



2688040

MAINE REVENUE SERVICES
2026 MUNICIPAL VALUATION RETURN
(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2026 (or within 30 days of commitment, whichever is later)

1. County:

Commitment Date: ____/____/_____
mm/dd/yyyy

2. Municipality:

Account ID:

Commitment period (select one):

3. 2026 Certified Ratio (Percentage of current just value upon which assessments are based.) ____ %
Homestead, veterans, blind, and BETE exemptions, and Tree Growth values must be adjusted by this percentage.

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

4. Land (include value of transmission, distribution lines and substations, dams and power houses).....
5. Buildings.....
6. Total **taxable** valuation of real estate (sum of lines 4 and 5 above).....
(must match Tax Rate Calculation Form page 15, line 1)

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

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

OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above).....
(must match Tax Rate Form line 3)
12. 2026 Property Tax Rate (example .01520)..... 0.____
13. 2026 Property Tax Levy (includes overlay and any fractional gains from rounding).....
Note: This is the exact amount of 2026 tax actually committed to the collector.
(must match Tax Rate Form line 19)



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

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

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

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

- 15a. Number of BETE applications processed for tax year 2026.....
- 15b. Number of BETE applications approved.....
- 15c. Total exempt value of all BETE qualified property.....
(Must match Tax Rate Form line 5a)
- 15d. Total exempt value of BETE property that would be included in captured
assessed value, if it were taxable.....
-

TAX INCREMENT FINANCING (TIF)

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



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

EXCISE TAX

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

ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

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 (36 M.R.S § § 571-584-A)

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

CLASSIFIED FOREST LAND (**Do Not** include land classified in Farmland as woodland)

- 21a. Number of parcels classified as of April 1, 2026.....
- 21b. Softwood acreage.....
- 21c. Mixed wood acreage.....
- 21d. Hardwood acreage.....
- 21e. Total number of acres of forest land only (sum of lines 21b, c, and d above).....
22. Total assessed valuation of all classified forest land for tax year 2026.....
- Per acres values used to assess tree growth classified forest land value:
- 22a. Softwood.....
- 22b. Mixed Wood.....
- 22c. Hardwood.....
23. Number of forestland acres first classified for tax year 2026.....



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

TREE GROWTH TAX LAW CONTINUED...

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

24a. Total number of parcels withdrawn from 04/02/25 through 04/01/26.....

24b. Total number of acres withdrawn from 04/02/25 through 04/01/26.....

24c. Total value of penalties assessed by the municipality due to withdrawal of
classified Tree Growth land from 04/02/25 through 04/01/26.....

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

24-1. Since April 1, 2025, 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)

FARMLAND:

25. Number of parcels classified as Farmland as of April 1, 2026.....

26. Number of acres first classified as Farmland for tax year 2026.....

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

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

NUMBER OF FARM WOODLAND ACRES:

28a-1. Softwood acreage.....

28a-2. Mixed wood acreage.....

28a-3. Hardwood acreage.....

28b. Total number of acres of all land now classified as Farm woodland.....

28c. Total valuation of all land now classified as Farm woodland.....

PER ACRE RATES USED FOR FARM WOODLAND:

28d-1. Softwood.....

28d-2. Mixed Wood.....

28d-3. Hardwood.....



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

FARMLAND CONTINUED...

LAND WITHDRAWN FROM FARMLAND CLASSIFICATION (36 M.R.S. § 1112)

- 29a. Total number of parcels withdrawn from 04/02/25 through 04/01/26.....
- 29b. Total number of acres withdrawn from 04/02/25 through 04/01/26.....
- 29c. Total value of penalties assessed by the municipality due to the withdrawal of
classified Farmland from 04/02/25 through 04/01/26.....

OPEN SPACE:

- 30. Number of parcels classified as Open Space as of April 1, 2026.....
- 31. Number of acres first classified as Open Space for tax year 2026.....
- 32. Total number of acres of land now classified as Open Space.....
- 33. Total valuation of all land now classified as Open Space.....

LAND WITHDRAWN FROM OPEN SPACE CLASSIFICATION (36 M.R.S. § 1112)

- 34a. Total number of parcels withdrawn from 04/02/25 through 04/01/26.....
 - 34b. Total number of acres withdrawn from 04/02/25 through 04/01/26.....
 - 34c. Total value of penalties assessed by the municipality due to the withdrawal of
classified Open Space land from 04/02/25 through 04/01/26.....
-

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

- 35. Number of parcels classified as Working Waterfront as of April 1, 2026.....
- 36. Number of acres first classified as Working Waterfront for tax year 2026.....
- 37. Total acreage of all land now classified as Working Waterfront.....
- 38. Total valuation of all land now classified as Working Waterfront.....

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

- 39a. Total number of parcels withdrawn from 04/02/25 through 04/01/26.....
- 39b. Total number of acres withdrawn from 04/02/25 through 04/01/26.....
- 39c. Total value of penalties assessed by the municipality due to the withdrawal of
classified Working Waterfront land from 04/02/25 through 04/01/26.....



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

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

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

PUBLIC PROPERTY (§ 651(1)(A) AND (B))

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

Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E))

- 40j-1. Total exempt value of veterans organizations.....
- 40j-2. Exempt value attributable to purposes **other than** meetings, ceremonials, or instruction facilities (**reimbursable exemption**).....



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MAINE REVENUE SERVICES

2026 MUNICIPAL VALUATION RETURN

Municipality:

EXEMPT PROPERTY CONTINUED...

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

40k-1. Chambers of commerce or boards of trade.....

40k-2. Central labor councils (**reimbursable exemption**).....

PROPERTY OF HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (§ 652(1)(F))

40l-1. Number of parsonages within this municipality.....

40l-2. Total **exempt** value of those parsonages.....

40l-3. Total **taxable** value of those parsonages.....

40l-4. Total **exempt** value of all houses of religious worship.....

40l-5. Total exempt value of all houses of religious worship and parsonages
(Sum of lines 40l-2 & 40l-4).....

40m. Property owned or held in trust for fraternal organizations operating under the
lodge system (do not include college fraternities) (§ 652(1)(H)).....

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

40o. Exempt value of real property of all persons determined to be legally blind
(§ 654-A) (\$4,000 adjusted by certified ratio).....

40p. Aqueducts, pipes and conduits of any corporation supplying a municipality with
water (§ 656(1)(A)).....

40q. Animal waste storage facilities constructed after April 1, 1999 and certified as
exempt by the Commissioner of Agriculture, Conservation and Forestry
(§ 656(1)(J)) (**reimbursable exemption**).....

40r. Pollution control facilities that are certified as such by the Commissioner of
Environmental Protection (§ 656(1)(E)).....

40s. Snowmobile trail grooming equipment registered under 12 M.R.S §13113
(§ 655(1)(T)) (**reimbursable exemption**).....



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

EXEMPT PROPERTY CONTINUED...

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

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

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



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MAINE REVENUE SERVICES

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Municipality:

EXEMPT PROPERTY CONTINUED...

All Other Veterans:	Number of Exemptions	Exempt Value
All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t-8a.	40t-8b.
All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t-9a.	40t-9b.

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

Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t-10a.	40t-10b.
Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the certified ratio. (§ 653(1)(C)(1) or (D))	40t-11a.	40t-11b.
Veteran (or their widow) who served during the periods from February 01, 1955 and August 5, 1964, 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-12a.	40t-12b.

40t-13. Total number of ALL veteran exemptions granted in tax year 2026.....

40t-14. Total exempt value of ALL veteran exemptions granted in tax year 2026.....



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MAINE REVENUE SERVICES

2026 MUNICIPAL VALUATION RETURN

Municipality:

EXEMPT PROPERTY CONTINUED...

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

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

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

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

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

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

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

NAME OF ORGANIZATION

PROVISION OF LAW

EXEMPT VALUE

40v-1. TOTAL OF OTHER.....

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

(Sum of all exempt value)

MUNICIPAL RECORDS

41a. Does your municipality have tax maps?

☐

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.)

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

41c. Name of contractor.....

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



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

MUNICIPAL RECORDS CONTINUED...

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

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

44a. Has a professional town-wide revaluation been completed in your municipality?

If yes, please answer the questions below.

If no, please proceed to line 45

☐ Yes ☐ No

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

44b-1. Land ☐ Yes ☐ No

44b-2. Buildings ☐ Yes ☐ No

44b-3. Personal Property ☐ Yes ☐ No

44c. Effective Date
mm/dd/yyyy

44d. Contractor Name.....

44e. Cost.....

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

45a. Function.....

45b. Name.....

45c. Email Address.....

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

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

47. Interest rate charged on overdue 2026 property taxes (36 M.R.S. § 505).....

(up to 7.00%)



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MAINE REVENUE SERVICES 2026 MUNICIPAL VALUATION RETURN

Municipality:

MUNICIPAL RECORDS CONTINUED...

Date(s) that 2026 property taxes are due.

48a. ____/____/____ to 48b. ____/____/____
mm/dd/yyyy mm/dd/yyyy

48c. ____/____/____ to 48d. ____/____/____
mm/dd/yyyy mm/dd/yyyy

49a. Are your assessment records computerized?

☐ Yes ☐ No

49b. Name of software used.....

50a. Has your municipality implemented a local property tax relief program under
36 M.R.S. § 6232?

☐ Yes ☐ No

50b. How many people qualified?.....

50c. How much relief was granted?.....

51a. Has your municipality implemented a local property tax deferral for senior citizens
under 36 M.R.S. § 6271?

☐ Yes ☐ No

51b. How many people qualified?.....

51c. How much relief was granted?.....

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

ASSESSOR(S)
SIGNATURES

DATE: ____/____/____
mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2026 or within
30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement
under the Tree Growth Law municipal reimbursement program of the 2026 tax year.



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MAINE REVENUE SERVICES
2026 MUNICIPAL VALUATION RETURN

Municipality:

VALUATION INFORMATION

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2025, 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 (-)						
New Increase/Loss						

2. Enter any new industrial or commercial growth started or expanded since April 1, 2025, giving the approximate full market value and additional machinery, equipment, etc.



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MAINE REVENUE SERVICES
2026 MUNICIPAL VALUATION RETURN

Municipality:

VALUATION INFORMATION CONTINUED...

3. Enter any extreme losses in valuation since April 1, 2025, 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, 2025 based on revaluations, change in ratio used, adjustments, etc.



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MAINE REVENUE SERVICES
2026 MUNICIPAL TAX RATE CALCULATION FORM

Municipality:

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

1. Total taxable valuation of real estate. (Here and on MVR pg 1, line 6).....
2. Total taxable valuation of personal property. (Here and on MVR pg 1, line 10)...
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)
(Here and on MVR pg 1, Line 11).....
- 4a. Total exempt value for all homestead exemptions granted. (Here and on
MVR pg 2, Line 14f).....
- 4b. Homestead exemption reimbursement value. (Line 4a multiplied by 0.76).....
- 5a. Total exempt value of all BETE qualified property. (Here and on Enhanced
BETE sheet Line 1a).....
- 5b. BETE exemption reimbursement value. (Here and on Enhanced BETE sheet
Line 4a).....
6. Total valuation base (Line 3 plus Line 4b plus Line 5b).....

ASSESSMENTS

7. County tax.....
8. Municipal appropriation.....
9. TIF Financing plan amount. (Here and on MVR pg 2, Line 16c + 16d).....
10. Local education appropriation (local share/contribution).....
(Adjusted to municipal fiscal year)
11. Total assessments (Add lines 7 through 10).....

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing.....
13. Other revenues: (All other revenues formally appropriated to be used 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).....
14. Total deductions. (Line 12 plus line 13).....



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MAINE REVENUE SERVICES

2026 MUNICIPAL TAX RATE CALCULATION FORM

Municipality:

ALLOWABLE DEDUCTIONS CONTINUED...

15. Net to be raised by local property tax rate (Line 11 minus Line 14).....
16. Maximum Allowable Tax. (Line 15 multiplied by 1.05).....
- 17a. Minimum Tax Rate. (Line 15 divided by Line 6)..... 0. _ _ _ _ _
- 17b. Maximum Tax Rate. (Line 16 divided by Line 6)..... 0. _ _ _ _ _
18. Selected tax rate (Here and MVR pg 1 Line 12)..... 0. _ _ _ _ _
19. Tax for Commitment. (Line 3 multiplied by Line 18)
(Enter here and on MVR pg 1, Line 13).....
20. Maximum Overlay. (Line 15 multiplied by 0.05).....
21. Homestead Reimbursement. (Line 4b multiplied by selected rate)
(Enter here and on Line 8 Assessment Warrant).....
22. BETE Reimbursement. (Line 5b multiplied by selected rate)
(Enter here and on Line 9 Assessment Warrant).....
23. Overlay. (Line 19 plus Lines 21 and 22 minus Line 15) (Enter here and on
Line 5 Assessment Warrant).....
- (If Line 23 exceeds Line 20 select a lower tax rate.)

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



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MAINE REVENUE SERVICES

ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality:

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

Standard BETE Reimbursement Computation

- 1a. Total valuation of ALL BETE qualified property as of April 1, 2026.....
(Here and on MVR pg 2 Line 15c)
- 1b. Total valuation of all BETE qualified exempt property **not** located in a
Tax Increment Financing District.
(Line 1a minus Line 3b).....
- 1c. Percent of reimbursement of BETE exempt property. (2026 statutory standard
50% reimbursement).....
- 1d. Valuation of all BETE qualified exempt property subject to standard
reimbursement.....

Enhanced Reimbursement if Personal Property Factor Exceeds 5% of Total Taxable Value

- 2a. Total value of all business personal property.
(include all taxable and all **exempt BETE qualified** business personal property).....
- 2b. Total value of all taxable real and personal property.....
- 2c. Total valuation of all BETE qualified exempt property subject to **enhanced
reimbursement** if not located in a Municipal Retention TIF District
subject to a > % of Line 2f. If 3C < 0, than 0. Else, 1b.....
- 2d. Personal property factor. (Line 2a divided by (Line 2b plus Line 1a)).....
- 2e. Line 2d divided by two.....
- 2f. Line 2e plus 50% (**if Line 2d is greater than 5%**).....
- 2g. Valuation of all BETE qualified exempt property subject to **Enhanced**
reimbursement. If 2f <= 1c, than 0. Else, 2f times 1b.....



MAINE REVENUE SERVICES
ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: _____

Municipal Retention Tax Increment Percentage

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

Total Reimbursable BETE Exempt Valuation

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