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STATE OF MAINE  
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MAINE REVENUE SERVICES  
JEROME D. GERARD  
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Municipal Assessors and Chairman of Board of Selectmen:

**RE: Proposed 2018 State Valuation**

Pursuant to 36 M.R.S. § 208, the Bureau of Revenue Services is required to send you an annual notice of proposed state valuation for municipalities located in your county. Enclosed are the 2018 proposed valuations. These valuations represent the full equalized value of all **taxable property** in each municipality as of **April 1, 2016** while incorporating sales data primarily from 2015 and 2016.

The valuations finally certified to the Secretary of State pursuant to 36 M.R.S. § 305 will be used for all computations required by law to be based on the state valuation.

**STATE BOARD OF PROPERTY TAX REVIEW**

In accordance with 36 M.R.S. § 272, any municipality aggrieved by a state valuation may appeal to the State Board of Property Tax Review. Appeal procedures, along with the duties and powers of the State Board of Property Tax Review are summarized below.

An aggrieved municipality may file a written notice of appeal with the State Board of Property Tax Review within 45 days of receipt of notification of the Bureau of Revenue Services' state valuation. An appeal to the State Board of Property Tax Review must be in writing, signed by a majority of the municipal officers and accompanied by an **affidavit** stating the grounds for appeal. **The affidavit must include the municipal officers' sworn statement of the specific grounds for their appeal and bear the notarized signatures of the municipal officers.**

With respect to the affidavit, the State Board of Property Tax Review's Rule 1, § 4(B)(2) states: "The appealing municipality must file with its notice of appeal an affidavit of the municipal officers stating the grounds for the appeal. The affidavit must be meaningful and specific. A mere statement that the state valuation is too high is not sufficient. If a municipality intends to compare its state valuation to neighboring towns or cities, the municipality should list those municipalities in the affidavit. In appeals from assessment quality and ratio decisions of the Bureau of Taxation, the municipality must set forth in specific terms the basis for the challenge to the determination." The Bureau of Taxation referenced in this quote is now the Bureau of Revenue Services. A copy of the appeal and affidavit must be provided to the Bureau of Revenue Services. The Bureau of Revenue Services has the burden of proving that its state valuation for the related municipality is correct.

The State Board of Property Tax Review will issue its decision no later than January 15 following the date of the appeal.

**CUMBERLAND COUNTY****MAINE REVENUE SERVICES  
PROPERTY TAX DIVISION****PROPOSED 2018 STATE VALUATION**

<b>MUNICIPALITY</b>	<b>STATE VALUATION</b>
BALDWIN	\$156,800,000
BRIDGTON	\$996,400,000
BRUNSWICK	\$2,252,400,000
CAPE ELIZABETH	\$1,980,850,000
CASCO	\$648,250,000
CHEBEAGUE ISLAND	\$192,150,000
CUMBERLAND	\$1,264,650,000
FALMOUTH	\$2,401,350,000
FREEPORT	\$1,595,900,000
FRYE ISLAND	\$152,500,000
GORHAM	\$1,682,600,000
GRAY	\$928,000,000
HARPSWELL	\$1,896,600,000
HARRISON	\$528,600,000
LONG ISLAND	\$166,150,000
NAPLES	\$773,550,000
NEW GLOUCESTER	\$505,350,000
NORTH YARMOUTH	\$484,450,000
PORTLAND	\$9,049,500,000
POWNAL	\$245,150,000
RAYMOND	\$1,067,550,000
SCARBOROUGH	\$4,068,100,000
SEBAGO	\$380,850,000
SOUTH PORTLAND	\$4,003,550,000
STANDISH	\$1,054,250,000
WESTBROOK	\$2,017,700,000
WINDHAM	\$1,916,750,000
YARMOUTH	\$1,635,900,000
<b>TOTAL</b>	<b>\$44,045,850,000</b>