

2021 Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2021 (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 copy to front cover of Municipal Valuation book.*

For help in filling out this return, please see the Municipal Valuation Return Guidance Document at
www.maine.gov/revenue/forms/property/appsformspubs.htm

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2021 (or within 30 days of commitment, whichever is later)

0 Municipality

1. County: []

Commitment Date: [] mm/dd/yyyy

2. Municipality []

3. 2021 Certified Ratio (Percentage of current just value upon which assessments are based.) 3 []
Homestead, veterans, blind, and BETE Exemptions, Tree Growth and Farmland values must be adjusted by this percentage

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

4. Land (include value of transmission, distribution lines and substations, dams and power houses) 4 []
5. Buildings 5 []
6. Total taxable valuation of real estate (sum of lines 4 & 5 above) 6 []
(must match Municipal Tax Rate Calculation Standard Form page 10, line 1)

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

7. Production machinery and equipment 7 []
8. Business equipment (furniture, furnishings and fixtures) 8 []
9. All other personal property 9 []
10. Total taxable valuation of personal property (sum of lines 7 through 9 above) 10 []
(must match Municipal Tax Rate Calculation Standard Form page 10, line 2)

OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above) 11 []
(must match Municipal Tax Rate Calculation Standard Form page 10, line 3)
12. 2021 Property Tax Rate (example .01520) 12 []
13. 2021 Property Tax Levy (includes overlay and any fractional gains from rounding) 13 []
Note: This is the exact amount of 2021 tax actually committed to the collector
(must match Municipal Tax Rate Calculation Standard Form page 10, line 19)

HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

Homestead exemptions must be adjusted by the municipality's certified ratio

14. a. Total number of \$25,000 homestead exemptions granted 14a []
b. Total exempt value for all \$25,000 homestead exemptions granted (Line 14a x \$25,000) 14b []
c. Total number of properties fully exempted (valued less than \$25,000) by homestead exemptions granted 14c []
d. Total exempt value for all properties fully exempted (valued less than \$25,000) by homestead exemptions granted 14d []
e. Total number of homestead exemptions granted (sum of 14a & 14c) 14e []
f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d) 14f []
(Must match Municipal Tax Rate Calculation Standard Form page 10, line 4a)
g. Total assessed value of all homestead qualified property (land and buildings) 14g []

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

- 15. a. Number of BETE applications processed for tax year 2021 15a
- b. Number of BETE applications approved 15b
- c. Total exempt value of all BETE qualified property 15c
 (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** 15d

TAX INCREMENT FINANCING (TIF)

- 16. a. Total amount of increased taxable valuation above original assessed value within TIF districts 16a
 - b. Amount of captured assessed value within TIF districts 16b
 - c. Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account 16c
 - d. BETE reimbursement revenue that is appropriated and deposited into either a project cost account or a sinking fund account 16d
- (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 17a
- b. Motor vehicle excise tax collected 17b
- c. Watercraft excise tax collected 17c

ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

- 18. Total valuation of distribution and transmission lines owned by electric utility companies 18
- 19. Total valuation of all electrical generation facilities 19

FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW PROGRAM

(36 M.R.S. §§ 571 - 584-A)

- 20. Average per acre unit value used for undeveloped acreage (land not classified) 20
- 21. Classified forest land. **(Do Not** include land classified in Farmland as woodland)
 - a. Number of parcels classified as of April 1, 2021 21a
 - b. Softwood acreage 21b
 - c. Mixed wood acreage 21c
 - d. Hardwood acreage 21d
 - e. Total number of acres of forest land only (sum of lines 21 b, c, and d above) 21e
- 22. Total assessed valuation of all classified forest land for tax year 2021 22
 - a. Per acre values used to assess Tree Growth classified forest land value:
 - (1) Softwood 22a(1)
 - (2) Mixed Wood 22a(2)
 - (3) Hardwood 22a(3)

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

TREE GROWTH TAX LAW CONTINUED

- 23. Number of forestland acres first classified for tax year 2021
24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581)
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21
b. Total number of acres withdrawn from 4/2/20 through 4/1/21
c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/20 through 4/1/21
d. Total number of \$500 penalties assessed for non-compliance
24-1 Since April 1, 2020, 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, 2021
26. Number of acres first classified as Farmland for tax year 2021
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 4/2/20 through 4/1/21
b. Total number of acres withdrawn from 4/2/20 through 4/1/21
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/20 through 4/1/21

OPEN SPACE:

- 30. Number of parcels classified as Open Space as of April 1, 2021
31. Number of acres first classified as Open Space for tax year 2021
32. Total number of acres of land now classified as Open Space
33. Total valuation of all land now classified as Open Space

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

OPEN SPACE CONTINUED

- 34. Land withdrawn from Open Space classification (36 M.R.S. § 1112)
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21 34a
b. Total number of acres withdrawn from 4/2/20 through 4/1/21 34b
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/20 through 4/1/21 34c

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

- 35. Number of parcels classified as Working Waterfront as of April 1, 2021 35
36. Number of acres first classified as Working Waterfront for tax year 2021 36
37. Total acreage of all land now classified as Working Waterfront 37
38. Total valuation of all land now classified as Working Waterfront 38
39. Land withdrawn from Working Waterfront classification (36 M.R.S. § 1138)
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21 39a
b. Total number of acres withdrawn from 4/2/20 through 4/1/21 39b
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/20 through 4/1/21 39c

EXEMPT PROPERTY

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

- 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 40a(1)
(2) State of Maine (excluding roads) 40a(2)
Total value of public property (40a(1) + 40a(2)) 40a
b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this state (§ 651(1)(B-1)) 40b
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) 40c
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)) 40d
e. Airport or landing field of a public municipal corporation used for airport or aeronautical purposes (§ 651(1)(F)) 40e
f. Landing area of a privately owned airport when owner grants free use of that landing area to the public (§ 656(1)(C)) 40f
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)) 40g

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

EXEMPT PROPERTY CONTINUED

- | | | |
|---|---------|--|
| 40. h. Property of benevolent and charitable institutions. (§ 652(1)(A)) | 40h | <input style="width: 95%;" type="text"/> |
| i. Property of literary and scientific institutions. (§ 652(1)(B)) | 40i | <input style="width: 95%;" type="text"/> |
| 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. | 40 j(1) | <input style="width: 95%;" type="text"/> |
| 2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption). | 40 j(2) | <input style="width: 95%;" type="text"/> |
| k. Property of chambers of commerce or boards of trade (§ 652(1)(F)) | 40k | <input style="width: 95%;" type="text"/> |
| l. Property of houses of religious worship and parsonages (§ 652(1)(G)) | | |
| 1) Number of parsonages within this municipality | 40 l(1) | <input style="width: 95%;" type="text"/> |
| 2) Total exempt value of those parsonages | 40 l(2) | <input style="width: 95%;" type="text"/> |
| 3) Total taxable value of those parsonages | 40 l(3) | <input style="width: 95%;" type="text"/> |
| 4) Total exempt value of all houses of religious worship | 40 l(4) | <input style="width: 95%;" type="text"/> |
| TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (Sum of lines 40l(2) + 40l(4)) | 40l | <input style="width: 95%;" type="text"/> |
| m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H)) | 40m | <input style="width: 95%;" type="text"/> |
| 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 Dept. of Health and Human Services, health maintenance organization or blood bank (§ 652(1)(K))
<small>(Value of property <u>owned</u> by a hospital should be reported on line 40h)</small> | 40n | <input style="width: 95%;" type="text"/> |
| o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) (\$4,000 adjusted by certified ratio) | 40o | <input style="width: 95%;" type="text"/> |
| p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A)) | 40p | <input style="width: 95%;" type="text"/> |
| 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) | 40q | <input style="width: 95%;" type="text"/> |
| r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E)) | 40r | <input style="width: 95%;" type="text"/> |
| s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption) | 40s | <input style="width: 95%;" type="text"/> |

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

40t. VETERANS EXEMPTIONS - The following information is necessary in order to calculate reimbursement. (36 M.R.S. § 653)

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

Widower:	NUMBER OF EXEMPTIONS	EXEMPT VALUE
1. Living male spouse or male parent of a deceased veteran \$6,000 adjusted by the certified ratio (§ 653(1)(D))	40t(1)A <input type="text"/>	40t(1)B <input type="text"/>
Revocable Living Trusts:		
2. Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(2)A <input type="text"/>	40t(2)B <input type="text"/>
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 <input type="text"/>	40t(3)B <input type="text"/>
WW I Veterans:		
4. WW I veteran (or their widow) enlisted as Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(4)A <input type="text"/>	40t(4)B <input type="text"/>
5. WW I veteran (or their widow) enlisted as non-Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(5)A <input type="text"/>	40t(5)B <input type="text"/>
Paraplegic Veterans:		
6. Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(6)A <input type="text"/>	40t(6)B <input type="text"/>
Cooperative Housing Corporation Veterans:		
7. Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio (§ 653(2))	40t(7)A <input type="text"/>	40t(7)B <input type="text"/>
All Other Veterans:		
8. All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(8)A <input type="text"/>	40t(8)B <input type="text"/>
9. All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(9)A <input type="text"/>	40t(9)B <input type="text"/>

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

	NUMBER OF EXEMPTIONS	EXEMPT VALUE
10. Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t(10)A <input type="text"/>	40t(10)B <input type="text"/>
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. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(11)A <input type="text"/>	40t(11)B <input type="text"/>
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. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(12)A <input type="text"/>	40t(12)B <input type="text"/>

Total number of ALL veteran exemptions granted in 2021 40t(A)

Total exempt value of ALL veteran exemptions granted in tax year 2021 40t(B)

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

EXEMPT PROPERTY CONTINUED

40. u. Solar and wind energy equipment. § 655(1)(U) & 656(1)(k) **(reimbursable exemption)**.
- 1) Total number of solar and wind energy equipment applications processed. 40 u(1)
- 2) Total number of solar and wind energy equipment applications approved. 40 u(2)
- 3) Total exempt value of solar and wind energy equipment. 40 u(3)

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

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

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

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL		40v <input type="text"/>
40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW		40 <input type="text"/>
		(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?
 If yes, please answer the questions below. 44a **YES/NO**
 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

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

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 2021 property taxes (36 M.R.S. § 505) 47 [] (4.00% up to 6.00%)

48. Date(s) that 2021 property taxes are due. 48a [] 48b []
48c [] 48d []
mm/dd/yyyy 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 under 36 M.R.S. § 6232(1)?

50a [] YES/NO How many people qualified? 50b []
How much relief was granted? 50c []

51. Has your municipality implemented a local senior 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 []

52. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?

52a [] YES/NO How many people qualified? 52b []
How much relief was granted? 52c []

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, 2021 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 2021 tax year.

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: _____

County: _____

VALUATION INFORMATION

- Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2020, giving the approximate increase or decrease in full market value.

	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes
New						
Demolished						
Converted						
Valuation Increase (+)						
Valuation Loss (-)						
Net Increase/Loss	\$0	\$0	\$0	\$0	\$0	\$0

- Enter any new industrial or commercial growth started or expanded since April 1, 2020, giving the approximate full market value and additional machinery, equipment, etc.

- Enter any extreme losses in valuation since April 1, 2020, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

- Explain any general increase or decrease in valuation since April 1, 2020 based on revaluations, change in ratio used, adjustments, etc.

MAINE REVENUE SERVICES - 2021 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

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 0.7)
- 5. (a) Total exempt value of all BETE qualified property 5(a)
(must match MVR Page 2, line 15c)
- (b) The statutory standard reimbursement for 2021 is 50%
 Municipalities with significant personal property & equipment
 may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form. 5(b)
(line 5(a) multiplied by 0.5)

#DIV/0!

- 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
- 10. Local education appropriation (local share/contribution)
(Adjusted to municipal fiscal year) 10
(must match MVR Page 2, line 16c + 16d)
- 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 reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy 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. x **1.05** = Maximum Allowable Tax
(Amount from line 15)
- 17. ÷ = Minimum Tax Rate
(Amount from line 15) (Amount from line 6)
- 18. ÷ = Maximum Tax Rate
(Amount from line 16) (Amount from line 6)
- 19. x = Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)
- 20. x **0.05** = Maximum Overlay
(Amount from line 15)
- 21. x = Homestead Reimbursement
(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)
- 22. x = BETE Reimbursement
(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)
- 23. - = Overlay
(Line 19 plus lines 21 and 22) (Amount from line 15) (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.