2018
Municipal Valuation Return

DUE DATE - NOVEMBER 1, 2018 (or within 30 days of commitment, whichever is later)

Mail the signed original to Maine Revenue Services, Property Tax Division,
PO Box 9106, Augusta, ME 04332-9106 and affix a copy to the front cover of your Municipal Valuation book.

For help in filling out this return, please see the Municipal Valuation Return 2018 Guidance Document at www.maine.gov/revenue/forms/property/appsformspubs.htm
1. County: [ ]
   Commitment Date: [ ] mm/dd/yyyy

2. Municipality [ ]

3. 2018 Certified Ratio (Percentage of current just value upon which assessments are based) [ ]
   Homestead, veterans, blind, and BETE exemptions, Tree Growth and Farmland values must be adjusted by this percentage

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

5. Buildings [ ]

6. Total taxable valuation of real estate (sum of lines 4 & 5 above) [ ]
   (must match Municipal Tax Rate Calculation Standard Form page 10, line 1)

7. Production machinery and equipment [ ]

8. Business equipment (furniture, furnishings and fixtures) [ ]

9. All other personal property [ ]

10. Total taxable valuation of personal property (sum of lines 7 through 9 above) [ ]
    (must match Municipal Tax Rate Calculation Standard Form page 10, line 2)

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above) [ ]
    (must match Municipal Tax Rate Calculation Standard Form page 10, line 3)

12. 2018 Property Tax Rate (example .01520) [ ]

13. 2018 Property Tax Levy (includes overlay and any fractional gains from rounding)
    Note: This is the exact amount of 2018 tax actually committed to the collector
    (must match Municipal Tax Rate Calculation Standard Form page 10, line 19)

14. a. Total number of $20,000 homestead exemptions granted [ ]

   b. Total exempt value for all $20,000 homestead exemptions granted (Line 14a x $20,000) [ ]

   c. Total number of properties fully exempted (valued less than $20,000) by homestead exemptions granted [ ]

   d. Total exempt value for all properties fully exempted (valued less than $20,000) by homestead exemptions granted [ ]

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

   f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d)
      (must match Municipal Tax Rate Calculation Standard Form page 10, line 4a) [ ]

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

PTF 500
### BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

15. a. Number of BETE applications processed for tax year 2018  
   b. Number of BETE applications approved  
   c. Total exempt value of all BETE qualified property  
      (must match Municipal Tax Rate Calculation Standard Form page 10, line 5a)  
   d. Total exempt value of BETE property located in a municipal retention TIF district  

### TAX INCREMENT FINANCING (TIF)

16. a. Total amount of increased taxable valuation above original assessed value within TIF districts  
   b. Amount of captured assessed value within TIF districts  
   c. Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account  
   d. 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 Municipal Tax Rate Calculation Standard Form page 10, line 9)  

### EXCISE TAX

17. a. Enter whether excise taxes are collected based on a calendar or fiscal year  
   b. Motor vehicle excise tax collected  
   c. Watercraft excise tax collected  

### ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

18. Total valuation of distribution and transmission lines owned by electric utility companies  

19. Total valuation of all electrical generation facilities  

### FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW PROGRAM

20. Average per acre unit value used for undeveloped acreage (land not classified)  
21. Classified forest land. (Do not include land classified in Farmland as woodland)  
   a. Number of parcels classified as of April 1, 2018  
   b. Softwood acreage  
   c. Mixed wood acreage  
   d. Hardwood acreage  
   e. Total number of acres of forest land only (sum of lines 21 b, c, and d above)  
22. Total assessed valuation of all classified forest land for tax year 2018  
   a. Per acre values used to assess Tree Growth classified forest land value:  
      (1) Softwood  
      (2) Mixed Wood  
      (3) Hardwood
Municipality: ____________________________

**TREE GROWTH TAX LAW PROGRAM CONTINUED**

23. Number of forest acres first classified for tax year 2018

24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581)
   a. Total number of parcels withdrawn from 4/2/17 through 4/1/18
   b. Total number of acres withdrawn from 4/2/17 through 4/1/18
   c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/17 through 4/1/18
   d. Total number of $500 penalties assessed for non-compliance

24-1 Since April 1, 2017, have any Tree Growth acres been transferred to Farmland? Yes/No

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

**FARM LAND:**

25. Number of parcels classified as Farmland as of April 1, 2018

26. Number of acres first classified as Farmland for tax year 2018

27. a. Total number of acres of all land now classified as Farmland
   (Do not include Farm woodland)
   b. Total valuation of all land now classified as Farmland
   (Do not include Farm woodland)

28. a. Number of Farm woodland acres:
   (1) Softwood acreage
   (2) Mixed wood acreage
   (3) Hardwood acreage
   b. Total number of acres of all land now classified as Farm woodland
   c. Total valuation of all land now classified as Farm woodland
   d. Per acre rates used for Farm woodland:
      (1) Softwood
      (2) Mixed Wood
      (3) Hardwood

29. Land withdrawn from Farmland classification (36 M.R.S. § 1112)
   a. Total number of parcels withdrawn from 4/2/17 through 4/1/18
   b. Total number of acres withdrawn from 4/2/17 through 4/1/18
   c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/17 through 4/1/18

**OPEN SPACE:**

30. Number of parcels classified as Open Space as of April 1, 2018

31. Number of acres first classified as Open Space for tax year 2018

32. Total number of acres of land now classified as Open Space

33. Total valuation of all land now classified as Open Space
**Open Space Continued:**

34. Land withdrawn from Open Space classification (36 M.R.S. § 1112)
   
   a. Total number of parcels withdrawn from 4/2/17 through 4/1/18  
   b. Total number of acres withdrawn from 4/2/17 through 4/1/18  
   c. Total value of penalties assessed by the municipality due to the withdrawal  
      of classified Open Space land from 4/2/17 through 4/1/18

35. Number of parcels classified as Working Waterfront as of April 1, 2018

36. Number of acres first classified as Working Waterfront for tax year 2018

37. Total acreage of all land now classified as Working Waterfront

38. Total valuation of all land now classified as Working Waterfront

39. Land withdrawn from Working Waterfront Classification (36 M.R.S. § 1138)
   
   a. Total number of parcels withdrawn from 4/2/17 through 4/1/18  
   b. Total number of acres withdrawn from 4/2/17 through 4/1/18  
   c. Total amount of penalties assessed by the municipality due to the withdrawal  
      of classified Working Waterfront land from 4/2/17 through 4/1/18

40. Enter the **exempt value** of all the following classes of property which are exempt from property taxation by law
   
   a. Public property (§§ 651(1)(A) and (B))
      
      (1) United States  
      (2) State of Maine (excluding roads)

   b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this state (§ 651(1)(B-1))

   c. 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)

   d. 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))

   e. Airport or landing field of a public municipal corporation used for airport or aeronautical purposes (§ 651(1)(F))

   f. Landing area of a privately owned airport when owner grants free use of that landing area to the public (§ 656(1)(C))

   g. 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))
40. h. Property of benevolent and charitable institutions (§ 652(1)(A))

i. Property of literary and scientific institutions (§ 652(1)(B))

j. 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))

  1) Total exempt value of veterans organizations

  2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption)

k. Property of chambers of commerce or boards of trade (§ 652(1)(F))

l. Property of houses of religious worship and parsonages (§ 652(1)(G))

  1) Number of parsonages within this municipality

  2) Total exempt value of the parsonages on line (1)

  3) Total taxable value of the parsonages on line (1)

  4) Total exempt value of all houses of religious worship

TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (Sum of lines 40l(2) + 40l(4))

m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))

n. Personal property leased 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 Department of Health and Human Services, health maintenance organization or blood bank (§ 652(1)(K))

   (Value of property owned by a hospital should be reported on line 40h)

o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) ( $4,000 adjusted by certified ratio)

p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))

q. 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)

r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E))

s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption)
<table>
<thead>
<tr>
<th>Widower:</th>
<th>NUMBER OF EXEMPTIONS</th>
<th>EXEMPT VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Living male spouse or male parent of a deceased veteran</td>
<td>40t(1)A</td>
<td>40t(1)B</td>
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<tr>
<td>$6,000 adjusted by the certified ratio (§ 653(1)(D))</td>
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</tbody>
</table>

| Revocable Living Trusts: | |
|-------------------------|----------------------|--------------|
| 2. Paraplegic veteran (or their widow) who is the beneficiary | 40t(2)A | 40t(2)B |
| of a revocable living trust. $50,000 adjusted by the certified ratio (§ 653(1)(D-1)) | |
| 3. 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(3)A | 40t(3)B |

| WW I Veterans: | |
|----------------|----------------------|--------------|
| 4. WW I veteran (or their widow) enlisted as Maine resident | 40t(4)A | 40t(4)B |
| $7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2)) | |
| 5. WW I veteran (or their widow) enlisted as non-Maine resident | 40t(5)A | 40t(5)B |
| $7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2)) | |

| Paraplegic Veterans: | |
|---------------------|----------------------|--------------|
| 6. Paraplegic status veteran or their unremarried widow. | 40t(6)A | 40t(6)B |
| $50,000 adjusted by the certified ratio (§ 653(1)(D-1)) | |

| Cooperative Housing Corporation Veterans: | |
|------------------------------------------|----------------------|--------------|
| 7. Qualifying Shareholder of Cooperative Housing Corporation | 40t(7)A | 40t(7)B |
| $6,000 adjusted by the certified ratio (§ 653(2)) | |

| All Other Veterans: | |
|---------------------|----------------------|--------------|
| 8. All other veterans (or their widows) enlisted as Maine residents. | 40t(8)A | 40t(8)B |
| $6,000 adjusted by the certified ratio (§ 653(1)(C)(1)) | |
| 9. All other veterans (or their widows) enlisted as non-Maine residents. | 40t(9)A | 40t(9)B |
| $6,000 adjusted by the certified ratio (§ 653(1)(C)(1)) | |

<table>
<thead>
<tr>
<th>SECTION 2: This section is only for those veterans who did not serve during a federally recognized war period</th>
<th>NUMBER OF EXEMPTIONS</th>
<th>EXEMPT VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Veteran (or their widow) disabled in the line of duty.</td>
<td>40t(10)A</td>
<td>40t(10)B</td>
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<td>$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))</td>
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<tr>
<td>11. 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.</td>
<td>40t(11)A</td>
<td>40t(11)B</td>
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<td>$6,000 adjusted by the certified ratio. (§ 653(1)(C)(1) or (D))</td>
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<tr>
<td>12. Veteran (or their widow) who served during the period from February 27, 1961 and August 5, 1964, but did not serve prior to February 1, 1955 or after August 4, 1964.</td>
<td>40t(12)A</td>
<td>40t(12)B</td>
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<td>$6,000 adjusted by the certified ratio. (§ 653(1)(C)(1) or (D))</td>
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Total number of ALL veteran exemptions granted in 2018 40t(A)

Total exempt value of ALL veteran exemptions granted in tax year 2018 40t(B)
40. **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: 30-A M.R.S. § 5114 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.

<table>
<thead>
<tr>
<th>NAME OF ORGANIZATION</th>
<th>PROVISION OF LAW</th>
<th>EXEMPT VALUE</th>
</tr>
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<tbody>
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</table>

**TOTAL 40u**

40. **TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW**

$(sum\ of\ all\ exempt\ value)$

### MUNICIPAL RECORDS

41. a. Does your municipality have tax maps? **41a YES/NO**

If yes, proceed to b, c and d. If no, move to line 42. Give date when tax maps were *originally* obtained and name of contractor. (This does not refer to the annual updating of tax maps.)

b. Date **41b mm/dd/yyyy**

c. Name of contractor **41c**

d. Are your tax maps PAPER, GIS, or CAD? **41d**

42. Enter the number of land parcels within your municipality (Not the number of tax bills) **42**

43. Total **taxable land acreage** in your municipality. **43**

44. a. Has a professional town-wide revaluation been completed in your municipality? **44a YES/NO**

If yes, please answer the questions below. If no, please proceed to line 45.

b. Did the revaluation include any of the following? Please enter each category with **YES** or **NO**.

   44b (1) **LAND**

   44b (2) **BUILDINGS**

   44b (3) **PERSONAL PROPERTY**

   c. Effective date **44c mm/dd/yyyy**

   d. Contractor name **44d**

   e. Cost **44e**
MUNICIPAL RECORDS CONTINUED

45. Enter the best choice that describes how the municipality administers its assessment function. Choose SINGLE ASSESSOR, ASSESSORS’ AGENT or BOARD OF ASSESSORS. Include the name of any single assessor or agent.

a) Function 45a
b) Name 45b
c) Email address 45c

46. Enter the beginning and ending dates of the fiscal year in your municipality.

FROM 46a mm/dd/yyyy TO 46b mm/dd/yyyy

47. Interest rate charged on overdue 2018 property taxes (36 M.R.S. § 505) 47 (not to exceed 8.00%)

48. Date(s) that 2018 property taxes are due.

48a mm/dd/yyyy 48b mm/dd/yyyy

48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

49a YES/NO Name of software used 49b

50. Has your municipality implemented a local property tax relief program?

50a YES/NO How many people qualified? 50b

How much relief was granted? 50c

51. Has your municipality implemented a local elderly volunteer tax credit program under 36 M.R.S. § 6232(1-A)?

51a YES/NO How many people qualified? 51b

How much relief was granted? 51c

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 mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2018 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 Tax Law municipal reimbursement program for the 2018 tax year.
1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2017, giving the approximate increase or decrease in full market value.

<table>
<thead>
<tr>
<th></th>
<th>One Family</th>
<th>Two Family</th>
<th>3-4 Family</th>
<th>5 Family Plus</th>
<th>Mobile Homes</th>
<th>Seasonal Homes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>New</strong></td>
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<tr>
<td><strong>Demolished</strong></td>
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<tr>
<td><strong>Converted</strong></td>
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<tr>
<td><strong>Valuation Increase (+)</strong></td>
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<tr>
<td><strong>Valuation Loss (-)</strong></td>
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<tr>
<td><strong>Net Increase/Loss</strong></td>
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</table>

2. Enter any new industrial or commercial growth started or expanded since April 1, 2017, giving the approximate full market value and additional machinery, equipment, etc.

3. Enter any extreme losses in valuation since April 1, 2017, 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, 2017 based on revaluations, change in ratio used, adjustments, etc.
### Municipality: ________________________________

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

1. **Total taxable valuation of real estate**
   - **1** (must match MVR Page 1, line 6)

2. **Total taxable valuation of personal property**
   - **2** (must match MVR Page 1, line 10)

3. **Total taxable valuation of real estate and personal property** (Line 1 plus line 2)
   - **3** (must match MVR Page 1, line 11)

4. (a) **Total exempt value for all homestead exemptions granted**
   - **4(a)** (must match MVR Page 1, line 14f)

   (b) **Homestead exemption reimbursement value**
   - **4(b)** (line 4(a) multiplied by 0.625)

5. (a) **Total exempt value of all BETE qualified property**
   - **5(a)** (must match MVR Page 2, line 15c)

   (b) **BETE exemption reimbursement value**
   - **5(b)** (line 5(a) multiplied by 0.5)

   Municipalities with significant personal property and equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.

6. **Total valuation base** (Line 3 plus line 4(b) plus line 5(b))
   - **6**

### ASSESSMENTS

7. **County tax**
   - **7**

8. **Municipal appropriation**
   - **8**

9. **TIF financing plan amount**
   - **9** (must match MVR Page 2, line 16c + 16d)

10. **Local education appropriation** *(Local share/contribution)*
    - **10** (Adjusted to municipal fiscal year)

11. **Total assessments** (Add lines 7 through 10)
    - **11**

### ALLOWABLE DEDUCTIONS

12. **Anticipated state municipal revenue sharing**
    - **12**

13. **Other revenues:** (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, Tree Growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc... *(Do not include any homestead or BETE reimbursement)*
    - **13**

14. **Total deductions** (Line 12 plus line 13)
    - **14**

15. **Net to be raised by local property tax rate** (Line 11 minus line 14)
    - **15**

16. **(Amount from line 15) x 1.05** = **Maximum Allowable Tax**

17. **(Amount from line 15) + (Amount from line 6)** = **Minimum Tax Rate**

18. **(Amount from line 16) + (Amount from line 6)** = **Maximum Tax Rate**

19. **(Amount from line 3) x (Selected Rate)** = **Tax for Commitment** (Enter on MVR Page 1, line 13)

20. **(Amount from line 15) x 0.05** = **Maximum Overlay**

21. **(Amount from line 4b) x (Selected Rate)** = **Homestead Reimbursement** *(Enter on line 6, Assessment Warrant)*

22. **(Amount from line 5b) x (Selected Rate)** = **BETE Reimbursement** *(Enter on line 9, Assessment Warrant)*

23. **(Line 19 plus lines 21 and 22) - (Amount from line 15)** = **Overlay** *(Enter on line 5, Assessment Warrant)*

*(If Line 23 exceeds Line 20 select a lower tax rate.)*

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