

COURSE PT101 HANDOUTS

- 1. Bulletin Packet (see link on the [Introductory Courses](#) page)**
- 2. Tree Growth Rates**
- 3. Municipal Valuation Return**
- 4. Municipal Tax Rate Calculation Form**
- 5. Sales Ratio Summary Sheet**
- 6. Taxpayer List – Real Estate**
- 7. Taxpayer List – Personal Property**
- 8. Real Estate Transfer Tax Declaration**
- 9. Application for Abatement**
- 10. Application for Abatement Due to Inability to Pay/Poverty**
- 11. Application for Exemption: Blind Persons**
- 12. Application for Homestead Exemption**
- 13. Assessors & Treasurers Commitment Forms**
- 14. Pages from Sample Valuation Book**
- 15. Sales Analysis Turn-Around Document**
- 16. Property Record Card**

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 BUREAU OF REVENUE SERVICES

Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2020

SUMMARY: 36 M.R.S. § 576 requires that the State Tax Assessor establish the 100% valuation per acre for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law for tax year 2020.

.01 Tree Growth Tax Law Valuation Schedule – 2020

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	429.00	458.00	372.00
Aroostook	112.00	159.00	170.00
Cumberland	429.00	458.00	372.00
Franklin	258.00	304.00	314.00
Hancock	135.00	159.00	122.00
Kennebec	326.00	397.00	257.00
Knox	326.00	397.00	257.00
Lincoln	326.00	397.00	257.00
Oxford	258.00	304.00	314.00
Penobscot	135.00	159.00	122.00
Piscataquis	112.00	159.00	170.00
Sagadahoc	429.00	458.00	372.00
Somerset	112.00	159.00	170.00
Waldo	326.00	397.00	257.00
Washington	135.00	159.00	122.00
York	429.00	458.00	372.00

STATUTORY AUTHORITY: 36 M.R.S. § 576

EFFECTIVE DATE:

October 14, 1980

AMENDED:

October 1, 1981
October 1, 1982
October 5, 1983
October 5, 1984
April 1, 1985
October 6, 1985
October 1, 1986
October 1, 1987
October 1, 1988
October 1, 1989
October 1, 1990
November 5, 1991
October 26, 1992
June 13, 1994
February 18, 1995
August 16, 1995

EFFECTIVE DATE (ELECTRONIC CONVERSION):

May 1, 1996

AMENDED:

August 28, 1996

NON-SUBSTANTIVE CORRECTION:

September 23, 1996 - "CF" corrected to "OF" in name of Department, top of first page.

AMENDED:

January 10, 1998
January 26, 1999
February 7, 2000
January 1, 2001
December 10, 2001
January 8, 2003 – filing 2003-2

CORRECTIONS:

January 30, 2003

AMENDED:

November 4, 2003 – filing 2003-388
December 7, 2004 – filing 2004-577

January 30, 2006 – filing 2006-47
January 27, 2007 – filing 2007-24

REPEALED AND REPLACED:

March 9, 2008 – filing 2008-96
April 5, 2009 – filing 2009-142
February 24, 2010 – filing 2010-46
February 14, 2011 – filing 2011-53
April 15, 2012 – filing 2012-104
March 19, 2013 - filing 2013-63
March 25, 2014 – filing 2014-048
April 12, 2015 – filing 2015-064
May 10, 2016 – filing 2016-085
May 22, 2017 – filing 2017-077
May 8, 2018 – filing 2018-073
May 6, 2019 – filing 2019-070
June 3, 2020 – filing 2020-130

2020 Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2020 (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

Municipality

MAINE REVENUE SERVICES - 2020 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2020 (or within 30 days of commitment, whichever is later)

1. County: []

Commitment Date: [] mm/dd/yyyy

2. Municipality []

3. 2020 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. 2020 Property Tax Rate (example .01520) 12 []

13. 2020 Property Tax Levy (includes overlay and any fractional gains from rounding) 13 []

Note: This is the exact amount of 2020 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 - 2020 MUNICIPAL VALUATION RETURN

Municipality: _____

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

- 15. a. Number of BETE applications processed for tax year 2020 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, 2020 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 2020 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 - 2020 MUNICIPAL VALUATION RETURN

Municipality: _____

TREE GROWTH TAX LAW CONTINUED

- 23. Number of forestland acres first classified for tax year 2020
24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581)
a. Total number of parcels withdrawn from 4/2/19 through 4/1/20
b. Total number of acres withdrawn from 4/2/19 through 4/1/20
c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/19 through 4/1/20
d. Total number of \$500 penalties assessed for non-compliance
24-1 Since April 1, 2019, 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, 2020
26. Number of acres first classified as Farmland for tax year 2020
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 4/2/19 through 4/1/20
b. Total number of acres withdrawn from 4/2/19 through 4/1/20
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/19 through 4/1/20

OPEN SPACE:

- 30. Number of parcels classified as Open Space as of April 1, 2020
31. Number of acres first classified as Open Space for tax year 2020
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 - 2020 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 4/2/19 through 4/1/20 34a
b. Total number of acres withdrawn from 4/2/19 through 4/1/20 34b
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/19 through 4/1/20 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, 2020 35
36. Number of acres first classified as Working Waterfront for tax year 2020 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 4/2/19 through 4/1/20 39a
b. Total number of acres withdrawn from 4/2/19 through 4/1/20 39b
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/19 through 4/1/20 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 - 2020 MUNICIPAL VALUATION RETURN

Municipality: _____

EXEMPT PROPERTY CONTINUED

- | | | |
|--|---------|----------------------|
| 40. h. Property of benevolent and charitable institutions. (§ 652(1)(A)) | 40h | <input type="text"/> |
| i. Property of literary and scientific institutions. (§ 652(1)(B)) | 40i | <input 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 type="text"/> |
| 2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption) . | 40 j(2) | <input type="text"/> |
| k. Property of chambers of commerce or boards of trade (§ 652(1)(F)) | 40k | <input 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 type="text"/> |
| 2) Total exempt value of those parsonages | 40 l(2) | <input type="text"/> |
| 3) Total taxable value of those parsonages | 40 l(3) | <input type="text"/> |
| 4) Total exempt value of all houses of religious worship | 40 l(4) | <input type="text"/> |
| TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (Sum of lines 40l(2) + 40l(4)) | 40l | <input 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 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))
(Value of property <u>owned</u> by a hospital should be reported on line 40h) | 40n | <input 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 type="text"/> |
| p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A)) | 40p | <input 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 type="text"/> |
| r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E)) | 40r | <input type="text"/> |
| s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption) | 40s | <input type="text"/> |

MAINE REVENUE SERVICES - 2020 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 <u>during a federally recognized war period</u>		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
Widower:		
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 style="width: 50px;" type="text"/>	40t(1)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(2)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(3)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(4)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(5)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(6)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(7)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(8)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(9)B <input style="width: 100px;" type="text"/>
SECTION 2: This section is only for those veterans who <u>did not serve during a federally recognized war period</u>		
	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 style="width: 50px;" type="text"/>	40t(10)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(11)B <input style="width: 100px;" 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 style="width: 50px;" type="text"/>	40t(12)B <input style="width: 100px;" type="text"/>

Total number of ALL veteran exemptions granted in 2020 40t(A)

Total exempt value of ALL veteran exemptions granted in tax year 2020 40t(B)

MAINE REVENUE SERVICES - 2020 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		40u]v <input type="text"/>

40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW 40
(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 - 2020 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 2020 property taxes (36 M.R.S. § 505) 47 [] (not to exceed 9.00%)

48. Date(s) that 2020 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, 2020 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 2020 tax year.

MAINE REVENUE SERVICES - 2020 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 2020 is 50% 5(b)
Municipalities with significant personal property & equipment **(line 5(a) multiplied by 0.5)**
may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.
- 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) 6

ASSESSMENTS

- 7. County tax 7
- 8. Municipal appropriation 8
- 9. TIF Financing plan amount 9
- 10. Local education appropriation (local share/contribution) 10
(Adjusted to municipal fiscal year)
(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 13
appropriated to be used to reduce the commitment such as excise tax revenue, Tree Growth reimbursement, trust fund or bank
interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)
- 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.

MAINE REVENUE SERVICES - 2020 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	<input type="text"/>	(must match MVR Page 1, line 6)
2. Total taxable valuation of personal property	2	<input type="text"/>	(must match MVR Page 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	<input type="text" value="0"/>	(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	<input type="text"/>	(must match MVR Page 1, line 14f)
(b) Homestead exemption reimbursement value	4(b)	<input type="text" value="0"/>	(line 4(a) multiplied by 0.7)
5. (a) Total exempt value of all BETE qualified property	5(a)	<input type="text"/>	(must match MVR Page 2, line 15c)
(b) BETE exemption reimbursement value Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.	5(b)	<input type="text" value="0"/>	(line 5(a) multiplied by 0.5)
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	<input type="text" value="0"/>	

#DIV/0!

ASSESSMENTS

7. County tax	7	<input type="text"/>
8. Municipal appropriation	8	<input type="text"/>
9. TIF financing plan amount	9	<input type="text"/>
10. Local education appropriation (Local share/contribution) (Adjusted to Municipal Fiscal Year)	10	<input type="text"/>
11. Total assessments (Add lines 7 through 10)	11	<input type="text" value="\$0.00"/>

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	<input type="text"/>
13. Other revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement))	13	<input type="text"/>
14. Total deductions (Line 12 plus line 13)	14	<input type="text" value="\$0.00"/>
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<input type="text" value="\$0.00"/>

16. <input type="text" value="\$0.00"/> x 1.05 = <input type="text" value="\$0.00"/> Maximum Allowable Tax <small>(Amount from line 15)</small>
17. <input type="text" value="\$0.00"/> ÷ <input type="text" value="0"/> = <input type="text" value="#DIV/0!"/> Minimum Tax Rate <small>(Amount from line 15) (Amount from line 6)</small>
18. <input type="text" value="\$0.00"/> ÷ <input type="text" value="0"/> = <input type="text" value="#DIV/0!"/> Maximum Tax Rate <small>(Amount from line 16) (Amount from line 6)</small>
19. <input type="text" value="0"/> x <input type="text" value=""/> = <input type="text" value="\$0.00"/> Tax for Commitment <small>(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)</small>
20. <input type="text" value="\$0.00"/> x 0.05 = <input type="text" value="\$0.00"/> Maximum Overlay <small>(Amount from line 15)</small>
21. <input type="text" value="0"/> x <input type="text" value="0.00000"/> = <input type="text" value="\$0.00"/> Homestead Reimbursement <small>(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)</small>
22. <input type="text" value="0"/> x <input type="text" value="0.00000"/> = <input type="text" value="\$0.00"/> BETE Reimbursement <small>(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)</small>
23. <input type="text" value="\$0.00"/> - <input type="text" value="\$0.00"/> = <input type="text" value="\$0.00"/> Overlay <small>(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)</small>

(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.

STATE OF MAINE Sales Ratio Analysis - **2017 State Valuation**

Municipality:

County:

2 Year - **COMBINED STUDY**

Weighted Avg =	101%	=	8,449,100	/	8,377,080
Average Ratio =	103%	=	21.55	/	21
Avg Deviation =	14	=	405	/	29
Quality Rating =	14	=	14	/	103%

Average Selling Price = \$288,865 2015

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	7 2014						146,000	95,890	0.66	37
2	R	8 2015						200,000	147,900	0.74	29
3	W	11 2015						528,000	398,720	0.76	27
4	W	7 2015						385,000	299,570	0.78	25
5	W	11 2014						175,000	135,760	0.78	25
6	R	10 2014						183,500	148,440	0.81	22
7	W	5 2015						233,000	192,660	0.83	20
8	W	9 2014						496,500	432,110	0.87	16
9	R	1 2015						130,000	120,130	0.92	11
10	R	7 2015						97,500	96,120	0.99	4
11	W	8 2014						1,200,000	1,202,620	1.00	3
12	W	9 2015						465,000	466,050	1.00	3
13	R	3 2014						189,000	190,450	1.01	2
14	W	8 2014						190,000	192,950	1.02	1
15	R	11 2014						363,000	383,260	1.06	3
16	R	9 2015						170,000	181,880	1.07	4
17	R	11 2015						142,500	152,020	1.07	4
18	R	6 2014						109,000	119,120	1.09	6
19	R	6 2015						80,000	89,370	1.12	9
20	W	7 2015						455,000	512,910	1.13	10
21	W	9 2015						515,000	584,640	1.14	11
22	R	3 2014						241,200	275,270	1.14	11
23	R	8 2014						305,000	351,640	1.15	12
24	R	5 2014						166,475	194,620	1.17	14
25	R	8 2014						112,000	132,220	1.18	15
26	R	7 2015						187,500	221,140	1.18	15
27	W	6 2015						360,000	441,910	1.23	20
28	W	5 2014						365,000	450,880	1.24	21
29	W	11 2014						186,905	238,850	1.28	25

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, MAINE
04332-9106
(207) 624-5611

Unorganized Territory Property Status April 1, 2016 THIS IS NOT A TAX BILL

Please read and complete this report as requested, sign and return it prior to May 30th in the enclosed envelope. Your cooperation will assist us in the correct preparation of your tax bill. Pursuant to Title 36, section 706; if this status report is not returned as requested, abatement requests may be refused.

	ACCOUNT INFORMATION	
CHAPDELAINÉ JOHN R % HEATHER CHAPDELAINÉ 24 HEMLOCK DRIVE CANDIA, NH 03034	Property Account #	038190001-5
	100.00% Ownership	
	Building:	0
	Land:	8,740 9.50 acres
T3 R4 WELS, Aroostook	Total Exemptions:	0
Map AR014 Plan 01 Lot 1	Net Valuation:	8,740

	YES	NO
Is the above information (name, address, parcel location, building existence, etc) correct? <i>if No, note corrections above.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Has the Property, or any portion thereof been conveyed since April 1st of last year and not indicated above? <i>If yes, complete the following:</i>	<input type="checkbox"/>	<input type="checkbox"/>
Buyer's Name: _____ Date of Sale: _____		
Mailing Address: _____ Acreage: _____		
City, State: _____ Book: _____ Page: _____		
A. If the above property includes a building(s) or trailer(s), which you own, has there been any change in their status since April 1, 2015 ?		
B. If yes, indicate nature of change: _____ and complete the reverse side of form.	<input type="checkbox"/>	<input type="checkbox"/>
C. If the property indicated above has been mortgaged or remortgaged in the past year, please complete the following: Mortgage Holder's Name: _____ Mailing Address: _____ City, State, Zip: _____		

PERSONAL PROPERTY

See the enclosed Personal Property Report for types of property

A. Do you have personal property located in the Unorganized Territory on April 1, 2016 for which you do not pay taxes to a Maine municipality?	<input type="checkbox"/>	<input type="checkbox"/>
B. If your answer is Yes, please complete the enclosed personal property report.		
Did you receive an unorganized Territory Personal Property Tax Bill in 2015 from the Maine Revenue Services?	<input type="checkbox"/>	<input type="checkbox"/>

I certify that the statements made by me on this form, to the best of my knowledge and belief, are full, true and correct.

Date: _____ signed: _____
Tel. No. _____
Legal Residence: _____

COMPLETE THIS PAGE ONLY IF THERE ARE CHANGES TO YOUR BUILDING SINCE 4/1/2015

If there is a new or different mobile home on your property, complete the following:

MAKE	MODEL	YEAR	LENGTH and WIDTH	CONDITION

BUILDING CHANGES

Please complete a column in the following table for each building that was added, or changed, or removed since 4/1/2015

	Building #1	Building #2	Building #3
Building Activity: Enter NEW, CHANGED, or REMOVED.			
Building Type: Enter on of the following: HOUSE, CAMP, GARAGE, SHED or OTHER.			
Story Height: Enter 1, 1 1/2, 1 3/4, 2, etc.			
BUILDING DATA			
Enter the year the building was built.			
Enter the cost of construction.			
Enter estimate of market value.			
FOUNDATION: Describe the type of foundation: slab, wood, or concrete post, concrete wall, etc:			
BASEMENT: Enter YES or NO.			
FRAMING: Enter whether stud walls or log style.			
ROOF: Describe the roof cover: roll roofing, onduline, asphalt or wood shingle, metal, etc.			
INTERIOR: Unfinished, partial finish, or finished.			
EXTERIOR: Describe the exterior cover: masonite, boards clapboard, wood shingle, vinyl, T-111, etc			
FLOORS: Describe the floor cover: wall to wall rugs, linoleum, plywood, hardwood, tiles, pine, etc.			
HEATING: Describe heating system: hot water base-board, oil hot aire, floor furnace, wood stove, etc.			
PLUMBING: Enter type of water supply: municipal, dug well, drilled well, or no water.			
Enter number of bathrooms: 0, 1, 1 1/2, 2, etc.			
ELECTRIC LIGHTS: Yes or No.			

Draw a building sketch showing dimensions, include any open or enclosed porches, decks, and other additions, and indicate the story height and dimensions.

Explain directions to your property if not previously visited by our staff.

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE
04332-9106

UNORGANIZED TERRITORY
PERSONAL PROPERTY REPORT - APRIL 1, 20__
(As required by Title 36, M.R.S.A., section 1231)

Please complete and return this form to: **Maine Revenue Services, Property Tax Division, Unorganized Territory, P.O. Box 9106, Augusta, ME 04332-9106.**

PLEASE PRINT OR TYPE

NAME.....

MAILING ADDRESS.....

Property located in.....County.....

Account #.....Map.....Plan.....Lot.....

Report items below that are owned or in your possession and subject to taxation in the township for which this return is filed: (Continue on back if more space is required)

DESCRIPTION	MAKE/MODEL	YEAR/SERIAL #	PURCHASE PRICE	ESTIMATE OF MARKET VALUE
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

I certify that the statements made by me on this form, to the best of my knowledge and belief, are full, true and correct:

Signed: _____
Email: _____

Dated: _____
Phone #: _____

For information about the Business Property Tax Exemption or Business Equipment Tax Reimbursement, contact Nichole Philbrick @ (207)624-5614 or Nichole.m.philbrick@maine.gov



18RETTD

00

MAINE REAL ESTATE
TRANSFER TAX DECLARATION
Form RETTD
Do not use red ink.

1. County

2. Municipality

3. GRANTEE/PURCHASER

BOOK/PAGE - REGISTRY USE ONLY

3a. Last name, first name, MI; or business name 3b. Federal ID

3c. Last name, first name, MI; or business name 3d. Federal ID

3e. Mailing address after purchasing this property 3f. Municipality 3g. State 3h. ZIP Code

4. GRANTOR/SELLER

4a. Last name, first name, MI; or business name 4b. Federal ID

4c. Last name, first name, MI; or Business name 4d. Federal ID

4e. Mailing address 4f. Municipality 4g. State 4h. ZIP Code

5. PROPERTY 5a. Map Block Lot Sub-lot Check any that apply 5b. Type of property - enter the code number that best describes the property being sold (see instructions).
 No maps exist
 Multiple parcels
 Portion of parcel
 Not applicable
5c. Physical location 5d. Acreage (see instructions)

6. TRANSFER TAX 6a. Purchase price (If the transfer is a gift, enter "0")..... 6a. .00
6b. Fair market value (Enter a value only if you entered "0" or a nominal value on line 6a) 6b. .00
6c. Exemption claim - Check the box if either grantor or grantee is claiming exemption from transfer tax and enter explanation below.

7. DATE OF TRANSFER (MM-DD-YYYY) 8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use. CLASSIFIED

9. SPECIAL CIRCUMSTANCES. Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation below.
 10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:
 Seller has qualified as a Maine resident
 A waiver has been received from the State Tax Assessor
 Consideration for the property is less than \$50,000
 The transfer is a foreclosure sale

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER. Name of preparer: _____ Phone number: _____
Mailing address: _____ Email address: _____
_____ Fax number: _____

Real Estate Transfer Tax Declaration Instructions

The Real Estate Transfer Tax Declaration (Form RETTD) must be filed with the county Registry of Deeds when the accompanying deed is recorded. The Registry of Deeds will collect a tax based on the value of the transferred property. The tax is equal \$2.20 for each \$500 of value and is imposed half on the purchaser and half on the seller. If the transferred property is in more than one municipality or if there are more than two sellers or buyers, a Supplemental Form must be completed. For more information, visit www.maine.gov/revenue/propertytax/transfertax/transfertax.htm or contact the Property Tax Division at 207-624-5606.

Line 1. County. Enter the name of the county where the property is located. If the property is in more than one county, complete separate Forms RETTD.

Line 2. Municipality. Enter the name of the municipality where the property is located. If the transferred property is located in more than one municipality, complete a Supplemental Form.

Line 3. Grantee/Purchaser. a) & c): Enter one name on each available line, beginning with last name first. If more than two purchasers, complete a Supplemental Form. **b) & d):** If a business entity is entered on a) or c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all 0s in this field. **e) through h):** Enter the mailing address for the buyer after the purchase of this property.

Line 4. Grantor/Seller. a) & c): Enter one name on each available line, beginning with last name first. If more than two sellers, complete a Supplemental Form. **b) & d):** If a business entity is entered on a) or c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all 0s in this field. **e) through h):** Enter the mailing address for the seller after the purchase of this property.

Line 5. Property. a): Enter the appropriate map-block-lot-sub lot number. If the property has more than one map and lot number, attach a Supplemental Form. If the municipality does not have property tax maps, if the property has more than one map and lot or if the transferred property is part of a larger parcel, then check the appropriate box. **b):** From the list provided below, enter the property type code that best describes the entire transferred property. **c):** If the municipality does not have property tax maps, enter the physical location (including street and number) of the property. **d):** Enter the acreage of the transferred property. If you

don't know the exact acreage, enter an estimate based on the available information. The acreage recital is for MRS purposes only and it does not constitute a guarantee to the buyer of the acreage being conveyed. **EXCEPTION:** If the transferred property is a gift, you do not need to complete lines b) and d).

Line 6. Transfer tax. a): Enter the actual sale price or "0" if the transfer is a gift. **b):** If you entered 0 or a sale price that is considered nominal on line a), enter the fair market value of the property on this line. The fair market value is based on the estimated price a property will bring in the open market and under prevailing market conditions in a sale between a willing buyer and a willing seller and must reflect the value at the time of the transfer. **c):** If either party is claiming an exemption from the transfer tax, check this box and enter an explanation of the reason for the claim. See 36 M.R.S. § 4641-C for a list of exemptions.

Line 7. Date of transfer. Enter the date of the property transfer, which reflects when the ownership or title to the real property is delivered to the purchaser. This date may not be the same as the recording date.

Line 8. Classified. Check the box if the property is enrolled in one of the current use programs. Current use programs are tree growth, farm and open space, and working waterfront.

Line 9. Special circumstances. If the sale of the property was either substantially more or less than the fair market value, check this box and enter an explanation of the circumstances.

Line 10. Income tax withheld. Nonresident sellers are subject to real estate withholding under 36 M.R.S. § 5250-A. If you have any questions, please contact the Income Tax Division at 207-626-8473.

Line 11. Oath. Please provide the name, mailing address, phone number, and email address of the person or company preparing this form if different from the parties of the transaction.

PROPERTY TYPE CODES

VACANT LAND		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		MISC CODES	
Rural	101	Mixed use	301	Gas and oil	401	Rural	201	Government	501
Urban	102	5+ unit apt.	303	Utility	402	Urban	202	Condominium	502
Oceanfront	103	Bank	304	Gravel pit	403	Oceanfront	203	Timeshare unit	503
Lake/pond front	104	Restaurant	305	Lumber/saw mill	404	Lake/pond front	204	Nonprofit	504
Stream/riverfront	105	Medical	306	Pulp/paper mill	405	Stream/riverfront	205	Mobile home park	505
Agricultural	106	Office	307	Light manufacture	406	Mobile home	206	Airport	506
Commercial zone	107	Retail	308	Heavy manufacture	407	2-4-unit apt.	207	Conservation	507
Other	120	Automotive	309	Other	420	Other	220	Current use	
		Marina	310					classification	508
		Warehouse	311					Other	520
		Hotel/motel/inn	312						
		Nursing home	313						
		Shopping mall	314						
		Other	320						



APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: _____
2. Mailing address: _____
3. Property address or map/lot: _____
4. Telephone number for applicant: _____
5. Tax year for which abatement is requested: _____
6. Assessed valuation of real estate: _____
7. Assessed valuation of personal property: _____
8. Abatement of real estate valuation requested: _____
9. Abatement of personal property valuation requested: _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): _____

To the assessing authority of the Municipality of _____

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Date

Signature of Applicant

**APPLICATION FOR ABATEMENT
INABILITY TO PAY - HARDSHIP OR POVERTY**
(36 M.R.S. § 841)

Answer all questions. You may be requested to supply additional data to support your request. An application must be submitted each year for which abatement is requested. Pursuant to 36 M.R.S. § 841(2)(C), the municipality will provide a written decision within 30 days from the date they receive your completed application.

MUNICIPALITY: _____

1. Your name: _____
2. Address: _____
3. Location of your home: _____
4. Phone number: _____ Is this your primary residence? Yes ___ No ___
5. Your date of birth: _____
6. Marital status: Single ___ Married ___ Separated ___ Divorced ___ Widow/widower ___
7. Your family (Husband or wife and children; if none, enter your closest family member):

NAME	AGE	ADDRESS	RELATIONSHIP
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

8. Briefly explain where your income/support comes from: _____

9. Real estate owned by you and your spouse, in addition to your home:

DESCRIPTION/LOCATION	ASSESSOR'S VALUE
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

10. Mortgage or other debts you owe on this property: \$ _____
11. Total value of bank accounts in your name and, if married,
in your spouse's name: \$ _____

12. Current cash value of securities or insurance you own: \$ _____

13. Brief description and value of other personal property you own, including cash:

14. Amount of annuity or pension you receive each year: \$ _____

15. Total annual cash income of applicant, and if married, of husband and wife, exclusive of annuity or pension of Item 14: \$ _____

16. Describe why you are requesting this abatement and why you feel you qualify:

I hereby apply for abatement of property taxes in accordance with 36 M.R.S. § 841, which permits municipal officers to make such abatements as they believe reasonable for reason of hardship or poverty.

Under penalties of perjury, I declare that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Date _____ Signature of Applicant _____

DO NOT WRITE BELOW THIS LINE

Property Tax for Year _____

Approved By: _____

Title: _____

**APPLICATION FOR BLIND PERSONS EXEMPTION
FROM LOCAL PROPERTY TAXES**

(Title 36 M.R.S.A. Section 654)

- 1. Name of Applicant: _____
- 2. Mailing Address: _____
- 3. Legal Residence: _____
- 4. Telephone Number: _____
- 5. Eligibility:

a. Has the applicant been determined to be blind by a licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry? (Please attach appropriate documentation to prove eligibility).

Yes No

NOTE: No property conveyed to any person for the purpose of obtaining exemption from taxation under this provision shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than 2 times the amount of taxes evaded by such fraudulent conveyance, whichever amount is greater. In case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.

_____ Date	_____ Signature of Applicant
_____ Date	_____ Signature of Guardian or Authorized Agent if Applicant is unable to sign

FOR ASSESSOR(S) USE ONLY

APPROVED \$4,000 times certified ratio = _____

DENIED Grounds for denial: _____

Date: _____ Assessor(s) _____



APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for instructions.

SECTION 1: CHECK ALL THAT APPLY

- 1a. I am a permanent resident of the State of Maine.
- b. I have owned a homestead in Maine for the past 12 months.
 - (1) If you owned a homestead in another municipality within the past 12 months, enter the address (street number, street name, municipality):

- c. I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.
(Summer camps, vacation homes, and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE
You do not qualify for a Maine homestead property tax exemption

SECTION 2: DEMOGRAPHIC INFORMATION

2a. Names of all property owners (names on your tax bill):

b. Physical location of your homestead (i.e. 14 Maple St.): _____

City/Town: _____ Telephone #: _____

c. Mailing Address, if different from above: _____

City/Town: _____ State: _____ ZIP: _____

Email: _____

SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

- 3a. I file a Maine resident income tax return.
- b. The address on my driver's license is the same as the above address in Section 2.
- c. The legal residence on my resident fishing and/or hunting license is the same as the above homestead location on line 2b.
- d. I pay motor vehicle excise tax in this municipality.
- e. I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) _____ Date: _____

_____ Date: _____

INSTRUCTIONS

SECTION 1. Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the address of the homestead you moved from on line 1.b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

SECTION 2. Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address, if different than the physical location.

SECTION 3. This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate box for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S. § 841.

DEFINITIONS

Homestead. "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

Municipality. "Municipality" means any city, town, plantation, or any location in the unorganized territory.

Permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

Permanent resident. "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from _____ to _____ inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of _____ for state, county, district, and municipal taxes for the fiscal year _____ to _____ as they existed on the first day of April, 2020.
mm/dd/yy mm/dd/yy

IN WITNESS THEREOF, we have hereunto set our hands at _____, this _____ day of _____, 20_____.
municipality

_____ Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality _____ County _____
To _____, Tax Collector

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

- 1. County tax \$ _____
- 2. Municipal appropriation \$ _____
- 3. TIF financing plan amount \$ _____
- 4. Local education appropriation \$ _____
- 5. Overlay not to exceed 5% of "net to be raised" \$ _____
- 6. **Total Assessments** \$ _____

Deductions:

- 7. State municipal revenue sharing \$ _____
- 8. Homestead exemption reimbursement \$ _____
- 9. BETE reimbursement \$ _____
- 10. Other revenue \$ _____
- 11. **Total deductions** \$ _____
- 12. **Net assessment for commitment** \$ _____

(line 6 minus line 11)

You are to pay to _____, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before _____.
mm/dd/yy

In case of the neglect of any person to pay the sum required by said list until after _____;
mm/dd/yy
you will add interest to so much thereof as remains unpaid at the rate of _____ percent per annum, commencing _____ to the time of payment, and collect the same with the tax remaining unpaid.
mm/dd/yy

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine, this _____.
mm/dd/yy

_____ Assessor(s) of: _____

CERTIFICATE OF COMMITMENT

To _____, the Collector of the Municipality of _____, aforesaid.

Herewith are committed to you true lists of the assessments of the estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$_____ (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this _____.
mm/dd/yy

_____ Assessor(s) of: _____

File the original certificate with the tax collector. File a copy in the valuation book.

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County of _____, ss.

We hereby certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of _____ for the fiscal year

_____ to _____, at _____ mills, on a total
mm/dd/yy mm/dd/yy

taxable valuation of \$_____.

Assessments:

- | | | |
|---|----------|-----------------|
| 1. County tax | \$ _____ | |
| 2. Municipal appropriation | \$ _____ | |
| 3. TIF financing plan amount | \$ _____ | |
| 4. Local education appropriation | \$ _____ | |
| 5. Overlay not to exceed 5% of "net to be raised" | \$ _____ | |
| 6. Total assessments | | \$ _____ |

Deductions:

- | | | |
|--|----------|-----------------|
| 7. State municipal revenue sharing | \$ _____ | |
| 8. Homestead exemption reimbursement | \$ _____ | |
| 9. BETE reimbursement | \$ _____ | |
| 10. Other revenue | \$ _____ | |
| 11. Total deductions | | \$ _____ |
| 12. Net assessment for commitment | | \$ _____ |

(line 6 minus line 11)

Lists of all the same we have committed to _____, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to _____, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (36 M.R.S. §712)

Given under our hands this _____.
mm/dd/yy

_____ Municipal Assessor(s)

File the original certificate with the treasurer. File a copy in the valuation book.
PTA 201 (05/20)

Account	Name & Address	Land	Building	Exemption	Assessment	Tax
3	ALLEN, ROBERT 4 PICADILLI ST UPTON MA 01568	3,560 Acres 2.40	0	0	3,560	61.23
TRACY ROAD 008-002-D B2781P344						
90	ANDERSON, LAWRENCE W. & PATRICIA A. 110 KENTUCKY TRAIL BROWNS MILLS NJ 08015	17,510 Acres 45.00	0	0	17,510	301.17
SUCKERTOWN ROAD 005-015 B4748P118 09/09/2009 B4609P106 08/01/2008 B4609P104 08/01/2008 B4419P231 03/29/2007 B3476P225						
363	ARNOTT, LORRAINE S. ARNOTT, SAMANTHA P.O. BOX 3373 BEAUMONT CA 92223	8,150 Acres 40.00	0	0	8,150	140.18
ESTABROOK ROAD 006-003-A B5146P325 01/25/2013 B5036P8 03/20/2012 B4727P236 07/06/2009 B4234P282 01/13/2006 B3859P247						
370	ARTEAGA, ELIANA 27 CORRENTE CT PAWTUCKET RI 02861-3501	6,000 Acres 8.49	0	0	6,000	103.20
OFF LYCETTE ROAD 012-008-J B4993P142 10/31/2011						
383	ARTEAGA, ELIANA MARIA 27 CORRENTE CT PAWTUCKET RI 02861-3501	5,400 Acres 7.00	0	0	5,400	92.88
OFF LYCETTE ROAD 012-008-I B5076P118 07/09/2012						
63	AUSTIN, BARBARA 430 ESTABROOK RD AMITY ME 04471	11,300 Acres 3.00	61,110	10,000 01 Homestead	62,410	1,073.45
430 ESTABROOK ROAD 009-011 B4816P160 05/03/2010 B4667P16 01/29/2009 B1159P117						
		Land	Building	Exempt	Total	Tax
Page Totals:		51,920	61,110	10,000	103,030	1,772.11
Subtotals:		51,920	61,110	10,000	103,030	1,772.11

PROPERTY RECORD CARD -

COUNTY

NAME	REMARKS	DATE	BOOK/PAGE	DATE	BOOK/PAGE	MAP NO.	
						PLAN NO.	
						LOT NO.	
Account # Building 1 of 1	911 Road Name <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	Review date / /					SUBD. LOT
		Review by					EXEMPT
		Comment					LEASE NO.
							LEASE FROM
ADDRESS							
Map	Plan						
		Std Lot Size		Std Depth	Avg Depth	Front Ft Price	Parcel Acres
		LAND VALUATION		0	\$0	0.00	
		Base Lot Type	Base Lot	Unit Value	Factor	Base Lot Value	
			0.00		0.00	\$0	
		Acreage	0.00			\$0	
		Wet Land/Barren	0.00			\$0	
		Topography				Adj	0.00
		Waterfront Front Feet	0	Depth Factor	Excess Factor		
		First 250 fr ft		0.00	0.00		\$0
		Next 300 fr ft	0	0.00	0.50		\$0
		550+ fr ft	0	0.00	0.35		\$0
		0.00 Waterfront Acres		0.00	Total Waterfront Value		\$0
		Topography					
		Lake Name					
		Other	Acres	\$/ac	Topography		
			0.00	0.00	0.00		0
			0.00	0.00	0.00		0
			0.00	0.00	0.00		0
		Paving	_0	\$0	Well Type		\$0
		GPS Coordinates		0.00ac. Unclassified		0	
		Notes		Total Buildings:		0	
				Tree Growth Valuation:		0	
				Total Property:		0	
				Tree Growth Acres:		0.00	
				Total Acres:		0.00	
		Date Printed 08/11/2015					