



JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P.O. BOX 9106
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ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

September 2025

Municipal Officers:

RE: Proposed 2026 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 2026 proposed valuations. These valuations represent the full equalized value of all **taxable property** in each municipality as of **April 1, 2024** while incorporating sales data primarily from 2023 and 2024.

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 **by November 15, 2025**. 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.

The State Board of Property Tax Review will give at least five days' notice prior to an appeal hearing to the municipality and to the Bureau of Revenue Services.

The State Board of Property Tax Review, after hearing an appeal, has the power to:

1. Raise, lower, or sustain the state valuation determined by the Bureau of Revenue Services. The decision of the State Board of Property Tax Review is final, and the determined valuation will be certified to the Bureau of Revenue Services.
2. Raise, lower, or sustain the Bureau of Revenue Services' determination of the municipality's achieved assessing standards and then, if such standards are inadequate, order the municipality to take the corrective steps the State Board of Property Tax Review deems necessary.

Any party aggrieved by the decision of the State Board of Property Tax Review may appeal pursuant to Rule 80B of the Maine Rules of Civil Procedure.

In the event a municipality's appeal to the Superior or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State will reimburse the municipality for the money lost due to the use by the state of the incorrect state valuation.

The mailing address of the State Board of Property Tax Review is: **State Board of Property Tax Review, 49 State House Station Augusta, ME 04333.**

Any questions concerning the proposed 2026 state valuation may be directed to the Property Tax Division at 624-5600.

Very truly yours,



Tony Pinette,
Tax Section Manager, State Valuation
Property Tax Division

PENOBSCOT COUNTY**MAINE REVENUE SERVICES
PROPERTY TAX DIVISION****PROPOSED 2026 STATE VALUATION**

MUNICIPALITY	STATE VALUATION
ALTON	\$69,050,000
BANGOR	\$4,243,450,000
BRADFORD	\$105,500,000
BRADLEY	\$211,000,000
BREWER	\$1,213,650,000
BURLINGTON	\$72,200,000
CARMEL	\$385,700,000
CARROLL PLANTATION	\$32,550,000
CHARLESTON	\$124,500,000
CHESTER	\$166,100,000
CLIFTON	\$111,250,000
CORINNA	\$204,350,000
CORINTH	\$255,900,000
DEXTER	\$375,100,000
DIXMONT	\$170,300,000
EAST MILLINOCKET	\$126,650,000
EDDINGTON	\$338,050,000
EDINBURG	\$17,750,000
ENFIELD	\$308,250,000
ETNA	\$137,550,000
EXETER	\$125,150,000
GARLAND	\$114,150,000
GLENBURN	\$610,450,000
GREENBUSH	\$138,800,000
HAMPDEN	\$1,315,100,000
HERMON	\$1,030,000,000
HOLDEN	\$605,000,000
HOWLAND	\$115,400,000
HUDSON	\$179,100,000
KENDUSKEAG	\$139,850,000
LAGRANGE	\$52,400,000
LAKEVILLE	\$129,400,000
LEE	\$145,500,000
LEVANT	\$365,200,000

PENOBSCOT COUNTY**MAINE REVENUE SERVICES
PROPERTY TAX DIVISION****PROPOSED 2026 STATE VALUATION**

LINCOLN	\$663,050,000
LOWELL	\$90,450,000
MATTAWAMKEAG	\$79,000,000
MAXFIELD	\$12,450,000
MEDWAY	\$101,400,000
MILFORD	\$321,000,000
MILLINOCKET	\$361,050,000
MOUNT CHASE PLANTATION	\$63,250,000
NEWBURGH	\$221,450,000
NEWPORT	\$534,150,000
OLD TOWN	\$922,050,000
ORONO	\$865,400,000
ORRINGTON	\$611,050,000
PASSADUMKEAG	\$39,300,000
PATTEN	\$88,400,000
PLYMOUTH	\$162,000,000
SEBOEIS PLANTATION	\$16,300,000
SPRINGFIELD	\$33,400,000
STACYVILLE	\$26,600,000
STETSON	\$159,650,000
VEAZIE	\$359,950,000
WEBSTER PLANTATION	\$8,950,000
WINN	\$40,700,000
WOODVILLE	\$52,250,000
PENOBSCOT NATION	\$17,450,000

TOTAL	\$19,585,050,000
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