



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
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ADMINISTRATIVE & FINANCIAL SERVICES

ELAINE CLARK  
ACTING COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

December 31, 2025

Senator Nicole Grohoski, Co-Chair  
Representative Dan Sayre, Co-Chair  
Joint Standing Committee on Taxation  
100 State House Station  
Augusta, ME 04333-0100

Dear Committee Co-Chairs:

Pursuant to 36 M.R.S. § 1140-B(3), I have enclosed the annual report on the total value of each sale of working waterfront land for the property tax year beginning April 1, 2024. Please feel free to contact me if you have any questions about this report.

Sincerely,

A handwritten signature in blue ink that reads "Jerome D. Gerard".

Jerome D. Gerard

Enclosure

cc: Elaine Clark, Acting DAFS Commissioner



**Report on the Total Value of each Sale of Working Waterfront Land  
During the Property Tax Year Beginning  
April 1, 2024**

**A Report Prepared for the Joint Standing Committee  
on Taxation  
Pursuant to 36 M.R.S. § 1140-B(3)**

**Department of Administrative and Financial Services  
Maine Revenue Services**

**December 31, 2025**

In accordance with 36 M.R.S. § 1140-B(3), Maine Revenue Services (“MRS”) must, by December 31 of every odd-numbered year, report to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that identifies the total value of each sale of working waterfront land and the value of each sale that is reasonably related to the working waterfront land, that compares the sale price of the working waterfront land to the assessed value of the property and that categorizes the sales data by region, type of commercial use or commercial fishing use and any other relevant categories.

The report may also include (1) any other data or analysis that the assessor finds relevant; (2) any recommendations the assessor develops to assist municipal assessors in calculating the current use value of enrolled working waterfront land that is used for or supports commercial fishing activities; or (3) recommendations to amend the Working Waterfront Program (“Program”) for the purposes of improving or ensuring the accuracy of current use assessment of working waterfront land.

MRS has not identified any sales of land enrolled in the Program during the property tax year beginning April 1, 2024. The report does include data for the Committee on the number of parcels, acreage, and value of properties enrolled in the Program during that same tax year, sorted by county and municipality.

MRS continues to monitor the Program but has not identified any recommendations for municipal assessors in calculating the current use value of enrolled working waterfront land beyond the existing statutory formula. MRS similarly does not have any recommendations to amend the Program at this time.

**Working Waterfront Data for the April 1, 2024 Property Tax Year**

COUNTY	MUNICIPALITY	No. of Parcels	Total Acres	Total Valuation
CUMBERLAND COUNTY	SCARBOROUGH	1	0.19	\$ 162,000
CUMBERLAND COUNTY	PORTLAND	2	0.41	\$ 643,800
CUMBERLAND COUNTY	LONG ISLAND	1	0.60	\$ 486,837
CUMBERLAND COUNTY	HARPSWELL	3	1.17	\$ 302,500
CUMBERLAND COUNTY	BRUNSWICK	2	1.23	\$ 126,450
CUMBERLAND COUNTY	CHEBEAGUE ISLAND	2	2.77	\$ 8,143
HANCOCK COUNTY	FRENCHBORO	1	0.08	\$ 15,800
HANCOCK COUNTY	GOULDSBORO	6	2.58	\$ 95,391
HANCOCK COUNTY	LAMOINE	1	3.00	\$ 158,100
HANCOCK COUNTY	PENOBSCOT	2	2.47	\$ 117,280
HANCOCK COUNTY	TREMONT	1	1.03	\$ 494,600
KNOX COUNTY	CUSHING	2	1.81	\$ 313,460
KNOX COUNTY	FRIENDSHIP	6	3.16	\$ 973,548
KNOX COUNTY	NORTH HAVEN	2	1.76	\$ 59,300
KNOX COUNTY	OWLS HEAD	1	0.25	\$ 175,000

COUNTY	MUNICIPALITY	No. of Parcels	Total Acres	Total Valuation
KNOX COUNTY	SAINT GEORGE	11	7.36	\$ 1,885,509
KNOX COUNTY	SOUTH THOMASTON	4	0.89	\$ 363,860
KNOX COUNTY	VINALHAVEN	2	1.13	\$ 284,400
LINCOLN COUNTY	BOOTHBAY	2	5.80	\$ 470,144
LINCOLN COUNTY	BOOTHBAY HARBOR	3	1.68	\$ 931,700
LINCOLN COUNTY	BREMEN	3	22.73	\$ 487,970
LINCOLN COUNTY	BRISTOL	10	4.04	\$ 1,765,556
LINCOLN COUNTY	DAMARISCOTTA	1	1.29	\$ 192,200
LINCOLN COUNTY	EDGECOMB	2	5.20	\$ 492,260
LINCOLN COUNTY	SOUTHPORT	5	3.30	\$ 924,968
LINCOLN COUNTY	WALDOBORO	1	7.20	\$ 182,000
LINCOLN COUNTY	WESTPORT ISLAND	1	3.80	\$ 312,320
SAGADAHOC COUNTY	GEORGETOWN	4	17.49	\$ 3,145,190
SAGADAHOC COUNTY	PHIPPSBURG	2	3.28	\$ 492,400
WASHINGTON COUNTY	BEALS	1	0.48	\$ 49,050
WASHINGTON COUNTY	EASTPORT	3	1.16	\$ 61,375
WASHINGTON COUNTY	HARRINGTON	2	9.65	\$ 248,643
WASHINGTON COUNTY	JONESPORT	4	4.74	\$ 149,220
WASHINGTON COUNTY	LUBEC	2	2.11	\$ 438,172
WASHINGTON COUNTY	ROQUE BLUFFS	2	4.10	\$ 40,600
YORK COUNTY	KENNEBUNKPORT	2	0.15	\$ 70,800
YORK COUNTY	YORK	1	0.15	\$ 345,000
<b>STATE TOTALS</b>		<b>101</b>	<b>130.22</b>	<b>\$ 17,465,546</b>

Respectfully submitted,



**Jerome D. Gerard**  
**Executive Director**