



## TOWN OF CORNISH

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## ASSESSING UPDATE QUESTIONS

### **Why did my value go up so much?**

There can be several reasons, such as-

- Properties haven't been revalued since 2006
- The property was undervalued before
- Your location has improved a lot in value
- We had been using mistaken information about the property

### **Shouldn't everyone's value go up the same?**

No, for a variety of reasons. Some folks' properties may have been improved more than others. Some have depreciated differently than others. Sometimes the locational information we had recorded was wrong. Not all properties are identical.

### **It cost Joe X so many dollars to build that thing; shouldn't that be his assessment?**

No. The standard is 'what can the property be re-sold for?'. People often put more or less money into something than they can get out on resale.

### **Shouldn't my valuation equal my purchase price?**

No. It should only be an approximation of what it might sell for now. Not everyone would pay the same price.

### **How exact is the valuation on my property?**

Property values are only an estimate of value. It is impossible to predict exactly what any given property will sell for.

### **Values seem inconsistent to me.**

Sometimes properties have characteristics that you are not aware of. Sometimes there are data corrections that need to be made. In any case, the current values are an improvement over the outdated ones we had before. It's an ongoing process to make things better.

### **What are the most important influences on land value?**

Generally, the key elements are whether one can build on a property, and its location. Other factors can contribute but are relatively secondary.

### **What is the valuation formula?**

It is way too complicated to put into a letter! We have installed a proprietary relational database software program that is in common use in the state of Maine for taxation purposes. Many, many data points are entered, including location, buildability, sizes, story height, quality of construction, depreciation, amenities,

outbuildings, etc. Then elements are priced out using many mathematical equations, resulting in a total that should be a rough approximation of market value. The real question is whether the final total is in the ballpark of market value.

**There are mistakes in the data on my property.**

This is one of the reasons we review our data in the field regularly. Thousands and thousands of pieces of information have to be entered and maintained within the system, so we are bound to have a few things off. Please let us know of any data corrections. Some changes may result in value increases as well as decreases.

**If I am not satisfied with the town's newly estimated value of my property, what are my options?**

You may request a review of the property information to ensure that it is correct and reflects what your ownership actually is. It would also be helpful to contact a real estate broker or appraiser and get a report showing a second opinion of the market value of the property. This usually sorts things out.

**What is the formal appeal process?**

As a property owner, you have the right to file an abatement application (after the tax bill is received) with the Town Assessor's Office within 185 days of the July tax commitment. You will need to provide information to show that the property value is "manifestly wrong" (according to Maine case law) and what the value ought to be instead. Decisions are usually rendered within 60 days.

**Why did my taxes go up so much?**

If you get a big increase, it is usually because your property has been undervalued in the past. Additionally, the annual budget went up a lot and this impacts everyone's bill. Please note that while your valuation went up, the tax rate went down a fair amount.

**I don't use any of the Town's services.**

By law folks are assessed to support Town government as a whole, regardless of specific services rendered to the individual.

**Mary Y can't afford it.**

This is probably the most difficult and unpleasant part of property tax law: it makes no distinction about one's ability to pay. The State constitution, statutes and case law all say that the test is whether the valuation is an approximation of market value, not whether one can pay for the taxes.

Exceptional cases (Title 36 calls it 'inability to contribute to the public charge') may be handled by the Select-Board through the Poverty Abatement process. This is meant to be on a year-by-year basis for occasional hardship.