General Information:

Effective for FY27 (April 1, 2026) valuations throughout town have been updated.

Millinocket's last townwide revaluation occurred 30 years ago.

In recent years, a percentage increase was applied "across the board". However, as time passes, different areas may grow or shift in value at different rates.

The purpose of this project was to obtain missing data and increase equity within the community. Our historical assessing paper property cards did not contain information regarding improvements that were made between 2002 and 2018.

Your new assessed value should be in line with recent sales of similar properties within the community. The Assessing Department is responsible for placing a value on your property that is reflective of 100% of fair market value.

The amount of your tax bill is determined by both - your valuation and - the amount of the expenditures (i.e. the town budget, the school budget and the County tax).

Frequently Asked Questions:

What is a Revaluation?

Maine's Constitution, Article IX, Section 8 requires that all real and personal property taxes assessed in the state "shall be apportioned and assessed equally according to the just value thereof."

A revaluation is a process that creates an inventory for tax purposes. It updates the information and the values used to distribute the property tax obligation among property owners, based on the market value of their property.

The revaluation updates property assessments to better reflect current market values and helps ensure that the property tax obligation is distributed equitably.

What happened during the Revaluation project?

Over the last couple of years, properties were visited and an inventory was created. Sales that occurred within the town of Millinocket were used to create cost schedules. Moving forward, the assessing department will continue to inspect new construction, review neighborhoods and make annual adjustments to ensure assessments remain aligned with market conditions. Annual updates will be done to ensure that the town remains compliant with state law and that equity is maintained.

Why was the 2026 valuation update done?

Millinocket's last townwide revaluation occurred 30 years ago.

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The purpose of this project was to obtain missing data and increase equity within the community. Our historical assessing paper property cards did not contain information regarding improvements that were made between 2002 and 2018.

What is the valuation date for the revaluation?

The Fy 2027 tax commitment is based on April 1, 2026, as required by Maine Property Tax Law. Assessments are based on the real estate market leading up to that date.

Why did my assessment change if my property didn't?

Assessments reflect market value. Maine's Constitution directs assessors to establish "just value" (which is synonymous with market value). Although physical changes with your property need to be documented, changes in the real estate market, such as increased demand, limited supply, or buyer preferences, may affect property values. Sales of other similar properties, not

just physical changes to a property impact property valuations. Even if no improvements were made. Home values have changed significantly since we did our last revaluation. Your assessment will be based on market value as of April 1, 2026. If your home's value went up it is likely because homes around you are selling at a higher value in recent years.

How has our real estate market changed in recent years?

Each year the Town's Assessing Department is audited by Maine Revenue Services for compliance with State law. A portion of that audit reviews the local sales and determines the average selling price for that year. In June of 2018, the State reported that the average residential selling price in Millinocket was $53,212. In September of 2026, the average selling price was reported as $151,550.

How was my home assessed if no one came inside?

The Assessor's Office maintains detailed property records using building permits, prior inspections, sales information, and neighborhood reviews. In many cases this information can be used to develop a practical estimate of market value. If the property owner believes their information is not accurate, they may request an interior inspection to correct the data used to arrive at their assessment.

Why did my tax bill increase?

A change in assessment does not automatically result in a higher tax bill. Your taxes may increase, decrease, or remain relatively stable depending on how your property's value changes compared to the community average and your previous valuation. Changes in municipal, school, and county budgets also impact the amount of your tax bill.

What is a mil rate?

A mil means one thousand (one thousandth of a dollar or $0.001)

Property tax owed= $\frac{\text{Assessed Taxable Value X Mil Rate}}{1{,}000}$

A mil rate is established by dividing the total amount of the approved budgets (town, school and the amount of the county tax) by the total taxable assessed value of the town.

How are property taxes calculated?

Your property tax is calculated by multiplying your taxable assessed valuation times the mil rate. (Example 100,000 x.0209 =$2090 in taxes)

How will valuations be handled in the future?

Real estate markets change every year. Some neighborhoods or property types may change faster than others. Annual updates help ensure that assessments remain consistent with the arm's length sales. This approach promotes equity and tax fairness.

What can I do if I have questions?

Contact the Assessor with any questions or concerns. Informal discussions are useful to resolve issues and ensure assessments are accurate. The assessing department prefers to talk with you about your concerns; hopefully mitigating the necessity of filing a formal appeal. The document from Maine Revenue Services titled "Bulletin #10 Property Tax Abatement and Appeals" also provides valuable information about your rights and responsibilities as a taxpayer.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS

REFERENCE: 36 M.R.S. Chapter 105, Subchapter 8
May 1, 2026; replaces September 23, 2025 revision

1. General

Taxpayers who believe that their property is overvalued or that there was an error, mistake, or illegality in the assessment of their property may appeal the assessed value by requesting an abatement from the assessor of the municipality where their property is located. If the taxpayer provides sufficient evidence, the assessor may reduce the assessed value. A reduction in the assessed value of the property will result in a reduction in the property taxes that would otherwise be assessed on the property. Taxpayers may also appeal the denial of an application for certain property tax programs by filing an abatement request.

This bulletin does not discuss the abatement of property taxes for reasons of hardship or poverty, or the inability to pay. For additional information on the abatement of property taxes for reasons of hardship or poverty, or inability to pay, taxpayers may contact their municipality.

This bulletin is intended solely as advice to assist persons in determining, exercising, or complying with their legal rights, duties, or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services ("MRS").

2. Definitions

A. Assessed value. "Assessed value" means the property value established by the assessor for purposes of local property taxation. Assessed value may be equal to, higher than, or lower than market value.

B. Assessor. "Assessor" means a sworn municipal assessing authority, whether an individual assessor, a board of assessors, or a chief assessor of a primary assessing area. With respect to the unorganized territory, "assessor" means the State Tax Assessor.

C. Certified ratio. "Certified ratio" means the level of municipal assessed value, expressed as a percentage, relative to just value as certified by the assessor pursuant to 36 M.R.S. § 383. A certified ratio of 100% means that the just value of real estate in a municipality is, on average, equal to the assessed value of real estate in the municipality.

D. Commitment date. "Commitment date" means the date that the list of taxpayers in a municipality and the amounts of property tax due those taxpayers is officially provided by (or "committed") by the assessor to the municipal tax collector for purposes of collecting that year's

property taxes. For property located in the unorganized territory, "commitment date" means the date that taxes are certified by the State Tax Assessor pursuant to 36 M.R.S. § 341.

E. Just value. "Just value" means market value, i.e., the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller for a property, each acting without compulsion in an arm's-length transaction.

F. Municipality. "Municipality" means a city, town, or plantation. For property in the unorganized territory, "municipality" means Maine Revenue Services.

G. Municipal officers. "Municipal officers," as defined in 36 M.R.S. § 501(4), means the mayor, councilors and alderman of cities, members of the select board of towns, and the assessors of plantations. For property located in the unorganized territory, "municipal officers" means the State Tax Assessor.

H. Nonresidential property. "Nonresidential property" means property that is used primarily for commercial, industrial, or business purposes, excluding unimproved land not associated with such uses.

3. Valuation Appeals

The assessor is the municipal official responsible for fairly assessing the value of property in a municipality. Fair assessed values are essential for distributing a municipality's tax burden equitably among municipal taxpayers. Once the assessed value of property in the municipality is determined, the total taxable property value and the municipality's budget are used to determine the local tax rate. The assessed value of a taxpayer's property is multiplied by the local tax rate to determine that property's share of the municipal, school district, and county budget that must be raised through the property tax. If a property is overvalued, an unfair tax burden is placed on the owner of the property; if a property is undervalued, an unfair tax burden is placed on all other taxpayers in the municipality.

A. Determination of value. Assessors use a number of tools to determine the assessed value of each property in a municipality. However, there are three general methods of property valuation that all assessors employ: the sales comparison (market) approach, the cost approach, and the income approach. The sales comparison approach values property by comparing the property to similar or "comparable" properties that were recently sold on the open market. The cost approach values property by calculating the cost to replace the property, adjusting for age, wear, and other factors. The income approach values property by estimating the potential income of that property. The income approach is normally limited to income-producing property, but the other two approaches apply to all types of property.

B. Revaluation. Municipalities are required to maintain certain minimum assessment standards by law. Occasionally, municipalities must perform a revaluation to better meet these standards. Revaluations analyze the value of all property in a municipality and update their assessed values to more accurately reflect just value. This process can result in the taxes due on some properties increasing, decreasing, or some remaining approximately the same. Note, however, that an

increase in the assessed value of a taxpayer's property does not necessarily mean the taxpayer will experience an increase in the total taxes due.

C. Overvaluation. Overvaluation of property may occur for any number of reasons. If a taxpayer's property is overvalued, it may be the result of an unintended error during the valuation process. For example, a taxpayer's property may have been reported as being built in 1994, when it was actually built in 1949; or a taxpayer's tax bill says they own 12 acres of land when they only own 1.2 acres. These errors can usually be detected easily by checking a property record card, which contains details of a taxpayer's property for property tax purposes. If a taxpayer believes that the assessed value of their property is too high, MRS recommends that the taxpayer ask their assessor for a copy of their property record card and check it for errors.

Some overvaluations, however, may require that the taxpayer conduct more research than simply checking their property record card. For example, if land in a taxpayer's neighborhood is assigned the same value as land of a nearby, more desirable neighborhood, but sales of comparable properties in both neighborhoods show the land in a taxpayer's neighborhood is not as valuable as the land in the other neighborhood, the taxpayer's property may be overvalued.

D. Impact of certified ratio on assessed values. Municipalities are not required to assess all property at 100% of just value. Many municipalities assess property at some higher or lower percentage of just value. This percentage of assessed value to just value is referred to as the municipality's certified ratio. For example, if the just value of a taxpayer's property is $250,000, but the assessed value is $275,000, the property is not necessarily overvalued for tax purposes. For example, if a taxpayer's municipality assesses all property at 110% of just value, (i.e., certified ratio is 110%), then the higher assessed value is not necessarily incorrect.

$250,000 just value × 110% certified ratio = $275,000 assessed value

Conversely, if a taxpayer's property is assessed at 110% of just value and all other property in the municipality is assessed at 90%, then the taxpayer's property may be overvalued.

E. Burden of proof. The burden of proof is on the taxpayer to show that their property is overvalued, or that there was an error, mistake, or illegality in the assessment. Note that the threshold required to successfully prove that an abatement is warranted is high. At the outset, a municipality's assessment is presumed to be valid. To overcome that presumption, a taxpayer must demonstrate that the assessment is not only wrong, but that "the assessment is manifestly wrong." The taxpayer must demonstrate that:

(1) The property was substantially overvalued and an injustice resulted from the overvaluation;

(2) There was unjust discrimination in the valuation of the property; or

(3) The assessment was fraudulent, dishonest, or illegal.

Roque Island Gardner Homestead Corp. v. Town of Jonesport, 2017 ME 152, 167 A.3d 564. Abatement requests that do not include evidence or lack sufficient evidence to demonstrate that an assessment is manifestly wrong will be denied.

A taxpayer can often obtain evidence from the office of the assessor. The assessor may have data on recent sales in the municipality that taxpayers can request. Taxpayers may also be able to access relevant data online. In any event, merely disagreeing with the assessed value of property is not sufficient for purposes of obtaining a property tax abatement. Taxpayers must prove their case, either by pointing out an error and by showing the correct just value based on recent local sales of properties similar to the taxpayer's.

4. Other Appeals

In addition to valuation disputes, the abatement process is also the means by which a taxpayer may appeal certain decisions related to their property tax assessment. For example, if a taxpayer applies for the Homestead Exemption in their municipality and the application is denied, the taxpayer may appeal that denial by filing an abatement application as described in this bulletin. Application denials for the following programs may be appealed using the abatement process:

- Homestead Exemption
- Veteran Exemption
- Blind Exemption
- Business Equipment Tax Exemption
- Working Waterfront Program
- Renewable Energy Equipment Exemption
- Open Space Tax Law Program
- Tree Growth Tax Law Program
- Farmland Tax Law Program
- Benevolent and Charitable Tax Exemption

5. The Abatement Process

Once a taxpayer feels that they have sufficient evidence to prove that their property is overvalued or that there was an error, mistake, or illegality in the assessment of their property, the taxpayer must submit a written abatement request with the assessor of the municipality where their property is located. The taxpayer's municipality may have a specific form that the taxpayer must complete, but all abatement requests must include the amount of the abatement requested and the reason for requesting the abatement. Once the taxpayer submits an abatement request, the assessor will review it and decide whether the taxpayer has proven that the assessed value of the property is manifestly wrong. If the assessor determines that the assessed value is manifestly wrong, the assessor may lower the assessed value of the property and adjust the tax bill accordingly. Generally, the assessor is only allowed by law to adjust the current year's tax bill. In some limited cases, past taxes may be adjusted. See Section 7 below for more information.

The following requirements apply to abatement requests:

A. In writing. All abatement requests and appeals must be made in writing.

B. Property valued at $500,000 or more. For property valued at $500,000 or more, an appeal of the assessor's decision requires that a taxpayer first make a payment equal to: (1) the taxes not

in dispute; or (2) the taxes paid in the prior tax year up to, but not exceeding, the current year's taxes, whichever is greater. This payment must be made by the municipal due date or must follow a payment schedule mutually agreed to by the municipality and the taxpayer.

C. Sufficient evidence. As mentioned above, the burden of proof lies with the taxpayer in an abatement request. To receive an abatement, a taxpayer must show evidence that their property is overvalued or that there was an error, mistake, or illegality in the taxpayer's assessment. This evidence must prove that the assessed value of the taxpayer's property is manifestly wrong. Simply stating that the property is overvalued is not sufficient evidence for purposes of obtaining an abatement.

D. Information requests. If the assessor sends a request for information about a taxpayer's property pursuant to 36 M.R.S. § 706-A, the taxpayer must provide that information within 30 days. Upon written request to the assessor, a taxpayer is entitled to a 30-day extension to respond to the request for information.

Taxpayers who fail to respond to requests for information are barred from appealing an abatement decision by the assessor. If a taxpayer in this situation decides to appeal an abatement decision and was unable to respond to the information request when it was sent, the taxpayer may submit the information requested and an explanation of why the taxpayer was not able to respond by the deadline alongside the appeal. If the taxpayer provides a satisfactory explanation why they failed to respond to the information request within the applicable time period, the taxpayer's appeal may be heard. See Bulletin No. 2 – True and Perfect Lists for more information.

6. Appeals

A. Appeal of assessor decision. If the assessor denies an abatement request or does not lower a taxpayer's property value to an amount that a taxpayer agrees with, the taxpayer may appeal the assessor's decision. If the taxpayer's municipality has adopted a board of assessment review, appeals of an assessor's decision usually go to that board. If the taxpayer's municipality does not have a board of assessment review, appeals usually go to the county commissioners, or, in certain counties, the county board of assessment review. Exceptions to those general rules are set forth below in this section. Any written decision from the assessor regarding the abatement request should contain contact information for filing an appeal.

(1) Exception for current use property. If a taxpayer's property is enrolled in a current use program, the taxpayer's first appeal goes to the State Board of Property Tax Review. Current use programs are:

a. Tree Growth Tax Law program. See 36 M.R.S. §§ 571 – 584-A and Property Tax Bulletin No. 19.

b. Farmland Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 20.

c. Open Space Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 21.

d. Working Waterfront program. See 36 M.R.S. §§ 1131 – 1140-B and Property Tax Bulletin No. 36.

(2) Exception for certain nonresidential property. If a taxpayer's municipality has a board of assessment review, and the property is nonresidential property assessed at $1 million or more, the first appeal goes to that board. If a taxpayer's municipality does not have a board of assessment review, and the property is nonresidential property assessed at $1 million or more, the taxpayer may only appeal to the State Board of Property Tax Review.

(3) Exception for certain challenges. Certain challenges to tax assessments that are not based on claims that property is overvalued, including, but not limited to, exemption claims or claims that an individual has been taxed on property that the individual does not own, may be pursued either through the abatement process under 36 M.R.S. § 841 or by filing a declaratory judgment action in Superior Court. Oakes v. Town of Richmond, 2023 ME 65, 303 A.3d 650.

B. Further appeals. If a local board of assessment review denies a taxpayer's abatement or does not lower the taxpayer's property value to the extent the taxpayer requested, the taxpayer may appeal that decision to Superior Court, except that all appeals of that board's decisions involving non-residential property assessed at $1 million or more must be made to the State Board of Property Tax Review. If the State Board of Property Tax Review denies a taxpayer's abatement or does not lower the taxpayer's property value to a satisfactory amount, the taxpayer may appeal to Superior Court. If the county commissioners fully or partially deny the taxpayer's abatement, the taxpayer may appeal to Superior Court. If the taxpayer receives an unsatisfactory decision in Superior Court, the taxpayer may appeal the decision to the Maine Supreme Judicial Court.

7. Timeline

A. Abatement. Generally, an abatement request to the assessor must be made within 185 days from the municipality's commitment date. The commitment date usually occurs about the time that tax bills are first mailed for the tax year. An assessor has the discretionary authority to abate property taxes within one year of commitment, despite the 185-day deadline to submit an abatement request.

For an illegal assessment, or an error in assessment, such as property assessed to the wrong owner, a taxpayer may request an abatement from the municipal officers after one year, but within three years, of the commitment date. Abatement requests made during this extended deadline must be submitted to the municipal officers rather than to the assessor. (Municipal officers, however, are not authorized to correct an error in valuation)

Once an abatement request is received, the assessor or municipal officers may notify the taxpayer of the abatement decision within 60 days. If the assessor or municipal officers does not give written notice of the decision on a properly submitted abatement request within 60 days

of receiving that request, the request is deemed to have been denied, unless the taxpayer agrees in writing to allow the assessor or municipal officers additional time to issue a decision.

B. First appeal. To appeal the assessor's or municipal officers' decision, the taxpayer must file a written appeal within 60 days of the date that notice of the decision is received or within 60 days of the deemed denial. The local board of assessment review or county commissioners must provide written notice of the decision on an appeal within 60 days of receiving the appeal. Upon agreement, the local board of assessment review or the county commissioners may extend the deadline. If the local board of assessment review or the county commissioners do not provide timely written notice of the decision, the appeal is deemed to have been denied after 60 days from the date the appeal is received. The State Board of Property Tax Review is not subject to a 60-day decision deadline and may take longer than 60 days to issue a decision.

C. Further appeals. An appeal of a decision by the local board of assessment review or the county commissioners to Superior Court must be filed within 30 days of the date that notice of the decision is received by the taxpayer or within 30 days of the deemed denial by the local board of assessment review or the county commissioners. An appeal of a decision by the local board of assessment review to the State Board of Property Tax Review must be made within 60 days of the date that notice of the decision is received by the taxpayer or within 60 days of the deemed denial by the local board of assessment review.

Appeals from the State Board of Property Tax Review to Superior Court must be filed within 30 days of the date that notice of the decision by the State Board of Property Tax Review is received.

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The following sales were used to help create cost schedules for the residential properties:

Year	Sale Price	St #	Street
2024	$ 135,000	90	Bates
2023	$ 122,000	46	Central
2024	$ 170,000	79	Eastland
2023	$ 225,000	134	Minuteman
2023	$ 215,000	58	Westwood
2023	$ 117,000	52	Water
2023	$ 85,500	73	Somerset
2023	$ 225,000	29	Conn
2023	$ 142,000	487	Penobscot
2024	$ 164,900	70	Katahdin
2024	$ 150,000	43	Canyon
2023	$ 195,000	10	Field
2023	$ 107,000	45	Knox
2024	$ 145,000	88	Pine
2024	$ 120,000	119	York
2023	$ 52,000	41	Katahdin
2024	$ 85,500	55	Iron Bridge
2024	$ 130,000	134	Congress
2023	$ 107,000	112	Bates
2023	$ 205,000	105	Minuteman
2023	$ 50,000	148	Pamola
2023	$ 100,000	206	Highland
2023	$ 168,900	13	Pleasant
2024	$ 67,000	27	Central
2024	$ 106,000	10	Maine

To see the most recent sales occurring in Millinocket, please click the link below:

www.estately.com/ME/Millinocket/sold