

Property Taxes in Maine

Why They're Rising, Town by Town, and How to Keep Them in Check

Key points

- Maine's towns and cities raised \$3.41 billion in property taxes in 2024, up from \$2.74 billion in 2019. The total rose 7.2 percent in 2023 and 7.8 percent in 2024, the largest increases since at least 2013, and city and county budgets since then have kept climbing.
- Some towns rose much faster. From 2019 to 2024 the property tax levy rose 45 percent in Bar Harbor, 42 percent in Standish, 40 percent in Yarmouth and Hermon, and 39 percent in Paris, Westbrook, and Windham. In Augusta, the tax on the median home is up 81 percent since 2021.
- Rising home values didn't raise the total. Budgets did. The market value of Maine's taxable property rose 75 percent from 2019 to 2024, three times as fast as the tax raised on it. What grew was school spending above the state's funding formula, all of it paid locally; county jails, where the state now pays about 15 percent of the cost; and town wages and health insurance.
- Maine had a state limit on property tax growth from 2005 until 2024, when the Legislature voted to repeal it, 74 to 69 in the House and 19 to 16 in the Senate. The limit was weak: a town could vote past it, it never covered schools or counties, and the State Economist testified that it made no progress on its goal.
- Maine's Constitution requires property to be taxed at its market value. Capping a home's assessment until it sells would almost certainly take a constitutional amendment, and where other states have done it, identical homes pay very different taxes. But the Legislature can, by law alone, let homeowners put off the part of a tax increase above inflation until they sell, so the tax on a gain is paid when the gain is.
- Our plan: bring back a stronger limit that sends increases above inflation to the voters, let every homeowner pay when they sell, have the state pay its full share of the costs it imposes, and keep values current so no one is hit with twenty years of change at once.

How a tax bill is set

Every town in Maine sets its property tax the same way. It adds up what it needs for its schools, its own services, and its share of the county's budget, subtracts state aid and its other revenue, and divides what's left by the value of all the taxable property in town. That's the tax rate.¹ A homeowner's bill is the rate times the home's assessed value, after any exemption.

Two different things move a bill, then: how much the town decides to raise, and how much of the town's value is yours. They call for different fixes, so this paper keeps them apart.

What happened

Across Maine's towns and cities, the property tax levy went from \$2.74 billion in 2019 to \$3.41 billion in 2024, up 24.6 percent.² Consumer prices rose 22.7 percent over the same five years.³ Over the whole stretch the total kept close to inflation, but the timing tells the story. From 2020 through 2022 it grew more slowly than prices. Then it rose 7.2 percent in 2023 and 7.8 percent in 2024, the two largest one-year increases since at least 2013.²

Those are the latest statewide figures Maine Revenue Services has published. City and county budgets since then show no letup. Westbrook is raising \$62.2 million in property tax this year, 52 percent more than in 2021; Bangor \$76.1 million, up 25 percent; and Augusta \$49.5 million, up 28 percent.^{4,5,6,7,2} Washington County's 2026 budget raised its tax about 17 percent, and Penobscot County's budget committee proposed about 16 percent.⁸

For the typical homeowner statewide, the picture through 2024 is milder. The Census Bureau's survey puts the median property tax Maine homeowners paid at \$2,597 in 2019 and \$3,103 in 2024. That's up 19.5 percent over five years, less than inflation, but up 7.5 percent in 2024 alone.^{9,10,11}

In the cities, homeowners' bills have risen far faster, because on top of rising budgets, revaluations have moved more of the tax onto homes:

The tax on a typical home, 2021 and 2026

CITY	2021	2026	CHANGE
Portland	\$4,417	\$6,813	+54%
South Portland	\$3,851	\$5,945	+54%
Westbrook	\$3,444	\$5,171	+50%
Bangor	\$3,530	\$4,325	+23%
Augusta	\$2,094	\$3,789	+81%

Tax years beginning April 1, 2021 and April 1, 2026, on a typical single-family home after the homestead exemption: the assessor's median home in Portland; the median owner-occupied home in each city's own tax books in Westbrook and Augusta; the assessor's median sale price in Bangor; and in South Portland, the 2021 median against the city's 2026 average, the more cautious of two comparisons. The same figures appear on our cost-of-living bill.^{12, 13, 14, 15, 12, 16, 17, 18, 19, 20, 4, 12, 12, 21, 22, 12, 7, 23}

Maine's property taxes are high for what Mainers earn: fifth-highest in the country as a share of personal income, and ninth-highest per person.^{24, 25} Measured against home values they're nearer the middle, 20th-highest, and the typical Maine homeowner's bill in 2024 was a little below the national median of \$3,211.^{25, 9, 10, 11}

Town by town

From 2019 to 2024, 253 of the 476 Maine municipalities with figures for both years raised their levy faster than inflation, and 41 lowered it.^{2, 3} Among the 70 towns and cities with more than 5,000 people, the median increase was 25 percent. These rose fastest:²⁶

Largest property tax increases, 2019 to 2024, towns and cities over 5,000 people

TOWN	2019	2024	CHANGE
Bar Harbor	\$17.9M	\$26.0M	+45.1%
Standish	\$15.1M	\$21.5M	+42.3%
Yarmouth	\$31.9M	\$44.7M	+40.3%
Hermon	\$6.8M	\$9.6M	+40.1%
Paris	\$5.8M	\$8.1M	+39.6%
Westbrook	\$39.4M	\$54.8M	+39.2%
Windham	\$33.8M	\$47.0M	+39.2%
Brunswick	\$45.9M	\$63.7M	+38.8%
Waterboro	\$11.3M	\$15.5M	+36.8%
Gorham	\$31.0M	\$42.2M	+36.1%
Buxton	\$11.7M	\$15.7M	+34.2%
Waldoboro	\$8.8M	\$11.7M	+33.9%
Falmouth	\$42.0M	\$56.1M	+33.6%
Winslow	\$11.6M	\$15.5M	+33.2%
North Berwick	\$7.5M	\$9.9M	+33.0%
South Berwick	\$13.1M	\$17.3M	+32.6%
Poland	\$11.0M	\$14.5M	+31.7%
Gardiner	\$7.8M	\$10.1M	+30.2%
Ellsworth	\$20.7M	\$26.8M	+29.5%
Skowhegan	\$14.8M	\$19.2M	+29.3%

Each municipality's total property tax commitment for every purpose: its schools, its own services, the county tax, and tax increment financing districts.² A levy also grows when new homes and businesses join the tax rolls, which adds taxpayers as well as taxes: Windham's population grew 8 percent from 2020 to 2025, Yarmouth's less than 1 percent.²⁶

Coastal and southern Maine rose fastest. Together, the towns of Lincoln County raised 32.7 percent more in 2024 than in 2019, Hancock County's 31.4 percent, and Cumberland County's 29.2 percent. Franklin County's rose 13.5 percent, Oxford's 14.6 percent, and Washington's 15.4 percent.² In dollars, the largest increases were in the largest places: Portland raised \$42.4 million more in 2024 than in 2019, Brunswick \$17.8 million more, South Portland \$17.2 million, and Scarborough \$16.5 million.²

Every number has a local story behind it. Bar Harbor began paying for a new school building, and its average home's tax rose 15.7 percent in 2024 alone.²⁷ Rumford's levy fell 26 percent over the five years, yet homeowners' bills rose 4.85 percent in 2024, when a market adjustment moved part of the tax off industrial property, already assessed at full value, and onto homes and businesses.^{28,2}

What's driving it

Budgets, not values

Rising home prices get the blame, but they don't set the total. From 2019 to 2024 the market value of Maine's taxable property rose 75 percent, three times as fast as the tax raised on it, and the tax rate on full market value fell in 461 of 484 municipalities.^{29,2,30} As Bangor explains to its residents, the city, school, and county budgets “determine the amount to be raised via taxation, regardless of the change in property values.”³¹ Values decide who pays. Budgets decide how much.

Schools

Schools are usually the largest part of a property tax bill, between 48 and 60 percent on average, the president of the Maine County Commissioners Association told the Press Herald.⁸ Since the 2021-22 school year, the state has paid 55 percent of what its school funding formula, called Essential Programs and Services, says an adequate education costs, as voters required in 2004.^{32,33}

School budgets run well past the formula. In the 2023-24 school year they spent at least \$604 million more than it, 26 percent over, and as the state's school finance researchers put it, “Spending above EPS is paid through local taxes.”³⁴ Voters already see a separate article when a budget “exceeds the State's Essential Programs and Services allocation model.”³⁵ Some of that spending is choice and some is pressure: the share of Maine students identified for special education rose from 16 percent in 2015 to 20 percent in 2025, against 15 percent nationally.³⁶

County jails

County taxes are a smaller slice, often 4 to 11 percent of a bill, but they're rising fast, and jails are much of the reason.⁸ State law sets the state's yearly payment to the county jails at \$20,342,104, and it hasn't kept up; it now covers about 15 percent of what the jails cost to run.^{37,38} A county administrator told Maine Public that about three in four people booked into Maine's county jails need treatment for mental illness or substance use.³⁸ Towns pay the rest through the county tax, and as the Legislature's task force noted, property taxpayers “are not able to directly vote on their county's budget.”³⁹

Town costs

Town budgets lagged inflation, then caught up. The statewide levy grew 4.4 percent for 2022, a year prices rose 8 percent, then 7.2 and 7.8 percent the next two years.^{2,3} Wages and health insurance lead the list. In 2024, the trust that insures municipal workers across Maine told state regulators that “for the first time in over two decades we are facing the necessity for a double digit average premium increase.”⁴⁰

What Augusta sends back, and what it doesn't

The state has sent towns more. Revenue sharing, a share of state sales and income taxes returned to towns, grew from \$74 million in 2019 to about \$279 million in 2025.⁴¹ Property taxes rose anyway. Where the state falls short is on costs it imposes. It requires towns to exempt up to \$25,000 of a resident homeowner's value, then reimburses 76 percent of the tax that costs them; the rest, \$28.6 million in 2023, lands on every other taxpayer's bill.^{42,43,44} And its jail payment is fixed in law at \$20.3 million a year.³⁷

Who pays within a town

Values matter for who pays. A revaluation doesn't change what a town raises. As Portland puts it: “By itself, a reassessment is revenue neutral, although it will cause tax burden shifts among properties.”⁴⁵ Lately home prices have outrun business property, so revaluations have moved tax onto homes. Portland's 2025 revaluation raised commercial values 19 percent on average and home values more than twice as much.¹⁵ Augusta's, its first since 2006, found homes assessed at about 43 percent of market value against 77 percent for businesses.²³ Lewiston is preparing its first revaluation in 38 years.⁴⁶

The Legislature's own consultant found that assessors aren't the cause: “Assessment practice is not a meaningful driver of rising homeowner tax bills.”⁴⁷ The market moved, and revaluations caught up, as the Constitution requires. The trouble is how they catch up. About one Mainer in five lives in a town that hasn't revalued in more than ten years, though the Constitution calls for a valuation at least once every ten.^{47,48} The longer values sit, the bigger the jolt when they move.

The limit Maine repealed

In 2005, Maine limited how fast each town's property tax could grow, by a factor built from the growth in Mainers' personal income plus the value of new construction in town.⁴⁹ The limit

covered only the town's own budget, not its schools or the county tax. A town could go past it by a separate vote: on a written ballot at town meeting, or by a majority of the full council.⁴⁹

It didn't deliver. Supporting its repeal in 2024, the State Economist testified:

“Over the years of reporting, no progress was observed on the goal of reducing the tax burden on Maine residents as a result of this statute.”

Maine State Economist, testimony on LD 2102, February 20, 2024⁵⁰

The same testimony said the calculations were “complicated and confusing, resulting in frequent errors,” and that towns' voting was inconsistent: “Some towns simply ignore the statute in its entirety.”⁵⁰

The Legislature voted to repeal the limit, 74 to 69 in the House and 19 to 16 in the Senate, and it ended in 2024.⁵¹ A 2025 bill to restore it failed: the House voted it down 79 to 62, and the Senate 18 to 14.⁵² A separate limit on county budgets remains, but a county can exceed it by a vote of its own budget committee and commissioners.⁵³

The lesson isn't that a limit can't work. It's that a limit a town can vote past at a single meeting, and that leaves out the largest part of the bill, won't.

What other states learned

Massachusetts has limited property taxes since 1980. Each town's levy may grow 2.5 percent a year plus the taxes on new construction, and only a vote of the town's own voters, called an override, can raise the limit for good.⁵⁴ Voters don't always say no. Economists who studied the first years wrote: “Through override votes, voters approved substantial amounts of taxes above the limits imposed by the Proposition.”⁵⁵

New York limits each levy to 2 percent or inflation, whichever is less, and a school district needs 60 percent of its voters to go past it.⁵⁶ Few try: 4.9 percent of school districts planned to for 2026.⁵⁷

Limits are real constraints, and schools feel them. In Massachusetts, economists found that towns held down by the limit were spending too little on their schools by the end of the 1980s, judging by what home buyers were willing to pay for better ones.⁵⁸ In New York, districts at the limit cut spending, partly on instruction and partly on central administration and transportation, and state aid did little to fill the gap.⁵⁹

A limit is a tool for voters, not a substitute for them. That's why ours would send increases above inflation to the ballot rather than forbid them.

Taxed on gains you haven't cashed

Many Mainers feel they're being taxed on the rising value of a home they have no plans to sell. Rising values alone don't raise a bill: if every home in a town doubled in value and the budget stayed the same, the rate would fall by half and every bill would stay the same. But a home's bill does rise when its value climbs faster than the rest of the town's, and when a revaluation catches up years of change at once. For a retiree on a fixed income, that's a real tax on a gain that exists only on paper.

What the Constitution says

“All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.”

Constitution of Maine, Article IX, Section 8⁴⁸

In 2004, asked about a citizen initiative that would have taxed property on its value when bought, four of the seven justices of Maine's highest court advised that it would violate this section, because it “provides for disparate treatment of property based not on the property's value but on the date of acquisition by the property's current owner.”⁶⁰ Voters rejected that initiative in November 2004, 458,369 to 271,636.³³ An advisory opinion doesn't bind the court, but Maine Revenue Services told the Legislature's task force last year that “the ME Constitution may prohibit limitations on the assessed value of certain properties.”⁶¹

So capping a home's assessment until it sells, as Florida and Michigan do, or taxing it on its purchase price, as California does, would almost certainly take a constitutional amendment: two-thirds of both houses of the Legislature, then a majority of voters. Citizens can't put an amendment on the ballot by petition.⁴⁸

What caps did elsewhere

Caps protect people who stay put. They also leave neighbors paying very different taxes on the same house. In one Miami townhouse complex, owners who bought soon after it was built in 2006 owe \$4,092 for 2024; neighbors a few doors down who bought last year owe \$14,693.⁶²

In Ferndale, Michigan, two similar houses a street apart paid \$1,254 and \$3,581, one owned since 1997 and the other bought in 2020.⁶³

People move less. In California, 16 percent of properties sold in 1977-78 and 5 percent in 2014-15, and the state's nonpartisan Legislative Analyst found that Proposition 13 appears to play some part in the decline.⁶⁴

And unless budgets are limited too, a cap doesn't cut taxes. It moves them. In 2023, homes lived in by their Maine owners paid \$1.59 billion of the state's \$3.17 billion property tax, about half.^{61,2} If a cap held those homes' assessments 20 percent below market and budgets stayed the same, tax rates would have to rise about 11 percent. Every rental building, business, and second home would pay about 11 percent more, and renters and customers would pay it in turn. Recent buyers, assessed at market, would pay more too.

That's why the Lincoln Institute of Land Policy, which studies property taxes across the country, advised the Legislature's task force last fall to “Avoid caps on individual assessment and tax growth,” calling assessment caps “among the worst forms of property tax relief.”⁶⁵

A better answer: pay when you sell

There's a way to honor the principle without those costs, and it takes only a law. Keep valuing homes at market, as the Constitution requires, but let the owner put off the part of each year's increase above inflation until the home is sold or passes to heirs. The tax on the gain is paid when the gain is real, out of the sale. Neighbors don't pick up the difference, because the state pays the town in full and is repaid.

Maine already does this for a few. Its deferral program is open to homeowners 65 or older or unable to work because of a disability, with household income under \$80,000 and limited savings. The balance carries interest, 8 percent this year, and is repaid when the owner sells, moves, or dies.^{66,67,68} Just 235 households use it.⁴⁷ Since 2023, towns may also freeze a senior's payable tax and defer the rest, if they choose to adopt the option.⁶⁹

“No long-term cost to other taxpayers since the tax is repaid when the property is sold or transferred”

Lincoln Institute of Land Policy, on property tax deferral, to the Legislature's task force, October 24, 2025⁶⁵

Claims that don't hold up

- “Maine caps how fast towns can raise property taxes.” Not since 2024, when the limit was repealed.⁵¹
- “The tax rate went down, so my taxes went down.” After a revaluation the rate usually falls while many bills rise. Augusta's tax rate fell from \$20.94 in 2021 to \$14.23 this year, and the tax on its median home rose 81 percent.^{7,70}
- “A revaluation raises the town's taxes.” It changes who pays, not how much the town raises.³¹
- “The state pays 55 percent of school costs.” It pays 55 percent of its formula's cost. The \$604 million schools spent above the formula in 2023-24 came from local taxes.^{32,34}
- “Voters can put a cap in the Constitution by petition.” They can't. Only the Legislature can send a constitutional amendment to the ballot.⁴⁸
- “Maine has the highest property taxes in the country.” It depends on the measure: fifth-highest as a share of income, ninth per person, 20th by the rate on homes.^{24,25}

What we'd do

1. Bring back a limit, and make it real

Each town's levy may grow by inflation plus the taxes on new construction. Anything more goes to the town's voters at the polls, as in Massachusetts. The limit covers the county tax too, and a county that wants more should need the approval of the towns that pay it. A town may carry unused room forward, so no one is pushed to spend up to the line every year, and borrowing the voters have approved stays outside it. School budgets above the state formula already get their own vote; that ballot question should also say what the extra spending adds to the tax on a typical home.

2. Let every homeowner pay when they sell

Open the state's deferral program to every Mainer with a homestead exemption, for the part of each year's increase above inflation. The state pays the town in full every year. The deferred tax is a lien, repaid from the sale or the estate, with interest at the state's own cost of borrowing rather than a penalty rate. It ties up state cash until homes sell, so it should start with a set budget and grow as repayments come back. No Mainer should be taxed out of a home on a gain that exists only on paper, and no neighbor should pay for it.

3. The state pays for what it requires

Reimburse towns in full for the homestead exemption, so its cost stops landing on everyone else's bill.⁴⁴ Tie the jail payment to what jails actually cost; county corrections officials have asked the Legislature for more than \$8 million a year more.³⁸ Pay for treatment for the people in jail who need it, so the county tax stops carrying the state's mental health and addiction bill. With a limit in place, new state money lowers the tax bill instead of being absorbed by higher spending.

4. Keep values current

Values that sit still for decades make the correction a shock, as Augusta found this year. The state should help small towns share assessors and update values every few years, so change comes in steps instead of all at once.⁴⁷

5. Put relief on the bill itself

The Property Tax Fairness Credit refunds up to \$1,500 of property tax to Mainers under 65 for 2026, renters included, and up to \$2,000 to those 65 and older, depending on income.^{71,72} More than one eligible household in four doesn't claim it.⁴⁷ The Legislature's task force suggested letting the credit come off the property tax bill itself.³⁹ It should.

6. If Maine wants a cap, do it right

If Mainers want their homes' assessments capped until they sell, the Legislature should send voters an amendment with three protections: a limit on budgets, so the cap cuts taxes instead of shifting them onto renters, young families buying a first home, and Main Street businesses; portability within Maine, so no one is locked into a house they've outgrown; and a reset at sale, so the tax catches up when the gain is realized. Paying when you sell needs only a law. An amendment is the longer road.

Budgets set the bill, so voters should set the budgets. And no Mainer should lose a home to a tax on a gain they haven't cashed.

Notes

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