



ASSESSING OFFICE
131 CHURCH STREET
BELFAST, ME 04915
JULY 2024

Ph: (207) 338-3370
Ext. 117, 121, 122

Name
Address 1
Address 2
City State Zip

Account Number:	XXXX
Land Valuation:	\$ 1,000.00
Building Valuation:	\$ 1,000.00
Total Valuation:	\$ 2,000.00

With the 2023 tax bill, all Belfast taxpayers were notified that the City of Belfast would conduct a city-wide revaluation of all land and building values to be implemented for tax assessment in 2024. Municipal revaluation is required periodically by State Law when there is a large disparity between sales values and assessed values. While the City of Belfast has more recently conducted equalization work, a full revaluation of every property has not been completed since 2003.

The goal of the revaluation process is to update all assessments to fair market value. Sale prices are the basis for fair and equitable assessments and must be reflected in the city's valuations used for taxation. In conjunction with reviewing sales, the cost per square foot for labor and materials has been updated, and land schedules have been adjusted based on current zoning maps and market data.

The Belfast City Council strives to maintain a 100% certified ratio between assessed values and fair market values in order to allow Belfast taxpayers to receive 100% of tax exemption benefits. These exemptions include, but are not limited to, Homestead Exemption and Veteran's Exemption. Maximum exemption benefits would not have been possible if not for a city-wide revaluation this year.

In the box at the top right corner of this letter, your new assessed values for the 2024 tax year are reflected. The total valuation does not include exemptions you may be enrolled in.

It is important to note that an increase in your assessed valuation does not indicate your tax bill will increase. The City's tax (mill) rate will be reduced as part of this valuation change. The new tax rate will not be known until the September 2024 tax commitment. Municipal revaluations typically result in a portion of the total number of property tax bills increasing, a portion of the total number of property tax bills decreasing, and a portion of the total number of property tax bills remaining relatively the same.

Please complete the included Real Estate Data Verification Form and return it to the Assessing Office as soon as possible to ensure an accurate valuation. Assessing Staff must receive this information before August 22, 2024. Failure to provide notice may bar your right to appeal per Maine Title 36 Section 706-A.

Please visit, call, or email Assessing Staff to discuss your assessment or request a copy of your property record to verify the data used for taxation. The Assessing Office is open Monday through Thursday, 7:00AM to 6:00PM.

Also visit our website at cityofbelfast.org/82/Assessor to access the list of Frequently Asked Questions, view the Real Estate Data Verification Form, and assessment letter included in this envelope.

The City of Belfast works to make assessed values fair and most equitable. We welcome your questions and comments.

Thank you,

Avis Winchester, Interim Assessor
Sheila Fountain, Assessor Assistant
Brooks Grotton, Assessor Assistant

assessingoffice@cityofbelfast.org
assessing@cityofbelfast.org
assessingassistant@cityofbelfast.org

**CITY OF BELFAST, MAINE
ASSESSOR'S OFFICE**

131 Church St. Belfast, ME 04915 Tel: 207-338-3370 Ext. 122, 117, or 121

REAL ESTATE DATA VERIFICATION FORM

OWNER NAME			
MAILING ADDRESS			
PROPERTY LOCATION			
TELEPHONE NO		E-MAIL	

1. MAIN STRUCTURE COMPONENTS – please submit a form for each main structure.

Description:

Structure (Dwelling, Apartment, Commercial, etc) _____

Style (Cape, Colonial, Gambrel Barn, etc) _____ Year Built _____ Year(s) Remodeled _____

Utilities:

Public Sewer? ___ Septic System? ___ Public Water? ___ Drilled Well? ___ Other? _____

Foundation: (Full Basement, Slab, Crawl, etc) _____

Basement Finished, Partially Finished or Unfinished? _____

If finished, estimate area and give brief description of use _____

Heating/Cooling System:

Fuel (Gas, Oil, Wood, Electric, None, etc) _____

Type (Hot Air, Hot Water, Radiant, Wood Stove/Furnace, etc) _____

Heat Pumps ___ Central Air? ___ # Woodburning Fireplaces ___ # Gas Fireplaces ___

Exterior Material:

Roof (asphalt, metal, etc) _____ Siding (vinyl, shingle, clapboard, brick, etc) _____

Interior Finish:

Main Living Area Walls (drywall, plaster, paneling, etc) _____

Main Living Area Floors (softwood, carpet, ceramic tile, etc) _____

Attic? ___ Finished? ___ If yes, give a brief description _____

Room Count:

Bedrooms _____ # Other Rooms (Kitchen, Living Room, Den, Office, etc) _____

Full Baths (3 fixtures) _____ # Half Baths (sink and toilet) _____ Total # Extra Fixtures (sinks, tubs) _____

Extra Features:

of gas fireplaces ___ # of Wood Burning FP ___ Wood Stove? ___ # of Heat Pumps _____

Other Features (On-Demand Generator, Elevator, Central AC) _____ -

2. MAIN STRUCTURE CONDITION

Improvements: List and detail all improvements and renovations made within the past 10 years and prior to April 1st, 2024:

Depreciation: Please list and detail any abnormal and/or non-typical depreciation to the structure: (fire or water damage, mold, rot, etc).

3. MAIN STRUCTURE OCCUPANCY

Is any portion used commercially? If yes, describe _____

Is any portion used as an in-law apt or rental? If yes, describe _____

4. MAIN STRUCTURE ATTACHMENTS

Please describe any attachments to the main structure that is considered a non-living area and the estimated dimensions (Deck, Barn, Garage, Shed, Solar Panels, etc)

5. OUT BUILDINGS

Please list each detached structure, its function and age (examples: 20 x 20 garage with finished loft – 2006, 24' diameter above ground pool – 2011, 6 x 8 shed, etc)

6. LAND

Please state the acreage or dimensions that you believe you own. _____

Has your parcel been surveyed by a licensed surveyor? _____ If yes, may we please have a copy? _____

Is your parcel made up of more than one deed description? _____ If yes, please describe.

7. ADDITIONAL COMMENTS

Submitted By _____	Date _____
Contact Number _____	
May we contact you by e-mail? _____	
E-MAIL: _____	

Frequently Asked Questions

Q. How is Property Assessed? The Maine Constitution says that property shall be assessed according to the "just value" thereof. The courts have interpreted "just value" to mean fair market value or in other words "what the property is worth." A property's worth is commonly looked at as "what a willing buyer would pay a willing seller" for a particular piece of property.

Finding the market value of your property involves discovering the price most people would pay for it in its present condition. It's not quite that simple, however, because the Assessor must find what this value would be for every property, no matter how big or small.

Determining the market value of property is no easy task. Local assessors use basic methods to determine a property's worth. One method compares the selling price of similar types of property. Another method determines how much it would take at the current price of materials and labor to replace a building, then subtracts out how much the building has depreciated. It is also important to note that land and buildings are valued separately. Therefore, a home with water frontage may be assessed at a significantly higher value, because of the land's value, than an identical home without water frontage.

Q. Why do Assessed Values Change from Year to Year? When the market value changes, naturally so does the assessed value. To keep property values at fair market value it may be necessary to adjust assessed values. Improvements to your property will also increase your assessment. For example, if you were to add a garage, shed, pool, or do some renovations to your home, the assessed value would increase. However, if your property were to be in poor repair, the assessed value may decrease. The Assessor does not create value - PEOPLE MAKE VALUE by their transactions in the marketplace. The Assessor simply has the legal responsibility to study those transactions and appraise your property accordingly.

Q. If assessed value rises, do taxes have to rise? Not necessarily. That depends on how much in local property tax is needed or requested by local tax authorities.

Q. How is the Property Tax Rate Determined? The Assessor has nothing to do with the total amount of taxes collected. The Assessor's primary responsibility is to find the fair market value of your property, so that you may pay only your fair share of the taxes. **The amount of tax you pay is determined by a TAX RATE, which is applied to your property's ASSESSED VALUE. In calculating a property tax rate, the legislative body of the municipality (town meeting or council) determines the amount of revenue to be raised by the property tax to fund county, school and municipal services.** The Assessor then divides that amount by the total local assessed valuation to get the local tax rate. The Assessor calculates how much must be raised in property taxes based on what the legislative body has approved. A tax commitment listing all the property in town, its value and the taxes that are owed is then signed by the Assessor and given to the Tax Collector who sends out the tax bills.

Q. What Can I do if I Think My Assessment is too High? Make sure the Assessor is aware of errors on your property record such as:

1. Incorrect information on your property record; ex: you have one bathroom, not two, you have a carport, not a garage, or your home has 1,600, not 2,000 square feet.
2. There is an easement across your property, or your lot has unusual topographic features that have an adverse effect on its' value.

Q. What Property Tax Relief is Available? There are several forms of property tax relief available to Maine residents.

Homestead Exemption: The homestead exemption reduces the property tax bill of all Maine resident homeowners who apply for the exemption by April 1st and who have owned and lived in their house for the prior 12 months. The exempt amount is deducted from the property's total taxable value and is adjusted by the community's certified ratio of valuation to actual market sales. The homestead exemption amount is currently \$25,000.

- [Homestead Exemption Application \(PDF\)](#)

Veteran's Exemption: Any Maine resident who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). The veteran must have reached age 62 or must be receiving a pension or compensation from the United States Military for total disability, either service or non-service connected. Applications can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect. This exemption also includes the unremarried widow or widower or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

- [Veteran Exemption Application \(PDF\)](#)
- [Veteran Exemption Application \(PDF\)](#)

Blind Exemption: Any Maine resident who is certified to be legally blind by their eye care professional are eligible for a \$4,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales).

- [Blind Exemption Application \(PDF\)](#)

The Property Tax Fairness Credit: which currently allows qualified Mainers to take a tax credit of up to \$2,000, based on eligibility. Note: This program is not administered by the City of Belfast. To claim the credit, you must file Form 1040ME and Schedule PTFC/STFC for the tax year during which the property tax or rent was paid. For help, call 207-624-9784. For more info, please visit: <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-taxcredits/property-tax-fairness-credit>

The State Property Tax Deferral Program: A loan program that covers the annual property tax bills of Maine seniors age 65 and older who cannot afford to pay them on their own, has been expanded. It doubles the income limit on that program to \$80,000 and raises asset limits. Taxes must be paid back when the home is sold or becomes part of an estate. Note: This program also is not administered by the City of Belfast. Questions on this State managed program can be referred to Maine Revenue Services, Property Tax Division, at 207-624-5600 or prop.tax@maine.gov. For more info, please visit: www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-reliefprograms/deferral-program

Renewable Energy Investment Exemption -This program exempts renewable energy equipment, such as solar panels, from property tax beginning April 1, 2020. Taxpayers must apply for the credit by April 1 of the first year the exemption is requested.

- [Renewable Energy Investment Exemption Application \(PDF\)](#)