

**Town of Brunswick**  
**Finance Committee Meeting**  
**September 21, 2023**  
**Assessing/Re-valuation/Property TAX Notes**

Taylor Burns reviewed the Budget development time line.

<https://www.brunswickme.org/AgendaCenter/ViewFile/Item/1582?fileID=27965>

Questions/Answers:

- Why do citizens vote on the School budget but not the Town budget? State law requires that an annual vote be held on the School portion of the budget.
- Can the Town require to be let into homes to inspect for condition/upgrades? The Town cannot require property owners to allow them in but the owners then waive their right to appeal the assessment.
- What method is used to assess manufactured housing? They are assessed as real estate not personal property by law. Mobile homes are now appreciating not depreciating.
- Why has the homestead exemption dropped from \$25,000 to \$20,750? Since the Town's assessed value is below 100% of market value (currently at 83%) we can only allow 83% of the exemption which is \$20,750.
- What is the difference between taxable assessed value and market value? Market value is what the property sells for. Assessed value is what the Assessor assigns based off of market value but not individually determined.
- During the coming months will other approaches to the re-valuation be considered? Yes, and during this time the Town will be gathering further data on commercial and residential properties.
- Can the Assessor "mix and match" approaches to valuation? Yes, as long as they can achieve equalization.
- How can an appeal be made on valuation? Contact the Assessor's office.
- What is the assessed value based on? Condition, location, structural features of the property.
- What are neighborhood codes? They represent land values not individual building values.
- Do site visits to properties directly change values? Site visits are for collecting data only.
- Can assessments use sales data gathered over a period of years rather than one year? There is no state law that requires a period of time for gathering data but the State uses only one year for their audit. This is in the State Constitution. Industry standard recommends using only one year. For commercial properties 3-5 years is generally used because of the lower volume of sales.

- Do towns use different approaches? The State doesn't prescribe certain approaches but rather they look at how close the assessments are to market value. This is in the State Constitution.
- Do businesses pay their fair share? More details later.
- Should Bowdoin pay more? We will schedule a Bowdoin presentation specifically around their endowment.
- What is going on at the State level? The Brunswick delegation is presenting a joint approach concerning a number of different aspect of assessment.
- How often are property cards updated? Once a year.
- Why are the State and Town ages different for abatement programs? Town Council decides this. Residents can request change. THE FINANCE COMMITTEE WILL REVIEW AT NEXT MEETING.

Julia Henze's program will be presented at the next meeting October 19.

Additional links:

Property Tax Commitment

<https://www.brunswickme.org/AgendaCenter/ViewFile/Item/1583?fileID=27966>

Property Tax Commitment Fact Sheet

<https://www.brunswickme.org/AgendaCenter/ViewFile/Item/1584?fileID=27967>

How is the Town's Budget established?

<https://www.brunswickme.org/AgendaCenter/ViewFile/Item/1585?fileID=27968>

Video of Sep 21 meeting

<http://tv3hd.brunswickme.org/CablecastPublicSite/show/5460?site=1>

If you would like to receive Jean Powers' newsletter, *Voice of the Brunswick Taxpayer*, please send your email to [japowers@comcast.net](mailto:japowers@comcast.net)