



ASSESSOR'S OFFICE
Brenda Cummings, CMA
Assessor (207) 443-8336
bcummings@cityofbath.com

May 31, 2025

Dear Bath Property Owner,

As authorized in Maine Revised Statutes Title 36 §706-A, I am writing today to seek your assistance in updating valuations of commercial properties in Bath.

For commercial properties, one of the most important ways assessors ensure valuations are accurate is by obtaining information about the income and expenses associated with renting and leasing real estate. The information gathered is compiled in order to determine typical income and expenses expected for various types of real estate investments.

Completing the enclosed income and expense survey will help us determine the economic conditions within Bath. **Please note that we are seeking information regarding the income and expenses attributable to your real estate holdings** during the calendar year 2024. If the entire property is owner occupied, please note that it is "owner occupied" on the front of the survey and provide as much annual expense information as possible.

The deadline to receive your response is June 30, 2025.

Under Title 36 §706-A, a failure to respond to this request for information can bar you from the right to appeal your valuation. It will also lessen our ability to ensure assessments of Bath property are fair. Extracts from Title 36 §706-A can be found on the reverse of this letter.

I understand that you may view some of the requested information as private to your business. Under the statute, you may designate your information as proprietary and confidential, ensuring that these details are not considered a public record. Note that any information that is otherwise publicly available cannot be protected. The enclosed survey provides a check box on each page allowing you to designate all non-public information as proprietary and confidential.

If you have any questions regarding this effort, please contact me at 207-443-8336 or at bcummings@cityofbath.com. We will be out of the office between June 2 and June 6, but I will be responding to email during this time. There is also a FAQ page on our website (see the left-hand navigation bar) on Income and Expense Declarations.

We anticipate that proposed valuations for 2025 will be mailed to Bath property owners in August, and that final tax bills will be mailed, as usual, in early September. ***Thank you for your help in making our assessments are fair and equitable for all Bath taxpayers.***

Sincerely,

Brenda Cummings, CMA
Assessor, City of Bath

MAINE REVISED STATUTES TITLE 36 §706-A

Taxpayers to list property; inquiries. Before making an assessment, the assessor may give timely notice in writing to all persons liable to taxation or qualifying for an exemption subject to full or partial reimbursement by the State to furnish to the assessor true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to an exemption subject to full or partial reimbursement by the State. The list and answers are not conclusive upon the assessor.

As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of Title 1, chapter 13.

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If notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply to the assessor for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list and answers in the time required. The list and answers are not conclusive upon the assessor.

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The assessor may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

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Proprietary information. For the purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law, rules or regulations.

The full text of MRS Title 36 §706-A can be found at
<https://legislature.maine.gov/statutes/search.htm>