$125,100,000	\$117,800,000	\$101,400,000	\$97,300,000	\$93,900,000
CODYVILLE PLT***	\$63,350,000	Unorganized	Unorganized	Unorganized	\$7,000,000
COLUMBIA	\$58,400,000	\$60,800,000	\$56,000,000	\$54,800,000	\$54,200,000
COLUMBIA FALLS	\$31,000,000	\$51,250,000	\$41,650,000	\$39,100,000	\$37,400,000
COOPER	\$20,800,000	\$28,850,000	\$26,700,000	\$25,700,000	\$25,100,000
CRAWFORD	\$88,450,000	\$20,050,000	\$19,650,000	\$18,400,000	\$18,300,000
CUTLER	\$78,550,000	\$78,650,000	\$68,950,000	\$64,100,000	\$61,650,000
DANFORTH	\$41,050,000	\$66,350,000	\$59,500,000	\$57,100,000	\$53,000,000
DEBLOIS	\$23,250,000	\$40,200,000	\$38,350,000	\$37,150,000	\$36,500,000
DENNYSVILLE	\$131,500,000	\$22,000,000	\$19,950,000	\$18,400,000	\$18,450,000
EAST MACHIAS	\$214,000,000	\$112,100,000	\$104,550,000	\$99,800,000	\$93,450,000
EASTPORT	\$54,450,000	\$165,750,000	\$154,950,000	\$146,650,000	\$140,600,000
GRAND LAKE STREAM PLT	\$169,000,000	\$46,800,000	\$40,100,000	\$38,100,000	\$37,000,000
HARRINGTON	\$76,350,000	\$147,850,000	\$127,450,000	\$119,550,000	\$122,200,000
JONESBORO	\$219,350,000	\$69,850,000	\$63,700,000	\$59,100,000	\$57,950,000
JONESPORT	\$283,750,000	\$188,300,000	\$174,700,000	\$167,600,000	\$160,800,000
LUBEC	\$195,850,000	\$230,300,000	\$200,650,000	\$187,350,000	\$176,300,000
MACHIAS	\$189,000,000	\$172,950,000	\$155,150,000	\$145,150,000	\$140,950,000
MACHIASPORT	\$47,500,000	\$157,000,000	\$137,850,000	\$129,750,000	\$124,400,000
MARSHFIELD	\$35,400,000	\$43,500,000	\$41,650,000	\$39,300,000	\$38,500,000
MEDDYBEMPS	\$268,550,000	\$33,350,000	\$29,250,000	\$28,150,000	\$27,550,000
MILBRIDGE	\$62,700,000	\$241,050,000	\$216,700,000	\$187,700,000	\$169,900,000
NORTHFIELD	\$96,350,000	\$62,450,000	\$57,200,000	\$53,350,000	\$53,050,000
PEMBROKE	\$136,100,000	\$85,950,000	\$74,300,000	\$70,000,000	\$71,500,000
PERRY	\$74,900,000	\$114,500,000	\$100,750,000	\$97,450,000	\$95,250,000
PRINCETON	\$66,450,000	\$70,700,000	\$64,050,000	\$59,500,000	\$60,400,000
ROBBINSON	\$121,550,000	\$61,750,000	\$54,900,000	\$50,450,000	\$47,600,000
ROQUE BLUFFS	\$263,500,000	\$102,250,000	\$80,700,000	\$74,150,000	\$74,300,000
STEBEN	\$8,250,000	\$226,400,000	\$197,750,000	\$185,000,000	\$173,450,000
TALMADGE	\$24,900,000	\$7,150,000	\$7,300,000	\$7,500,000	\$7,550,000
TOPSFIELD	\$10,700,000	\$23,250,000	\$21,800,000	\$20,600,000	\$20,650,000
VANCEBORO	\$9,950,000	\$10,200,000	\$10,200,000	\$9,750,000	\$10,050,000
WAITE	\$29,900,000	\$9,750,000	\$9,650,000	\$9,450,000	\$10,400,000
WESLEY	\$100,350,000	\$25,650,000	\$23,600,000	\$21,550,000	\$21,300,000
WHITING	\$16,850,000	\$85,150,000	\$78,150,000	\$72,650,000	\$69,400,000
WHITNEYVILLE	\$7,100,000	\$16,150,000	\$15,350,000	\$14,650,000	\$13,950,000
TOTALS	\$4,569,950,000	\$3,989,200,000	\$3,595,350,000	\$3,382,400,000	\$3,287,550,000

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
YORK COUNTY					
ACTON	\$1,102,400,000	\$894,650,000	\$759,150,000	\$726,200,000	\$652,550,000
ALFRED	\$501,800,000	\$441,600,000	\$393,400,000	\$359,750,000	\$326,100,000
ARUNDEL	\$772,900,000	\$660,100,000	\$600,850,000	\$552,900,000	\$528,500,000
BERWICK	\$1,114,450,000	\$950,300,000	\$827,400,000	\$770,400,000	\$712,350,000
BIDDEFORD	\$4,347,650,000	\$3,595,900,000	\$3,103,650,000	\$2,823,300,000	\$2,639,350,000
BUXTON	\$1,369,000,000	\$1,195,100,000	\$992,050,000	\$946,100,000	\$885,650,000
CORNISH	\$232,050,000	\$196,250,000	\$164,200,000	\$156,300,000	\$146,700,000
DAYTON	\$373,700,000	\$308,700,000	\$282,150,000	\$270,350,000	\$251,800,000
ELIOT	\$1,305,750,000	\$1,258,450,000	\$1,100,900,000	\$1,069,200,000	\$1,034,950,000
HOLLIS	\$836,150,000	\$681,400,000	\$599,550,000	\$562,200,000	\$532,800,000
KENNEBUNK	\$4,182,800,000	\$3,540,950,000	\$3,124,350,000	\$2,982,600,000	\$2,694,150,000
KENNEBUNKPORT	\$3,810,250,000	\$3,354,550,000	\$2,866,500,000	\$2,544,500,000	\$2,295,400,000
KITTERY	\$2,836,750,000	\$2,408,700,000	\$2,177,950,000	\$2,132,700,000	\$1,866,050,000
LEBANON	\$974,600,000	\$810,600,000	\$699,200,000	\$657,000,000	\$613,050,000
LIMERICK	\$551,050,000	\$451,000,000	\$389,150,000	\$362,450,000	\$334,150,000
LIMINGTON	\$613,950,000	\$502,700,000	\$443,900,000	\$410,900,000	\$373,400,000
LYMAN	\$941,500,000	\$796,300,000	\$660,850,000	\$636,050,000	\$569,000,000
NEWFIELD	\$411,600,000	\$365,200,000	\$308,050,000	\$270,850,000	\$260,400,000
NORTH BERWICK	\$1,123,100,000	\$968,550,000	\$891,450,000	\$824,850,000	\$772,900,000
OGUNQUIT	\$2,164,300,000	\$2,025,250,000	\$1,797,700,000	\$1,686,350,000	\$1,529,150,000
OLD ORCHARD BEACH	\$2,859,450,000	\$2,428,200,000	\$2,120,900,000	\$1,985,350,000	\$1,856,850,000
PARSONSFIELD	\$337,950,000	\$279,900,000	\$235,050,000	\$224,100,000	\$210,350,000
SACO	\$3,772,200,000	\$3,198,550,000	\$2,925,550,000	\$2,740,150,000	\$2,653,400,000
SANFORD	\$2,467,350,000	\$2,123,150,000	\$1,843,450,000	\$1,689,850,000	\$1,594,850,000
SHAPLEIGH	\$963,650,000	\$811,200,000	\$696,350,000	\$617,400,000	\$605,350,000
SOUTH BERWICK	\$1,122,850,000	\$972,350,000	\$844,600,000	\$784,500,000	\$758,700,000
WATERBORO	\$1,372,350,000	\$1,109,600,000	\$1,006,400,000	\$960,550,000	\$868,300,000
WELLS	\$5,496,900,000	\$4,442,200,000	\$4,053,850,000	\$3,810,950,000	\$3,533,050,000
YORK	\$6,981,850,000	\$5,946,500,000	\$5,164,400,000	\$4,886,600,000	\$4,752,000,000
TOTALS	\$54,940,300,000	\$46,717,900,000	\$41,072,950,000	\$38,444,400,000	\$35,851,250,000

2023 Municipal Valuation Return Statistical Summary - State Valuation History

MUNICIPALITY	2024 State Valuation	2023 State Valuation	2022 State Valuation	2021 State Valuation	2020 State Valuation
COUNTY TOTALS					
ANDROSCOGGIN	\$13,144,200,000	\$10,972,350,000	\$9,539,650,000	\$9,013,650,000	\$8,618,350,000
AROOSTOOK	\$5,852,850,000	\$5,257,500,000	\$4,954,450,000	\$4,800,500,000	\$4,631,950,000
CUMBERLAND	\$76,597,050,000	\$65,268,050,000	\$56,590,050,000	\$53,139,300,000	\$50,417,650,000
FRANKLIN	\$6,075,750,000	\$4,915,800,000	\$4,528,500,000	\$4,316,000,000	\$4,134,300,000
HANCOCK	\$18,596,750,000	\$16,031,800,000	\$14,630,400,000	\$13,918,900,000	\$13,600,150,000
KENNEBEC	\$17,361,650,000	\$14,483,650,000	\$12,555,200,000	\$11,786,900,000	\$11,244,950,000
KNOX	\$11,124,350,000	\$9,348,050,000	\$8,266,550,000	\$7,905,150,000	\$7,736,500,000
LINCOLN	\$11,456,450,000	\$9,620,000,000	\$8,559,850,000	\$8,065,400,000	\$7,689,250,000
OXFORD	\$10,927,300,000	\$9,002,000,000	\$8,022,300,000	\$7,531,800,000	\$7,161,400,000
PENOBSCOT	\$15,863,050,000	\$13,717,400,000	\$12,396,200,000	\$11,615,600,000	\$11,189,150,000
PISCATAQUIS	\$2,557,100,000	\$2,183,900,000	\$1,951,600,000	\$1,847,450,000	\$1,801,350,000
SAGadahoc	\$7,431,350,000	\$6,209,100,000	\$5,440,700,000	\$5,232,100,000	\$4,944,400,000
SOMERSET	\$6,641,100,000	\$5,626,350,000	\$5,066,150,000	\$4,851,300,000	\$4,613,150,000
WALDO	\$6,817,600,000	\$5,941,300,000	\$5,218,600,000	\$4,922,300,000	\$4,680,400,000
WASHINGTON	\$4,569,950,000	\$3,989,200,000	\$3,595,350,000	\$3,382,400,000	\$3,287,550,000
YORK	\$54,940,300,000	\$46,717,900,000	\$41,072,950,000	\$38,444,400,000	\$35,851,250,000
PENOBSCOT NATION	\$14,150,000	\$12,250,000	\$11,050,000	\$10,350,000	\$9,950,000
PASSAMAQUODDY NATION	\$7,100,000	\$6,200,000	\$5,600,000	\$5,250,000	\$5,100,000
UNORGANIZED TERRITORY	\$5,199,450,000	\$4,596,950,000	\$4,379,800,000	\$4,348,750,000	\$4,279,600,000
STATE TOTAL	\$275,177,500,000	\$233,899,750,000	\$206,784,950,000	\$195,137,500,000	\$185,896,400,000

Overview of More Than \$243 Million in FY25 of Ongoing Annual Bipartisan Tax Relief Provided by Governor Mills and The Legislature

Updated by DAFS February 2025, including estimates from FY26/27 proposed budget.

Since 2019, Governor Mills and the Legislature have worked in a bipartisan manner to provide substantial tax relief to Maine people. In fact, the cumulative tax relief enacted between January 2019 and June 2024 is estimated to reduce General Fund revenue by **\$243 million in FY25** and an **estimated \$755 million for the FY26-27 biennium**. Below is a summary of the direct and indirect tax relief enacted since 2019:

Direct Property Tax Relief

- **Expanded Property Tax Fairness Credit (PTFC)** provides targeted property tax relief or rent relief to those Maine residents most overburdened by the property tax. In tax year 2019, a taxpayer's property tax bill needed to exceed 6 percent of their income, and the maximum credit allowed was \$750 for taxpayers under 65 and \$1,200 for taxpayers 65 and older. In addition, property taxes considered for determining eligibility (the benefit base) was \$2,050 for single taxpayers, \$2,650 for married filers or head of household filers with 1 dependent, and \$3,300 for married filers with dependents or head of households with more than 1 dependents. The benefit base amount is adjusted annually for inflation. The cost of PTFC in FY19 was \$27.5 million and benefited approximately 53,000 tax filers.

Over the 2020-23 period the tax-to-income threshold has been reduced to 4 percent, and the maximum credit allowed has increased to \$1,000 for taxpayers under 65 and \$1,500 for taxpayers 65 and older. For tax years beginning on or after January 1, 2024, the Property Tax Fairness Credit is increased for individuals 65 years of age or older by 1) increasing the maximum benefit base to \$4,000, regardless of the individual's filing status and number of qualifying children and other dependents, and 2) increasing the maximum benefit from \$1,500 to \$2,000. The \$4,000 benefit base amount is adjusted annually for inflation for tax years beginning after 2024. All these changes since 2019 are estimated to increase the relief provided by the PTFC to \$110.0 million in FY25 and roughly double the number of tax returns benefiting from the credit. The program estimates for FY26 and FY27 are \$118.1 million and \$122.2 million, respectively.

- **Expanded Benefit for Disabled Veterans** For tax years beginning on or after January 1, 2023, resident individuals who are veterans and 100 percent permanently and totally disabled are allowed an additional income tax credit equal to the amount of the Property Tax Fairness Credit the individual otherwise qualifies for, effectively doubling the Property Tax Fairness Credit. The total credit may not exceed the property taxes paid and rent constituting property taxes paid by the individual and by the State on behalf of the taxpayer pursuant to the property tax deferral program during the tax year.

- **Expanded Homestead Exemption** allows permanent Maine residents who have owned their home for at least 12 months to reduce the value of their home by \$25,000 for property tax purposes, an increase from \$20,000 in 2019. Fixes the rate of State reimbursement to municipalities for the taxes lost due to homestead exemptions at 76 percent for property tax years beginning on or after April 1, 2023, an increase from 62.5 percent in 2019. In FY19 the General Fund cost of the Homestead Exemption reimbursement to municipalities was \$64.5 million. In FY25 the estimated cost is \$85.1 million. The program estimates for FY26 and FY27 are \$92 million and \$95 million, respectively.
- **Expanded eligibility for the State Property Tax Deferral Program.** The State Property Tax Deferral Program was reestablished in 2021 for the property tax years beginning on or after April 1, 2022. For property tax years 2022 and 2023, an individual was eligible for the deferral program if they (1) were at least 65 or unable to work due to a permanent and total disability, (2) had income less than \$40,000, and (3) had assets less than \$50,000 (\$75,000 if multiple owners). The State pays the property taxes on the qualifying homestead to the municipality each year and places a lien on the property. When the participant passes away, moves, or sells the property, the deferred tax plus interest comes due and must be repaid. The original cost of the program was funded using federal revenue received through the American Rescue Plan with the expectation that at some point in the future the deferral program will become self-funding. Until then, this program is funded with a General Fund appropriation. For applications filed after January 1, 2024, the household income limitation increases to \$80,000, and the liquid asset limitation increases to \$100,000 (\$150,000 if multiple owners). A municipal lien is no longer an automatic disqualifier from the program if there are no more than two years of delinquent property taxes at the time of the application for deferral. If eligible, the delinquent property taxes are paid by the State and become part of the outstanding tax debt being deferred by the participant. The expansion of the deferral program required a General Fund appropriation of \$0.8 million in FY25. The biennial budget includes \$1.5 million in FY26 and \$1.5 million in FY27.

Indirect Property Tax Relief

- **Municipal Revenue Sharing** continues at full 5 percent. The State-Municipal Revenue Sharing was established as a way for the state to help finance municipal services instead of a municipality relying solely on their property tax revenue. The revenue sharing pool is funded by a percentage of sales, service provider, personal and corporate income tax receipts. As of fall, 2022, Maine cities and towns began receiving the full statutorily required 5 percent each month of State-Municipal Revenue Sharing, up from 2 percent in FY19. In FY19, Municipal Revenue Sharing transferred \$74.1 million to cities and towns. The projection for FY25 is \$278.7 million. The estimates for FY26 and FY27 are \$277.2 million and \$284 million, respectively.
As a result of the increase from 2 percent to 5 percent in revenue sharing, municipalities will receive approximately \$165 million more in revenue sharing in FY25. This is estimated to be \$163 million more and \$167.6 more in FY26 and FY27, respectively.

- **55 Percent Educational Funding** The Mills Administration continues its commitment to Maine schools, municipalities, and teachers by funding 55 percent of K-12 public education costs as outlined in statute. This additional funding helps to lower the property tax burden to Maine taxpayers. In FY25, the General Fund appropriation for General Purpose Aid (GPA) is \$1.417 billion, an ongoing annual increase of more than \$319 million over the FY19 cost of \$1.098 billion. As a result of the increase from 49.77 percent in 2019 to 55 percent in funding of K-12 public education costs, the state will pay approximately \$135 million more in FY25.

The biennial budget includes \$63.9 million in FY26 and \$92.6 million in FY27 to continue meeting the State's obligation to pay 55 percent of local education costs, which the Governor met for the first time in Maine's history in 2022. If approved as proposed, the General Fund appropriation for General Purpose Aid (GPA) in FY27 will be \$1.509 billion, an ongoing annual increase of more than \$411 million over the FY19 cost of \$1.098 billion.

Additional Tax Relief for Low and Middle Income

- **Expanded Refundable Earned Income Tax Credit (EITC)** helps low-to-moderate-income workers and families get a tax break. Since 2019, the Governor and Legislature increased the EITC from 5 percent of the federal credit amount to 25 percent of the federal credit for tax filers with at least one qualifying child and 50 percent for tax filers with no qualifying children. The increase in credit rates, along with expanding eligibility for filers without a qualifying child, has increased the maximum EITC from \$32 to \$324 for a taxpayer without qualifying children, and from \$402 to \$2,012 for a family with three or more children. About 92,000 Maine households benefit from the EITC. The cost of the refundable EITC has increased from approximately \$10 million in FY19 to an estimated \$40.4 million in FY25. The program estimates for FY26 and FY27 are \$41.3 million and \$40.9 million, respectively.
- **Expanded Pension Deduction** provides a tax break for Maine retirees by exempting retirement income from income tax. The pension deduction has increased from \$10,000 to \$30,000 in tax year 2023. For tax years beginning on or after January 1, 2024, the pension income deduction is increased to the maximum annual benefit that an individual eligible to retire at the retirement age, as defined in 42 United States Code, Section 416(1), as of January 1st of the tax year may receive under the federal Social Security Act and amendments to that Act as of June 28, 2023. For the 2024 tax year that amount will be \$45,864. Benefits received under a military retirement plan, including survivor benefits, continue to be fully exempt from Maine income tax, in addition to the deduction of non-military retirement income. The cost of the pension deduction has increased from \$32 million in FY19 to an estimated \$121.3 million in FY25. The program estimates in FY26 and FY27 are \$133.2 million and \$141.7 million, respectively, assuming no changes to the deduction.

In the proposed 26/27 biennial budget, LD 210, the budget proposes a phase-out that begins with income over \$100,000 for single filers, \$150,000 for heads of households, and \$200,000 for married individuals filing jointly. The program estimates in FY26 and FY27, assuming this change, are \$112.3 million and \$119.2 million, respectively.

- **Overhauled Student Loan Replacement Tax Credit** replaced the Educational Opportunities Tax Credit beginning in tax year 2022 and provides an annual refundable tax credit of up to \$2,500 if you are an eligible Mainer who is repaying student loans, are working at least part time, and live in Maine, with a lifetime cap of \$25,000. The deferral of student loan payments during the COVID-19 emergency limited the use of the SLRP credit, and therefore the true cost of the new program is not clear. Having said that, the cost of the SLRP credit was approximately \$10 million more than the cost of the EOTC in tax years 2020 and 2021 and is expected to be more beneficial to taxpayers once the repayment of student loans is back to normal. The program estimates for FY26 and FY27 are \$75 million and \$78 million, respectively.
- **Improved Maine Dependent Exemption Tax Credit** makes the \$300 Dependent Exemption Tax Credit refundable for tax years beginning on or after January 1, 2024 and indexes the credit to inflation beginning on January 1, 2025. The program is estimated to cost a total of \$79 million in FY25, with making the credit refundable providing an additional \$19 million of tax relief in FY25 to low-income Maine residents with dependents. The program estimates for FY26 and FY27 are \$85.8 million and \$87.9 million, respectively.

Business Tax Credits

- **Low-Income Housing Tax Credit program** is the central financing program for affordable housing development and provides subsidy in the form of a federal tax credit to developers of affordable rental housing. Developers using funding must reserve a portion of the rental units for lower income renters. The tax credits provide approximately \$10 million annually in subsidy.
- **Dirigo Business Tax Credit** provides tax credits to businesses to train workers and invest in capital – an approach that will help address Maine’s labor shortage and attract new businesses to Maine. Under the new program, which takes effect in 2025, businesses that pay to train three or more workers in an approved employee training program – such as an internship or community college training – could receive a \$2,000 tax credit per worker trained. Furthermore, businesses across most of Maine could receive up to a 10 percent credit for a capital investment, or a 5 percent credit for York, Cumberland, and Sagadahoc counties. These credits are specifically targeted towards high-value sectors and industries – including manufacturing, agriculture, fishing, forestry, long-distance freight transportation, software publishing, and certain professional services like scientific research – to attract and expand high growth sectors for Maine. The Dirigo Business Tax Credit is estimated to provide nearly \$45 million of tax relief to businesses engaged in qualified business sectors beginning in FY26.

The Department of Economic and Community Development has received 28 applications from qualified businesses, with more than 224 million dollars in capital investments and approximately 1,400 employee trainings planned, with many more applications in the pipeline. With the outdated Pine Tree Zones program phased out, people who want to invest in Maine are counting on these incentives. The program will create good paying jobs across Maine, lift families out of poverty and expand the property tax base.

- **Repeal of Service Provider Tax on Healthcare.** Repealing the Service Provider Tax on healthcare services will resolve a longstanding dispute with the Federal government that dates back to a 2018 warning from the U.S. Centers for Medicare and Medicaid Services that the nearly 20-year-old tax was allegedly in violation of Federal law. This proposal repeals the tax and replaces the lost revenue with General Fund revenue to continue supporting the same level of MaineCare services. The repeal of this tax effective January 1, 2025, will result in an annual savings of \$36.8 million to the businesses providing these services and the healthcare consumers receiving the services.

Taken together, the increase in the total anticipated direct tax relief to Maine people provided through the initiatives described above is equal to \$242.6 million for Fiscal Year 2025. Broken down by initiative in FY25, this equals: \$82.5 million through the expanded the Property Tax Fairness Credit; \$20.6 million through the Homestead Exemption; \$89.3 million through the expanded Pension Deduction; \$30.4 million through the expanded Earned Income Tax Credit; and \$19 million through the Dependent Exemption Tax Credit. This tax relief will continue into the FY2026-27 biennium* and be increased by approximately \$90 million of biennial tax relief because of the new Dirigo Business Tax Credit, \$73.6 million based on the repeal of the Service Provider Tax on healthcare services, and any impact of the Low Income Housing Tax Credit program.

The State Standard Deduction

Additionally, after many years of conforming to the federal standard deduction, the State of Maine created its own in 2016, essentially doubling the federal amount – a move that the Federal government later followed through the 2017 Tax Cuts and Jobs Act. The State then conformed to the Federal tax code, linking the deductions for the sake of consistency and simplicity. The Federal increase in the standard deduction is currently scheduled to expire for tax years beginning after December 31, 2025.

In Public Law 2023, c. 412, Part ZZZ, the Governor and Legislature approved the continued doubling of the Federal Standard Deduction, agreeing to preserve the higher State Standard Deduction to continue delivering tax relief for Maine people.

Maintaining the State Standard Deduction prevented a tax increase that would have resulted in approximately \$350 million for Fiscal Years 2026-2027 for many middle-class Mainers.

This means that, when taken with the other initiatives passed, the State of Maine will be providing more than \$700 million per year in tax relief by Fiscal Year 2026-27.

This structural tax relief is in addition to Governor Mills and the Legislature returning a total of nearly \$1.3 billion to Maine people: \$398 million through the Emergency Winter Energy Relief \$450 checks, \$747 million through the \$850 inflation relief checks and \$149.8 million through the \$285 disaster relief payments.

Also of Note: In addition, in Public Law 2023, Chapter 189, the State has lessened General Fund yearly revenue by dedicating 40 percent of the 5.5 percent sales tax remitted by new and used automobile dealers registered with the Bureau of Motor Vehicles, and 40 percent of sales and use taxes collected by the Bureau of Motor Vehicles, automatically to the Highway Fund. The transfers are estimated at \$117.7 million in FY26 and \$120.3 in FY27.

Direct Property Tax Relief	FY19	FY25	Increase from 2019 vs 2025	FY26/FY27
Property Tax Fairness Credit	\$27.5 million	\$110.0 million	\$82.5 million	\$240.3 million
Benefit for Disabled Veterans				
Homestead Exemption	\$64.5 million	\$85.1 million	\$20.6 million	\$187.0 million
State Property Tax Deferral Program		\$0.8 million	\$0.8 million	\$3.0 million
Total Direct Property Tax Relief	\$92.0 million	\$195.9 million	\$103.9 million	\$430.3 million
Additional Tax Relief for Low and Middle Income				
Earned Income Tax Credit	\$10 million	\$40.4 million	\$30.4 million	\$82.2 million
Pension Deduction	\$32 million	\$121.3 million	\$89.3 million	\$274.9*million
Student Loan Repayment Tax Credit			TBD	\$153.0 million
Maine Dependent Exemption Tax Credit	\$60 million	\$79 million	\$19.0 million	\$173.7 million
Additional Tax Relief for Low and Middle Income	\$102 million	\$240.7 million	\$138.7 million	\$683.8 million
Total Direct Tax Relief	\$194 million	\$436.6 million	\$242.6 million	\$1.114 billion
Maintain State Standard Deduction (PL23, C412, Part ZZZ)				\$350.0 million
Indirect Property Tax Relief				
Municipal Revenue Sharing	\$74.1 million	\$278.7 million	\$204.6 million	\$561.2 million
Education Funding (55% of K-12)	\$1.098 billion	\$1.417 billion	\$319.0 million	\$2.992 billion
Total Indirect Property Tax Relief	\$1.172 billion	\$1.696 billion	\$523.6 million	\$3.553 billion
Business Tax Credits				
Low Income Housing Tax Credits				\$20.0 million
Dirigo Business Tax Credit				\$90.0 million
Service Provider Tax on Healthcare				\$73.6 million
Total Business Tax Credits				\$183.6million

* This estimate is current program, not the FY2627 budget proposal (see page 4)

Note: The increase in tax relief between FY19 and FY25 can be attributed to:

- 1) the policy changes implemented by the Mills Administration and the 130th and 131st Legislatures, and
- 2) natural growth of the programs.

For example, if the level of Municipal Revenue Sharing percentage stayed at 2 percent, the estimated distribution for FY25 would be \$113.9 million. The effort of the Mills Administration and the Legislature to restore Municipal Revenue Sharing to the full

5 percent will mean a total of \$278.7 million to cities and towns in FY25, an additional \$164.8 million.

Similarly, the growth in Education Funding under by the Mills Administration is attributable to both the increasing cost of education and the increase in state funding to meet the longstanding obligation to fund 55 percent of the Essential Programs and Services for K-12 education. In FY19, the General Fund supported \$1.098 billion, or 49.77 percent of the Total Cost of Education as defined in statute. In FY25, General Fund support has grown to \$1.417 billion. If the state contribution had stayed at 49.77 percent that number would be \$1.283 billion. Increasing the state contribution to 55 percent added \$135 million to support the cost of education.