

# MAINE REVENUE SERVICES 2024 MUNICIPAL VALUATION RETURN (36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2024 (or within 30 days of commitment, whichever is later)

1. County:

Commitment Date: \_\_/\_\_/\_\_\_\_ mm/dd/yyyy

2. Municipality:

Account ID:

Commitment period (select one):

3. 2024 Certified Ratio (Percentage of current just value upon which assessments are based.) \_\_\_\_% Homestead, veterans, blind, and BETE exemptions, and Tree Growth values must be adjusted by this percentage.

> TAXABLE VALUATION OF REAL ESTATE (Exclude exempt valuation of all categories)

4. Land (include value of transmission, distribution lines and substations, dams and power houses)......

5. Buildings.....

6. Total **taxable** valuation of real estate (sum of lines 4 and 5 above)...... (must match Tax Rate Calculation Form page 15, line 1)

> TAXABLE VALUATION OF PERSONAL PROPERTY (Exclude exempt valuation of all categories)

7. Production machinery and equipment
8. Business equipment (furniture, furnishings and fixtures)
9. All other personal property
10. Total <b>taxable</b> valuation of personal property (sum of lines 7 through 9 above)

### OTHER TAX INFORMATION

<ul> <li>11. Total taxable valuation of real estate and personal property (sum of lines 6 &amp; 10 above)</li></ul>	
12. 2024 Property Tax Rate (example .01520)	0
13. 2024 Property Tax Levy (includes overlay and any fractional gains from rounding) Note: This is the exact amount of 2024 tax actually committed to the collector. (must match Tax Rate Form line 19)	



Municipality:

### HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM (Homestead exemptions must be adjusted by the municipality's certified ratio)

14a. Total number of \$25,000 homestead exemptions granted	•
14b. Total exempt value for all \$25,000 homestead exemptions granted (Line 14a x \$25,000)	•
14c. Total number of properties fully exempted (valued less than \$25,000) by homestead exemptions granted.	•
14d. Total exempt value for all properties fully exempted (valued less than \$25,000) by homestead exemptions granted	•

14e. Total number of homestead exemptions granted (sum of 14a & 14c).....

14f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d)....... (Must match Tax Rate Form line 4a)

14g. Total assessed value of all homestead qualified property (land and buildings)......

## BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

15a. Number of BETE applications processed for tax year 2024
15b. Number of BETE applications approved
15c. Total exempt value of all BETE qualified property (Must match Tax Rate Form line 5a)
15d. Total exempt value of BETE property located in a <b>municipal retention</b>

TIF district.....

# TAX INCREMENT FINANCING (TIF)

16a. Total amount of increased taxable valuation above original assessed value within TIF districts	
16b. Amount of captured assessed value within TIF districts	
16c. Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account	
16d. BETE reimbursement revenue that is appropriated and deposited into either a project cost account or a sinking fund account	
(Lines 16c and 16d combined must match Tax Rate Calculation Form page 15, line 9)	



Municipality:

# EXCISE TAX

17a. Enter whether excise taxes are collected based on calendar or fiscal year.....

17b. Motor vehicle excise tax collected.....

17c. Watercraft excise tax collected.....

### ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

Total v compa										
T 1							 	 	 	 

19. Total valuation of all electrical generation facilities.....

# FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW PROGRAM (36 M.R.S § § 571-584-A)

20. Average per acre unit value used for undeveloped acreage (land not classified).....

CLASSIFIED FOREST LAND ( <b>Do Not</b> include land classified in Farmland as woodland)
21a. Number of parcels classified as of April 1, 2024
21b. Softwood acreage
21c. Mixed wood acreage
21d. Hardwood acreage
21e. Total number of acres of forest land only (sum of lines 21a, b, c and d above)
22. Total assessed valuation of all classified forest land for tax year 2024
Per acres values used to assess tree growth classified forest land value:
22a. Softwood
22b. Mixed Wood
22c.Hardwood
23. Number of forestland acres first classified for tax year 2024



Yes

No

# MAINE REVENUE SERVICES 2024 MUNICIPAL VALUATION RETURN

Municipality:

## TREE GROWTH TAX LAW CONTINUED...

# LAND WITHDRAWN FROM TREE GROWTH CLASSIFICATION (36 M.R.S § 581)

24a. Total number of parcels withdrawn from 04/02/23 through	04/01/24
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24b.	Total number	of acres	withdrawn	from	04/02/23	through	04/01/24
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24c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 04/02/23 through 04/01/24.....

24d. Total number of \$500 penalties assessed for non-compliance.....

24-1. Since April 1, 2023, have any Tree Growth acres been transferred to Farmland?

# LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW PROGRAM (36 M.R.S $\S$ 1101 to 1121)

## FARMLAND:

25. Number of parcels classified as Farmland as of April 1, 2024
26. Number of acres first classified as Farmland for tax year 2024
27a. Total number of acres of all land now classified as Farmland (Do not include Farm woodland)
27b. Total valuation of acres of all land now classified as Farmland (Do not include Farm woodland)
NUMBER OF <u>FARM</u> WOODLAND ACRES:
28a-1. Softwood acreage
28a-2. Mixed wood acreage
28a-3. Hardwood acreage
28b. Total number of acres of all land now classified as Farm woodland
28c. Total valuation of all land now classified as Farm woodland
PER ACRE RATES USED FOR <u>FARM</u> WOODLAND:

28d-1.Softwood
28d-2. Mixed Wood
28d-3. Hardwood



Municipality:

### FARMLAND CONTINUED...

LAND WITHDRAWN FROM FARMLAND CLASSIFICATION (36 M.R.S. § 1112)
29a. Total number of parcels withdrawn from 04/02/23 through 04/01/24
29b. Total number of acres withdrawn from 04/02/23 through 04/01/24
29c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 04/02/23 through 04/01/24
OPEN SPACE:
OPEN SPACE: 30. Number of parcels classified as Open Space as of April 1, 2024

33.	Total	valuation	of all	land	now	classified	1 as	Open	Space			
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LAND WITHDRAWN FROM OPEN SPACE CLASSIFICATION (36 M.R.S. § 1112)

34a. Total number of parcels withdrawn from 04/02/23 through 04/01/24.....

34b. Total number of acres withdrawn from 04/02/23 through 04/01/24.....

34c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 04/02/23 through 04/01/24.....

# LAND CLASSIFIED UNDER THE WORKING WATERFRONT TAX LAW (36 M.R.S §§ 1131 to 1140-B)

- 35. Number of parcels classified as Working Waterfront as of April 1, 2024.....
- 36. Number of acres first classified as Working Waterfront for tax year 2024.....
- 37. Total acreage of all land now classified as Working Waterfront.....
- 38. Total valuation of all land now classified as Working Waterfront.....

# LAND WITHDRAWN FROM WORKING WATERFRONT CLASSIFICATION (36 M.R.S § 1138)

- 39a. Total number of parcels withdrawn from 04/02/23 through 04/01/24.....
- 39b. Total number of acres withdrawn from 04/02/23 through 04/01/24.....
- 39c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 04/02/23 through 04/01/24.....



Municipality:

### EXEMPT PROPERTY (36 M.R.S §§ 651, 652, 653, 654-A, 656)

Enter the exempt value of all the following classes of property which are exempt from taxation by law.

PUBLIC PROPERTY (§ 651(1)(A) AND (B))
40a-1. United States
40a-2. State of Maine (excluding roads)
40a-3. Total value of public property (40a(1) + 40a(2))
40b. Real estate owned by the Water Resources Board of State of New Hampshire located within this state (§ 651(1)(B-1))
40c. Property of any public municipal corporation of this state (including county property) appropriated to public uses (§ 651(1)(D)) (County, Municipal, Quasi-Municipal owned property)
40d. Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams of a public municipal corporation supplying water, power or light if located outside the limits of the municipality (§ 651(1)(E))
40e. Airport or landing field of a <u>public municipal corporation</u> used for airport or aeronautical purposes (§ 656(1)(F))
40f. Landing area of a <u>privately</u> owned airport when owner grants free use of that landing area to the public (§ 656(1)(C))
40g. Pipes, fixtures, conduits, buildings, pumping stations, and other facilities of a public municipal corporation used for sewerage disposal if located outside the limits of the municipality (§ 651(1)(G))
40h. Property of benevolent and charitable institutions. (§ 652(1)(A)) 40i. Property of literary and scientific institutions. (§ 652(1)(B))
Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E))
40j-1. Total exempt value of veterans organizations

40j-2. Exempt value attributable to purposes **other than** meetings, ceremonials, or instruction facilities (reimbursable exemption).....



Municipality:

### EXEMPT PROPERTY CONTINUED...

<ul> <li>Property of chambers of commerce or boards of trade (§ 652(1)(F))</li> <li>40k-1. Chambers of commerce or boards of trade</li> <li>40k-2. Central labor councils (reimbursable exemption)</li> </ul>
PROPERTY OF HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (§ 652(1)(F))
401-1. Number of parsonages within this municipality
401-2. Total <b>exempt</b> value of those parsonages
401-3. Total <b>taxable</b> value of those parsonages
401-4. Total exempt value of all houses of religious worship
401-5. Total exempt value of all houses of religious worship and parsonages (Sum of lines 401-2 & 401-4)
40m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))
40n. Personal property <b>leased</b> by a benevolent and charitable organization exempt from taxation under § 501 of the Internal Revenue Code of 1954 and the primary purpose is the operation of a hospital licensed by the Dept. of Health and Human Services, health maintenance organization or blood bank (§ 652(1) (Value of property <u>owned</u> by a hospital should be reported on line 40h)
40o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) (\$4,000 adjusted by certified ratio)
40p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))
40q. Animal waste storage facilities constructed after April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Conservation and Forestry (§ 656(1)(J)) (reimbursable exemption).
40r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E))
40s. Snowmobile trail grooming equipment registered under 12 M.R.S §13113 (§ 655(1)(T)) (reimbursable exemption)



Municipality:

### EXEMPT PROPERTY CONTINUED...

# VETERANS EXEMPTIONS - The following information is necessary in order to calculate reimbursement. (36 M.R.S. § 653)

### SECTION 1: This section is only for those veterans who served during a federally recognized war period

Widower:		Number of Exemptions	Exempt Value
Living male spouse or male parent of a deceased veteran \$6,000 adjusted by the certified ratio (§ 653(1)(D))	40t-1a.	40t-1b	
<b>Revocable Living Trusts:</b>			
Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t-2a.	40t-2b	
All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio (§ 653(1)(C) or (D))	40t-3a.	40t-3b	
WW I Veterans:			
WW I veteran (or their widow) enlisted as Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t-4a.	40t-4b	
WW I veteran (or their widow) enlisted as non-Maine resident \$7,000 adjusted by the certified ratio (§ 653(1) (C-1) or (D-2))	40t-5a.	40t-5b	
Paraplegic Veterans:			
Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t-6a.	40t-6b	
<b>Cooperative Housing Corporation Veterans:</b>			
Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio (§ 653(2))	40t-7a.	40t-7b	



Municipality:

# EXEMPT PROPERTY CONTINUED...Number of<br/>ExemptionsNumber of<br/>ExemptionsAll other Veterans (or their widows) enlisted as Maine<br/>(§ 653(1)(C)(1))40t-8a.40t-8b.All other veterans (or their widows) enlisted as non-Maine<br/>(§ 653(1)(C)(1))40t-9a.40t-9b.

### SECTION 2: This section is only for those veterans who <u>did not serve during a federally recognized war period</u>

Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t-10a.	40t-10b.
Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the certified ratio. (§ 653(1)(C)(1) or (D))	40t-11a.	40t-11b.
Veteran (or their widow) who served during the periods from February 01, 1955 and August 5, 1964, <b>but did not</b> <b>serve</b> prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the certified ratio. (§ 653(1)(C)(1) or (D))	40t-12a.	40t-12b.

40t-13. Total number of ALL veteran exemptions granted in 2024.....

40t-14. Total exempt value of ALL veteran exemptions granted in tax year 2024.....



Municipality:

### EXEMPT PROPERTY CONTINUED...

### SOLAR AND WIND ENERGY EQUIPMENT. § 655(1)(U) & 656(1)(k) (reimbursable exemption).

40u-1. Total number of solar and wind energy equipment applications processed.....

40u-2. Total number of solar and wind energy equipment applications approved.....

40u-3. Total exempt value of solar and wind energy equipment.....

Other. The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities districts and trust commissions. These exemptions will not be found in Title 36.

Examples: Section 5114 of Title 30-A provides for exemption of real and personal property of an Urban Renewal Authority or Chapter 164, P. & S.L. of 1971 provides for exemption of real estate owned by the Cobbossee Annabessacook Authority. (See also 30-A M.R.S., §5413, Revenue Producing Municipal Facilities Act.)

Enter the full name of the organization in your municipality that has been granted exempt status through such a law, the provision of the law granting the exemption and the estimated full value of real property.

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE
40v-1. TOTAL OF OTHER		
40. TOTAL VALUE OF ALL PROPERT	Y EXEMPTED BY LAW	(Sum of all exempt value)
	MUNICIPAL RECORDS	
41a. Does your municipality have tax maps	5?	Yes No
If yes, proceed to b, c and d. If no, move to of contractor. (This does not refer to the an	1	re originally obtained and name
41b. Date	<u> </u>	_// mm/dd/yyyy
41c. Name of contractor		
41d. Are your tax maps PAPER, GIS or CA	۸D?	



Municipality:

	MUNICIPAL RECOR	DS CONTINUED			
42. Enter the number of land parcels (Not the number of tax bills)					
43. Total <b>taxable</b> land <b>acreage</b> in you	r municipality				
44a. Has a professional town-wide re	valuation been com	pleted in your municipality?			
If yes, please answer the questio If no, please proceed to line 45	ns below.			Yes	] No
Did the revaluation include any of the	e following? Please	enter each category with YES	or NO.		
44b-1. Land				Yes	] No
44b-2. Buildings				Yes	] No
44b-3. Personal Property				Yes	] No
44c. Effective Date				// ////////	
44d. Contractor Name				iiiiii aa yy	,,
44e. Cost					
Enter the best choice that describes h SINGLE ASSESSOR, ASSESSOR assessor or agent.					single
45a. Function					
45b. Name					
45c. Email Address					
Enter the beginning and ending dates	for the fiscal year in	n your municipality.			
46a. FROM:	40b. TO:				
46a. FROM:		nm/dd/yyyy			
47. Interest rate charged on overdue 2	2024 property taxes	(36 M.R.S. § 505)	•		

(up to 8.50%)



Municipality:

### MUNICIPAL RECORDS CONTINUED...

Date(s) that 2024 property taxes are due.	
48a// to 48b/_/mm/dd/yyyy	
48c. $//_{mm/dd/yyyy}$ to 48d. $//_{mm/dd/yyyy}$	
49a. Are your assessment records computerized?	Yes No
49b. Name of software used	
50a. Has your municipality implemented a local property tax relief program under 36 M.R.S. § 6232(1)?	Yes No
50b. How many people qualified?	
50c. How much relief was granted?	
51a. Has your municipality implemented a local senior volunteer tax credit program under 36 M.R.S. § 6232(1-A)?	Yes No
51b. How many people qualified?	
51c. How much relief was granted?	
52a. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?	Yes No
52b. How many people qualified?	
52c. How much relief was granted?	

I/We, the Assessor(s) of the Municipality of do state that the foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing and submitting the information.

ASSESSOR(S) SIGNATURES	
DATE:// 	

**NOTICE:** This return must be completed and sent to the Property Tax Division by November 1, 2024 or within 30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Law municipal reimbursement program of the 2024 tax year.



Municipality:

# VALUATION INFORMATION

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2023, giving the approximate increase of decrease in full market value.

	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes
New						
Demolished						
Converted						
Valuation Increase (+)						
Valuation Loss (+)						
New Increase/Loss						

2. Enter any new industrial or commercial growth started or expanded since April 1, 2023, giving the approximate full market value and additional machinery, equipment, etc.





Municipality:

### VALUATION INFORMATION CONTINUED...

3. Enter any extreme losses in valuation since April 1, 2023, giving a brief explanation such as "fire" or "mill closing", etc giving the loss at full market value.

4. Explain any general increase or decrease in valuation since April 1, 2023 based on revaluations, change in ratio used, adjustments, etc.





# MAINE REVENUE SERVICES 2024 MUNICIPAL TAX RATE CALCULATION FORM

Municipality:

### BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Total taxable valuation of real estate. (Here and on MVR pg 1, line 6)
2. Total taxable valuation of personal property. (Here and on MVR pg 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) (Here and on MVR pg 1, Line 11)
4a. Total exempt value for all homestead exemptions granted. (Here and on MVR pg 2, Line 14f)
4b. Homestead exemption reimbursement value. (Line 4a multiplied by 0.76)
5a. Total exempt value of all BETE qualified property. (Here and on Enhanced BETE sheet Line 1a)
5b. BETE exemption reimbursement value. (Here and on Enhanced BETE sheet Line 4a)
6. Total valuation base (Line 3 plus Line 4b plus Line 5b)
ASSESSMENTS
7. County tax
8. Municipal appropriation
9. TIF Financing plan amount. (Here and on MVR pg 2, Line 16c + 16d)
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)
11. Total assessments (Add lines 7 through 10)
ALLOWABLE DEDUCTIONS
ALLOWABLE DEDUCTIONS 12. Anticipated state municipal revenue sharing



# MAINE REVENUE SERVICES 2024 MUNICIPAL TAX RATE CALCULATION FORM

## Municipality:

### ALLOWABLE DEDUCTIONS CONTINUED...

15. Net to be raised by local property tax rate (Line 1 minus Line 14)	
16. Maximum Allowable Tax. (Line 15 multiplied by 1.05)	
17a. Minimum Tax Rate. (Line 15 divided by Line 6)	0
17b. Maximum Tax Rate. (Line 16 divided by Line 6)	0
18. Selected tax rate (Here and MVR pg 1 Line 12)	0
19. Tax for Commitment. (Line 3 multiplied by Line 18) (Enter here and on MVR pg 1, Line 13)	
20. Maximum Overlay. (Line 15 multiplied by 0.05)	
21. Homestead Reimbursement. (Line 4b multiplied by selected rate) (Enter here and on Line 8 Assessment Warrant)	
22. BETE Reimbursement. (Line 5b multiplied by selected rate) (Enter here and on Line 9 Assessment Warrant)	
23. Overlay. (Line 19 plus Lines 21 and 22 minus Line 15) (Enter here and on Line 5 Assessment Warrant)	
(If Line 23 exceeds Line 20 select a lower tax rate.)	

Results from this completed Tax Rate Form should be used to prepare the Municipal Tax Assessment Warrent, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.



# MAINE REVENUE SERVICES <sup>2288056\*</sup> ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality:

# BE SURE TO COMPLETE AND FILE THIS FORM IN CONJUNCTION WITH THE TAX RATE FORM.

## **Standard BETE Reimbursement Computation**

<ul><li>1a. Total valuation of ALL BETE qualified property as of April 1, 2024</li><li>(Here and on MVR pg 2 Line 15c)</li></ul>
1b. Total valuation of all BETE qualified exempt property <b>not</b> located in a Municipal Retention Tax Increment Financing District. (Line 1a minus Line 3b)
1c. Percent of reimbursement of BETE exempt property. (2024 statutory standard 50% reimbursement)
1d. Valuation of all BETE qualified exempt property subject to standard reimbursement
Enhanced Reimbursement if Personal Property Factor Exceeds 5% of Total Taxable Value
2a. Total value of all business personal property. (include all taxable and all <b>exempt BETE qualified</b> business personal property)
2b. Total value of all taxable real and personal property
2c. Total valuation of all BETE qualified exempt property subject to enhanced reimbursement if not located in a Municipal Retention TIF District subject to a > % of Line 2f. If 3C < 0, than 0. Else, 1b
2d. Personal property factor. (Line 2a divided by (Line 2b plus Line 1a))
2e. Line 2d divided by two
2f. Line 2e plus 50% (if Line 2d is greater than 5%)
2g. Valuation of all BETE qualified exempt property subject to <b>Enhanced</b> reimbursement. If 2f <= 1c, than 0. Else, 2f times 1b



# MAINE REVENUE SERVICES ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality:

# **Municipal Retention Tax Increment Percentage**

3a.	Percentage of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs <b>approved as of 04/01/2008.</b> (Use 50% or Municipal Retention %, whichever is greater)
3b.	Captured Assessed Value of BETE qualified property located within a <b>Municipal Retention</b> TIF district
	Valuation of all TIF BETE qualified exempt property subject to reimbursement.

# **Total Reimbursable BETE Exempt Valuation**

4a. Total of all reimbursable BETE Exempt Valuation. Line 1d	or Line 2g plus
Line 3c	