



# Town of Brunswick, Maine

INCORPORATED 1739

## ASSESSING DEPARTMENT

85 UNION STREET

BRUNSWICK, MAINE 04011-2418

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## MEMORANDUM

**TO:** Julia Henze, Town Manager  
Brunswick Town Council  
**FROM:** Taylor Burns, Town Assessor  
**CC:** Branden Perreault, Finance Director  
**DATE:** September 2, 2025  
**SUBJECT:** 2025 Property Tax Commitment

I have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Brunswick for the fiscal year **07/01/2025 to 06/30/2026**, at **\$13.22** mils on the dollar, on a total taxable valuation of **\$4,981,667,400**.

		2024	2025
1	Commitment Date	09/04/2024	09/02/2025
2	Tax Rate	\$23.85	\$13.22
3	Real Estate Taxable Valuation	\$2,607,646,654	\$4,894,642,000
4	Personal Property Taxable Valuation	\$62,489,500	\$87,025,400
5	Total Taxable Valuation	\$2,670,136,154	\$4,981,667,400
6	Homestead Reimbursement Value	\$67,464,136	\$100,570,040
7	BETE Reimbursement Value	\$51,175,995	\$65,752,600
8	Total Valuation Base	\$2,788,776,285	\$5,147,990,040
9	Total Taxable Valuation	\$2,670,136,154	\$4,981,667,400
10	Captured TIF Valuation	-\$239,140,540	-\$412,388,400
11	Net Taxable Valuation	\$2,430,995,614	\$4,569,279,000
12	Total Amount Raised	\$63,682,747.27	*\$65,857,643.03
13	Captured TIF Tax	-\$5,703,502.00	-\$5,451,774.65
14	Net Tax Amount	\$57,979,245.27	\$60,405,868.38
15	Overlay	\$634,012.39	\$336,784.68
16	Certified Ratio	69%	100%

BETE = Business Equipment Tax Exemption

TIF = Tax Increment Financing District

\*\$65,857,643.05 Billed (rounding +0.02)

## ASSESSOR'S CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 1968 for real estate and from 1-210 for personal property inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of Brunswick for State, County, District and Municipal Taxes for the fiscal year **7/1/2025** to **6/30/2026** as they existed on the first day of April **2025**.

IN WITNESS THEREOF, I have hereunto set my hand at Brunswick, this **2<sup>nd</sup> day of September 2025**.

*Taylor Burns* \_\_\_\_\_ Assessor  
Taylor Burns, CMA-2

## 2025-2026 MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine, Municipality Brunswick, County of Cumberland, To Branden Perreault, Tax Collector, Brunswick

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

### Assessment

1.	County Tax	<b>2,181,757.00</b>
2.	Municipal Appropriation	<b>42,074,968.00</b>
3.	TIF Financing Plan Amount	<b>5,451,774.65</b>
4.	School/Educational Appropriation	<b>57,709,853.00</b>
5.	Overlay (Not to exceed 5% of net "To Be Raised")	<b>336,784.68</b>
6.	<b>Total Assessments</b>	<b>107,755,137.33</b>

### Deductions

7.	State Municipal Revenue Sharing	<b>5,931,300.00</b>
8.	Homestead Reimbursement	<b>1,329,535.93</b>
9.	BETE Reimbursement	<b>869,249.37</b>
10.	Other Revenue	<b>33,767,409.00</b>
11.	Total Deductions	<b>41,897,494.30</b>
12.	<b>Net Assessment for Commitment</b> (Line 6 minus line 11) (Should agree with Item 19, Municipal Valuation Return)	<b>65,857,643.03*</b>

\$65,857.643.05 Billed (\*Rounding: +0.02)

(SEE OTHER SIDE)

You are to pay to Branden Perreault, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before **September 2, 2026**.

In case of the neglect of any person to pay the first one-half of the sum required by said real estate list and the said personal property list, until after **October 15, 2025**; you will add interest to so much thereof as remains unpaid at the rate of **7.5%** percent per annum, commencing **October 16, 2025** to the time of payment and collect the same with the tax remaining unpaid.

In the case of neglect of any person to pay the remaining one-half of the sum required by said real estate list, until after **April 15, 2026**; you will add interest to so much thereof as remains unpaid at the rate of **7.5%** percent per annum, commencing **April 16, 2026**, to the time of payment and collect the same with the tax remaining unpaid.

Given under my hand, as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this **September 2, 2025**.

*Taylor Burns*  
\_\_\_\_\_  
Taylor Burns, CMA-2

Assessor of Brunswick

#### CERTIFICATE OF COMMITMENT

To Branden Perreault, The Collector of the Municipality of Brunswick, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of **\$65,857,643.03\*** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under my hand this **September 2, 2025**.

\$65,857.643.05 Billed (\*Rounding: +0.02)

*Taylor Burns*  
\_\_\_\_\_  
Taylor Burns, CMA-2

Assessor of Brunswick

Complete in Duplicate  
File Original with Tax Collector/File Copy in Valuation Book

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER**  
Title 36 MRSA SS712

State of Maine

County of Cumberland, ss.

I hereby certify that I have assessed a tax on the estate, real and personal, liable to be taxed in the municipality of Brunswick for the fiscal year **7/1/2025 to 6/30/2026**, at **\$13.22** mils on the dollar, on a total taxable valuation of **\$4,981,667,400**.

**Assessment**

1. County Tax	<b>2,181,757.00</b>
2. Municipal Appropriation	<b>42,074,968.00</b>
3. TIF Financing Plan Amount	<b>5,451,774.65</b>
4. School/Educational Appropriation	<b>57,709,853.00</b>
5. Overlay (Not to exceed 5% of net "To Be Raised")	<b>336,784.68</b>
6. <b>Total Assessments</b>	<b>107,755,137.33</b>

**Deductions**

7. State Municipal Revenue Sharing	<b>5,931,300.00</b>
8. Homestead Reimbursement	<b>1,329,535.93</b>
9. BETE Reimbursement	<b>869,249.37</b>
10. Other Revenue	<b>33,767,409.00</b>
11. Total Deductions	<b>41,897,494.30</b>
12. <b>Net Assessment for Commitment</b> (Line 6 minus line 11)	<b>65,857,643.03*</b>
(Should agree with Item 19, Municipal Valuation Return)	

\*\$65,857,643.05 Billed (Rounding: +0.02)

Lists of all the same I have committed to Branden Perreault, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Branden Perreault, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote on the Municipality and warrants received pursuant to the laws of the State of Maine.

Given under my hand this September 2, 2025.

*Taylor Burns*

\_\_\_\_\_  
Taylor Burns, CMA-2

Municipal Assessor

Complete in duplicate. File original with Treasurer. File Copy in Valuation Book

## TAX ASSESSOR'S RETURN

Pursuant to a Warrant from James H Gailey, Clerk of Cumberland County, dated **March 20, 2025**, we have assessed the polls and estates of the residents and non-residents of the Town of Brunswick, County of Cumberland in the amount of **\$2,181,757** and have forwarded lists thereof to Branden Perreault, Collector of said Town.

Said assessment of taxes to be paid to **Treasurer, Cumberland County**, on or before the first day of September 2025.

*Taylor Burns*

Taylor Burns, CMA-2  
Assessor, Town of Brunswick

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**TO BE FILLED IN AND FORWARDED TO THE COUNTY TREASURER, 142  
FEDERAL STREET, PORTLAND MAINE 04101-4196 WITH PAYMENT OF TAXES  
BY SEPTEMBER 1, 2025.**

**INTEREST RATE ON UNPAID TAXES SET AT 5.00% AND SHALL BE ASSESSED  
SIXTY (60) DAYS AFTER SEPTEMBER 1, 2025.**

# 2025

# Municipal Valuation Return



**DUE DATE - NOVEMBER 1, 2025 (or within 30 days of commitment, whichever is later)**

*Mail the signed original to Maine Revenue Services, Property Tax Division,  
PO Box 9106, Augusta, ME 04332-9106 and affix copy to front cover of Municipal Valuation book.  
You may also file this return online using the Maine Tax Portal at: <https://revenue.maine.gov>.*

For help in filling out this return, please see the MVR Instructions at [www.maine.gov/revenue/taxes/property-tax/assessor](http://www.maine.gov/revenue/taxes/property-tax/assessor)

## MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2025 (or within 30 days of commitment, whichever is later)

1. County: **CUMBERLAND**Commitment Date: **9/2/2025**

mm/dd/yyyy

2. Municipality **BRUNSWICK**Commitment period (select one): **12 months**3. 2025 Certified Ratio (Percentage of current just value upon which assessments are based.) **3 100%**  
Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage**TAXABLE VALUE OF REAL ESTATE**

(Exclude exempt values)

4. Land (include value of transmission, distribution lines and substations, dams and power houses)	4 <b>1,439,203,000</b>
5. Buildings	5 <b>3,455,439,000</b>
6. Total <b>taxable</b> value of real estate (line 4 + line 5) (this amount will be entered on Tax Rate Form, line 1)	6 <b>4,894,642,000</b>

**TAXABLE VALUE OF PERSONAL PROPERTY**

(Exclude exempt values)

7. Production machinery and equipment	7 <b>48,912,000</b>
8. Business equipment (furniture, furnishings and fixtures)	8 <b>29,598,600</b>
9. All other personal property	9 <b>8,514,800</b>
10. Total <b>taxable</b> value of personal property (line 7 + line 8 + line 9) (this amount will be entered on Tax Rate Form, line 2)	10 <b>87,025,400</b>

**OTHER TAX INFORMATION**

11. Total taxable value of real estate and personal property (line 6 + line 10) (must match Tax Rate Form, line 3)	11 <b>4,981,667,400</b>
12. 2025 Property Tax Rate (example .01520) (from Tax Rate Form, line 19, column B)	12 <b>0.01322</b>
13. 2025 Property Tax Levy (includes overlay and any fractional gains from rounding) <b>Note: This is the amount of 2025 tax actually committed to the collector</b> (must match Tax Rate Form line 19, column C)	13 <b>\$65,857,643.03</b>

**HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM**

Homestead exemptions must be adjusted by the municipality's certified ratio

14. a. Number of maximum homestead exemptions granted (maximum exemption = \$25,000 x line 3 certified ratio)	14a <b>5,273</b>
b. Value of homestead exemptions on line 14a (line 14a x \$25,000 x line 3)	14b <b>131,825,000</b>
c. Number of exemptions granted for homesteads valued less than the maximum	14c <b>25</b>
d. Value of homestead exemptions on line 14c	14d <b>504,000</b>
e. Total number of homestead exemptions granted (line 14a + line 14c)	14e <b>5,298</b>
f. Total value of all homestead exemptions granted (line 14b + line 14d) (this amount will be entered on Tax Rate Form, line 4a)	14f <b>132,329,000</b>
g. Total assessed value of all property with homestead exemptions (include taxable and exempt value)	14g <b>2,492,027,000</b>

**MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN**

Municipality: \_\_\_\_\_

**BRUNSWICK**

**BUSINESS EQUIPMENT TAX EXEMPTION ("BETE")**

15. a. Number of BETE applications processed for tax year 2025	15a	191
b. Number of BETE applications approved	15b	179
c. Total exempt value of all BETE property (this amount will be entered on Tax Rate Form, line 5a and Enhanced BETE Sheet, line 1a)	15c	131,505,200
d Total exempt value of BETE property in TIF districts with captured assessed value	15d	27,539,900

**TAX INCREMENT FINANCING ("TIF") DISTRICTS**

16. a. Total amount of increased taxable value within TIF districts	16a	591,110,800
b. Amount of captured assessed value within TIF districts	16b	412,388,400
c. Tax revenue deposited in a project cost account or sinking fund account	16c	5,451,775
d. BETE reimbursement revenue deposited in a project cost or sinking fund account (16c + 16d must match Tax Rate Form, line 9)	16d	\$0

**EXCISE TAX**

17. a. Enter whether excise taxes are collected based on a calendar or fiscal year	17a	Fiscal
b. Motor vehicle excise tax collected	17b	\$4,702,436
c. Watercraft excise tax collected	17c	\$26,887.93

**ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY**

18. Total value of distribution and transmission lines owned by electric utility companies	18	\$30,445,000
19. Total value of all electrical generation facilities	19	\$34,867,000

**TREE GROWTH TAX LAW PROGRAM PROPERTY**

20. Average per acre value applied to undeveloped acreage	20	\$18,500
21. Forest land		
a. Number of parcels enrolled in the Tree Growth Tax Law program as of April 1, 2025	21a	22
b. Softwood acreage	21b	381.20
c. Mixed wood acreage	21c	587.29
d. Hardwood acreage	21d	193.80
e. Total number of acres of forest land (sum of lines 21b - d)	21e	1,162.29
22. Total assessed value of all forest land as of April 1, 2025	22	502,000
a. Local value per acre used to assess forest land		
(1) Softwood	22a(1)	435
(2) Mixed Wood	22a(2)	454
(3) Hardwood	22a(3)	381

**MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN**

Municipality: BRUNSWICK

**TREE GROWTH TAX LAW PROGRAM PROPERTY, continued**

23. Number of forest land acres first enrolled in the Tree Growth Tax Law program in 2025	23	<b>0.00</b>
24. Land withdrawn from the Tree Growth Tax Law program		
a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	24a	<b>0</b>
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	24b	<b>0.00</b>
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	24c	<b>\$0</b>
d. Total <b>number</b> of \$500 penalties assessed for non-compliance	24d	<b>0</b>
24-1 Since April 1, 2025, have any Tree Growth acres been transferred to Farmland?	24-1	<b>No</b> Yes/No

**FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY**

**FARMLAND:**

25. Number of parcels enrolled in the Farmland program as of April 1, 2025	25	<b>47</b>
26. Number of acres first enrolled in the Farmland program for April 1, 2025	26	<b>0.00</b>
27. a. Total number of acres (excluding farm woodland) currently enrolled in the Farmland program	27a	<b>937.33</b>
b. Total value of land (excluding farm woodland) currently enrolled in the Farmland program	27b	<b>488,000</b>
28. a. Number of farm woodland acres:		
(1) Softwood	28a(1)	<b>164.19</b>
(2) Mixed wood	28a(2)	<b>887.92</b>
(3) Hardwood	28a(3)	<b>41.95</b>
b. Total number of acres of all land now classified as farm woodland	28b	<b>1,094.06</b>
c. Total value of all land now classified as farm woodland	28c	<b>486,000</b>
d. Per acre rates used for farm woodland:		
(1) Softwood	28d(1)	<b>435.00</b>
(2) Mixed Wood	28d(2)	<b>454.00</b>
(3) Hardwood	28d(3)	<b>381.00</b>
29. Land withdrawn from the Farmland program:		
a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	29a	<b>0</b>
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	29b	<b>0.00</b>
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	29c	<b>\$0</b>

**OPEN SPACE:**

30. Number of parcels enrolled in the Open Space program as of April 1, 2025	30	<b>91</b>
31. Number of acres first enrolled in the Open Space program for April 1, 2025	31	<b>42.50</b>

32. Total number of acres currently enrolled in the Open Space program

32  **1,806.67**

33. Total value of land enrolled in the Open Space program

33  **7,612,000**

**MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN**

Municipality: BRUNSWICK

**FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY, continued**

34. Land withdrawn from the Open Space program:

a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	34a	0
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	34b	4.00
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	34c	\$3,159

**WORKING WATERFRONT TAX LAW PROGRAM PROPERTY**

35. Number of parcels enrolled in the Working Waterfront program as of April 1, 2025

35 2

36. Number of acres first enrolled in the Working Waterfront program for April 1, 2025

36 0.00

37. Total number of acres currently enrolled in the Working Waterfront program

37 1.23

38. Total value of land enrolled in the Working Waterfront program

38 147,000

39. Land withdrawn from the Working Waterfront program:

a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	39a	0
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	39b	0.00
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	39c	\$0

**EXEMPT PROPERTY**

40. Enter the **exempt value** of all the following classes of property which are exempt from property taxation by law.

a. Public Property as defined by 36 M.R.S. §§ 651(1)(A) and (B):

(1) United States	40a(1)	\$9,648,000
(2) State of Maine (excluding roads)	40a(2)	\$44,075,000
Total value of public property (40a(1) + 40a(2))	40a	<span style="background-color: #0070C0; color: white; padding: 2px;">53,723,000</span>

b. Maine real estate owned by the Water Resources Board of the State of New Hampshire

40b 0

c. Property of any Maine public municipal corporation appropriated to public uses

40c 174,810,000

d. Certain water, power, or light property of other Maine public municipal corporations

40d 0

e. Certain airport property of Maine public municipal corporations

40e 77,732,000

f. Landing area of privately owned airports with free public use

40f 0

g. Certain sewage disposal property of other Maine public municipal corporations

40g 0

Municipality: \_\_\_\_\_

**BRUNSWICK****EXEMPT PROPERTY, continued**

40. h. Property of benevolent and charitable institutions	40h	<b>118,320,000</b>
i. Property of literary and scientific institutions	40i	<b>265,892,000</b>
j. Property of veteran organizations:		
1) Total exempt value of veteran organizations	40 j(1)	<b>481,000</b>
2) Exempt value attributable to purposes <b>other than</b> meetings, ceremonials, or instruction facilities ( <b>reimbursable exemption</b> ).	40 j(2)	<b>0</b>
k. Property of central labor councils, chambers of commerce, and boards of trade		
1) chambers of commerce or boards of trade	40k(1)	<b>0</b>
2) central labor councils ( <b>reimbursable exemption</b> )	40k(2)	<b>0</b>
l. Property of houses of religious worship and parsonages		
1) Number of parsonages within this municipality	40 l(1)	<b>4</b>
2) Total <b>exempt</b> value of those parsonages	40 l(2)	<b>80,000</b>
3) Total <b>taxable</b> value of those parsonages	40 l(3)	<b>1,764,000</b>
4) Total <b>exempt</b> value of all houses of religious worship (excluding parsonages)	40 l(4)	<b>39,181,000</b>
Total exempt value of houses of religious worship and parsonages (40l(2) + 40l(4))	40l	<b>39,261,000</b>
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))	40m	<b>1,393,000</b>
n. Personal property <b>leased</b> by a benevolent and charitable organization exempt from taxation under § 501 of the Internal Revenue Code of 1954 and the primary purpose is the operation of a hospital licensed by the Dept. of Health and Human Services, health maintenance organization or blood bank (§ 652(1)(K)) (Value of property <u>owned</u> by a hospital should be reported on line 40h)	40n	<b>0</b>
o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) ( \$4,000 adjusted by certified ratio)	40o	<b>60,000</b>
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))	40p	<b>0</b>
q. Animal waste storage facilities certified as exempt ( <b>reimbursable exemption</b> )	40q	<b>0</b>
r. Pollution control facilities certified by the Department of Environmental Protection	40r	<b>0</b>
s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 ( <b>reimbursable exemption</b> )	40s	<b>0</b>

## MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality: BRUNSWICK**EXEMPT PROPERTY, continued****40t. Veteran exemptions** - The following information is necessary in order to calculate reimbursement**SECTION 1: Veterans who served during a federally recognized war period (lines 40t(1) - 40t(9))**

		NUMBER OF EXEMPTIONS	EXEMPT VALUE
<b>Widower (post WWI):</b>			
40t(1). Living male spouse or male parent of a deceased veteran	40t(1)A	0	40t(1)B <b>\$0</b>
<b>Revocable Living Trusts (post WWI veteran/widow):</b>			
40t(2). Veterans with specially adapted housing (or their widow)	40t(2)A	0	40t(2)B <b>\$0</b>
40t(3). All other veteran beneficiaries (or their widows)	40t(3)A	27	40t(3)B <b>\$162,000</b>
<b>WW I Veterans:</b>			
40t(4). WW I veteran (or their widow) enlisted as Maine resident	40t(4)A	0	40t(4)B <b>\$0</b>
40t(5). WW I veteran (or their widow) enlisted as non-Maine resident	40t(5)A	0	40t(5)B <b>\$0</b>
<b>Veterans with specially adapted housing:</b>			
40t(6). Veterans with specially adapted housing or their unremarried widow.	40t(6)A	2	40t(6)B <b>\$100,000</b>
<b>Cooperative Housing Corporation Veterans:</b>			
40t(7). Qualifying Shareholder of Cooperative Housing Corporation	40t(7)A	36	40t(7)B <b>\$216,000</b>
<b>All Other Veterans:</b>			
40t(8). All other veterans (or their widows) enlisted as Maine residents	40t(8)A	281	40t(8)B <b>\$1,686,000</b>
40t(9). All other veterans (or their widows) enlisted as nonresidents	40t(9)A	410	40t(9)B <b>\$2,459,000</b>

**SECTION 2: Veterans who did not serve during a federally recognized war period (lines 40t(10) - 40t(12))**

		NUMBER OF EXEMPTIONS	EXEMPT VALUE
40t(10). Veteran (or their widow) disabled in the line of duty.	40t(10)A	9	40t(10)B <b>\$54,000</b>
40t(11). Veteran (or their widow) who served during the periods from 8/24/1982 to 7/31/1984 and 12/20/1989 to 1/31/1990	40t(11)A	8	40t(11)B <b>\$48,000</b>
40t(12). Veteran (or their widow) who served during the period from 2/1/1955 to 5/7/1975, <b>but not</b> prior to 2/1/1955 or after 5/7/1975	40t(12)A	0	40t(12)B <b>\$0</b>

Total number of ALL veteran exemptions granted in 2025

40t(A) **773**

Total exempt value of ALL veteran exemptions granted in tax year 2025

40t(B) **4,725,000**

## MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality: BRUNSWICK**EXEMPT PROPERTY, continued**40. u. Solar and wind energy equipment. (**reimbursable exemption**)

1) Total number of new solar and wind energy equipment applications processed this year (4/1/2024 – 3/31/2025).

40 u(1) **29**

2) Total number of solar and wind energy equipment applications approved this year (4/1/2024 – 3/31/2025).

40 u(2) **29**

3) Total exempt value of solar and wind energy equipment.

40 u(3) **11,052,000**

## 40. v. Other. The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities, districts and trust commissions.

Examples: 30-A M.R.S. § 5114 provides for exemption of real and personal property of an Urban Renewal Authority or Chapter 164, P. & S.L. of 1971 provides for exemption of real estate owned by the Cobbsesee-Annabessacook Authority. (See also 30-A M.R.S., § 5413, Revenue Producing Municipal Facilities Act.)

Enter the full name of the organization in your municipality that has been granted exempt status through such a law, the provision of the law granting the exemption, and the estimated full value of real property.

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE
<b>CEMETERY/RAIL AUTHORITY</b>		<b>\$5,711,000</b>
<b>MRRA</b>	<b>MRSA 5 (383) 13083-G</b>	<b>48,606,000</b>
<b>BRUNSWICK HOUSING AUTHORITY</b>		<b>27,476,000</b>
		TOTAL 40v <b>81,793,000</b>
<b>40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW</b>	<b>40</b>	<b>829,242,000</b>

**MUNICIPAL RECORDS**

## 41. a. Does your municipality have tax maps?

41a  **Yes** YES/NO

If yes, proceed to b, c, and d. If no, move to line 42.

Enter date/contractor name when maps were originally obtained. (This does not refer to the annual updating of tax maps.)

b. Date 41b **4/1/1956** mm/dd/yyyyc. Name of contractor 41c **WRIGHT-PIERCE**d. Are your tax maps PAPER, GIS, or CAD? 41d **GIS**42. Enter the number of land parcels in your municipality (not the number of tax bills) 42 **7604**43. Total **taxable acreage** in your municipality. 43 **21656.00**

## 44. a. Have you/contractor completed professional town-wide revaluation?

44a  **Yes** YES/NO

If yes, please answer the questions below.

If no, please proceed to line 45.

b. Did the revaluation include any of the following? 44b (1)  **Yes** LAND

Please enter each category with Yes or No.

44b (2)  **Yes** BUILDINGS44b (3)  **Yes** PERSONAL PROPERTYc. Effective Date 44c **4/1/2025** mm/dd/yyyyd. Contractor Name 44d **VISION GOV'T SOLUTIONS & KRT**e. Cost 44e **\$261,000**

## MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality:

**BRUNSWICK****MUNICIPAL RECORDS, continued**

45. Enter the best choice that describes how the municipality administers its assessment function. Choose **SINGLE ASSESSOR, ASSESSORS' AGENT** or **BOARD OF ASSESSORS**. Include the name of any single assessor or agent.

a) Function 45a **SINGLE ASSESSOR**b) Name 45b **TAYLOR BURNS**c) Email address 45c **TBURNS@BRUNSWICKME.GOV**

46. Enter the beginning and ending dates of the fiscal year in your municipality.

FROM 46a **7/1/2025**

mm/dd/yyyy

TO 46b **6/30/2026**

mm/dd/yyyy

47. Interest rate charged on overdue 2025 property taxes

47 **7.50**

7.50% maximum

48. Date(s) that 2025 property taxes are due

48a **10/15/2025**48b **4/15/2026**

48c mm/dd/yyyy

48d mm/dd/yyyy

49. Are your assessment records computerized?

49a **YES** YES/NOName of software used 49b **VISION/TRIO**

50. Has your municipality implemented a local property tax relief program under 36 M.R.S. § 6232(1)?

50a **YES** YES/NO

How many people qualified? 50b

**197**How much relief was granted? 50c **\$150,388.00**

51. Has your municipality implemented a local senior volunteer tax credit program under 36 M.R.S. § 6232(1-A)?

51a **NO** YES/NO

How many people qualified? 51b

How much relief was granted? 51c

52. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?

52a **NO** YES/NO

How many people qualified? 52b

How much relief was granted? 52c

I/We, the Assessor(s) of the Municipality of

**BRUNSWICK**

do state that the

foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing and submitting the information.

ASSESSOR(S)  
SIGNATURESTaylor Burns

Taylor Burns, CMA-2

DATE **9/2/2025**

mm/dd/yyyy

**NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2025 or within 30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Tax Law municipal reimbursement program for the 2025 tax year.**

**MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN**

Municipality: **BRUNSWICK** County: **CUMBERLAND**

**VALUATION INFORMATION**

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2024, giving the approximate increase or decrease in full market value.

	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes
New	<b>108</b>	<b>5</b>		<b>3</b>	<b>8</b>	
Demolished	<b>2</b>		<b>1</b>			
Converted						
Valuation Increase (+)	<b>\$16,661,800</b>	<b>\$960,600</b>		<b>\$41,906,000</b>	<b>\$461,300</b>	
Valuation Loss (-)	<b>\$298,000</b>		<b>\$599,000</b>			
Net Increase/Loss	<b>\$16,363,800</b>	<b>\$960,600</b>	<b>(\$599,000)</b>	<b>\$41,906,000</b>	<b>\$461,300</b>	<b>\$0</b>

2. Enter any new industrial or commercial growth started or expanded since April 1, 2024, giving the approximate full market value and additional machinery, equipment, etc.

<b>New Commercial Construction - \$6,230,000</b>
<b>Other Commercial Permits - \$2,420,700</b>
<b>Personal Property - \$12,484,227 (first assessed for 2025)</b>

3. Enter any extreme losses in valuation since April 1, 2024, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

<b>N/A</b>

4. Explain any general increase or decrease in valuation since April 1, 2024, based on revaluations, change in ratio used, adjustments, etc.

<b>Town-wide revaluation implemented for 2025 for real estate &amp; personal property.</b>
<b>Certified ratio adjusted from 69% in 2024 to 100% in 2025.</b>

## 2025 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: BRUNSWICK

**BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Total taxable value of real estate	1	<b>\$4,894,642,000</b>	
			(from page 1, line 6)
2. Total taxable value of personal property	2	<b>\$87,025,400</b>	
			(from page 1, line 10)
3. Total taxable value of real estate and personal property (Line 1 plus line 2)	3	<b>\$4,981,667,400</b>	
			(from page 1, line 11)
4. a. Total exempt value for all homestead exemptions granted	4a.	<b>\$132,329,000</b>	
			(from Page 1, line 14f)
b. Homestead exemption reimbursement value	4b.	<b>\$100,570,040</b>	
5. a. Total exempt value of all BETE qualified property	5a.	<b>\$131,505,200</b>	
			(from page 2, line 15c)
b. BETE exemption reimbursement value	5b.	<b>\$65,752,600</b>	
6. Total valuation base (Line 3 + line 4b + line 5b)	6	<b>\$5,147,990,040</b>	

**ASSESSMENTS**

7. County tax	7	<b>\$2,181,757.00</b>	
8. Municipal appropriation	8	<b>\$42,074,968.00</b>	
9. TIF financial plan amount	9	<b>\$5,451,775</b>	
			(must match page 2, line 16c + 16d)
10. Local education appropriation	10	<b>\$57,709,853.00</b>	
11. Total appropriations (Add lines 7 through 10)	11	<b>\$107,418,352.65</b>	

**ALLOWABLE DEDUCTIONS**

12. Anticipated state municipal revenue sharing	12	<b>\$5,931,300.00</b>	
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)	13	<b>\$33,767,409.00</b>	
14. Total deductions (Line 12 plus line 13)	14	<b>\$39,698,709.00</b>	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<b>\$67,719,643.65</b>	

A	B	C	
<b>\$67,719,643.65</b> (Amount from line 15)	x 1.05	<b>\$71,105,625.83</b>	Maximum Allowable Tax
<b>\$67,719,643.65</b> (Amount from line 15)	÷ <b>\$5,147,990,040</b> (Amount from line 6)	<b>0.01315</b>	Minimum Tax Rate
<b>\$71,105,625.83</b> (Amount from line 16)	÷ <b>\$5,147,990,040</b> (Amount from line 6)	<b>0.01381</b>	Maximum Tax Rate
<b>\$4,981,667,400.00</b> (Amount from line 3)	x <b>0.01322</b> (Selected Rate)	<b>\$65,857,643.03</b> (Enter on page 1, line 13)	Tax for Commitment
<b>\$67,719,643.65</b> (Amount from line 15)	x 0.05	<b>\$3,385,982.18</b>	Maximum Overlay
<b>\$100,570,040</b> (Amount from line 4b.)	x <b>0.01322</b> (Selected Rate)	<b>\$1,329,535.93</b> (Enter on line 8, Assessment Warrant)	Homestead Reimbursement
<b>\$65,752,600</b> (Amount from line 5b.)	x <b>0.01322</b> (Selected Rate)	<b>\$869,249.37</b> (Enter on line 9, Assessment Warrant)	BETE Reimbursement
<b>\$68,056,428.33</b> (Line 19 plus lines 21 and 22)	- <b>\$67,719,643.65</b> (Amount from line 15)	<b>\$336,784.68</b> (Enter on line 5, Assessment Warrant)	Overlay

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

**2025 MUNICIPAL TAX RATE CALCULATION FORM**

**ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALCULATION SHEET**

Municipality: BRUNSWICK

**BE SURE TO COMPLETE AND FILE THIS FORM IN CONJUNCTION WITH THE TAX RATE FORM**

**Standard BETE Reimbursement Computation**

1. a. Total exempt value of all BETE property as of April 1, 2025	\$131,505,200
	(from page 2, line 15c.)
b. Total exempt value of all BETE property located outside TIF Districts with captured assessed value (Line 1a. minus line 3b.)	\$131,505,200
c. Percent of reimbursement for BETE exempt property (2025 statutory standard 50% reimbursement)	50.00%
d. Value of all BETE qualified exempt property subject to standard reimbursement	\$65,752,600

**Enhanced Reimbursement if Personal Property Factor Exceeds 5% of Total Taxable Value**

2. a. Total taxable value of all business personal property	\$87,025,400
b. Total taxable value of all real estate and personal property	\$4,981,667,400
c. Total value of all BETE qualified exempt property subject to <b>enhanced reimbursement</b> if not located in a Municipal Retention TIF District subject to a > % of line 2.(f)	\$131,505,200
d. Personal property factor [(2a. + 1a.) / (2b. + 1a.)]	4.27%
e. Line 2d. / 2	FALSE
f. Line 2(e) plus 50% (if line 2(d) is greater than 5%)	50.00%
g. Value of all BETE qualified exempt property subject to <b>Enhanced</b> reimbursement	\$0
	(if zero results see below)

**Municipal Retention Tax Increment Percentage**

3. a. Percentage of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs approved as of 4/1/2008. (Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)	0.00%	50.00%
b. Captured Assessed Value of <b>BETE</b> qualified property located within TIF districts	\$0	
c. Value of all TIF BETE qualified exempt property subject to reimbursement	\$0	(if zero results see below)

**Total Reimbursable BETE Exempt Value**

4. Total of all reimbursable BETE Exempt value 1.(d) or 2.(g)+ 3.(c)	\$65,752,600
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## TIF 2025

	OAV			Increment			2024 Value	YOY Change
	2008 Value	2025 Value	RE	2025 Value	RE	YOY Change		
A) Downtown Dev. District			RE 71,082,500	RE 232,740,000	161,657,500		143,691,050	89,048,950
B) Seahawk		2011 Value			82,000,000	Partial Capture		
	RE 0	PP 0	Total 0	RE 16,665,000	PP 963,200	Total 17,628,200	RE 17,628,200	Total 14,089,100 3,539,100
C) Airport TIF District		2011 Value		RE 0	RE 25,952,000	25,952,000	RE 23,341,610	2,610,390
D) Brunswick Landing		2011 Value		RE 0	RE 194,808,200	194,808,200	RE 110,778,345	84,029,855
D) Cooks Corner		2016 Value		RE 40,058,600	RE 231,123,500	191,064,900	RE 130,882,235	100,241,265
					92,000,000	Partial Capture		
				Total Increment Captured Assessed Value	591,110,800 412,388,400			279,469,560
				Selected Rate	\$0.01322			
				TIF Financing Amount	\$5,451,774.65			