

# Property Tax Exemptions

Public Property  
&  
Benevolent & Charitable Institutions

Finance Committee Meeting / Property Tax Public Forum  
January 18, 2024



# Certain classes of property are exempt by law.

- Fully Exempt Property
  - Government
  - School Systems
  - Non-profit Institutions
- Partially Exempt Property
  - Homestead
  - Veteran
  - Renewable Energy
  - Blind
  - Business Equipment Tax Exemption (BETE)



# Fully Exempt Property

- Maine law provides a property tax exemption for **public property** and property of certain **benevolent and charitable institutions**.
- Legal Statutes
  - Public Property: 36 M.R.S. §651(1)
  - Benevolent & Charitable: 36 M.R.S. §652(1)



# Public Property

- United States
- State of Maine
- Public Municipal Corporations
  - Town of Brunswick
  - Mid Coast Regional Redevelopment Authority
  - Water & Sewer District



# Benevolent & Charitable Institutions

- Mid Coast Hospital
- Brunswick-Topsham Land Trust
- Bowdoin College
- Southern Maine Community College
- Tedford Shelter
- Various Religious Institutions



MID COAST-PARKVIEW  
HEALTH



Bowdoin

Tedford Housing

Brunswick  
maine

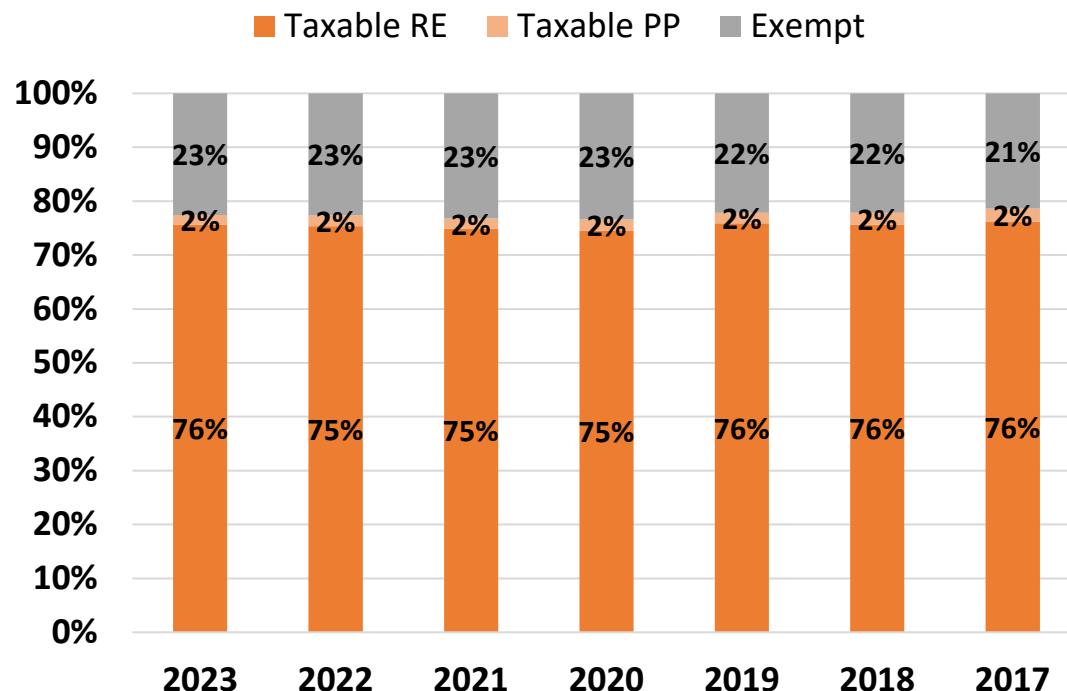
# Legal Tests for Qualification

- **Ownership**: An institution must own the property for which exemption is requested. A property deed will show ownership.
- **Occupancy & Use**: An institution must occupy and use the property for the purpose for which the organization was created.
- **Incorporation**: An institution must be incorporated to be eligible for an exemption.
- **Profit**: Directors, trustees, officers, and employees must not receive a portion of the institutions profit.
- **Financial Report**: An institution must file a report detailing the preceding fiscal year.

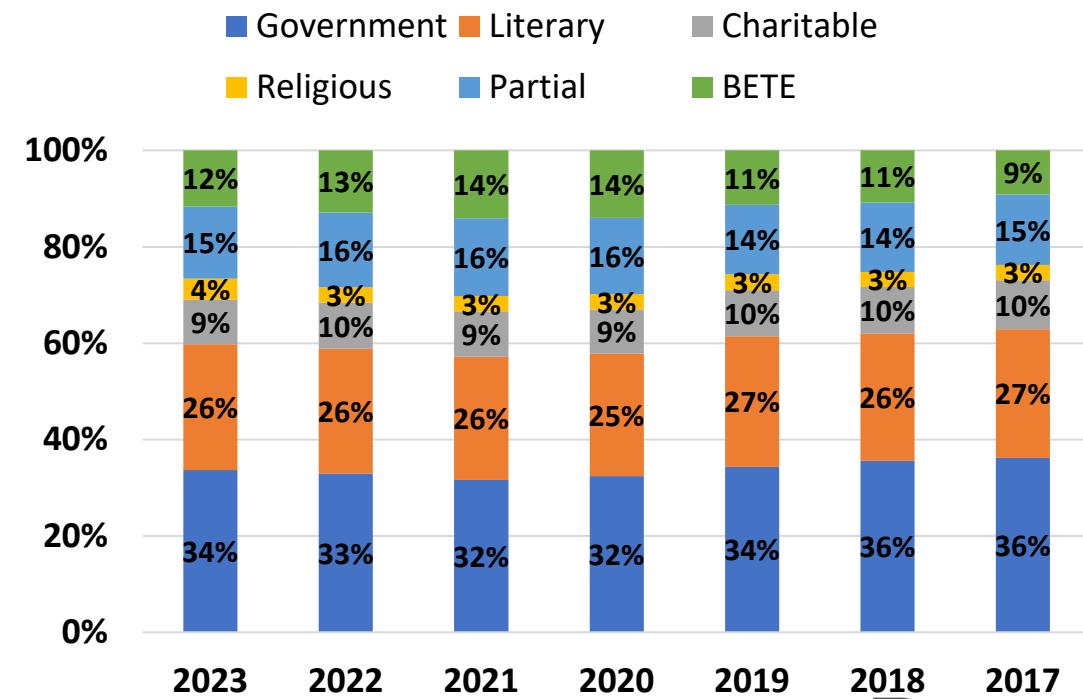


# Brunswick's Tax Exempt Valuation History

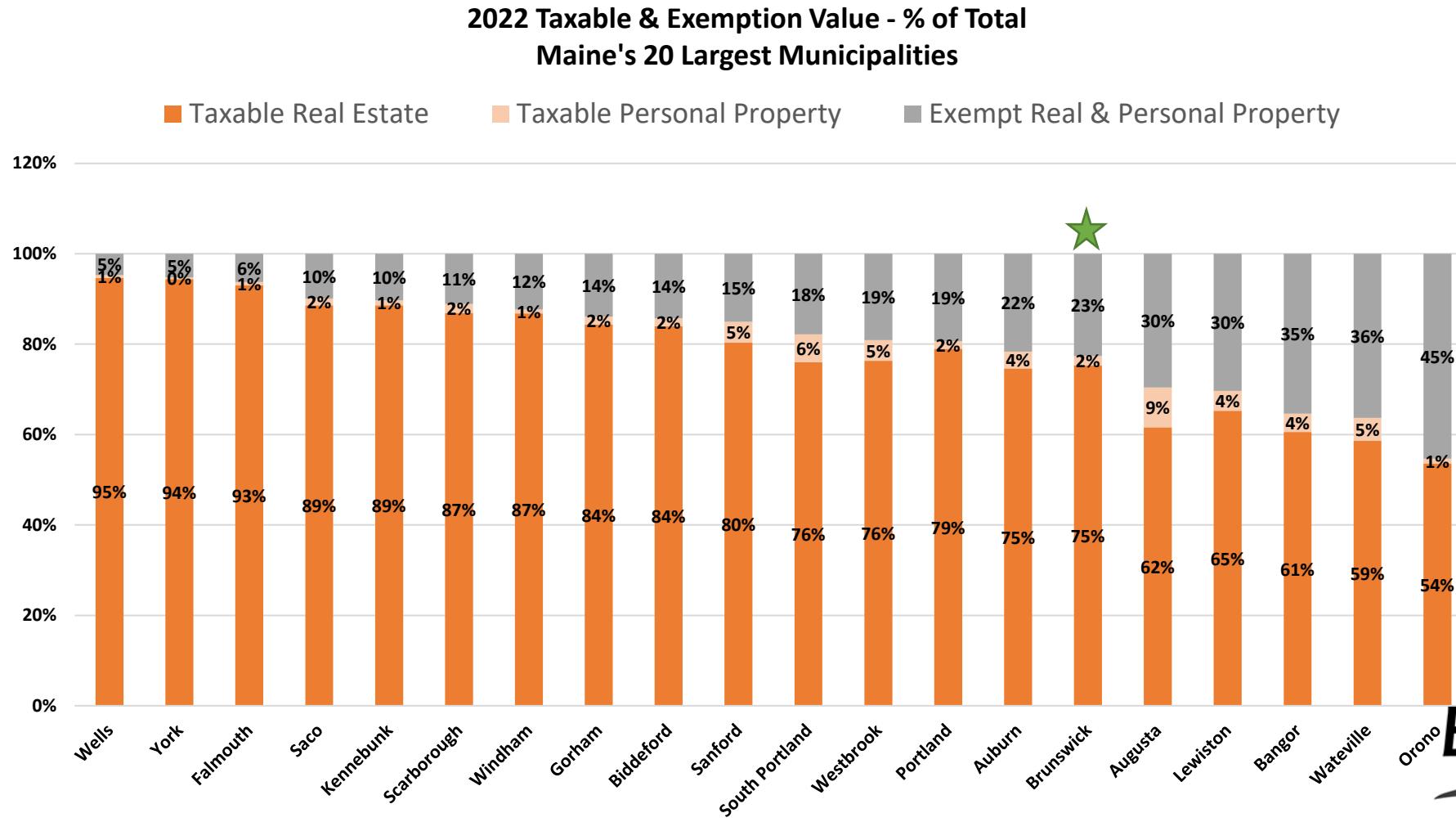
**Taxable & Exemption Value - % of Total  
7-Year History**



**Exemptions - % of Total  
7-Year History**



# How does Brunswick compare?



# Questions?

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