



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

, 2025

Re:

Greetings,

This office received notification that you acquired property located in the City of Bath, Maine during 2024. We would like to take this opportunity to introduce the services available at the Assessor's Office.

The Assessor's Office maintains a record of each property within the City. The record contains ownership information, building and land characteristics, purchase price, deed references, and assessed valuation. Tax maps and aerial photographs are also available. The City maintains these records to enable appropriate assessment of property for tax purposes. However, all of these records are open for public inspection, research or review.

Maine property tax law establishes the tax situs date as of April 1st. All property is assessed as it was situated on that date; ownership of property for tax purposes is also set by the April 1st requirement. If your property was acquired after April 1, 2024, the most recent tax bill for your property was issued in the name of the former owner. Property tax bills are posted on the City's webpage by mid-September each year. Tax bills are generally mailed about the first week of September and are due October 15th. Bath's fiscal year is July 1 to June 30.

Enclosed is a copy of the record card that reflects the property you acquired. Also enclosed is a questionnaire regarding your recent purchase. Please take a few moments to answer and return the questionnaire in the enclosed postage paid envelope within fourteen (14) days.

Accurate information is critical to the maintenance of equitable valuations. The information you provide does not directly affect the assessment of your individual property. We use information from the survey to ensure that we consider only "arm's length" sales transactions when we annually review the relationship between assessed values and market values in Bath.

PROPERTY TAX EXEMPTIONS

Homeowners who have owned a primary residence in Maine for twelve months may qualify for a partial **homestead exemption** on their residence; this application is enclosed. Maine law also provides a partial local property tax exemption to **certain veterans** and **blind persons**. If you think you may qualify for these exemptions, you may obtain additional information and an application from the State of Maine (link from <https://www.cityofbathmaine.gov/departments/AssessorsOffice/TaxReliefPropertyTaxExemptions>) or from our office.

By law, we must receive your application for exemption ***before April 1*** in order for the exemption to apply to the next tax bill. Homeowners are encouraged to apply even if you will not have owned a primary residence in Maine for a full twelve months prior to April 1, as we can hold your application in our office until such time as you qualify. Be aware that if you move to a new homestead property in Maine, you must reapply for the homestead exemption; we have no way to automatically transfer the exemption from one address to another.

PROPERTY TAX FAIRNESS CREDIT

Maine's income tax program, run by Maine Revenue Services, includes a refundable Property Tax Fairness Credit benefiting qualifying Maine residents, and you can apply for this refund even if you would not otherwise need to file a Maine income tax return. For information regarding this program, email income.tax@maine.gov, call the State of Maine at 626-8475, or visit <https://www1.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit>. Applications are available online at the Maine Tax Portal.

Property tax information, tax maps, exemption application forms, and other resources are available on the Assessor's webpage (<https://www.cityofbathmaine.gov/departments/AssessorsOffice>) and in our offices.

If you have any questions, please call the Assessor's Office, (207) 443-8336. Business hours are from 7:30 a.m. to 5 p.m, Monday through Thursday. **In addition, if the above address is incorrect, please notify this office of the correct mailing address to ensure delivery of future tax billings or other communications.**

Sincerely,

A handwritten signature in blue ink, appearing to read "Brenda Cummings", with a long horizontal flourish extending to the right.

Brenda Cummings, CMA
Assessor, City of Bath

Enclosures