

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				3 Valuation Years used for FY2025 3-Yr Avg									
		FY 26		FY 25		3 Valuation Years used for FY2026 3-Yr Avg							
		PRELIMINARY		EPS VALUATION		EPS VALUATION		2021		FY 26		FY 25	
		EPS Valuation		2023 valuation		Percentage		VALUATIONS		2022, 2023		2021, 2022	
		2024 valuation		or 3 Yr Average		Change		PRELIMINARY		2024		2023	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of		3 Yr. Average of	
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23	Valuations	Valuations	Valuations
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333	
2	Acton	2	Acton	918,733,333	793,333,333	15.81%	1,102,400,000	894,650,000	759,150,000	726,200,000	918,733,333	793,333,333	
4	Alexander	5	Alexander	69,233,333	63,266,667	9.43%	76,450,000	69,050,000	62,200,000	58,550,000	69,233,333	63,266,667	
1734	Andover	12	Andover	106,366,667	95,583,333	11.28%	121,650,000	103,250,000	94,200,000	89,300,000	106,366,667	95,583,333	
9	Appleton	14	Appleton	111,928,130	100,023,738	11.90%	131,340,700	106,238,780	98,204,910	95,627,525	111,928,130	100,023,738	
1629	Athens	18	Athens	108,066,667	96,766,667	11.68%	125,250,000	102,700,000	96,250,000	91,350,000	108,066,667	96,766,667	
14	Auburn	20	Auburn	2,619,283,333	2,354,983,333	11.22%	2,968,800,000	2,607,050,000	2,282,000,000	2,175,900,000	2,619,283,333	2,354,983,333	
28	Augusta	21	Augusta	2,190,983,333	1,926,366,667	13.74%	2,548,900,000	2,174,700,000	1,849,350,000	1,755,050,000	2,190,983,333	1,926,366,667	
38	Baileyville	24	Baileyville	354,783,333	338,516,667	4.81%	378,150,000	348,600,000	337,600,000	329,350,000	354,783,333	338,516,667	
42	Bangor	27	Bangor	3,200,150,000	2,915,216,667	9.77%	3,599,450,000	3,094,050,000	2,906,950,000	2,744,650,000	3,200,150,000	2,915,216,667	
53	Bar Harbor	28	Bar Harbor	1,454,104,407	1,274,307,533	14.11%	1,701,302,400	1,390,872,000	1,270,138,820	1,161,911,780	1,454,104,407	1,274,307,533	
62	Beals	31	Beals	66,779,825	55,891,818	19.48%	85,296,250	61,419,325	53,623,900	52,632,230	66,779,825	55,891,818	
64	Beddington	32	Beddington	57,583,333	54,450,000	5.75%	61,550,000	57,900,000	53,300,000	52,150,000	57,583,333	54,450,000	
65	Biddeford	40	Biddeford	3,682,400,000	3,174,283,333	16.01%	4,347,650,000	3,595,900,000	3,103,650,000	2,823,300,000	3,682,400,000	3,174,283,333	
72	Blue Hill	44	Blue Hill	867,633,333	815,100,000	6.45%	956,100,000	872,900,000	773,900,000	798,500,000	867,633,333	815,100,000	
74	Bowerbank	49	Bowerbank	109,783,333	101,816,667	7.82%	121,700,000	107,100,000	100,550,000	97,800,000	109,783,333	101,816,667	
78	Brewer	53	Brewer	910,516,667	843,516,667	7.94%	983,200,000	910,650,000	837,700,000	782,200,000	910,516,667	843,516,667	
86	Bridgewater	54	Bridgewater	41,066,667	38,783,333	5.89%	43,600,000	40,750,000	38,850,000	36,750,000	41,066,667	38,783,333	
1633	Brighton Plt	56	Brighton Plt	14,116,667	13,600,000	3.80%	14,850,000	13,600,000	13,900,000	13,550,000	14,116,667	13,683,333	
88	Bristol	57	Bristol	1,343,116,667	1,193,216,667	12.56%	1,566,800,000	1,294,500,000	1,168,050,000	1,117,100,000	1,343,116,667	1,193,216,667	
90	Brooklin	58	Brooklin	406,016,667	373,216,667	8.79%	461,300,000	390,300,000	366,450,000	362,900,000	406,016,667	373,216,667	
92	Brooksville	60	Brooksville	460,600,000	427,966,667	7.63%	510,200,000	456,700,000	414,900,000	412,300,000	460,600,000	427,966,667	
94	Brunswick	63	Brunswick	3,125,433,333	2,791,983,333	11.94%	3,596,250,000	3,039,200,000	2,740,850,000	2,595,900,000	3,125,433,333	2,791,983,333	
1824	Burlington	66	Burlington	53,050,000	47,916,667	10.71%	57,450,000	52,850,000	48,850,000	42,050,000	53,050,000	47,916,667	
1825	Byron	69	Byron	41,333,333	38,900,000	6.26%	43,650,000	41,350,000	39,000,000	36,350,000	41,333,333	38,900,000	
108	Calais	70	Calais	205,350,000	183,050,000	12.18%	235,150,000	198,750,000	182,150,000	168,250,000	205,350,000	183,050,000	
113	Cape Elizabeth	75	Cape Elizabeth	3,142,683,333	2,671,350,000	17.64%	3,841,750,000	2,988,250,000	2,598,050,000	2,427,750,000	3,142,683,333	2,671,350,000	
1402	Caratunk	76	Caratunk	49,633,333	44,983,333	10.34%	54,050,000	50,800,000	44,050,000	40,100,000	49,633,333	44,983,333	
124	Carroll Plt.	79	Carroll Plt.	26,850,000	25,250,000	6.34%	29,550,000	25,250,000	25,750,000	24,750,000	26,850,000	25,250,000	
125	Castine	83	Castine	339,833,333	306,950,000	10.71%	392,250,000	325,150,000	302,100,000	293,600,000	339,833,333	306,950,000	
127	Caswell	85	Caswell	20,033,333	18,883,333	6.09%	21,700,000	19,550,000	18,850,000	18,250,000	20,033,333	18,883,333	
130	Charlotte	89	Charlotte	38,600,000	34,300,000	12.54%	44,050,000	38,050,000	33,700,000	31,150,000	38,600,000	34,300,000	
1628	Cherryfield	91	Cherryfield	114,766,667	105,500,000	8.78%	125,100,000	117,800,000	101,400,000	97,300,000	114,766,667	105,500,000	
137	Cooper	100	Cooper	28,850,000	27,083,333	6.52%	31,000,000	28,850,000	26,700,000	25,700,000	28,850,000	27,083,333	
138	Coplin Plt.	101	Coplin Plt.	53,066,667	48,250,000	9.98%	59,000,000	53,200,000	47,000,000	44,550,000	53,066,667	48,250,000	
139	Cranberry Isles	106	Cranberry Isles	211,250,000	200,416,667	5.41%	222,900,000	211,650,000	199,200,000	190,400,000	211,250,000	200,416,667	
142	Crawford	107	Crawford	20,166,667	19,366,667	4.13%	20,800,000	20,050,000	19,650,000	18,400,000	20,166,667	19,366,667	
1411	Cutler	111	Cutler	78,683,333	70,566,667	11.50%	88,450,000	78,650,000	68,950,000	64,100,000	78,683,333	70,566,667	
1661	Dayton	116	Dayton	321,516,667	287,066,667	12.00%	373,700,000	308,700,000	282,150,000	270,350,000	321,516,667	287,066,667	
147	Deblois	117	Deblois	39,866,667	38,566,667	3.37%	41,050,000	40,200,000	38,350,000	37,150,000	39,866,667	38,566,667	
148	Dedham	118	Dedham	364,850,000	320,816,667	13.73%	423,100,000	355,750,000	315,700,000	291,000,000	364,850,000	320,816,667	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg					
				PRELIMINARY				3 Valuation Years used for FY2026 3-Yr Avg					
				EPS Valuation	EPS VALUATION	EPS Valuation		2024	2023	2022	2021	FY 26	FY 25
				2024 valuation	2023 valuation	Percentage		VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	2022, 2023	2021, 2022
				or 3 Yr Average	or 3 Yr Average	Change		PRELIMINARY	PRELIMINARY	PRELIMINARY	PRELIMINARY	2024	2023
Town												3 Yr. Average of	3 Yr. Average of
SAU ID	SAU	Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26		FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23	Valuations	Valuations
State Totals				233,708,750,000	207,215,053,790	12.79%		269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333
150	Dennistown Plt.	121	Dennistown Plt.	10,933,333	10,383,333	5.30%		11,750,000	10,550,000	10,500,000	10,100,000	10,933,333	10,383,333
151	Dennysville	122	Dennysville	21,733,333	20,116,667	8.04%		23,250,000	22,000,000	19,950,000	18,400,000	21,733,333	20,116,667
1998	Eagle Lake	133	Eagle Lake	105,183,333	96,050,000	9.51%		117,950,000	102,800,000	94,800,000	90,550,000	105,183,333	96,050,000
1400	East Machias	135	East Machias	116,050,000	105,483,333	10.02%		131,500,000	112,100,000	104,550,000	99,800,000	116,050,000	105,483,333
157	East Millinocket	136	East Millinocket	79,016,667	72,366,667	9.19%		88,200,000	76,350,000	72,500,000	68,250,000	79,016,667	72,366,667
160	Easton	137	Easton	299,533,333	285,300,000	4.99%		316,350,000	292,750,000	289,500,000	273,650,000	299,533,333	285,300,000
163	Eastport	138	Eastport	178,233,333	155,783,333	14.41%		214,000,000	165,750,000	154,950,000	146,650,000	178,233,333	155,783,333
166	Edgecomb	140	Edgecomb	290,750,000	265,150,000	9.65%		323,500,000	296,950,000	251,800,000	246,700,000	290,750,000	265,150,000
1663	Ellsworth	144	Ellsworth	1,339,850,000	1,200,966,667	11.56%		1,545,700,000	1,297,200,000	1,176,650,000	1,129,050,000	1,339,850,000	1,200,966,667
1627	Eustis	148	Eustis	215,516,667	189,883,333	13.50%		256,750,000	205,950,000	183,850,000	179,850,000	215,516,667	189,883,333
174	Falmouth	151	Falmouth	3,512,583,333	3,131,100,000	12.18%		4,032,000,000	3,436,450,000	3,069,300,000	2,887,550,000	3,512,583,333	3,131,100,000
180	Fayette	154	Fayette	223,766,667	197,650,000	13.21%		264,400,000	215,950,000	190,950,000	186,050,000	223,766,667	197,650,000
188	Georgetown	167	Georgetown	665,916,667	566,983,333	17.45%		797,650,000	666,050,000	534,050,000	500,850,000	665,916,667	566,983,333
190	Gilead	168	Gilead	37,200,000	34,666,667	7.31%		40,900,000	36,400,000	34,300,000	33,300,000	37,200,000	34,666,667
191	Glenburn	169	Glenburn	412,966,667	367,800,000	12.28%		469,850,000	407,150,000	361,900,000	334,350,000	412,966,667	367,800,000
193	Glenwood Plt.	170	Glenwood Plt.	16,783,333	16,316,667	2.86%		17,300,000	16,850,000	16,200,000	15,900,000	16,783,333	16,316,667
194	Gorham	171	Gorham	2,531,583,333	2,305,066,667	9.83%		2,832,300,000	2,482,400,000	2,280,050,000	2,152,750,000	2,531,583,333	2,305,066,667
205	Grand Isle	174	Grand Isle	28,450,000	26,566,667	7.09%		30,900,000	28,250,000	26,200,000	25,250,000	28,450,000	26,566,667
207	Gr Lake Str Plt.	175	Gr Lake Str Plt.	47,116,667	41,666,667	13.08%		54,450,000	46,800,000	40,100,000	38,100,000	47,116,667	41,666,667
208	Greenbush	177	Greenbush	91,350,000	83,350,000	9.60%		101,250,000	89,950,000	82,850,000	77,250,000	91,350,000	83,350,000
210	Greenville	180	Greenville	399,400,000	341,300,000	17.02%		493,100,000	386,900,000	318,200,000	318,800,000	399,400,000	341,300,000
1664	Hancock	187	Hancock	471,483,333	422,850,000	11.50%		529,600,000	465,800,000	419,050,000	383,700,000	471,483,333	422,850,000
217	Harmony	189	Harmony	71,366,667	64,933,333	9.91%		78,850,000	72,300,000	62,950,000	59,550,000	71,366,667	64,933,333
219	Hermon	197	Hermon	728,116,667	649,700,000	12.07%		826,900,000	725,150,000	632,300,000	591,650,000	728,116,667	649,700,000
224	Highland Plt.	199	Highland Plt.	12,700,000	12,100,000	4.96%		13,500,000	12,400,000	12,200,000	11,700,000	12,700,000	12,100,000
225	Hope	204	Hope	183,781,577	164,652,153	11.62%		214,745,190	173,787,380	162,812,160	157,356,920	183,781,577	164,652,153
227	Isle Au Haut	210	Isle Au Haut	72,666,667	70,250,000	3.44%		73,600,000	70,250,000	74,150,000	76,800,000	72,666,667	73,733,333
229	Islesboro	211	Islesboro	503,400,000	461,966,667	8.97%		545,000,000	521,050,000	444,150,000	420,700,000	503,400,000	461,966,667
235	Jefferson	215	Jefferson	505,350,000	429,683,333	17.61%		613,800,000	481,150,000	421,100,000	386,800,000	505,350,000	429,683,333
237	Jonesboro	216	Jonesboro	69,966,667	64,216,667	8.95%		76,350,000	69,850,000	63,700,000	59,100,000	69,966,667	64,216,667
239	Jonesport	217	Jonesport	142,264,620	126,646,167	12.33%		163,722,840	137,496,660	125,574,360	116,867,480	142,264,620	126,646,167
241	Kingsbury Plt.	222	Kingsbury Plt.	100,650,000	97,700,000	3.02%		106,900,000	97,700,000	97,350,000	100,050,000	100,650,000	98,366,667
242	Kittery	223	Kittery	2,474,466,667	2,239,783,333	10.48%		2,836,750,000	2,408,700,000	2,177,950,000	2,132,700,000	2,474,466,667	2,239,783,333
1351	Lake View Plt.	226	Lake View Plt.	165,216,667	139,616,667	18.34%		193,650,000	168,750,000	133,250,000	116,850,000	165,216,667	139,616,667
247	Lakeville	227	Lakeville	92,216,667	81,783,333	12.76%		107,300,000	90,450,000	78,900,000	76,000,000	92,216,667	81,783,333
1665	Lamoine	228	Lamoine	379,616,667	331,433,333	14.54%		448,350,000	363,600,000	326,900,000	303,800,000	379,616,667	331,433,333
250	Lewiston	233	Lewiston	3,069,566,667	2,679,750,000	14.55%		3,679,650,000	2,919,200,000	2,609,850,000	2,510,200,000	3,069,566,667	2,679,750,000
2040	Limestone	236	Limestone	85,500,000	79,416,667	7.66%		93,300,000	83,550,000	79,650,000	75,050,000	85,500,000	79,416,667
263	Lincoln Plt.	239	Lincoln Plt.	37,983,333	37,366,667	1.65%		38,500,000	38,250,000	37,200,000	36,650,000	37,983,333	37,366,667
264	Lincolnvile	240	Lincolnvile	423,694,863	385,577,428	9.89%		474,831,730	423,418,720	372,834,140	360,479,425	423,694,863	385,577,428

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				3 Valuation Years used for FY2025 3-Yr Avg							
		FY 26		FY 25		3 Valuation Years used for FY2026 3-Yr Avg					
		PRELIMINARY		EPS VALUATION		EPS VALUATION		2021		FY 26	
		EPS Valuation		2023 valuation		Percentage		VALUATIONS		FY 25	
		2024 valuation		or 3 Yr Average		Change		PRELIMINARY		2021, 2022	
		or 3 Yr Average						PRELIMINARY		2023	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
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		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
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		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of	
		or 3 Yr Average									

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025						3 Valuation Years used for FY2025 3-Yr Avg					
		FY 26		FY 25		3 Valuation Years used for FY2026 3-Yr Avg					
		PRELIMINARY									
		EPS Valuation		EPS VALUATION		EPS Valuation		2021		FY 26	
		2024 valuation		2023 valuation		Percentage		VALUATIONS		2022, 2023	
		or 3 Yr Average		or 3 Yr Average		Change		PRELIMINARY		2024	
										3 Yr. Average of	
										Valuations	
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23	
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667
1359	Seboeis Plt.	388	Seboeis Plt.	12,966,667	11,900,000	8.96%	14,500,000	12,750,000	11,650,000	11,300,000	12,966,667
434	Sedgwick	389	Sedgwick	259,750,000	233,733,333	11.13%	298,500,000	248,900,000	231,850,000	220,450,000	259,750,000
436	Shirley	392	Shirley	38,550,000	35,683,333	8.03%	42,550,000	37,750,000	35,350,000	33,950,000	38,550,000
440	South Bristol	401	South Bristol	896,650,000	785,100,000	14.21%	1,054,550,000	861,800,000	773,600,000	719,900,000	896,650,000
442	Southport	402	Southport	773,083,333	731,300,000	5.71%	811,850,000	751,800,000	755,600,000	686,500,000	773,083,333
444	South Portland	403	South Portland	5,909,550,000	5,299,433,333	11.51%	6,697,050,000	5,847,800,000	5,183,800,000	4,866,700,000	5,909,550,000
456	Southwest Harbor	405	Southwest Harbor	555,598,618	502,037,332	10.67%	633,649,700	534,301,655	498,844,500	472,965,840	555,598,618
462	Surry	420	Surry	431,350,000	392,616,667	9.87%	483,850,000	420,950,000	389,250,000	367,650,000	431,350,000
464	Talmadge	424	Talmadge	7,566,667	7,150,000	5.83%	8,250,000	7,150,000	7,300,000	7,500,000	7,566,667
465	The Forks Plt.	426	The Forks Plt.	59,450,000	54,266,667	9.55%	66,100,000	61,750,000	50,500,000	50,550,000	59,450,000
466	Tremont	430	Tremont	459,480,907	404,210,453	13.67%	524,647,480	458,073,330	395,721,910	358,836,120	459,480,907
468	Trenton	431	Trenton	441,500,000	391,366,667	12.81%	504,100,000	428,550,000	391,850,000	353,700,000	441,500,000
470	Upton	436	Upton	33,000,000	30,733,333	7.38%	35,650,000	32,850,000	30,500,000	28,850,000	33,000,000
471	Vanceboro	438	Vanceboro	10,366,667	10,050,000	3.15%	10,700,000	10,200,000	10,200,000	9,750,000	10,366,667
473	Vassalboro	439	Vassalboro	453,333,333	391,900,000	15.68%	541,900,000	438,200,000	379,900,000	357,600,000	453,333,333
475	Veazie	440	Veazie	288,850,000	268,150,000	7.72%	320,950,000	280,400,000	265,200,000	258,850,000	288,850,000
477	Waite	445	Waite	9,783,333	9,616,667	1.73%	9,950,000	9,750,000	9,650,000	9,450,000	9,783,333
480	Waterville	456	Waterville	990,916,667	879,216,667	12.70%	1,144,200,000	962,100,000	866,450,000	809,100,000	990,916,667
491	Wesley	463	Wesley	26,383,333	23,600,000	11.79%	29,900,000	25,650,000	23,600,000	21,550,000	26,383,333
1736	West Bath	464	West Bath	501,183,333	444,100,000	12.85%	583,850,000	492,550,000	427,150,000	412,600,000	501,183,333
495	Westbrook	465	Westbrook	3,039,766,667	2,668,966,667	13.89%	3,532,450,000	2,986,400,000	2,600,450,000	2,420,050,000	3,039,766,667
1354	West Forks	467	West Forks	31,816,667	26,650,000	19.39%	36,450,000	36,800,000	22,200,000	20,950,000	31,816,667
503	Westmanland	469	Westmanland	19,950,000	19,016,667	4.91%	21,100,000	19,900,000	18,850,000	18,300,000	19,950,000
1413	Whiting	474	Whiting	87,883,333	78,650,000	11.74%	100,350,000	85,150,000	78,150,000	72,650,000	87,883,333
508	Whitneyville	475	Whitneyville	16,116,667	15,383,333	4.77%	16,850,000	16,150,000	15,350,000	14,650,000	16,116,667
509	Willimantic	476	Willimantic	65,483,333	58,350,000	12.23%	74,900,000	63,050,000	58,500,000	53,500,000	65,483,333
518	Winslow	481	Winslow	832,300,000	730,033,333	14.01%	967,800,000	822,150,000	706,950,000	661,000,000	832,300,000
1737	Winterville Plt.	484	Winterville Plt.	39,233,333	37,200,000	5.47%	41,050,000	39,050,000	37,600,000	34,950,000	39,233,333
524	Winthrop	485	Winthrop	847,683,333	735,750,000	15.21%	1,000,300,000	824,050,000	718,700,000	664,500,000	847,683,333
1671	Wiscasset	486	Wiscasset	592,100,000	529,950,000	11.73%	675,800,000	586,500,000	514,000,000	489,350,000	592,100,000
532	Woodland	487	Woodland	71,850,000	66,683,333	7.75%	79,750,000	70,300,000	65,500,000	64,250,000	71,850,000
534	Woodville	489	Woodville	40,383,333	37,850,000	6.69%	43,900,000	40,150,000	37,100,000	36,300,000	40,383,333
537	Yarmouth	491	Yarmouth	2,466,300,000	2,170,000,000	13.65%	2,847,850,000	2,450,100,000	2,100,950,000	1,958,950,000	2,466,300,000
542	York	492	York	6,030,916,667	5,332,500,000	13.10%	6,981,850,000	5,946,500,000	5,164,400,000	4,886,600,000	6,030,916,667
547	Baring Plt.	493	Baring Plt.	15,533,333	14,200,000	9.39%	17,450,000	15,000,000	14,150,000	13,450,000	15,533,333
548	Medford	495	Medford	28,700,000	24,383,333	17.70%	33,700,000	29,000,000	23,400,000	20,750,000	28,700,000
549	Carrabassett Val	496	Carrabassett Val	916,550,000	769,266,667	19.15%	1,143,650,000	874,200,000	731,800,000	701,800,000	916,550,000
550	Beaver Cove	497	Beaver Cove	94,633,333	84,983,333	11.36%	107,000,000	93,550,000	83,350,000	78,050,000	94,633,333
1433	Chebeague Island	499	Chebeague Island	335,866,667	291,766,667	15.11%	385,450,000	347,850,000	274,300,000	253,150,000	335,866,667

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg													
		Town		PRELIMINARY		EPS VALUATION		EPS VALUATION		2024		2023		2022		2021		FY 26		FY 25	
				EPS Valuation		2023 valuation		Percentage		VALUATIONS		VALUATIONS		VALUATIONS		VALUATIONS		2022, 2023		2021, 2022	
				2024 valuation		or 3 Yr Average		Change		PRELIMINARY		PRELIMINARY		PRELIMINARY		PRELIMINARY		3 Yr. Average of		3 Yr. Average of	
SAU ID SAU		Code Town		Valuation for FY 26 EPS		Valuation for FY 25 EPS		FY 25 to FY26		FOR FY 26		FOR FY 25		FOR FY 24		FOR FY 23		Valuations		Valuations	
State Totals				233,708,750,000		207,215,053,790		12.79%		269,857,900,000		229,204,350,000		202,079,500,000		190,448,550,000		233,713,916,667		207,244,133,333	
Maine Indian Education																					
1009	Indian Island	791	Indian Island	12,483,333		11,216,667		11.29%		14,150,000		12,250,000		11,050,000		10,350,000		12,483,333		11,216,667	
1011	Indian Township	792	Indian Township	3,950,000		3,566,667		10.75%		4,450,000		3,900,000		3,500,000		3,300,000		3,950,000		3,566,667	
1013	Pleasant Point	793	Pleasant Point	2,366,667		2,133,333		10.94%		2,650,000		2,350,000		2,100,000		1,950,000		2,366,667		2,133,333	
551 RSU 79/MSAD 01																					
	RSU 79/MSAD 01	84	Castle Hill	31,700,000		29,733,333		6.61%		34,000,000		31,650,000		29,450,000		28,100,000		31,700,000		29,733,333	
	RSU 79/MSAD 01	87	Chapman	35,883,333		33,716,667		6.43%		38,300,000		35,850,000		33,500,000		31,800,000		35,883,333		33,716,667	
	RSU 79/MSAD 01	261	Mapleton	155,983,333		144,000,000		8.32%		172,800,000		153,500,000		141,650,000		136,850,000		155,983,333		144,000,000	
	RSU 79/MSAD 01	356	Presque Isle	630,350,000		597,516,667		5.49%		680,250,000		618,900,000		591,900,000		581,750,000		630,350,000		597,516,667	
	RSU 79/MSAD 01	466	Westfield	36,533,333		34,516,667		5.84%		38,850,000		36,650,000		34,100,000		32,800,000		36,533,333		34,516,667	
561 RSU 03/MSAD 03																					
	RSU 03/MSAD 03	59	Brooks	93,200,000		87,000,000		7.13%		101,100,000		90,950,000		87,550,000		82,500,000		93,200,000		87,000,000	
	RSU 03/MSAD 03	159	Freedom	73,283,333		67,833,333		8.03%		82,150,000		71,750,000		65,950,000		65,800,000		73,283,333		67,833,333	
	RSU 03/MSAD 03	213	Jackson	52,100,000		46,066,667		13.10%		59,500,000		52,100,000		44,700,000		41,400,000		52,100,000		46,066,667	
	RSU 03/MSAD 03	224	Knox	67,716,667		61,983,333		9.25%		73,600,000		67,850,000		61,700,000		56,400,000		67,716,667		61,983,333	
	RSU 03/MSAD 03	234	Liberty	202,133,333		176,133,333		14.76%		236,250,000		199,500,000		170,650,000		158,250,000		202,133,333		176,133,333	
	RSU 03/MSAD 03	282	Monroe	107,533,333		96,716,667		11.18%		122,750,000		105,350,000		94,500,000		90,300,000		107,533,333		96,716,667	
	RSU 03/MSAD 03	285	Montville	118,050,000		100,083,333		17.95%		141,000,000		116,150,000		97,000,000		87,100,000		118,050,000		100,083,333	
	RSU 03/MSAD 03	432	Troy	87,150,000		78,633,333		10.83%		99,050,000		85,100,000		77,300,000		73,500,000		87,150,000		78,633,333	
	RSU 03/MSAD 03	435	Unity	168,400,000		149,033,333		12.99%		196,800,000		165,200,000		143,200,000		138,700,000		168,400,000		149,033,333	
	RSU 03/MSAD 03	446	Waldo	82,450,000		75,983,333		8.51%		88,000,000		84,550,000		74,800,000		68,600,000		82,450,000		75,983,333	
	RSU 03/MSAD 03	494	Thorndike	65,466,667		62,283,333		5.11%		67,700,000		67,550,000		61,150,000		58,150,000		65,466,667		62,283,333	
570 RSU 80/MSAD 04																					
	RSU 80/MSAD 04	1	Abbot	94,166,667		85,350,000		10.33%		106,350,000		92,450,000		83,700,000		79,900,000		94,166,667		85,350,000	
	RSU 80/MSAD 04	71	Cambridge	34,466,667		31,150,000		10.65%		38,050,000		33,750,000		31,600,000		28,100,000		34,466,667		31,150,000	
	RSU 80/MSAD 04	182	Guilford	129,800,000		122,583,333		5.89%		141,600,000		127,500,000		120,300,000		119,950,000		129,800,000		122,583,333	
	RSU 80/MSAD 04	335	Parkman	92,800,000		85,933,333		7.99%		102,400,000		91,200,000		84,800,000		81,800,000		92,800,000		85,933,333	
	RSU 80/MSAD 04	382	Sangerville	111,033,333		96,766,667		14.74%		130,700,000		108,750,000		93,650,000		87,900,000		111,033,333		96,766,667	
	RSU 80/MSAD 04	461	Wellington	26,733,333		24,366,667		9.71%		29,550,000		26,200,000		24,450,000		22,450,000		26,733,333		24,366,667	
587 RSU 06/MSAD 06																					
	RSU 06/MSAD 06	68	Buxton	1,185,383,333		1,044,416,667		13.50%		1,369,000,000		1,195,100,000		992,050,000		946,100,000		1,185,383,333		1,044,416,667	
	RSU 06/MSAD 06	173	Frye Island	234,766,667		206,866,667		13.49%		269,650,000		228,000,000		206,650,000		185,950,000		234,766,667		206,866,667	
	RSU 06/MSAD 06	203	Hollis	705,700,000		614,383,333		14.86%		836,150,000		681,400,000		599,550,000		562,200,000		705,700,000		614,383,333	
	RSU 06/MSAD 06	237	Limington	520,183,333		452,500,000		14.96%		613,950,000		502,700,000		443,900,000		410,900,000		520,183,333		452,500,000	
	RSU 06/MSAD 06	408	Standish	1,549,333,333		1,351,783,333		14.61%		1,807,800,000		1,514,400,000		1,325,800,000		1,215,150,000		1,549,333,333		1,351,783,333	
601 RSU 07/MSAD 07																					
	RSU 07/MSAD 07	311	North Haven	418,150,000		371,283,333		12.62%		480,400,000		409,300,000		364,750,000		339,800,000		418,150,000		371,283,333	
603 RSU 08/MSAD 08																					
	RSU 08/MSAD 08	443	Vinalhaven	595,950,000		545,016,667		9.35%		679,900,000		573,750,000		534,200,000		527,100,000		595,950,000		545,016,667	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025							3 Valuation Years used for FY2025 3-Yr Avg						
		FY 26		FY 25		3 Valuation Years used for FY2026 3-Yr Avg							
		PRELIMINARY		EPS VALUATION		EPS VALUATION		2021		FY 26		FY 25	
		EPS Valuation		2023 valuation		Percentage		VALUATIONS		2022, 2023		2021, 2022	
		2024 valuation		or 3 Yr Average		Change		PRELIMINARY		2024		2023	
		or 3 Yr Average						PRELIMINARY		3 Yr. Average of		3 Yr. Average of	
								PRELIMINARY		Valuations		Valuations	
SAU ID	SAU	Town	Code	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23			
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333	
617	RSU 11/MSAD 11												
	RSU 11/MSAD 11	164	Gardiner	490,316,667	424,883,333	15.40%	586,550,000	472,950,000	411,450,000	390,250,000	490,316,667	424,883,333	
	RSU 11/MSAD 11	347	Pittston	294,783,333	255,033,333	15.59%	350,150,000	288,600,000	245,600,000	230,900,000	294,783,333	255,033,333	
	RSU 11/MSAD 11	359	Randolph	122,033,333	106,983,333	14.07%	144,200,000	113,050,000	108,850,000	99,050,000	122,033,333	106,983,333	
	RSU 11/MSAD 11	468	West Gardiner	436,066,667	370,000,000	17.86%	525,150,000	427,900,000	355,150,000	326,950,000	436,066,667	370,000,000	
626	RSU 82/MSAD 12												
	RSU 82/MSAD 12	212	Jackman	113,633,333	100,600,000	12.96%	131,350,000	110,250,000	99,300,000	92,250,000	113,633,333	100,600,000	
	RSU 82/MSAD 12	286	Moose River	48,416,667	43,533,333	11.22%	51,500,000	47,500,000	46,250,000	36,850,000	48,416,667	43,533,333	
628	RSU 83/MSAD 13												
	RSU 83/MSAD 13	41	Bingham	97,466,667	89,416,667	9.00%	108,100,000	96,950,000	87,350,000	83,950,000	97,466,667	89,416,667	
	RSU 83/MSAD 13	289	Moscow	128,583,333	112,683,333	14.11%	150,000,000	128,650,000	107,100,000	102,300,000	128,583,333	112,683,333	
633	RSU 84/MSAD 14												
	RSU 84/MSAD 14	115	Danforth	68,133,333	60,983,333	11.72%	78,550,000	66,350,000	59,500,000	57,100,000	68,133,333	60,983,333	
	RSU 84/MSAD 14	470	Weston	59,316,667	54,883,333	8.08%	65,500,000	58,450,000	54,000,000	52,200,000	59,316,667	54,883,333	
635	RSU 15/MSAD 15												
	RSU 15/MSAD 15	176	Gray	1,501,883,333	1,305,183,333	15.07%	1,763,500,000	1,474,800,000	1,267,350,000	1,173,400,000	1,501,883,333	1,305,183,333	
	RSU 15/MSAD 15	299	New Gloucester	749,583,333	660,716,667	13.45%	877,650,000	730,150,000	640,950,000	611,050,000	749,583,333	660,716,667	
646	RSU 17/MSAD 17												
	RSU 17/MSAD 17	192	Harrison	731,966,667	644,833,333	13.51%	864,350,000	702,900,000	628,650,000	602,950,000	731,966,667	644,833,333	
	RSU 17/MSAD 17	196	Hebron	124,400,000	106,616,667	16.68%	151,850,000	116,950,000	104,400,000	98,500,000	124,400,000	106,616,667	
	RSU 17/MSAD 17	314	Norway	601,666,667	528,050,000	13.94%	721,550,000	560,850,000	522,600,000	500,700,000	601,666,667	528,050,000	
	RSU 17/MSAD 17	328	Otisfield	408,400,000	351,900,000	16.06%	485,400,000	405,200,000	334,600,000	315,900,000	408,400,000	351,900,000	
	RSU 17/MSAD 17	331	Oxford	588,950,000	503,450,000	16.98%	719,700,000	553,850,000	493,300,000	463,200,000	588,950,000	503,450,000	
	RSU 17/MSAD 17	334	Paris	439,616,667	387,150,000	13.55%	515,750,000	426,250,000	376,850,000	358,350,000	439,616,667	387,150,000	
	RSU 17/MSAD 17	455	Waterford	328,666,667	282,166,667	16.48%	398,200,000	313,000,000	274,800,000	258,700,000	328,666,667	282,166,667	
	RSU 17/MSAD 17	471	West Paris	142,100,000	128,666,667	10.44%	155,800,000	139,300,000	131,200,000	115,500,000	142,100,000	128,666,667	
662	RSU 85/MSAD 19												
	RSU 85/MSAD 19	250	Lubec	238,233,333	206,100,000	15.59%	283,750,000	230,300,000	200,650,000	187,350,000	238,233,333	206,100,000	
664	RSU 86/MSAD 20												
	RSU 86/MSAD 20	155	Fort Fairfield	194,083,333	187,883,333	3.30%	205,250,000	191,700,000	185,300,000	186,650,000	194,083,333	187,883,333	
681	RSU 87/MSAD 23												
	RSU 87/MSAD 23	78	Carmel	250,616,667	222,100,000	12.84%	289,000,000	244,700,000	218,150,000	203,450,000	250,616,667	222,100,000	
	RSU 87/MSAD 23	232	Levant	239,466,667	208,883,333	14.64%	283,000,000	233,700,000	201,700,000	191,250,000	239,466,667	208,883,333	
685	RSU 88/MSAD 24												
	RSU 88/MSAD 24	112	Cyr Plt.	13,150,000	12,616,667	4.23%	13,900,000	13,000,000	12,550,000	12,300,000	13,150,000	12,616,667	
	RSU 88/MSAD 24	184	Hamlin	24,183,333	23,050,000	4.92%	25,600,000	24,000,000	22,950,000	22,200,000	24,183,333	23,050,000	
	RSU 88/MSAD 24	437	Van Buren	80,083,333	73,916,667	8.34%	86,400,000	78,550,000	75,300,000	67,900,000	80,083,333	73,916,667	
703	RSU 28/MSAD 28												
	RSU 28/MSAD 28	72	Camden	1,119,537,762	1,007,226,513	11.15%	1,285,292,905	1,088,291,700	985,028,680	948,359,160	1,119,537,762	1,007,226,513	
	RSU 28/MSAD 28	369	Rockport	736,061,843	672,545,310	9.44%	822,381,120	751,786,410	634,018,000	631,831,520	736,061,843	672,545,310	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26			FY 25			3 Valuation Years used for FY2025 3-Yr Avg											
				PRELIMINARY		EPS VALUATION		EPS VALUATION		2024		2023		2022		2021		FY 26		FY 25	
				EPS Valuation		2023 valuation		Percentage		VALUATIONS		VALUATIONS		VALUATIONS		VALUATIONS		2022, 2023		2021, 2022	
				2024 valuation		or 3 Yr Average		Change		PRELIMINARY		PRELIMINARY		PRELIMINARY		PRELIMINARY		2024		2023	
Town				Valuation for FY 26 EPS		Valuation for FY 25 EPS		FY 25 to FY26		FOR FY 26		FOR FY 25		FOR FY 24		FOR FY 23		3 Yr. Average of		3 Yr. Average of	
SAU ID SAU				233,708,750,000		207,215,053,790		12.79%		269,857,900,000		229,204,350,000		202,079,500,000		190,448,550,000		233,713,916,667		207,244,133,333	
State Totals																					
707 RSU 29/MSAD 29																					
RSU 29/MSAD 29				185	Hammond	9,450,000	9,150,000	3.28%	9,800,000	9,450,000	9,100,000	8,900,000	9,450,000	9,150,000							
RSU 29/MSAD 29				205	Houlton	344,966,667	319,216,667	8.07%	382,300,000	336,200,000	316,400,000	305,050,000	344,966,667	319,216,667							
RSU 29/MSAD 29				244	Littleton	67,050,000	62,333,333	7.57%	73,050,000	66,300,000	61,800,000	58,900,000	67,050,000	62,333,333							
RSU 29/MSAD 29				284	Monticello	60,800,000	57,700,000	5.37%	64,350,000	60,850,000	57,200,000	55,050,000	60,800,000	57,700,000							
713 RSU 30/MSAD 30																					
RSU 30/MSAD 30				230	Lee	80,800,000	70,983,333	13.83%	93,300,000	79,400,000	69,700,000	63,850,000	80,800,000	70,983,333							
RSU 30/MSAD 30				406	Springfield	22,133,333	20,266,667	9.21%	23,950,000	22,450,000	20,000,000	18,350,000	22,133,333	20,266,667							
RSU 30/MSAD 30				459	Webster Plt.	8,100,000	7,850,000	3.18%	8,350,000	8,100,000	7,850,000	7,600,000	8,100,000	7,850,000							
RSU 30/MSAD 30				480	Winn	27,883,333	25,433,333	9.63%	30,900,000	27,800,000	24,950,000	23,550,000	27,883,333	25,433,333							
718 RSU 31/MSAD 31																					
RSU 31/MSAD 31				141	Edinburg	11,050,000	10,216,667	8.16%	11,850,000	11,250,000	10,050,000	9,350,000	11,050,000	10,216,667							
RSU 31/MSAD 31				146	Enfield	190,766,667	170,983,333	11.57%	218,500,000	183,400,000	170,400,000	159,150,000	190,766,667	170,983,333							
RSU 31/MSAD 31				206	Howland	75,116,667	67,916,667	10.60%	86,200,000	72,350,000	66,800,000	64,600,000	75,116,667	67,916,667							
RSU 31/MSAD 31				268	Maxfield	10,033,333	9,683,333	3.61%	10,300,000	10,150,000	9,650,000	9,250,000	10,033,333	9,683,333							
RSU 31/MSAD 31				337	Passadumkeag	29,116,667	26,350,000	10.50%	32,550,000	28,550,000	26,250,000	24,250,000	29,116,667	26,350,000							
722 RSU 32/MSAD 32																					
RSU 32/MSAD 32				17	Ashland	83,433,333	77,066,667	8.26%	91,250,000	83,400,000	75,650,000	72,150,000	83,433,333	77,066,667							
RSU 32/MSAD 32				165	Garfield Plt.	9,416,667	9,066,667	3.86%	9,950,000	9,150,000	9,150,000	8,900,000	9,416,667	9,066,667							
RSU 32/MSAD 32				265	Masardis	29,616,667	29,033,333	2.01%	30,200,000	29,350,000	29,300,000	28,450,000	29,616,667	29,033,333							
726 RSU 33/MSAD 33																					
RSU 33/MSAD 33				161	Frenchville	67,650,000	62,216,667	8.73%	74,250,000	66,450,000	62,250,000	57,950,000	67,650,000	62,216,667							
RSU 33/MSAD 33				375	Saint Agatha	85,600,000	79,766,667	7.31%	93,150,000	85,250,000	78,400,000	75,650,000	85,600,000	79,766,667							
743 RSU 35/MSAD 35																					
RSU 35/MSAD 35				142	Eliot	1,221,700,000	1,142,850,000	6.90%	1,305,750,000	1,258,450,000	1,100,900,000	1,069,200,000	1,221,700,000	1,142,850,000							
RSU 35/MSAD 35				400	South Berwick	979,933,333	867,150,000	13.01%	1,122,850,000	972,350,000	844,600,000	784,500,000	979,933,333	867,150,000							
753 RSU 37/MSAD 37																					
RSU 37/MSAD 37				3	Addison	174,633,333	158,966,667	9.86%	195,300,000	170,650,000	157,950,000	148,300,000	174,633,333	158,966,667							
RSU 37/MSAD 37				98	Columbia	60,050,000	57,200,000	4.98%	63,350,000	60,800,000	56,000,000	54,800,000	60,050,000	57,200,000							
RSU 37/MSAD 37				99	Columbia Falls	50,433,333	44,000,000	14.62%	58,400,000	51,250,000	41,650,000	39,100,000	50,433,333	44,000,000							
RSU 37/MSAD 37				191	Harrington	148,100,000	131,616,667	12.52%	169,000,000	147,850,000	127,450,000	119,550,000	148,100,000	131,616,667							
RSU 37/MSAD 37				275	Milbridge	242,100,000	215,150,000	12.53%	268,550,000	241,050,000	216,700,000	187,700,000	242,100,000	215,150,000							

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg				3 Valuation Years used for FY2026 3-Yr Avg		3 Valuation Years used for FY2025 3-Yr Avg		3 Valuation Years used for FY2026 3-Yr Avg					
		Town		PRELIMINARY EPS Valuation 2024 valuation or 3 Yr Average		EPS VALUATION 2023 valuation or 3 Yr Average		EPS Valuation Percentage Change		2024 VALUATIONS PRELIMINARY		2023 VALUATIONS PRELIMINARY		2022 VALUATIONS PRELIMINARY		2021 VALUATIONS PRELIMINARY		FY 26 2022, 2023 2024 3 Yr. Average of Valuations		FY 25 2021, 2022 2023 3 Yr. Average of Valuations	
SAU ID	SAU	Code	Town	Valuation for FY 26 EPS		Valuation for FY 25 EPS		FY 25 to FY26		FOR FY 26		FOR FY 25		FOR FY 24		FOR FY 23					
State Totals				233,708,750,000		207,215,053,790		12.79%		269,857,900,000		229,204,350,000		202,079,500,000		190,448,550,000		233,713,916,667		207,244,133,333	
765 RSU 40/MSAD 40																					
	RSU 40/MSAD 40	162	Friendship	326,566,667		282,883,333		15.44%		387,750,000		313,650,000		278,300,000		256,700,000		326,566,667		282,883,333	
	RSU 40/MSAD 40	434	Union	328,166,667		287,500,000		14.14%		382,550,000		324,150,000		277,800,000		260,550,000		328,166,667		287,500,000	
	RSU 40/MSAD 40	447	Waldoboro	651,033,333		575,150,000		13.19%		752,250,000		640,850,000		560,000,000		524,600,000		651,033,333		575,150,000	
	RSU 40/MSAD 40	451	Warren	437,800,000		384,316,667		13.92%		515,800,000		425,250,000		372,350,000		355,350,000		437,800,000		384,316,667	
	RSU 40/MSAD 40	453	Washington	198,950,000		177,616,667		12.01%		230,650,000		191,300,000		174,900,000		166,650,000		198,950,000		177,616,667	
774 RSU 41/MSAD 41																					
	RSU 41/MSAD 41	62	Brownville	75,966,667		68,200,000		11.39%		86,850,000		74,450,000		66,600,000		63,550,000		75,966,667		68,200,000	
	RSU 41/MSAD 41	225	Lagrange	40,200,000		37,566,667		7.01%		42,200,000		41,400,000		37,000,000		34,300,000		40,200,000		37,566,667	
	RSU 41/MSAD 41	278	Milo	107,400,000		96,533,333		11.26%		122,600,000		104,750,000		94,850,000		90,000,000		107,400,000		96,533,333	
780 RSU 42/MSAD 42																					
	RSU 42/MSAD 42	42	Blaine	48,366,667		44,966,667		7.56%		52,000,000		48,050,000		45,050,000		41,800,000		48,366,667		44,966,667	
	RSU 42/MSAD 42	264	Mars Hill	154,766,667		140,883,333		9.85%		171,650,000		155,300,000		137,350,000		130,000,000		154,766,667		140,883,333	
789 RSU 44/MSAD 44																					
	RSU 44/MSAD 44	39	Bethel	693,700,000		570,783,333		21.53%		879,350,000		654,750,000		547,000,000		510,600,000		693,700,000		570,783,333	
	RSU 44/MSAD 44	181	Greenwood	223,216,667		198,233,333		12.60%		257,150,000		219,000,000		193,500,000		182,200,000		223,216,667		198,233,333	
	RSU 44/MSAD 44	303	Newry	758,100,000		624,966,667		21.30%		961,450,000		713,850,000		599,000,000		562,050,000		758,100,000		624,966,667	
	RSU 44/MSAD 44	488	Woodstock	269,366,667		242,233,333		11.20%		306,000,000		264,850,000		237,250,000		224,600,000		269,366,667		242,233,333	
795 RSU 45/MSAD 45																					
	RSU 45/MSAD 45	341	Perham	27,966,667		26,050,000		7.36%		30,450,000		27,650,000		25,800,000		24,700,000		27,966,667		26,050,000	
	RSU 45/MSAD 45	444	Wade	19,650,000		17,866,667		9.98%		22,550,000		18,650,000		17,750,000		17,200,000		19,650,000		17,866,667	
	RSU 45/MSAD 45	452	Washburn	103,083,333		90,116,667		14.39%		114,400,000		100,550,000		94,300,000		75,500,000		103,083,333		90,116,667	
826 RSU 49/MSAD 49																					
	RSU 49/MSAD 49	4	Albion	195,116,667		170,216,667		14.63%		225,400,000		199,950,000		160,000,000		150,700,000		195,116,667		170,216,667	
	RSU 49/MSAD 49	37	Benton	251,200,000		245,950,000		2.13%		251,200,000		271,900,000		239,550,000		226,400,000		254,216,667		245,950,000	
	RSU 49/MSAD 49	96	Clinton	268,283,333		244,850,000		9.57%		306,250,000		255,800,000		242,800,000		235,950,000		268,283,333		244,850,000	
	RSU 49/MSAD 49	150	Fairfield	514,050,000		449,950,000		14.25%		604,350,000		498,750,000		439,050,000		412,050,000		514,050,000		449,950,000	
839 RSU 51/MSAD 51																					
	RSU 51/MSAD 51	109	Cumberland	1,954,150,000		1,676,050,000		16.59%		2,337,300,000		1,910,200,000		1,614,950,000		1,503,000,000		1,954,150,000		1,676,050,000	
	RSU 51/MSAD 51	313	North Yarmouth	731,533,333		640,583,333		14.20%		890,500,000		701,350,000		602,750,000		617,650,000		731,533,333		640,583,333	
847 RSU 52/MSAD 52																					
	RSU 52/MSAD 52	178	Greene	483,500,000		422,783,333		14.36%		571,450,000		457,300,000		421,750,000		389,300,000		483,500,000		422,783,333	
	RSU 52/MSAD 52	231	Leeds	268,416,667		232,733,333		15.33%		321,850,000		254,850,000		228,550,000		214,800,000		268,416,667		232,733,333	
	RSU 52/MSAD 52	433	Turner	709,033,333		614,116,667		15.46%		830,150,000		704,400,000		592,550,000		545,400,000		709,033,333		614,116,667	
854 RSU 53/MSAD 53																					
	RSU 53/MSAD 53	67	Burnham	128,383,333		115,400,000		11.25%		146,950,000		124,750,000		113,450,000		108,000,000		128,383,333		115,400,000	
	RSU 53/MSAD 53	123	Detroit	86,800,000		80,683,333		7.58%		96,200,000		85,000,000		79,200,000		77,850,000		86,800,000		80,683,333	
	RSU 53/MSAD 53	346	Pittsfield	322,733,333		282,433,333		14.27%		376,700,000		318,600,000		272,900,000		255,800,000		322,733,333		282,433,333	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26			FY 25			3 Valuation Years used for FY2025 3-Yr Avg					
				PRELIMINARY						3 Valuation Years used for FY2026 3-Yr Avg					
				EPS Valuation			EPS VALUATION			2024				2021	
				2024 valuation			2023 valuation			VALUATIONS				VALUATIONS	
				or 3 Yr Average			or 3 Yr Average			PRELIMINARY				PRELIMINARY	
Town							EPS Valuation								
Code							Percentage								
Town							Change								
SAU ID SAU				Valuation for FY 26 EPS			Valuation for FY 25 EPS			FOR FY 26				FOR FY 23	
				FY 25 to FY26											
State Totals				233,708,750,000			207,215,053,790			269,857,900,000				190,448,550,000	
				12.79%											
860 RSU 54/MSAD 54															
RSU 54/MSAD 54				73	Canaan	171,450,000	151,883,333	12.88%	197,200,000	167,500,000	149,650,000	138,500,000	171,450,000	151,883,333	
RSU 54/MSAD 54				105	Cornville	120,950,000	110,583,333	9.37%	138,000,000	116,450,000	108,400,000	106,900,000	120,950,000	110,583,333	
RSU 54/MSAD 54				272	Mercer	88,233,333	78,216,667	12.81%	101,650,000	86,150,000	76,900,000	71,600,000	88,233,333	78,216,667	
RSU 54/MSAD 54				308	Norridgewock	285,216,667	253,933,333	12.32%	327,100,000	278,750,000	249,800,000	233,250,000	285,216,667	253,933,333	
RSU 54/MSAD 54				394	Skowhegan	1,318,633,333	1,215,816,667	8.46%	1,504,350,000	1,256,250,000	1,195,300,000	1,195,900,000	1,318,633,333	1,215,816,667	
RSU 54/MSAD 54				395	Smithfield	177,783,333	154,150,000	15.33%	208,200,000	177,350,000	147,800,000	137,300,000	177,783,333	154,150,000	
874 RSU 55/MSAD 55															
RSU 55/MSAD 55				25	Baldwin	223,950,000	201,633,333	11.07%	261,300,000	216,500,000	194,050,000	194,350,000	223,950,000	201,633,333	
RSU 55/MSAD 55				104	Cornish	197,500,000	172,250,000	14.66%	232,050,000	196,250,000	164,200,000	156,300,000	197,500,000	172,250,000	
RSU 55/MSAD 55				200	Hiram	223,000,000	202,383,333	10.19%	248,400,000	219,550,000	201,050,000	186,550,000	223,000,000	202,383,333	
RSU 55/MSAD 55				336	Parsonsfield	284,300,000	246,350,000	15.40%	337,950,000	279,900,000	235,050,000	224,100,000	284,300,000	246,350,000	
RSU 55/MSAD 55				352	Porter	175,700,000	157,383,333	11.64%	195,250,000	181,350,000	150,500,000	140,300,000	175,700,000	157,383,333	
888 RSU 57/MSAD 57															
RSU 57/MSAD 57				6	Alfred	445,600,000	398,250,000	11.89%	501,800,000	441,600,000	393,400,000	359,750,000	445,600,000	398,250,000	
RSU 57/MSAD 57				235	Limerick	463,733,333	400,866,667	15.68%	551,050,000	451,000,000	389,150,000	362,450,000	463,733,333	400,866,667	
RSU 57/MSAD 57				252	Lyman	799,550,000	697,733,333	14.59%	941,500,000	796,300,000	660,850,000	636,050,000	799,550,000	697,733,333	
RSU 57/MSAD 57				298	Newfield	361,616,667	314,700,000	14.91%	411,600,000	365,200,000	308,050,000	270,850,000	361,616,667	314,700,000	
RSU 57/MSAD 57				390	Shapleigh	823,733,333	708,316,667	16.29%	963,650,000	811,200,000	696,350,000	617,400,000	823,733,333	708,316,667	
RSU 57/MSAD 57				454	Waterboro	1,162,783,333	1,025,516,667	13.39%	1,372,350,000	1,109,600,000	1,006,400,000	960,550,000	1,162,783,333	1,025,516,667	
898 RSU 58/MSAD 58															
RSU 58/MSAD 58				23	Avon	52,366,667	47,216,667	10.91%	60,550,000	49,650,000	46,900,000	45,100,000	52,366,667	47,216,667	
RSU 58/MSAD 58				221	Kingfield	174,566,667	157,700,000	10.70%	197,650,000	174,350,000	151,700,000	147,050,000	174,566,667	157,700,000	
RSU 58/MSAD 58				344	Phillips	101,300,000	88,966,667	13.86%	120,600,000	96,400,000	86,900,000	83,600,000	101,300,000	88,966,667	
RSU 58/MSAD 58				417	Strong	104,983,333	93,683,333	12.06%	121,950,000	100,350,000	92,650,000	88,050,000	104,983,333	93,683,333	
905 RSU 59/MSAD 59															
RSU 59/MSAD 59				257	Madison	412,483,333	368,916,667	11.81%	478,800,000	402,850,000	355,800,000	348,100,000	412,483,333	368,916,667	
913 RSU 60/MSAD 60															
RSU 60/MSAD 60				38	Berwick	964,050,000	849,366,667	13.50%	1,114,450,000	950,300,000	827,400,000	770,400,000	964,050,000	849,366,667	
RSU 60/MSAD 60				229	Lebanon	828,133,333	722,266,667	14.66%	974,600,000	810,600,000	699,200,000	657,000,000	828,133,333	722,266,667	
RSU 60/MSAD 60				309	North Berwick	994,366,667	894,950,000	11.11%	1,123,100,000	968,550,000	891,450,000	824,850,000	994,366,667	894,950,000	
922 RSU 61/MSAD 61															
RSU 61/MSAD 61				55	Bridgton	1,558,283,333	1,334,766,667	16.75%	1,876,300,000	1,503,600,000	1,294,950,000	1,205,750,000	1,558,283,333	1,334,766,667	
RSU 61/MSAD 61				82	Casco	991,933,333	849,950,000	16.70%	1,183,350,000	964,900,000	827,550,000	757,400,000	991,933,333	849,950,000	
RSU 61/MSAD 61				293	Naples	1,143,516,667	977,416,667	16.99%	1,358,200,000	1,112,100,000	960,250,000	859,900,000	1,143,516,667	977,416,667	
932 RSU 63/MSAD 63															
RSU 63/MSAD 63				95	Clifton	102,150,000	91,950,000	11.09%	115,650,000	101,450,000	89,350,000	85,050,000	102,150,000	91,950,000	
RSU 63/MSAD 63				139	Eddington	231,116,667	206,916,667	11.70%	259,200,000	231,250,000	202,900,000	186,600,000	231,116,667	206,916,667	
RSU 63/MSAD 63				202	Holden	377,850,000	336,950,000	12.14%	438,950,000	369,600,000	325,000,000	316,250,000	377,850,000	336,950,000	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26 PRELIMINARY EPS Valuation 2024 valuation or 3 Yr Average			FY 25 EPS VALUATION 2023 valuation or 3 Yr Average			3 Valuation Years used for FY2025 3-Yr Avg			FY 26 2022, 2023 2024 3 Yr. Average of Valuations		FY 25 2021, 2022 2023 3 Yr. Average of Valuations		
										3 Valuation Years used for FY2026 3-Yr Avg							
										2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY	2022 VALUATIONS PRELIMINARY					2021 VALUATIONS PRELIMINARY
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23							
	State Totals			233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333					
944	RSU 65/ MSAD 65																
	RSU 65/ MSAD 65	266	Matinicus Isle Plt	35,550,000	34,366,667	3.44%	37,100,000	35,850,000	33,700,000	33,550,000	35,550,000	34,366,667					
936	RSU 64/MSAD 64																
	RSU 64/MSAD 64	50	Bradford	81,916,667	72,966,667	12.27%	92,700,000	79,950,000	73,100,000	65,850,000	81,916,667	72,966,667					
	RSU 64/MSAD 64	103	Corinth	193,416,667	173,350,000	11.58%	221,850,000	187,200,000	171,200,000	161,650,000	193,416,667	173,350,000					
	RSU 64/MSAD 64	207	Hudson	128,516,667	116,450,000	10.36%	148,100,000	123,950,000	113,500,000	111,900,000	128,516,667	116,450,000					
	RSU 64/MSAD 64	218	Kenduskeag	99,916,667	89,500,000	11.64%	115,550,000	97,850,000	86,350,000	84,300,000	99,916,667	89,500,000					
	RSU 64/MSAD 64	410	Stetson	123,416,667	109,250,000	12.97%	141,650,000	121,200,000	107,400,000	99,150,000	123,416,667	109,250,000					
951	RSU 68/MSAD 68																
	RSU 68/MSAD 68	88	Charleston	89,783,333	79,166,667	13.41%	106,850,000	85,650,000	76,850,000	75,000,000	89,783,333	79,166,667					
	RSU 68/MSAD 68	127	Dover Foxcroft	395,683,333	357,350,000	10.73%	442,300,000	384,100,000	360,650,000	327,300,000	395,683,333	357,350,000					
	RSU 68/MSAD 68	283	Monson	94,050,000	83,000,000	13.31%	105,600,000	91,100,000	85,450,000	72,450,000	94,050,000	83,000,000					
	RSU 68/MSAD 68	387	Sebec	100,816,667	89,733,333	12.35%	115,650,000	99,600,000	87,200,000	82,400,000	100,816,667	89,733,333					
957	RSU 70/MSAD 70																
	RSU 70/MSAD 70	11	Amity	17,033,333	16,200,000	5.14%	17,800,000	17,050,000	16,250,000	15,300,000	17,033,333	16,200,000					
	RSU 70/MSAD 70	195	Haynesville	14,383,333	13,883,333	3.60%	14,950,000	14,200,000	14,000,000	13,450,000	14,383,333	13,883,333					
	RSU 70/MSAD 70	201	Hodgdon	74,283,333	70,033,333	6.07%	78,500,000	74,500,000	69,850,000	65,750,000	74,283,333	70,033,333					
	RSU 70/MSAD 70	241	Linneus	84,583,333	75,016,667	12.75%	98,150,000	80,100,000	75,500,000	69,450,000	84,583,333	75,016,667					
	RSU 70/MSAD 70	251	Ludlow	28,650,000	26,550,000	7.91%	31,200,000	28,600,000	26,150,000	24,900,000	28,650,000	26,550,000					
	RSU 70/MSAD 70	300	New Limerick	157,833,333	126,833,333	24.44%	215,050,000	133,750,000	124,700,000	122,050,000	157,833,333	126,833,333					
969	RSU 72/MSAD 72																
	RSU 72/MSAD 72	61	Brownfield	254,666,667	226,066,667	12.65%	293,850,000	251,200,000	218,950,000	208,050,000	254,666,667	226,066,667					
	RSU 72/MSAD 72	120	Denmark	424,133,333	362,900,000	16.87%	508,600,000	410,100,000	353,700,000	324,900,000	424,133,333	362,900,000					
	RSU 72/MSAD 72	163	Fryeburg	528,983,333	461,416,667	14.64%	629,600,000	514,200,000	443,150,000	426,900,000	528,983,333	461,416,667					
	RSU 72/MSAD 72	248	Lovell	659,916,667	586,616,667	12.50%	765,700,000	633,950,000	580,100,000	545,800,000	659,916,667	586,616,667					
	RSU 72/MSAD 72	414	Stoneham	102,866,667	89,983,333	14.32%	121,750,000	99,350,000	87,500,000	83,100,000	102,866,667	89,983,333					
	RSU 72/MSAD 72	416	Stow	67,150,000	59,966,667	11.98%	75,900,000	67,550,000	58,000,000	54,350,000	67,150,000	59,966,667					
	RSU 72/MSAD 72	423	Sweden	124,800,000	109,133,333	14.36%	146,800,000	121,650,000	105,950,000	99,800,000	124,800,000	109,133,333					
976	RSU 74/MSAD 74																
	RSU 74/MSAD 74	13	Anson	191,450,000	163,933,333	16.79%	227,750,000	190,100,000	156,500,000	145,200,000	191,450,000	163,933,333					
	RSU 74/MSAD 74	145	Embden	286,166,667	244,366,667	17.11%	346,800,000	270,100,000	241,600,000	221,400,000	286,166,667	244,366,667					
	RSU 74/MSAD 74	302	New Portland	102,300,000	90,850,000	12.60%	117,100,000	100,450,000	89,350,000	82,750,000	102,300,000	90,850,000					
	RSU 74/MSAD 74	397	Solon	116,583,333	108,383,333	7.57%	127,550,000	115,750,000	106,450,000	102,950,000	116,583,333	108,383,333					
984	RSU 75/MSAD 75																
	RSU 75/MSAD 75	47	Bowdoin	327,116,667	289,400,000	13.03%	373,600,000	331,250,000	276,500,000	260,450,000	327,116,667	289,400,000					
	RSU 75/MSAD 75	48	Bowdoinham	401,900,000	353,466,667	13.70%	478,250,000	372,000,000	355,450,000	332,950,000	401,900,000	353,466,667					
	RSU 75/MSAD 75	190	Harpswell	2,375,200,000	2,160,300,000	9.95%	2,746,200,000	2,264,250,000	2,115,150,000	2,101,500,000	2,375,200,000	2,160,300,000					
	RSU 75/MSAD 75	429	Topsham	1,287,433,333	1,153,583,333	11.60%	1,481,700,000	1,248,150,000	1,132,450,000	1,080,150,000	1,287,433,333	1,153,583,333					

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26 PRELIMINARY EPS Valuation 2024 valuation or 3 Yr Average		FY 25 EPS VALUATION 2023 valuation or 3 Yr Average		EPS Valuation Percentage Change		3 Valuation Years used for FY2025 3-Yr Avg				FY 26 2022, 2023 2024 3 Yr. Average of Valuations		FY 25 2021, 2022 2023 3 Yr. Average of Valuations	
										3 Valuation Years used for FY2026 3-Yr Avg							
										2024 VALUATIONS PRELIMINARY		2023 VALUATIONS PRELIMINARY					
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23							
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000			233,713,916,667	207,244,133,333			
1438 RSU 01 - LKRSU																	
	RSU 01 - LKRSU	15	Arrowsic	126,800,000	112,850,000	12.36%	148,750,000	116,550,000	115,100,000	106,900,000			126,800,000	112,850,000			
	RSU 01 - LKRSU	30	Bath	1,294,000,000	1,153,683,333	12.16%	1,514,350,000	1,261,000,000	1,106,650,000	1,093,400,000			1,294,000,000	1,153,683,333			
	RSU 01 - LKRSU	345	Phippsburg	844,883,333	739,733,333	14.21%	1,012,600,000	828,750,000	693,300,000	697,150,000			844,883,333	739,733,333			
	RSU 01 - LKRSU	490	Woolwich	549,916,667	482,466,667	13.98%	642,100,000	526,200,000	481,450,000	439,750,000			549,916,667	482,466,667			
1445 RSU 02																	
	RSU 02	128	Dresden	204,083,333	179,333,333	13.80%	236,300,000	202,000,000	173,950,000	162,050,000			204,083,333	179,333,333			
	RSU 02	152	Farmingdale	313,383,333	275,600,000	13.71%	369,300,000	306,000,000	264,850,000	255,950,000			313,383,333	275,600,000			
	RSU 02	183	Hallowell	333,916,667	300,350,000	11.18%	377,850,000	324,200,000	299,700,000	277,150,000			333,916,667	300,350,000			
	RSU 02	281	Monmouth	577,816,667	497,916,667	16.05%	692,150,000	551,750,000	489,550,000	452,450,000			577,816,667	497,916,667			
1446 RSU 04																	
	RSU 04	243	Litchfield	495,533,333	429,983,333	15.24%	591,100,000	478,150,000	417,350,000	394,450,000			495,533,333	429,983,333			
	RSU 04	448	Wales	161,150,000	141,766,667	13.67%	189,250,000	158,250,000	135,950,000	131,100,000			161,150,000	141,766,667			
	RSU 04	458	Sabattus	439,400,000	377,183,333	16.50%	524,400,000	439,500,000	354,300,000	337,750,000			439,400,000	377,183,333			
1449 RSU 05																	
	RSU 05	130	Durham	599,200,000	518,866,667	15.48%	706,800,000	594,200,000	496,600,000	465,800,000			599,200,000	518,866,667			
	RSU 05	160	Freeport	2,320,316,667	2,124,450,000	9.22%	2,593,700,000	2,307,000,000	2,060,250,000	2,006,100,000			2,320,316,667	2,124,450,000			
	RSU 05	354	Pownal	357,266,667	313,466,667	13.97%	415,600,000	346,000,000	310,200,000	284,200,000			357,266,667	313,466,667			
1508 RSU 09																	
	RSU 09	93	Chesterville	138,583,333	118,000,000	17.44%	167,350,000	133,050,000	115,350,000	105,600,000			138,583,333	118,000,000			
	RSU 09	153	Farmington	630,983,333	540,650,000	16.71%	761,000,000	606,500,000	525,450,000	490,000,000			630,983,333	540,650,000			
	RSU 09	208	Industry	128,600,000	111,516,667	15.32%	150,550,000	126,500,000	108,750,000	99,300,000			128,600,000	111,516,667			
	RSU 09	304	New Sharon	129,600,000	117,650,000	10.16%	146,100,000	129,650,000	113,050,000	110,250,000			129,600,000	117,650,000			
	RSU 09	306	New Vineyard	104,266,667	91,216,667	14.31%	124,600,000	96,950,000	91,250,000	85,450,000			104,266,667	91,216,667			
	RSU 09	409	Starks	70,783,333	61,666,667	14.78%	83,400,000	69,950,000	59,000,000	56,050,000			70,783,333	61,666,667			
	RSU 09	425	Temple	56,483,333	52,366,667	7.86%	61,850,000	56,100,000	51,500,000	49,500,000			56,483,333	52,366,667			
	RSU 09	442	Vienna	93,500,000	82,616,667	13.17%	108,950,000	90,800,000	80,750,000	76,300,000			93,500,000	82,616,667			
	RSU 09	460	Weld	154,066,667	136,250,000	13.08%	178,050,000	147,750,000	136,400,000	124,600,000			154,066,667	136,250,000			
	RSU 09	477	Wilton	342,666,667	299,083,333	14.57%	403,500,000	335,950,000	288,550,000	272,750,000			342,666,667	299,083,333			
1450 RSU 10																	
	RSU 10	64	Buckfield	182,950,000	162,300,000	12.72%	208,750,000	180,950,000	159,150,000	146,800,000			182,950,000	162,300,000			
	RSU 10	188	Hanover	57,150,000	51,016,667	12.02%	65,850,000	55,850,000	49,750,000	47,450,000			57,150,000	51,016,667			
	RSU 10	193	Hartford	154,916,667	138,083,333	12.19%	177,250,000	152,950,000	134,550,000	126,750,000			154,916,667	138,083,333			
	RSU 10	274	Mexico	129,350,000	117,666,667	9.93%	145,750,000	125,700,000	116,600,000	110,700,000			129,350,000	117,666,667			
	RSU 10	372	Roxbury	174,016,667	165,433,333	5.19%	192,050,000	166,600,000	163,400,000	166,300,000			174,016,667	165,433,333			
	RSU 10	373	Rumford	632,683,333	587,950,000	7.61%	671,450,000	630,300,000	596,300,000	537,250,000			632,683,333	587,950,000			
	RSU 10	419	Sumner	96,250,000	83,666,667	15.04%	114,350,000	92,900,000	81,500,000	76,600,000			96,250,000	83,666,667			

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg					
		Town		PRELIMINARY		EPS VALUATION		EPS VALUATION		2021		FY 26	
		Code		EPS Valuation		2023 valuation		Percentage		VALUATIONS		2022, 2023	
				2024 valuation		or 3 Yr Average		Change		PRELIMINARY		3 Yr. Average of	
				or 3 Yr Average						PRELIMINARY		Valuations	
SAU ID SAU		Town		Valuation for FY 26 EPS		Valuation for FY 25 EPS		FY 25 to FY26		FOR FY 26		FOR FY 25	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
State Totals				233,708,750,000		207,215,053,790		12.79%		269,857,900,000		229,204,350,000	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
				or 3 Yr Average		or 3 Yr Average		Change		FOR FY 24		FOR FY 23	
				2024 valuation		2023 valuation		Percentage		FOR FY 24		FOR FY 23	
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FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg													
				PRELIMINARY				3 Valuation Years used for FY2026 3-Yr Avg													
				EPS Valuation		EPS VALUATION		EPS Valuation		2024		2023		2022		2021		FY 26		FY 25	
				2024 valuation		2023 valuation		Percentage		VALUATIONS		VALUATIONS		VALUATIONS		VALUATIONS		2022, 2023		2021, 2022	
				or 3 Yr Average		or 3 Yr Average		Change		PRELIMINARY		PRELIMINARY		PRELIMINARY		PRELIMINARY		2024		2023	
				or 3 Yr Average		or 3 Yr Average				FOR FY 26		FOR FY 25		FOR FY 24		FOR FY 23		3 Yr. Average of		3 Yr. Average of	
				Valuation for FY 26 EPS		Valuation for FY 25 EPS		FY 25 to FY26										Valuations		Valuations	
SAU ID SAU				Town		Town															
Town				Code		Town															
State Totals				233,708,750,000		207,215,053,790		12.79%		269,857,900,000		229,204,350,000		202,079,500,000		190,448,550,000		233,713,916,667		207,244,133,333	
1460 RSU 21																					
RSU 21				16		Arundel		677,950,000		604,616,667		12.13%		772,900,000		660,100,000		600,850,000		552,900,000	
RSU 21				219		Kennebunk		3,616,033,333		3,215,966,667		12.44%		4,182,800,000		3,540,950,000		3,124,350,000		2,982,600,000	
RSU 21				220		Kennebunkport		3,343,766,667		2,921,850,000		14.44%		3,810,250,000		3,354,550,000		2,866,500,000		2,544,500,000	
1615 RSU 22																					
RSU 22				157		Frankfort		122,400,000		107,150,000		14.23%		140,850,000		123,850,000		102,500,000		95,100,000	
RSU 22				186		Hampden		929,900,000		820,500,000		13.33%		1,078,900,000		910,100,000		800,700,000		750,700,000	
RSU 22				295		Newburgh		168,250,000		148,366,667		13.40%		190,250,000		171,700,000		142,800,000		130,600,000	
RSU 22				483		Winterport		368,700,000		326,516,667		12.92%		427,850,000		351,600,000		326,650,000		301,300,000	
1461 RSU 23																					
RSU 23				320		Old Orchard Bch.		2,469,516,667		2,178,150,000		13.38%		2,859,450,000		2,428,200,000		2,120,900,000		1,985,350,000	
1462 RSU 24																					
RSU 24				134		Eastbrook		88,950,000		81,733,333		8.83%		97,650,000		88,400,000		80,800,000		76,000,000	
RSU 24				158		Franklin		227,633,333		206,250,000		10.37%		256,300,000		226,400,000		200,200,000		192,150,000	
RSU 24				172		Gouldsboro		515,033,333		466,633,333		10.37%		592,800,000		488,900,000		463,400,000		447,600,000	
RSU 24				262		Mariaville		86,166,667		75,500,000		14.13%		101,450,000		84,250,000		72,800,000		69,450,000	
RSU 24				399		Sorrento		136,266,667		125,900,000		8.23%		147,600,000		133,600,000		127,600,000		116,500,000	
RSU 24				411		Steuben		229,216,667		203,050,000		12.89%		263,500,000		226,400,000		197,750,000		185,000,000	
RSU 24				418		Sullivan		223,266,667		201,566,667		10.77%		261,850,000		211,300,000		196,650,000		196,750,000	
RSU 24				450		Waltham		44,033,333		37,450,000		17.58%		53,350,000		42,650,000		36,100,000		33,600,000	
RSU 24				482		Winter Harbor		220,450,000		208,233,333		5.87%		234,700,000		218,400,000		208,250,000		198,050,000	
1464 RSU 25																					
RSU 25				65		Bucksport		552,866,667		493,716,667		11.98%		636,750,000		536,550,000		485,300,000		459,300,000	
RSU 25				323		Orland		318,066,667		278,783,333		14.09%		379,650,000		303,050,000		271,500,000		261,800,000	
RSU 25				358		Prospect		75,366,667		67,466,667		11.71%		85,250,000		75,750,000		65,100,000		61,550,000	
RSU 25				441		Verona		69,050,000		63,016,667		9.57%		78,500,000		65,800,000		62,850,000		60,400,000	
1465 RSU 26																					
RSU 26				324		Orono		585,600,000		542,416,667		7.96%		645,550,000		569,700,000		541,550,000		516,000,000	
1466 RSU 34																					
RSU 34				9		Alton		55,650,000		52,416,667		6.17%		58,450,000		56,900,000		51,600,000		48,750,000	
RSU 34				51		Bradley		145,083,333		131,533,333		10.30%		163,300,000		142,250,000		129,700,000		122,650,000	
RSU 34				321		Old Town		682,666,667		580,583,333		17.58%		788,700,000		678,150,000		581,150,000		482,450,000	
1467 RSU 38																					
RSU 38				260		Manchester		435,900,000		376,366,667		15.82%		524,300,000		413,200,000		370,200,000		345,700,000	
RSU 38				292		Mount Vernon		331,350,000		288,816,667		14.73%		391,600,000		317,800,000		284,650,000		264,000,000	
RSU 38				363		Readfield		371,716,667		328,950,000		13.00%		429,700,000		360,400,000		325,050,000		301,400,000	
RSU 38				457		Wayne		281,016,667		245,966,667		14.25%		329,150,000		274,750,000		239,150,000		224,000,000	

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg				FY 26 2022, 2023 2024 3 Yr. Average of Valuations		FY 25 2021, 2022 2023 3 Yr. Average of Valuations			
				PRELIMINARY		EPS VALUATION		EPS VALUATION		3 Valuation Years used for FY2026 3-Yr Avg						2021	
				EPS Valuation 2024 valuation or 3 Yr Average		2023 valuation or 3 Yr Average		EPS Valuation Percentage Change		2024 VALUATIONS PRELIMINARY						2023 VALUATIONS PRELIMINARY	
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23							
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333					
1468	RSU 39																
	RSU 39	77	Caribou	442,450,000	409,050,000	8.17%	485,800,000	438,450,000	403,100,000	385,600,000	442,450,000	409,050,000					
	RSU 39	412	Stockholm	18,833,333	18,216,667	3.39%	19,600,000	18,750,000	18,150,000	17,750,000	18,833,333	18,216,667					
2231	RSU 48																
	RSU 48	52	Bremen	274,000,000	239,833,333	14.25%	323,950,000	263,650,000	234,400,000	221,450,000	274,000,000	239,833,333					
	RSU 48	114	Damariscotta	457,600,000	402,350,000	13.73%	537,100,000	432,650,000	403,050,000	371,350,000	457,600,000	402,350,000					
	RSU 48	297	Newcastle	364,316,667	333,800,000	9.14%	404,600,000	358,000,000	330,350,000	313,050,000	364,316,667	333,800,000					
1500	RSU 50																
	RSU 50	108	Crystal	19,400,000	18,216,667	6.50%	20,800,000	19,500,000	17,900,000	17,250,000	19,400,000	18,216,667					
	RSU 50	131	Dyer Brook	20,683,333	19,283,333	7.26%	22,450,000	20,200,000	19,400,000	18,250,000	20,683,333	19,283,333					
	RSU 50	198	Hersey	10,666,667	10,233,333	4.23%	11,300,000	10,400,000	10,300,000	10,000,000	10,666,667	10,233,333					
	RSU 50	209	Island Falls	93,116,667	85,250,000	9.23%	105,550,000	89,400,000	84,400,000	81,950,000	93,116,667	85,250,000					
	RSU 50	273	Merrill	16,533,333	15,750,000	4.97%	17,450,000	16,250,000	15,900,000	15,100,000	16,533,333	15,750,000					
	RSU 50	318	Oakfield	52,750,000	50,833,333	3.77%	55,350,000	53,300,000	49,600,000	49,600,000	52,750,000	50,833,333					
	RSU 50	396	Smyrna	25,200,000	23,600,000	6.78%	27,200,000	24,850,000	23,550,000	22,400,000	25,200,000	23,600,000					
1826	RSU 56																
	RSU 56	74	Canton	116,433,333	110,350,000	5.51%	125,850,000	114,350,000	109,100,000	107,600,000	116,433,333	110,350,000					
	RSU 56	80	Carthage	85,816,667	82,850,000	3.58%	90,050,000	84,550,000	82,850,000	81,150,000	85,816,667	82,850,000					
	RSU 56	125	Dixfield	202,900,000	180,900,000	12.16%	221,050,000	205,950,000	181,700,000	155,050,000	202,900,000	180,900,000					
	RSU 56	343	Peru	166,550,000	153,750,000	8.33%	186,550,000	157,600,000	155,500,000	148,150,000	166,550,000	153,750,000					
1469	RSU 67																
	RSU 67	92	Chester	128,266,667	115,766,667	10.80%	141,150,000	130,950,000	112,700,000	103,650,000	128,266,667	115,766,667					
	RSU 67	238	Lincoln	425,500,000	361,200,000	17.80%	509,800,000	415,950,000	350,750,000	316,900,000	425,500,000	361,200,000					
	RSU 67	267	Mattawamkeag	56,950,000	54,366,667	4.75%	59,600,000	58,000,000	53,250,000	51,850,000	56,950,000	54,366,667					
1733	RSU 71																
	RSU 71	33	Belfast	1,073,883,333	952,916,667	12.69%	1,246,350,000	1,049,450,000	925,850,000	883,450,000	1,073,883,333	952,916,667					
	RSU 71	35	Belmont	96,483,333	85,650,000	12.65%	111,150,000	94,500,000	83,800,000	78,650,000	96,483,333	85,650,000					
	RSU 71	288	Morrill	92,083,333	80,933,333	13.78%	105,800,000	94,450,000	76,000,000	72,350,000	92,083,333	80,933,333					
	RSU 71	384	Searsmont	211,900,000	199,833,333	6.04%	223,500,000	217,700,000	194,500,000	187,300,000	211,900,000	199,833,333					
	RSU 71	422	Swanville	168,266,667	146,350,000	14.98%	196,700,000	165,650,000	142,450,000	130,950,000	168,266,667	146,350,000					
1498	RSU 73																
	RSU 73	214	Jay	354,333,333	320,533,333	10.54%	395,900,000	345,600,000	321,500,000	294,500,000	354,333,333	320,533,333					
	RSU 73	245	Livermore	262,450,000	231,850,000	13.20%	303,650,000	256,600,000	227,100,000	211,850,000	262,450,000	231,850,000					
	RSU 73	246	Livermore Falls	224,583,333	198,316,667	13.24%	258,300,000	224,250,000	191,200,000	179,500,000	224,583,333	198,316,667					
1480	RSU 78																
	RSU 78	113	Dallas Plt.	164,733,333	145,633,333	13.12%	195,850,000	156,050,000	142,300,000	138,550,000	164,733,333	145,633,333					
	RSU 78	360	Rangeley	699,083,333	591,283,333	18.23%	868,900,000	664,750,000	563,600,000	545,500,000	699,083,333	591,283,333					
	RSU 78	361	Rangeley Plt.	250,516,667	221,150,000	13.28%	296,050,000	236,050,000	219,450,000	207,950,000	250,516,667	221,150,000					
	RSU 78	380	Sandy River Plt.	154,633,333	135,950,000	13.74%	182,250,000	148,650,000	133,000,000	126,200,000	154,633,333	135,950,000					

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26 PRELIMINARY EPS Valuation 2024 valuation or 3 Yr Average			FY 25 EPS VALUATION 2023 valuation or 3 Yr Average			3 Valuation Years used for FY2025 3-Yr Avg			FY 26 2022, 2023 2024 3 Yr. Average of Valuations		FY 25 2021, 2022 2023 3 Yr. Average of Valuations	
										3 Valuation Years used for FY2026 3-Yr Avg						
										2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY	2022 VALUATIONS PRELIMINARY				
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23						
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333				
1997 RSU 89																
	RSU 89	290	Mount Chase	44,466,667	40,866,667	8.81%	49,250,000	42,750,000	41,400,000	38,450,000	44,466,667	40,866,667				
	RSU 89	338	Patten	51,783,333	46,233,333	12.00%	59,300,000	49,650,000	46,400,000	42,650,000	51,783,333	46,233,333				
	RSU 89	391	Sherman	55,050,000	50,716,667	8.54%	59,500,000	54,700,000	50,950,000	46,500,000	55,050,000	50,716,667				
	RSU 89	407	Stacyville	22,366,667	21,266,667	5.17%	23,450,000	22,550,000	21,100,000	20,150,000	22,366,667	21,266,667				
616 MSAD 10																
	MSAD 10	7	Allagash	33,650,000	32,033,333	5.05%	35,550,000	32,850,000	32,550,000	30,700,000	33,650,000	32,033,333				
696 MSAD 27																
	MSAD 27	156	Fort Kent	295,200,000	275,916,667	6.99%	323,000,000	288,100,000	274,500,000	265,150,000	295,200,000	275,916,667				
	MSAD 27	296	New Canada	30,316,667	28,783,333	5.33%	32,150,000	30,150,000	28,650,000	27,550,000	30,316,667	28,783,333				
	MSAD 27	377	Saint Francis	31,366,667	29,450,000	6.51%	33,650,000	30,750,000	29,700,000	27,900,000	31,366,667	29,450,000				
	MSAD 27	379	Saint John Plt	22,933,333	22,233,333	3.15%	24,000,000	22,700,000	22,100,000	21,900,000	22,933,333	22,233,333				
	MSAD 27	449	Wallagrass	49,983,333	45,100,000	10.83%	55,900,000	50,100,000	43,950,000	41,250,000	49,983,333	45,100,000				
798 MSAD 46																
	MSAD 46	124	Dexter	273,250,000	251,566,667	8.62%	302,000,000	271,450,000	246,300,000	236,950,000	273,250,000	251,566,667				
	MSAD 46	149	Exeter	87,200,000	77,283,333	12.83%	100,750,000	85,250,000	75,600,000	71,000,000	87,200,000	77,283,333				
	MSAD 46	166	Garland	85,233,333	75,233,333	13.29%	94,250,000	90,950,000	70,500,000	64,250,000	85,233,333	75,233,333				
	MSAD 46	366	Ripley	50,733,333	45,150,000	12.37%	57,400,000	50,850,000	43,950,000	40,650,000	50,733,333	45,150,000				
994 MSAD 76																
	MSAD 76	421	Swans Island	170,516,667	165,500,000	3.03%	178,800,000	168,850,000	163,900,000	163,750,000	170,516,667	165,500,000				
1031 Boothbay-Boothbay Hbr CSD																
	1031 Boothbay-Boothbay Hbr CSD	45	Boothbay	1,248,666,667	1,085,633,333	15.02%	1,502,050,000	1,199,750,000	1,044,200,000	1,012,950,000	1,248,666,667	1,085,633,333				
	1031 Boothbay-Boothbay Hbr CSD	46	Boothbay Harbor	994,550,000	865,700,000	14.88%	1,168,500,000	991,350,000	823,800,000	781,950,000	994,550,000	865,700,000				
1036 Mt Desert CSD																
	1036 Mt Desert CSD	28	Bar Harbor	675,162,260	634,092,467	6.48%	743,097,600	649,128,000	633,261,180	619,888,220	675,162,260	634,092,467				
	1036 Mt Desert CSD	291	Mount Desert	835,194,595	819,096,175	1.97%	879,671,100	819,620,025	806,292,660	831,375,840	835,194,595	819,096,175				
	1036 Mt Desert CSD	405	Southwest Harbor	275,251,382	242,346,002	13.58%	319,350,300	270,248,345	236,155,500	220,634,160	275,251,382	242,346,002				
	1036 Mt Desert CSD	430	Tremont	170,152,427	159,026,670	7.00%	170,802,520	159,026,670	180,628,090	191,863,880	170,152,427	177,172,880				
1038 Airline CSD																
	1038 Airline CSD	10	Amherst	31,316,667	28,316,667	10.59%	35,050,000	30,450,000	28,450,000	26,050,000	31,316,667	28,316,667				
	1038 Airline CSD	22	Aurora	25,600,000	23,150,000	10.58%	28,600,000	25,000,000	23,200,000	21,250,000	25,600,000	23,150,000				
	1038 Airline CSD	317	Great Pond	28,583,333	28,133,333	1.60%	28,950,000	28,450,000	28,350,000	27,600,000	28,583,333	28,133,333				
	1038 Airline CSD	326	Osborn	66,366,667	42,966,667	54.46%	85,450,000	95,300,000	18,350,000	15,250,000	66,366,667	42,966,667				
1047 East Range CSD																
	1047 East Range CSD	428	Topsfield	23,316,667	21,883,333	6.55%	24,900,000	23,250,000	21,800,000	20,600,000	23,316,667	21,883,333				
1049 Deer Isle-Stonington CSD																
	1049 Deer Isle-Stonington CSD	119	Deer Isle	673,283,333	596,016,667	12.96%	786,150,000	647,600,000	586,100,000	554,350,000	673,283,333	596,016,667				
	1049 Deer Isle-Stonington CSD	415	Stonington	358,866,667	315,350,000	13.80%	419,000,000	354,600,000	303,000,000	288,450,000	358,866,667	315,350,000				

FOR FY 26 State Valuations by Town with 2 Year Comparison

As of January 24, 2025

As of January 24, 2025				FY 26		FY 25		3 Valuation Years used for FY2025 3-Yr Avg					
				PRELIMINARY				3 Valuation Years used for FY2026 3-Yr Avg					
				EPS Valuation 2024 valuation or 3 Yr Average		EPS VALUATION 2023 valuation or 3 Yr Average	EPS Valuation Percentage Change	2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY	2022 VALUATIONS PRELIMINARY			
SAU ID	SAU	Town Code	Town	Valuation for FY 26 EPS	Valuation for FY 25 EPS	FY 25 to FY26	FOR FY 26	FOR FY 25	FOR FY 24	FOR FY 23	FY 26 2022, 2023 2024 3 Yr. Average of Valuations	FY 25 2021, 2022 2023 3 Yr. Average of Valuations	
State Totals				233,708,750,000	207,215,053,790	12.79%	269,857,900,000	229,204,350,000	202,079,500,000	190,448,550,000	233,713,916,667	207,244,133,333	
1058 Moosabec CSD													
1058	Moosabec CSD	31	Beals	30,736,842	27,374,848	12.28%	32,353,750	33,730,675	26,126,100	22,267,770	30,736,842	27,374,848	
1058	Moosabec CSD	217	Jonesport	51,852,047	50,220,500	3.25%	55,627,160	50,803,340	49,125,640	50,732,520	51,852,047	50,220,500	
1060 Wells-Ogunquit CSD													
1060	Wells-Ogunquit CSD	462	Wells	4,664,316,667	4,102,333,333	13.70%	5,496,900,000	4,442,200,000	4,053,850,000	3,810,950,000	4,664,316,667	4,102,333,333	
1060	Wells-Ogunquit CSD	498	Ogunquit	1,995,750,000	1,836,433,333	8.68%	2,164,300,000	2,025,250,000	1,797,700,000	1,686,350,000	1,995,750,000	1,836,433,333	
1065 Five Town CSD													
1065	Five Town CSD	14	Appleton	58,088,537	49,842,928	16.54%	67,359,300	57,811,220	49,095,090	42,622,475	58,088,537	49,842,928	
1065	Five Town CSD	72	Camden	595,378,905	517,306,820	15.09%	720,157,095	572,208,300	493,771,320	485,940,840	595,378,905	517,306,820	
1065	Five Town CSD	204	Hope	94,601,757	77,264,513	22.44%	118,554,810	92,512,620	72,737,840	66,543,080	94,601,757	77,264,513	
1065	Five Town CSD	240	Lincolnville	201,805,137	180,672,572	11.70%	231,868,270	198,981,280	174,565,860	168,470,575	201,805,137	180,672,572	
1065	Five Town CSD	369	Rockport	460,138,157	412,588,023	11.52%	524,018,880	461,163,590	395,232,000	381,368,480	460,138,157	412,588,023	