

MAINE REVENUE SERVICES PROPERTY TAX DIVISION

2022 Municipal Valuation Return Instructions

GENERAL INSTRUCTIONS

The Municipal Valuation Return (“MVR”) is an annual return that municipal assessors file with Maine Revenue Services (“MRS”). The MVR includes assessments of property and collection of taxes for land, buildings, and personal property. The value of each property classification in the municipality and the certified ratio are also reported. This document provides instructions for completing the 2022 MVR.

You must submit the completed MVR to MRS no later than November 1 or 30 days from commitment, whichever is later. MRS imposes a penalty for late filed forms. For municipalities with a population of 2,000 or less, the penalty is \$50.00 for the first late day and \$10.00 for each late day thereafter. For municipalities with a population over 2,000, the penalty is \$100.00 for the first late day and \$20.00 for each late day thereafter. The penalty will be deducted from the municipality’s Tree Growth Tax Law program reimbursement, the veteran exemption reimbursement, and/or the homestead exemption reimbursement.

Determination of tree growth, homestead, and veteran reimbursements cannot be completed until we receive the MVR. Late filing will delay reimbursement checks. Accurate data is vital to ensuring proper municipal reimbursements, State Valuation determinations, and published statistical information.

MRS recommends that you complete the Tax Rate Form and the linked Enhanced BETE Sheet prior to completing the rest of the MVR.

SPECIFIC INSTRUCTIONS

Page 1

Line 1. County and Commitment Date. Enter your municipality’s county and the municipality commitment date. The commitment date is the date the assessor signs over the property tax list to the tax collector (or the sheriff in certain cases).

Line 2. Municipality. Enter the municipality name.

Commitment length: Typically, commitments encompass the 12-month period from April 1 to March 31.

Line 3. 2022 Certified Ratio. The certified ratio is the level of municipal assessed value, expressed as a percentage of just (market) value, as declared on the current year's Certified Ratio Declaration Form. This ratio may be either 1) the developed parcel ratio determined by MRS and reported to the municipality; or 2) a ratio of assessed value to just value, calculated by the municipality, for the current tax year. If the municipality's calculated ratio varies from the most recent developed parcel ratio by more than 10%, the ratio must have been approved by MRS before the municipality may claim that ratio on line 3.

Taxable Valuation of Real Estate

For lines 4 – 6, enter amounts from the municipal valuation book. Do not include exempt property value on these lines.

Line 4. Land. Enter the total taxable assessed value of land in the municipality. Include the assessed value of transmission and distribution lines, pipelines, dams, and power plants. Do not include any land value from line 40 (exempt property).

Line 5. Buildings. Enter the total taxable assessed value of buildings in the municipality. This amount should be the total taxable assessed value of all real estate that is not included on line 4. Do not include any building value from line 14 (homestead exemptions) or line 40 (exempt property).

Line 6. Total taxable valuation of real estate. Enter line 4 plus line 5. The amount on this line must match line 1 of the Tax Rate Form.

Taxable Valuation of Personal Property

For lines 7 – 10, enter amounts from the municipal valuation book. Do not include exempt property value on these lines.

Line 7. Production machinery and equipment. Enter the taxable assessed value of production machinery and equipment, excluding the value of pipelines. "Machinery and equipment" means machinery, equipment and parts and attachments for machinery and equipment, but excludes foundations for machinery and equipment and special purpose buildings used to house or support machinery and equipment. Production machinery and equipment does not include any real estate included on line 6.

Line 8: Business equipment. Enter the taxable assessed value of business-related personal property by a business (furniture, furnishings, and fixtures) and not included on line 7.

Line 9: All other personal property. Enter the total taxable assessed value of all other personal property not included on lines 7 or 8. This amount may include property brought into Maine after April 1 and prior to December 31, if the property is not being assessed in another Maine municipality.

Line 10: Total taxable valuation of personal property. Enter the sum of lines 7 – 9. The amount on this line must match line 2 of the Tax Rate Form.

Other Tax Information

Line 11: Total taxable valuation of real estate and personal property. Enter line 6 plus line 10. This value must match line 3 of the Tax Rate Form.

Line 12: 2022 Property Tax Rate. Enter the selected rate from line 19 of the Tax Rate Form. This is the decimal tax rate rather than the mil rate.

Line 13: 2022 Property Tax Levy. Compute the property tax levy by multiplying line 11 by line 12. This amount must match the amount of the tax committed to the tax collector and the amount on line 19 of the Tax Rate Form.

Homestead Exemption Reimbursement Claim

You must adjust each \$25,000 homestead exemption by the municipality's certified ratio from line 3. Homestead exemption applications must be available for review during the state valuation audit of your municipality. The number and value of the exemptions entered in this section are split into two groups: 1) homes valued at or above the exemption amount adjusted by the certified ratio; and 2) homes valued below the exemption amount adjusted by the certified ratio.

Line 14a: Total number of \$25,000 homestead exemptions granted. Enter the total number of maximum homestead exemptions granted for each property valued at or above the maximum homestead exemption amount (\$25,000 x certified ratio on line 3). For example, if your certified ratio is 90%, your maximum allowed homestead exemption amount is \$22,500 (\$25,000 x 0.90).

Line 14b: Total exempt value for all \$25,000 homestead exemptions granted. Enter the total value for all maximum homestead exemptions granted for each property valued at or above the maximum homestead exemption amount (\$25,000 x certified ratio). Multiply the number of homestead exemptions granted (line 14a) by the maximum homestead exemption amount (\$25,000 x certified ratio on line 3).

Line 14c: Total number of properties fully exempted by homestead exemptions granted. Enter the number of properties where the building value is completely exempted by the homestead exemption amount. This is the number of properties granted a homestead exemption that are valued below the maximum homestead exemption amount (\$25,000 x certified ratio). This line plus line 14a should equal the total number of homestead exemptions granted in your municipality.

Line 14d: Total exempt value for all properties fully exempted by homestead exemptions granted. Enter the total exempt value of properties valued at less than the maximum homestead exemption amount (\$25,000 x certified ratio).

Line 14e: Total number of homestead exemptions granted. Enter the sum of lines 14a and 14c.

Line 14f: Total exempt value for all homestead exemptions granted. Enter the sum of lines 14b and 14d. This amount must match line 4a of the Tax Rate Form.

Line 14g: Total assessed value of all homestead qualified property. Enter the assessed value (including exempt value) of all land and buildings for properties that qualify for a homestead exemption.

Page 2

Business Equipment Tax Exemption (“BETE”) Reimbursement Claim

Line 15a: Number of BETE applications processed for tax year 2022. Enter the total number of BETE applications you received from taxpayers from 4/1/21 to 3/31/22, regardless of whether you accepted the exemptions. State reimbursement payments for municipal processing costs are based on the number of applications you received and processed.

Line 15b: Number of BETE applications approved. Enter the number of BETE applications from line 15a that you approved for exemption.

Line 15c: Total exempt value of all BETE qualified property. This is the total value of property exempted due to the BETE program for the 4/1/22 commitment.). This amount must match line 5a of the Tax Rate Form. BETE applications must be available for review during your state valuation audit to receive reimbursement.

Line 15d: Total exempt value of BETE property located in a municipal retention TIF district. Enter the value of BETE exemptions for property located in a Tax Increment Financing district where the municipality retains some or all of the tax associated with captured assessed value (see the Tax Increment Financing section below). Value should be included regardless of whether it is subject to enhanced BETE reimbursement.

Tax Increment Financing (“TIF”)

This section identifies the captured assessed value of TIF districts designated by the municipality.

Line 16a: Total amount of increased taxable valuation above original assessed value within TIF districts. The increased taxable value is equivalent to the current taxable value of property within the TIF District less the original assessed value (the “OAV”) of the TIF District. If the TIF District captures only real estate (or only personal property), then include only taxable real estate value (or personal

property value) in your calculations. This amount includes the entire taxable value increase, and may be greater than the captured assessed value. If the taxable assessed value has decreased from the original assessed value, enter zero on this line. Property that is exempt, including homesteads or BETE, is not taxable and therefore is not included on this line (see instructions for BETE property on Line 16d below).

Line 16b: Amount of captured assessed value within TIF districts. Enter the amount from line 16a that is captured by the municipality as directed in the TIF district financial plans. This will be equivalent to Line 16c plus Line 16d, divided by your selected tax rate.

Line 16c: Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account. This is the property tax revenue that is appropriated and deposited into a TIF district development program fund, to be used for approved TIF district project costs. BETE reimbursement is not tax revenue and is not included on this line.

Line 16d: BETE reimbursement revenue that is appropriated and deposited into either a project cost account or a sinking fund account. Enter the amount of BETE reimbursement revenue from the State that is deposited into a TIF district development program fund, to be used for approved TIF district project costs. The amount on this line is limited to the reimbursement related to property subject to the BETE exemption that is located within a TIF district.

Line 16c plus line 16d must equal the TIF financing plan, which is stated on line 9 of the Tax Rate Form. This value is also reported on the Municipal Tax Assessment Warrant for the property tax year and is the amount which will be sheltered from state valuation.

Excise Tax

Line 17a: Enter whether excise taxes are collected based on a calendar or fiscal year. If your municipality's financial reporting is based on a calendar year (January 1 – December 31), enter "Calendar." Otherwise, enter "Fiscal."

Line 17b: Motor vehicle excise tax collected. Enter the total amount of motor vehicle excise tax collected during the most recent fiscal or calendar year based on line 17a.

Line 17c: Watercraft excise tax collected. Enter the total amount of watercraft excise tax collected during the most recent full fiscal or calendar year based on line 17a.

Electrical Generation and Distribution Property

Line 18: Total valuation of distribution and transmission lines owned by electric utility companies. Enter the total assessed value of distribution and transmission lines (including cable, power lines, and poles) within your municipality that are owned by electric utility companies. This should not include any property not considered distribution and transmission related, such as vacant land being held.

Line 19: Total valuation of all electrical generation facilities. Enter the total value of electrical generation facilities in your municipality that are owned by utility companies. Enter on this line the value of property not included on line 18. This includes substations, transformers, and other property such as utility scale solar farms that are not exempt from property tax under 36 M.R.S. §§ 655 and/or 656.

Forest Land Classified Under the Tree Growth Tax Law Program

Line 20: Average per acre unit value used for undeveloped acreage. Enter average per acre unit value used for undeveloped acreage (land that has not been developed and is not classified under any Current Use). Tree Growth applications, including associated maps, must be available for review during the state valuation audit and must be current

Lines 21a – 21e: Classified forest land. Do not include land classified as farm woodland on these lines. Farm woodland is entered on line 28.

Line 21a: Number of parcels classified as of April 1, 2022. Enter the number of all parcels enrolled in the tree growth program, even if the parcels have been withdrawn after April 1.

Line 21e: Total number of acres of forest land only. Enter total acreage of all forest land classified as of April 1 (sum of lines 21b, 21c and 21d). This total includes acres also reported on Line 23. The acreage on this line should relate to the number of parcels on line 21a.

Line 22: Total assessed valuation of all classified forest land for tax year 2022. Multiply the acreage from each of lines 21b, 21c and 21d by the related value per acre on lines 22a(1), 22a(2) and 22a(3). Add the three amounts and enter the total on this line.

Line 22a: Per acre values used to assess Tree Growth classified forest land value. Enter the 2022 per acre values for your county, as published in MRS Rule 202 – Maine Tree Growth Tax Law Valuations - 2022, and adjusted by the Certified Ratio. See 36 M.R.S. § 576 and MRS Rule 202.

Page 3

Line 23: Number of forestland acres first classified for tax year 2022. Enter the number of acres from new applications submitted between 4/2/21 and 4/1/22 and approved for the tax year beginning 4/1/22.

Line 24: Land withdrawn from Tree Growth classification. Enter information relating to parcels of classified forest land that have been withdrawn from the Tree Growth Tax Law program. Include parcels that were transferred from Tree Growth to another current use program. For Lines 24a-24b, include all withdrawals effective 4/1/2022

Line 24-1: Since April 1, 2021, have any Tree Growth acres been transferred to Farmland? If any parcels were transferred from Tree Growth to farm woodland in the Farmland program first effective on April 1, 2022 enter “Yes” on this line; if not, enter “No.” Property Tax Division staff will contact those towns reporting transfers from Tree Growth to Farmland. These acres will be included in the municipal Tree Growth reimbursement calculation for as long as the land remains in the Farmland program.

Land Classified Under the Farm and Open Space Tax Law Program

Farm Land

Line 25: Number of parcels classified as Farmland as of April 1, 2022. Enter the number of all parcels enrolled in the Farmland program, even if the parcels have been withdrawn after April 1.

Line 26: Number of acres first classified as Farmland for tax year 2022. Enter the number of acres from new applications submitted between 4/2/21 and 4/1/22 and approved for the tax year beginning 4/1/22.

Line 27a: Total number of acres of all land now classified Farmland. Enter the total acreage of all land classified as crop land, orchard land and pasture land as of April 1, 2022. Include land that has been withdrawn from the Farmland program after April 1, 2022 (effective for the April 1, 2023 tax year). Do not include farm woodland acres.

Line 27b: Total valuation of all land now classified Farmland. Enter the total value of all the acreage included on line 27a.

Line 28a: Number of Farm woodland acres. Do not include any acres reported as Tree Growth.

Line 28a (1): Softwood acreage. Enter the total acreage of softwood forested farm woodland enrolled in the farmland program as of April 1, 2022.

Line 28a (2): Mixed wood acreage. Enter the total acreage of mixed wood forested farm woodland enrolled in the farmland program as of April 1, 2022.

Line 28a (3): Hardwood acreage. Enter the total acreage of hardwood forested farm woodland enrolled in the farmland program as of April 1, 2022.

Line 28b: Total number of acres of all land now classified as Farm woodland. Enter the sum of lines 28a(1) through 28a(3). If using the Excel form, this will calculate for you.

Line 28c: Total valuation of all land now classified as Farm woodland. Enter the total value of the land included on line 28b.

Line 28d: Per acre rates used for Farm woodland. These are the same rates as used in tree growth valuation, from lines 22a(1), 22a(2) and 22a(3).

Line 28d (1): Softwood. Enter the softwood per acre rate for your county from line 22a(1).

Line 28d (2): Mixed wood. Enter the mixed wood per acre rate for your county from line 22a(2).

Line 28d (3): Hardwood. Enter the hardwood per acre rate for your county from line 22a(3).

Line 29: Land withdrawn from Farmland classification.

Line 29a: Total number of parcels withdrawn from 4/2/21 through 4/1/22. Enter the total number of parcels withdrawn from Farmland or transferred to other current use classifications between 4/2/21 and 4/1/22. Do not include parcels withdrawn after 4/1/22

Line 29b: Total number of acres withdrawn from 4/2/21 through 4/1/22. Enter the total number of acres withdrawn/transferred from Farmland in the parcels on line 29a.

Line 29c: Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/21 through 4/1/22. Enter all penalties assessed. Include penalties that have not yet been paid. Include penalties for farm woodland withdrawal, even if the amount required to be calculated is equal to the Tree Growth Tax Law penalty, as calculated under 36 M.R.S. § 1112.

Open Space. Open Space refers specifically to land enrolled in the current use program. Land which may also be referred to as ‘open space’, such as common land in a subdivision, should not be included in Lines 30-34.

Line 30: Number of parcels classified as Open Space as of April 1, 2022. Enter the number of all parcels enrolled in the Open Space program, even if the parcels have been withdrawn after April 1.

Line 31: Number of acres first classified as Open Space for tax year 2022. Enter the number of acres from new applications submitted between 4/2/21 and 4/1/22 and approved for the tax year beginning 4/1/22.

Line 32: Total number of acres of land now classified as Open Space. Enter the number of acres enrolled in Open Space as of 4/1/2022, including those reported on Line 31. If a parcel has only a portion enrolled in the current use program, do not include the entire acreage of that parcel.

Line 33: Total valuation of all land now classified as Open Space. Enter the total value of all land included on line 32. Again, if only a portion of a parcel is enrolled include only the assessed value associated with the enrolled portion.

Line 34: Land withdrawn from Open Space classification.

Line 34a: Total number of parcels withdrawn from 4/2/21 through 4/1/22. Enter the total number of parcels, entirely or in part, withdrawn from open space classification or transferred to another current use classification between 4/2/21 and 4/1/22. Do not include parcels withdrawn after 4/1/22.

Line 34b: Total number of acres withdrawn from 4/2/21 through 4/1/22. Enter the total number of acres withdrawn/transferred from Open Space in the parcels on line 34a.

Line 34c: Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/21 through 4/1/22. Enter the penalties assessed on withdrawals on lines 34a and 34b. Include penalties that have not yet been paid.

Land Classified Under the Working Waterfront Tax Law

Line 35: Number of parcels classified as Working Waterfront as of April 1, 2022. Enter the number of all parcels enrolled in the Working Waterfront program, even if the parcels have been withdrawn after April 1.

Line 36: Number of acres first classified as Working Waterfront for tax year 2022. Enter the number of acres from applications first submitted between 4/2/21 and 4/1/22 and approved for tax year beginning 4/1/22.

Line 37: Total acreage of all land now classified as Working Waterfront for tax year 2022. Enter the total acreage of all land on line 35 that is classified as Working Waterfront as of April 1, 2022. If only a portion of a parcel is enrolled, only include the acreage for that portion.

Line 38: Total valuation of all land now classified as Working Waterfront. Enter the assessed value of all land included on line 37.

Line 39: Land withdrawn from Working Waterfront classification.

Line 39a: Total number of parcels withdrawn from 4/2/21 through 4/1/22. Enter the total number of parcels withdrawn from Working Waterfront classification or transferred to another current use classification between 4/2/21 and 4/1/22. Do not include parcels withdrawn after 4/1/22.

Line 39b: Total number of acres withdrawn from 4/2/21 through 4/1/22. Enter the total number of acres withdrawn/transferred from Working Waterfront in the parcels on line 34a.

Line 39c: Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/21 through 4/1/22. Enter the penalties assessed on withdrawals on lines 39a and 39b. Include penalties that have not yet been paid.

Exempt Property

Line 40: Enter the exempt value of all the following classes of property which are exempt from property taxation by law.

Line 40a: Public Property.

Line 40a(1): United States. Enter the exempt value of property of the United States.

Line 40a(2): State of Maine (excluding roads). Enter the exempt value of property of the State of Maine. Do not include the value of any State roads that pass through your municipality.

Line 40c: Property of any public municipal corporation of this state (including county property) appropriated to public uses (§ 651(1)(D)). Enter the exempt value of property located in your municipality, but owned by another municipality or county that is used for public purposes. This value includes property owned by a quasi-municipal corporation such as a water district or a sanitation district.

Page 5

Line 40l: Property of houses of religious worship and parsonages (§ 652(1)(G)). The exempt value of parsonages is limited to \$20,000 of real property and \$6,000 of personal property.

Line 40q: Animal Waste storage facilities: Include only the value of the pits or other structures directly utilized in Nutrient Management. Barns used to house animals or other aspects of the farm are not eligible for exemption or reimbursement.

Page 6

Line 40t: Veteran Exemptions

Municipalities are entitled to reimbursement of 50% of revenue lost due to any statutory exemption enacted after April 1, 1978. While the initial veteran exemption was enacted before that date, the law has changed several times since then. The veteran exemption information on the following lines is broken up into two sections to allow for the correct calculation of State reimbursements to municipalities.

Section 1: Veterans who served during a federally recognized war period (lines 40t(1) - 40t(9)).

Section 1 should include only veterans who served during a federally recognized war period, including:

- (1) World War I – April 6, 1917, through November 11, 1918.
- (2) World War I (service in Russia) – April 6, 1917, through March 31, 1920.
- (3) World War II – December 7, 1941, through December 31, 1946.
- (4) Korean Conflict – June 27, 1950, through January 31, 1955.
- (5) Vietnam Era – February 28, 1961, through May 7, 1964, for veterans who served in the Republic of Vietnam.
- (6) Persian Gulf War – August 2, 1990, through the date that the United States Government recognizes as the end of the Persian Gulf War. The Persian Gulf War includes, but is not limited to, Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn.

Widower:

Line 40t(1): A: Living male spouse or male parent of a deceased veteran. B: \$6,000 adjusted by the certified ratio. Enter the number of exemptions granted for widowers or fathers of post-WWI veterans eligible for exemption on line A. Exclude cooperative housing corporation shareholders. Multiply column A by \$6,000 and your certified ratio, and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Revocable Living Trusts:

Line 40t(2): A: Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. B: \$50,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for post-WWI veterans who are beneficiaries of a revocable living trust (or qualified spouses) and who qualify for a \$50,000 exemption for paraplegic veterans under § 653(1)(D-1). Exclude cooperative housing corporation shareholders. Multiply column A by \$50,000 and your certified ratio, and enter the result in column B. If an exemption is less than the product of \$50,000 multiplied by the certified ratio, include only the exemption granted in the total in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(3): A: All other veterans (or their widows) who are the beneficiaries of revocable living trusts. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for all other post-WWI veterans who are beneficiaries of a revocable living trust (or qualified family members) not included on line 2. Exclude cooperative housing corporation shareholders. Multiply column A by \$6,000 and your certified ratio and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

WWI Veterans:

Line 40t(4): A: WWI veteran (or their widow) enlisted as Maine resident. B: \$7,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for WWI veterans who were Maine residents at the time of enlistment in the U.S. Armed Forces (or qualified spouses). Exclude cooperative housing corporation shareholders. Multiply column A by \$7,000 and your certified ratio,

and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(5): A: WWI veteran (or their widow) enlisted as non-Maine resident. B: \$7,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for WWI veterans who were not Maine residents at the time of enlistment in the U.S. Armed Forces (or qualified spouses). Exclude paraplegic veterans and cooperative housing corporation shareholders. Multiply column A by \$7,000 and your certified ratio, and enter the result on column B. This should be equal to the total exempt value for this group of veterans.

Paraplegic Veterans:

Line 40t(6): A: Paraplegic status veteran or their unremarried widow. B: \$50,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted to all paraplegic veterans (or qualified spouses) eligible for the \$50,000 exemption under § 653(1)(D-1). Exclude any veterans (or spouses) included on line 2. Exclude cooperative housing corporation shareholders. Multiply column A by \$50,000 and your certified ratio, and enter the result on column B. This should be equal to the total exempt value for this group of veterans.

Cooperative Housing Corporation Veterans:

Line 40t(7): A: Qualifying Shareholder of Cooperative Housing Corporation. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of veteran exemptions granted for cooperative housing corporation shareholders. Multiply column A by \$6,000 and your certified ratio, and enter the result on column B. This should be equal to the total exempt value for this group of veterans.

All Other Veterans:

Line 40t(8): A: All other veterans (or their widows/widowers, qualified children, or qualified parents) enlisted as Maine residents. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for all veterans who were Maine residents at the time of enlistment in the U.S. Armed Forces (or qualified family members) and are not included in lines 40t(1) – (7). Multiply column A by \$6,000 and your certified ratio, and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(9): A: All other veterans (or their family members) enlisted as non-Maine residents. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for all veterans who were **not** Maine residents at the time of enlistment in the U.S. Armed Forces (or qualified family members) and are not included in lines 40t(1) – (7). Multiply column A by \$6,000 and your certified ratio and enter the result on column B. This should be equal to the total exempt value for this group of veterans.

Section 2: Veterans who served during another Maine recognized service period (lines 40t(10) through 40t(12)).

Section 2 should include veterans who served during one of the other Maine recognized service periods, which includes service during the periods:

- (1) February 28, 1961, through May 7, 1975;
- (2) August 24, 1982, through July 31, 1984; and
- (3) December 20, 1989, through January 31, 1990.

Line 40t(10): A: Veteran (or their widow) disabled in the line of duty. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for veterans who served during other Maine recognized service periods and were disabled in the line of duty. Include qualified family members, but exclude any taxpayers included in lines 40t(1) – (9). Multiply column A by \$6,000 and your certified ratio and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(11): A: 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. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted for veterans who served during either of these time periods and were not disabled in the line of duty. Exclude any taxpayers included in lines 40t(1) – (10). Multiply column A by \$6,000 and your certified ratio and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(12): A: Veteran (or their widow) who served during the period from February 27, 1961 and August 4, 1964, but did not serve prior to February 1, 1955 or after August 4, 1964. B: \$6,000 adjusted by the certified ratio. Enter in column A the number of exemptions granted. Exclude any taxpayers included in lines from 40t(1) – (11). Multiply column A by \$6,000 and your certified ratio, and enter the result in column B. This should be equal to the total exempt value for this group of veterans.

Line 40t(A): Total number of all veteran exemptions granted in 2022. Enter the sum of column A for lines 40t(1) through 40t(12). This should equal the total number of veteran exemptions in your municipality.

Line 40t(B): Total exempt value of all veteran exemptions granted in tax year 2022. Enter the sum of column B for lines 40t(1) through 40t(12). This should equal the total exempt value for all qualified veterans (or their family members) in your municipality.

Page 7

Line 40u: Solar and wind energy equipment.

Line 40u(1): Total number of solar and wind energy equipment applications processed. Enter on this line the total number of applications you processed between 4/2/21 and 4/1/22, including those that were not approved.

Line 40u(2): Total number of solar and wind energy equipment applications approved. Enter the total number of exemptions granted. This should equal the total number of renewable energy exemptions in your municipality.

Line 40u(3): Total exempt value of solar and wind energy equipment. Enter the assessed value of all exempt equipment included in all the exemptions on line 40u(2). This should equal the total assessed value of all renewable energy exemptions in your municipality.

Line 40v: Other. Enter on these lines the information for all other property in your municipality that is exempt from tax by law and is not included in one of the lines 40a – 40u. If you have more than three types of this property, attach a schedule with the data for all property types, enter “More than three – see attached” in Column A (Name of Organization) and enter the total exempt value in column C (Exempt Value).

MUNICIPAL RECORDS

This section provides information regarding the assessing office of your municipality.

Line 41a: Does your municipality have tax maps? Enter “Yes” if your municipality has tax maps; otherwise, enter “No.” If you have no tax maps, go to Line 42. If you do have tax maps, complete lines 41b, c, and d before moving to line 42.

Line 41b: Date. Enter the date the tax maps were originally obtained.

Line 41c: Name of contractor. Enter the name of the contractor who created the tax maps.

Line 41d: Are your tax maps paper, GIS, or CAD? Enter the type of tax maps - paper, geographic information system (“GIS”) or computer-aided design (“CAD”).

Line 42: Enter the number of land parcels within your municipality. This includes land parcels with improvements. Do not enter the tax bill count.

Line 44a: Has a professional town-wide revaluation been completed in your municipality? Enter “Yes” if your municipality has completed a professional town-wide revaluation; otherwise, enter “No.” If no, go to Line 45. If yes, answer questions 44b, 44c, 44d & 44e before moving to line 45.

Line 44b: Did the revaluation include any of the following?

Line 44b(1): Land. Enter “Yes” if the revaluation included any land; otherwise, enter “No.”.

Line 44b(2): Buildings. Enter “Yes” if the revaluation included any buildings; otherwise, enter “No.”.

Line 44b(3): Personal property. Enter “Yes” if the revaluation included any personal property; otherwise, enter “No.”.

Line 44c: Effective date. Enter the effective date of the revaluation.

Line 44d: Contractor name. Enter the name of the contractor who completed the revaluation.

Line 44e: Cost. Enter the cost of the revaluation.

Page 8

Line 45: Enter the best choice that describes how the municipality administers its assessment function.

Line 45a: Function. Enter the best choice that describes how the municipality operates the assessment function. Choose either Single Assessor; Assessors' Agent; or Board of Assessors.

Line 45b: Name. Enter the name of the assessor if you entered Single Assessor or Assessors' Agent entered on line 45a.

Line 45c: Email address. Enter the email address of the person entered on line 45b.

Line 46: Enter the beginning and ending dates of the fiscal year in your municipality. Enter the beginning date and ending date of your municipality's fiscal year.

Line 47: Interest rate charged on overdue 2022 property taxes. The interest rate is usually voted upon at the same time the vote to raise a tax is conducted.

Line 48: Date(s) that 2022 property taxes are due. The due date is usually voted upon at the same time the vote to raise a tax is conducted.

Line 49: Are your assessment records computerized?

Line 49a: Enter "Yes" if your municipality has computerized assessment records; otherwise, enter "No." If no, go to Line 50. If yes, complete line 49b before moving to line 50.

Line 49b: Name of software used. If you entered "Yes" on Line 49a, enter the name of the software program here.

Line 50: Has your municipality implemented a local tax relief program under 36 M.R.S. § 6232(1)?

Line 50a: If no, go to line 51. If yes, complete lines 50b and 50c before moving to line 51.

Line 50b: How many people qualified? If you entered "Yes" on line 50a, enter the number of people who qualified for this program.

Line 50c: How much relief was granted? If you entered "Yes" on line 50a, enter the amount of relief that was granted through this program.

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

Line 51a: If no, you may skip lines 51b and 51c.

Line 51b: How many people qualified? If you entered “Yes” on Line 51a, enter the number of qualified people who received this credit.

Line 51c: How much relief was granted? If you entered “Yes” on Line 51a, enter the amount of tax relief your municipality granted to elderly property owners.

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

Line 52a: If no, you may skip lines 52b and 52c.

Line 52b: How many people qualified? If you entered “Yes” on Line 51a, enter the number of qualified people who received this deferral.

Line 52c: How much relief was granted? If you entered “Yes” on Line 52a, enter the amount of tax your municipality deferred for senior property owners.

Assessor(s) Signatures: The municipality must be identified; each assessor must sign the form on the lines provided and the form must be dated.

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2022 or within 30 days after commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Tax Law reimbursement program for the 2022 tax year.

Page 9

Valuation Information

Section 1: Complete the chart with any new or converted residential buildings along with any demolished buildings. Enter the increase or decrease in value and compute the net change in value in each property type.

Section 2: List new industrial or commercial growth between 4/2/21 and 4/1/22. List the full market value and any additional equipment, machinery, etc.

Section 3: List extreme losses in valuation between 4/2/21 and 4/1/22; provide a brief explanation of the reason for the loss and provide the full market value before the loss.

Section 4: Use this section to explain any general increases or decreases in valuation that occurred because of revaluation, change in ratio used, adjustments, etc.

Municipal Tax Rate Calculation Form

This form combines the Standard Form and the Enhanced Form, and is applicable to all municipalities.

The following computations provide you with the data that is necessary to complete the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return. Enter the name of your municipality if that line isn't prefilled.

Line 1: Total taxable valuation of real estate. If this line isn't already filled, enter the amount from page 1, line 6.

Line 2: Total taxable valuation of personal property. If this line isn't already filled, enter the amount from page 1, line 10.

Line 3: Total taxable valuation of real estate and personal property. If this line isn't already filled, enter sum of line 1 and line 2. This amount should match page 1, line 11 of the MVR.

Line 4: Homestead exemption

4(a): Total exempt value for all homestead exemptions granted. If this line isn't already filled, enter the amount from page 1, line 14f.

4(b): Homestead exemption reimbursement value. If this line isn't already filled, multiply line 4a by 0.73 and enter the result here.

Line 5: Business Equipment Tax Exemption

5(a): Total exempt value of all BETE qualified property. If this line isn't already filled, enter the amount from page 2, line 15c.

Line 5b: The statutory standard reimbursement for 2022 is 50%. If this line isn't already filled, enter the amount from the Enhanced BETE Sheet, line 4a, multiply line 5b by 0.5 and enter the result here.

Line 6: Total valuation base. If this line isn't already filled, enter the sum of lines 3, 4b, and 5a.

ASSESSMENTS

Line 7: County tax. Enter your municipality's share of the county budget for the current tax year.

Line 8: Municipal appropriation. Enter the municipal budget for the current tax year (4/1/22 – 3/31/23).

Line 9: TIF financing plan amount. Enter the amount of tax assessed on tax increment financing district property that will be allocated to a dedicated account and will be used to finance authorized TIF-related expenses.

Line 10: Local education appropriation. Enter the net amount of local anticipated education costs to be raised (as stated on school warrant).

Line 11: Total assessments. If this line isn't already filled, enter the sum of lines 7 through 10.

ALLOWABLE DEDUCTIONS

Line 12: Anticipated state municipal revenue sharing. Enter the amount of revenue sharing funds you expect to receive from the State Treasurer's Office. Each year's projection is posted to the State Treasurer's Office website: www.maine.gov/treasurer/revenue-sharing/projections.

Line 13: Other revenues. This amount includes all other revenues appropriated to reduce the necessary commitment. Common categories include excise tax revenue, tree growth reimbursement, renewable energy equipment reimbursement, interest paid on a bank account and appropriated surplus revenue. Do not include BETE or homestead reimbursements.

Line 14: Total deductions. If this line isn't already filled, enter the sum of lines 12 and 13.

Line 15: Net to be raised by local property tax rate. If this line isn't already filled, enter line 11 less line 14.

Line 16: Compute the maximum allowable tax by multiplying amount on line 15 by 1.05.

Line 17: Compute the minimum allowable tax rate by dividing amount on line 15 by amount on line 6.

Line 18: Compute the maximum tax rate by dividing amount on line 16 by amount on line 6.

Line 19: Compute the tax amount to be committed by multiplying the amount on line 3 by the selected tax rate. The rate selected must be between the rate calculated on line 17 and the rate calculated on line 18.

Line 20: Compute the maximum overlay by multiplying the net amount to be raised by local property tax rate, located on line 15, by .05.

Line 21: Compute the homestead exemption reimbursement by multiplying the value on line 4b by the selected tax rate on line 19. Enter the result in column 3 and on line 8 of the Assessment Warrant.

Line 22: Compute the BETE reimbursement by multiplying the BETE exempt value, entered on line 5b, by the selected tax rate entered on line 19. Enter the result in column 3 and on line 9 of the Assessment Warrant.

Line 23: Compute the overlay amount: enter the sum of the tax for commitment amount computed on line 19, column 3 plus the homestead exemption reimbursement amount entered on line 21, column 3 plus the BETE reimbursement amount on line 22, column 3. Subtract the amount on line 15 from that total. Enter the result in column 3 and on line 5 of the Assessment Warrant. **IF** the overlay computed on line 23 exceeds the maximum overlay computed on line 20, you should enter a lower tax rate on line 19, column 2.

Enhanced Business Equipment Tax Exemption Calc Sheet

Most of the lines on this page will be automatically calculated. There are two lines that you may need to enter manually:

Line 3a. Enter the percent value of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs if approved on or before 4/1/2008. Any TIF projects approved after 4/1/2008 are not included on this line. If an amendment to a TIF approved on or before 4/1/2008 is made after that date, the changes enacted by the amendment are not included on this line.

Line 3b. Enter the value of the portion of eligible equipment in the BETE program attributable to captured assessed value located in TIF districts in the municipality where the TIF revenue is placed in a municipal retention dedicated account.