

A photograph of a three-story, light-colored shingled building with multiple gables and windows. An American flag flies on a pole in front of the building. In the foreground, there are trees with pink blossoms, a bicycle rack with a bicycle, and a blue sign that reads "BRUNSWICK TOWN HALL" and "BOWDOIN COLLEGE".

# **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.



## Other Responsibilities

- Administer Tax Relief Programs
- Track Ownership
  - (Deeds, Transfer Tax Forms)
- Hear Valuation Appeals
- Collect Sales, Social, Economic, and Environmental Data.
- 911 Addressing & Road Naming

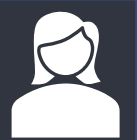


# Brunswick's Assessment Team



**Taylor Burns**  
*Assessor*

- 7 Years Experience
- Certified Maine Assessor II



**Angela Bradstreet**  
*Appraiser*

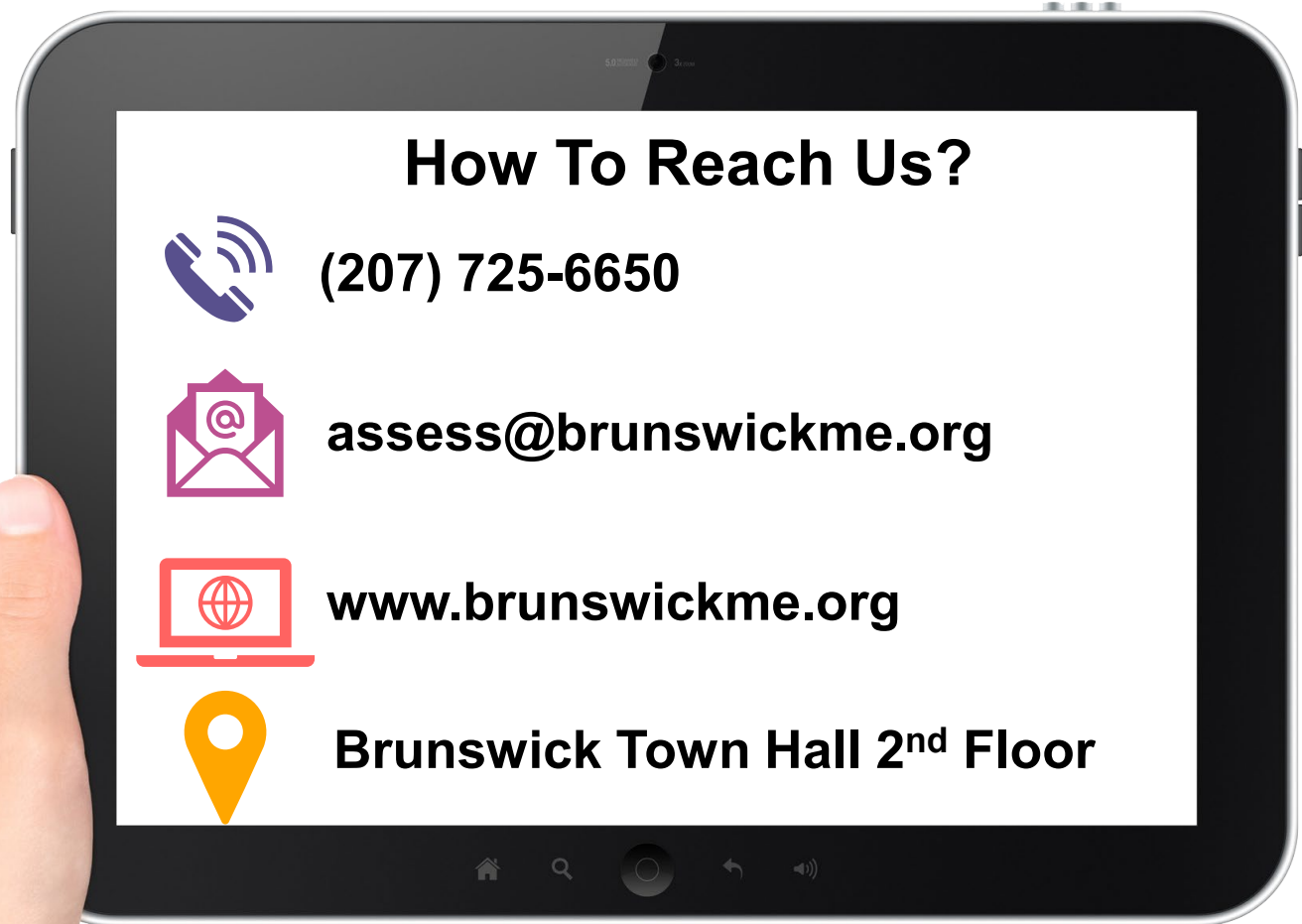
- 22 Years Experience
- Certified Maine Assessor



**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

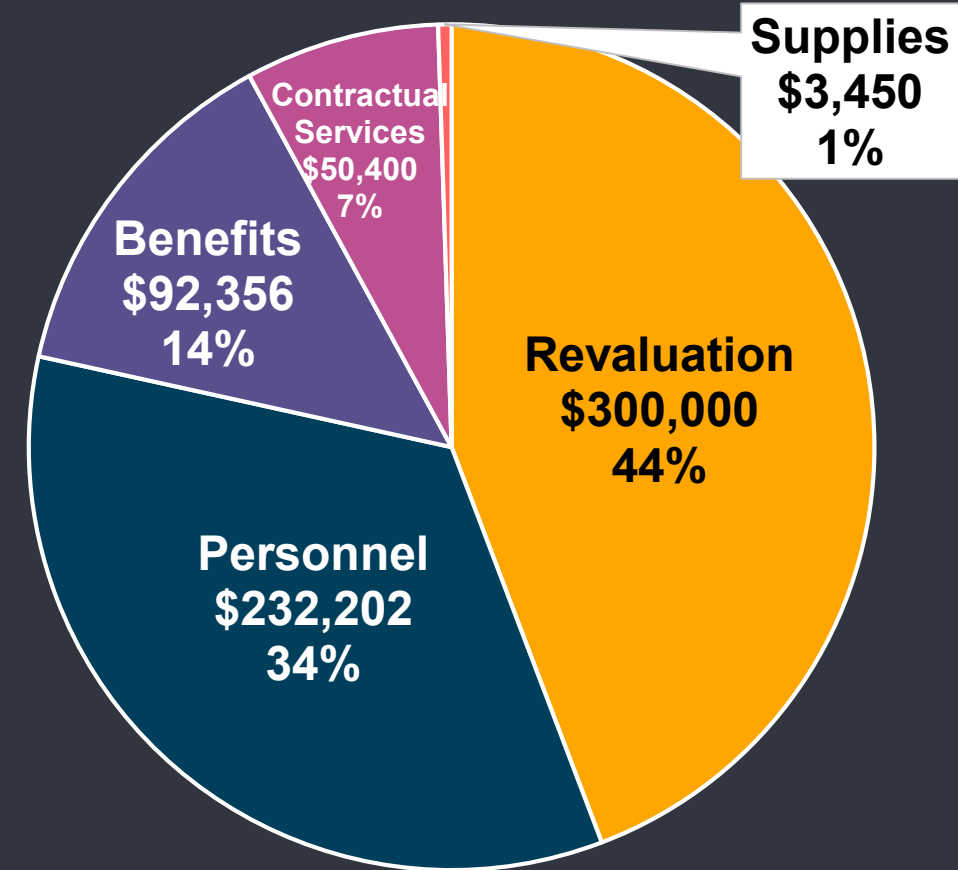


## Equipment & Services over \$10,000

- 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

## FY 2025 Budget Drivers

Decennial Request: Revaluation Services



# 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	-
<b>Total</b>	<b>\$354,703</b>	<b>\$691,733</b>	<b>\$329,226</b>	<b>90.8%</b>

## Proposed Changes

### Personnel & Benefits

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

\$3,636 – Benefits

### Contractual Services

(\$1,000) - Training

\$100 - Postage

\$478 – Online Property Card Hosting

\$1,348 – CAMA Maintenance

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

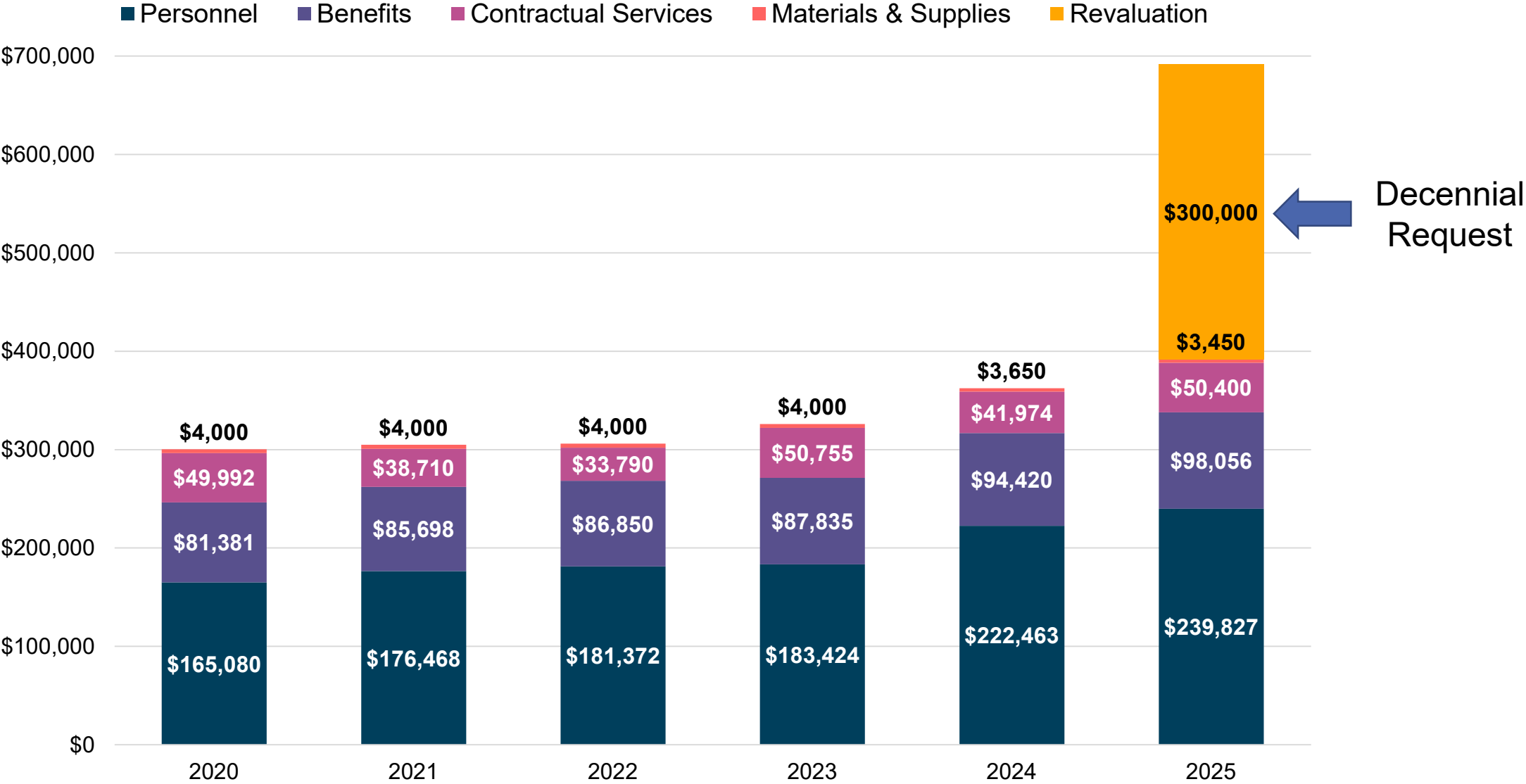
### Materials & Supplies

(\$200) – Computer Supplies

### 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
<b>Brunswick</b>	<b>\$354,703</b>	<b>21,756</b>	<b>\$16.30</b>
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:



**KRT**

**\$267,000-\$297,000**

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

Personal Property: \$77,000



**Vision**

**\$184,000**

Real Estate Only

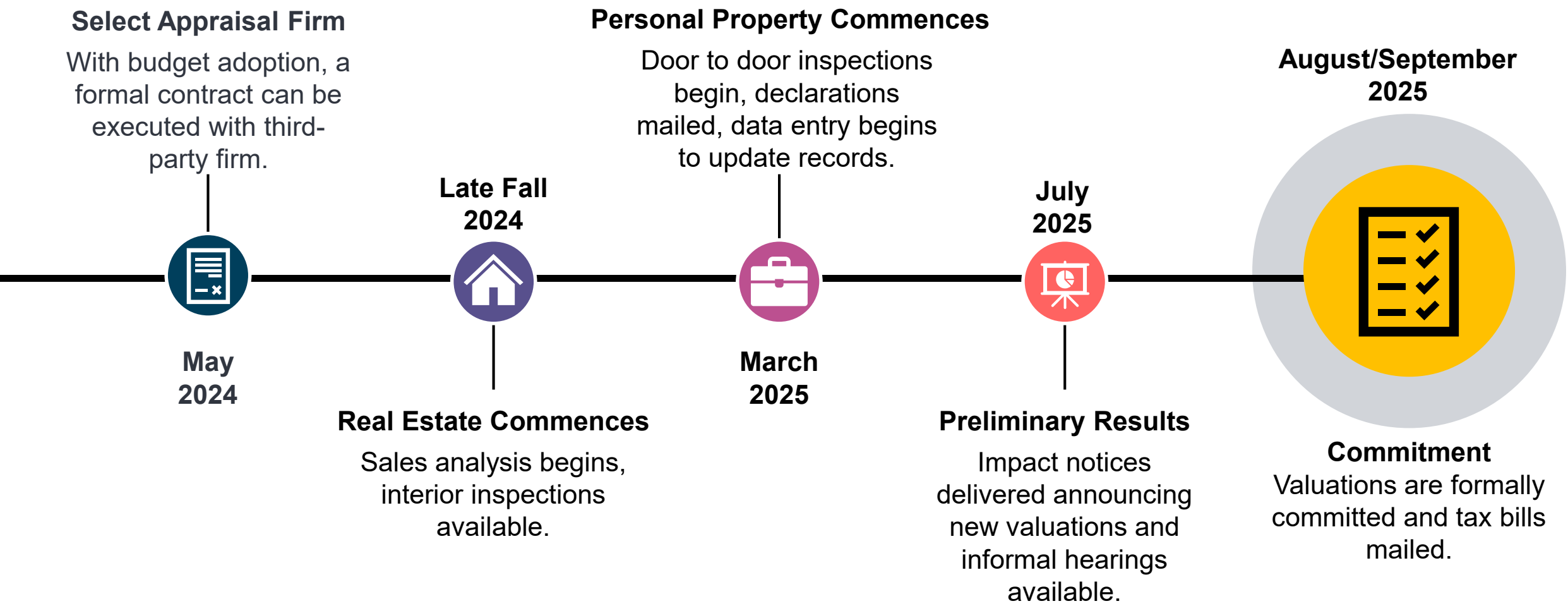
## Real Estate Services Included:

- 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



# Public Outreach

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- 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**



**[assess@brunswickme.org](mailto:assess@brunswickme.org)**



**[www.brunswickme.org](http://www.brunswickme.org)**



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**THANK YOU**