

Assessing Department

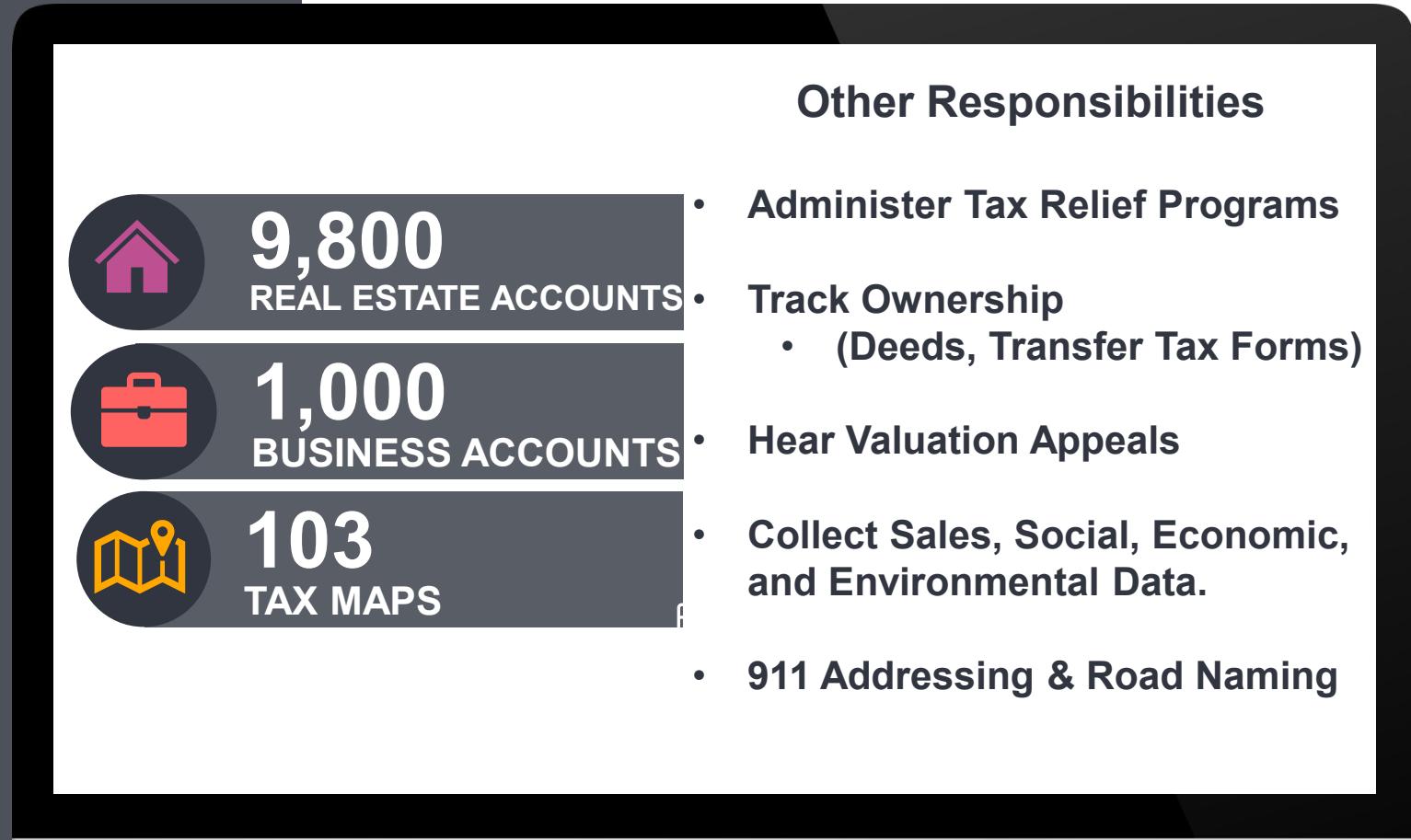
2024-2025 Budget Presentation

February 29, 2024 Budget Workshop



Primary Function

- The Assessing Office is responsible for the valuation of all real and personal property located in the Town of Brunswick.
- We analyze consumer and market behavior, such as, sales prices, material and labor costs, and rental income and expense data.
- We are required, by law, to ensure annual property assessments reflect current consumer and market behavior.



Brunswick's Assessment Team



Taylor Burns
Assessor

- 7 Years Experience
- Certified Maine Assessor II



Angela Bradstreet
Appraiser

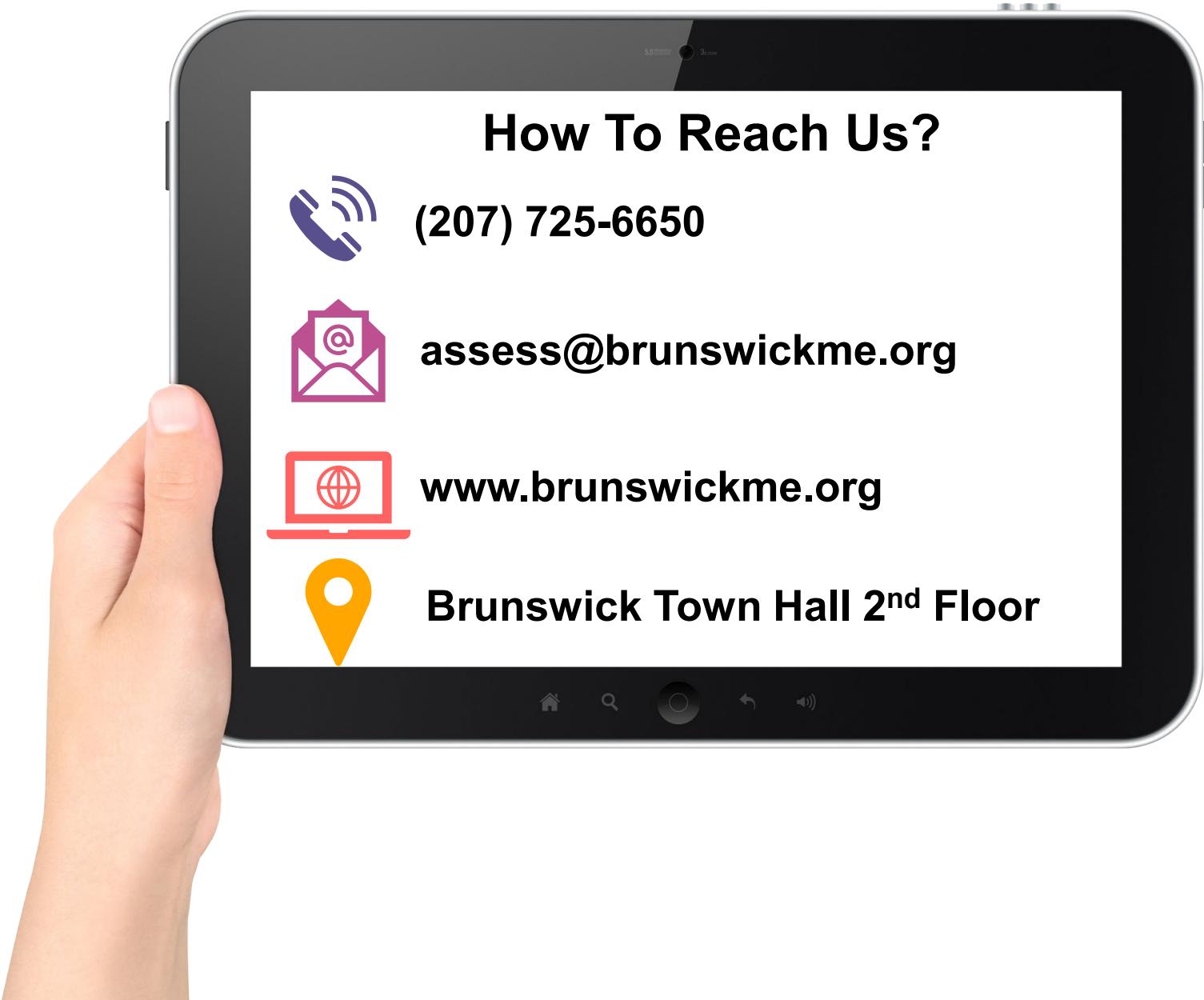
- 22 Years Experience
- Certified Maine Assessor



Nancy Pinette
Appraiser

- 28 Years Experience
- Certified Maine Assessor

Our Affiliations:



Quick Facts of FY 2024



3,180

Real Estate Record Changes



86

Tax Map Changes



915

Transfers of Ownership
Processed



\$2.6+ Billion

Taxable Valuation

What Has Improved

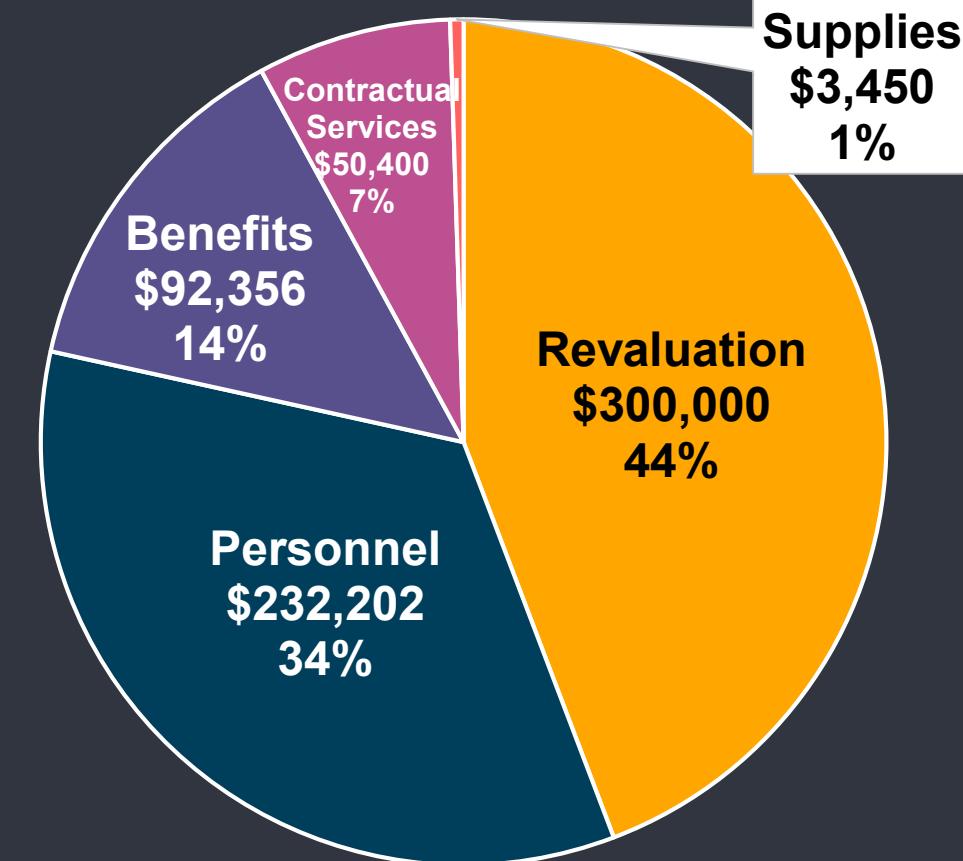
- **Public Engagement**
 - Hosted 5 Public Education Sessions
- **Property Records**
 - Online Real Estate Database
 - Parcel Download (Excel Format)
 - Market Statistics on Web
 - 6,500+ Records Digitized
- **Publications**
 - Tax Relief Flyer
 - Assessment Guide

Future Challenges & Investment Opportunities



FY 2025 Budget Drivers

Decennial Request: Revaluation Services



Equipment & Services over \$10,000

- Professional Services: \$11,000
 - Technical support for special projects or complex assessment appeals.
- Licenses: \$23,510
 - CAMA Maintenance,
 - Property Record Card Hosting
- Revaluation Services: \$300,000

Budget Request Changes

Category	2023-24 Budget	2024-25 Request	Increase/ (Decrease)	% Change
Personnel Services	\$222,463	\$239,827	\$17,364	7.7%
Employee Benefits	\$92,356	\$98,056	\$3,636	6.2%
Contractual Services	\$40,755	\$50,400	\$8,426	23.7%
Materials & Supplies	\$3,650	\$3,450	(\$200)	(5.5%)
Revaluation	\$0	\$300,000	\$300,000	-
Total	\$354,703	\$691,733	\$329,226	90.8%

Proposed Changes

Personnel & Benefits

\$17,364 – Town Manager recommended wage increase for non-union staff and 4% increase for union employees.
\$3,636 – Benefits

\$1,348 – CAMA Maintenance

\$7,500 – Host Compliance (Airbnb Monitoring)

Materials & Supplies

(\$200) – Computer Supplies

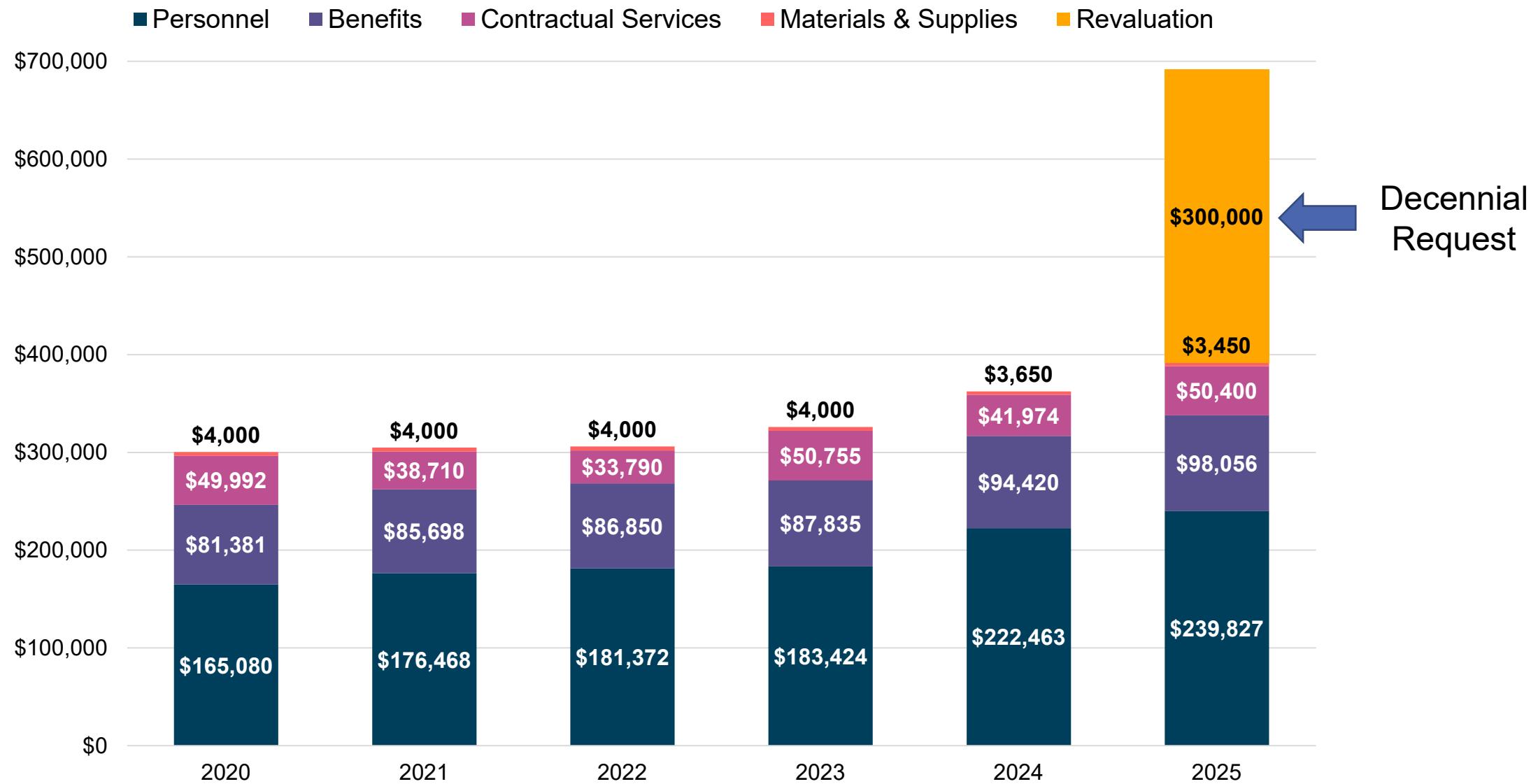
Contractual Services

(\$1,000) - Training
\$100 - Postage
\$478 – Online Property Card Hosting

Revaluation

\$300,000 – Real & Personal Property Revaluation Services

Historical Budget by Fiscal Year



FY 2024 Budget Comparison

Town	Assessing Budget	Population	Budget Per Capita
Freeport	\$216,435	8,737	\$24.77
Saco	\$478,634	20,381	\$23.48
Scarborough	\$473,198	22,135	\$21.38
Windham	\$358,890	18,434	\$19.47
Bath	\$159,650	8,766	\$18.21
Augusta	\$326,384	18,899	\$17.27
Brunswick	\$354,703	21,756	\$16.30
Topsham	\$149,314	9,560	\$15.62
Falmouth	\$193,936	12,444	\$15.58
Bangor	\$431,002	31,753	\$13.57
Gorham	\$210,830	18,336	\$11.50
Westbrook	\$233,811	20,400	\$11.46
Biddeford	\$243,303	22,552	\$10.79
Lewiston	\$301,630	37,121	\$8.13

Let's Talk Revaluation/Equalization

A revaluation is a process which creates a solid base of inventory for tax purposes. The Maine Constitution states that *all taxes upon real and personal estate, assessed by authority of this State, shall be assessed equally according to the just value thereof.*

Suggested Date: April 1, 2025 (Committing September 2025)

Suggested Approach: Hire third-party appraisal firm.

Estimates Received:



Real Estate: 190,000-\$220,000

Personal Property: \$77,000



Real Estate Only

Real Estate Services Included:

- Sales analysis from April 1, 2023 through April 1, 2025
- Neighborhood delineation and establishment of land values.
- New cost models for all property types.
- Exterior field review of properties.
 - Interior available upon request.
- Income analysis valuation of commercial properties.
- Impact notices to all property owners.
- Informal hearings and resulting fieldwork.

Personal Property Services Included (KRT Only):

- Declaration review.
- Door-to-door inspection of all accounts.
- Identification of new accounts.
- Data entry into Vision system.
- Review of BETE and BETR applications.

Revaluation Timeline

Select Appraisal Firm

With budget adoption, a formal contract can be executed with third-party firm.



May 2024

Late Fall 2024



Real Estate Commences

Sales analysis begins, interior inspections available.

Personal Property Commences

Door to door inspections begin, declarations mailed, data entry begins to update records.



March 2025

July 2025



Preliminary Results

Impact notices delivered announcing new valuations and informal hearings available.

August/September 2025



Commitment

Valuations are formally committed and tax bills mailed.

Public Outreach

- Initial Mailed Announcement Late Summer 2024
 - Either w/Tax Bills or Separate Mailing
- Press Releases
 - Times Record, Press Herald, etc.
- Town Website & Social Media
- Public Forums and Council Meetings
- Tax Exemption Fair
- Impact Notices – July 2025

We're Here to Help



(207) 725-6650



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THANK YOU