

THOMASTON  
Municipality

# MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2016 (or within 30 days of commitment, whichever is later)

1. County: **KNOX**

Commitment Date: **10/6/2016**  
mm/dd/yyyy

2. Municipality **THOMASTON**

3. 2016 Certified Ratio (Percentage of current just value upon which assessments are based.) 3 **100.00%**  
*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 & substations, dams and power houses) 4 **115,187,072**

5. Buildings 5 **229,808,918**

6. Total **taxable** valuation of real estate (sum of lines 4 & 5 above) 6 **344,995,990**  
*(See 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 **39,704,932**

8. Business equipment (furniture, furnishings and fixtures) 8 **4,035,284**

9. All other personal property 9 **3,346,696**

10. Total **taxable** valuation of personal property (sum of lines 7 through 9 above) 10 **47,086,912**  
*(See 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 **392,082,902**  
*(See Municipal Tax Rate Calculation Standard Form page 10, line 3)*

12. 2016 Property Tax Rate (example .01520) 12 **0.018680**

13. 2016 Property Tax Levy (includes overlay and any fractional gains from rounding) 13 **\$7,324,108.61**  
*Note: This is the exact amount of 2016 tax actually committed to the collector*  
*(See 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 **\$15,000** homestead exemptions granted 14a **717**

b. Total exempt value for all **\$15,000** homestead exemptions granted (Line 14a x \$15,000) 14b **10,755,000**

c. Total number of properties fully exempted (**valued less than \$15,000**) by homestead exemptions granted 14c **7**

d. Total exempt value for all properties fully exempted (**valued less than \$15,000**) by homestead exemptions granted 14d **70,131**

e. Total number of homestead exemptions granted (sum of 14a & 14c) 14e **724**

f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d) 14f **10,825,131**  
*(Must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 4a)*

g. **Total assessed value** of all homestead qualified property (land & buildings) 14g **125,640,824**

**MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN**

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**BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM**

15. a. Number of BETE applications processed for tax year 2016.	15a	<input type="text" value="18"/>
b. Number of BETE applications approved	15b	<input type="text" value="12"/>
c. Total exempt value of all BETE qualified property <i>(Must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 5a)</i>	15c	<input type="text" value="4,895,414"/>
d. Total exempt value of BETE property located in a municipal retention TIF district.	15d	<input type="text" value="3,760,862"/>

**TAX INCREMENT FINANCING (TIF)**

16. a. Total amount of increased taxable valuation above Original Assessed Value within TIF Districts.	16a	<input type="text" value="48,490,888"/>
b. Amount of Captured Assessed Value within TIF Districts.	16b	<input type="text" value="46,958,812"/>
c. Property tax revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account.	16c	<input type="text" value="809,505"/>
d. BETE reimbursement revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account. <i>(Lines 16c and 16d combined must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 9)</i>	16d	<input type="text" value="\$0.00"/>

**EXCISE TAX**

17. a. Excise taxes collected during a recently completed twelve month period. Enter either <b>calendar</b> or <b>fiscal</b> .	17a	<input type="text" value="\$446,401.01"/>
b. Motor vehicle excise tax collected.	17b	<input type="text" value="\$442,755.11"/>
c. Watercraft excise tax collected.	17c	<input type="text" value="\$3,645.90"/>

**ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY**

18. Total valuation of distribution and transmission lines owned by electric utility companies.	18	<input type="text" value="\$4,146,531"/>
19. Total valuation of all electrical generation facilities.	19	<input type="text" value="\$0"/>

**FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW**

*(36 M.R.S. §§ 571 - 584-A)*

20. Average per acre unit value used for undeveloped acreage (land not classified).	20	<input type="text" value="\$5,100"/>
21. Classified forest land. <b>(Do Not</b> include land classified in Farmland as woodland).		
a. Number of parcels classified as of April 1, 2016	21a	<input type="text" value="2"/>
b. Softwood acreage	21b	<input type="text" value="19.00"/>
c. Mixed wood acreage	21c	<input type="text" value="47.00"/>
d. Hardwood acreage	21d	<input type="text" value="34.00"/>
e. Total number of acres of forest land only (sum of lines 21 b, c, & d above).	21e	<input type="text" value="100.00"/>
22. Total assessed valuation of all classified forest land for tax year 2016.	22	<input type="text" value="32,378"/>
a. Per acre values used to assess Tree Growth classified forest land value:		
Softwood	22a(1)	<input type="text" value="329.00"/>
Mixed Wood	22a(2)	<input type="text" value="383.00"/>
Hardwood	22a(3)	<input type="text" value="239.00"/>

**MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN**

Municipality: THOMASTON

**TREE GROWTH TAX LAW CONTINUED**

23. Number of forest acres first classified for tax year 2016.	23	<input type="text" value="0.00"/>
24. Land withdrawn from Tree Growth classification. (36 M.R.S. § 581)		
a. Total number of parcels withdrawn from 4/2/15 through 4/1/16.	24a	<input type="text" value="0"/>
b. Total number of acres withdrawn from 4/2/15 through 4/1/16.	24b	<input type="text" value="0.00"/>
c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/15 through 4/1/16.	24c	<input type="text" value="\$0.00"/>
d. Total number of \$500 penalties assessed for non-compliance	24d	<input type="text" value="0"/>
24-1 Since April 1, 2015, have any Tree Growth acres been transferred to Farmland?	24-1	<input type="text" value="No"/> Yes/No

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

**FARM LAND:**

25. Number of parcels classified as Farmland as of April 1, 2016.	25	<input type="text" value="20"/>
26. Number of acres first classified as Farmland for tax year 2016.	26	<input type="text" value="0.00"/>
27. a. Total number of acres of all land now classified as Farmland (Do not include Farm woodland)	27a	<input type="text" value="298.00"/>
b. Total valuation of all land now classified as Farmland (Do not include Farm woodland)	27b	<input type="text" value="105,113"/>
28. a. Number of <u>Farm</u> woodland acres:		
28a(1) Softwood acreage	28a(1)	<input type="text" value="50.83"/>
28a(2) Mixed wood acreage	28a(2)	<input type="text" value="279.35"/>
28a(3) Hardwood acreage	28a(3)	<input type="text" value="17.00"/>
b. Total number of acres of all land now classified as <u>Farm</u> woodland.	28b	<input type="text" value="347.18"/>
c. Total valuation of all land now classified as <u>Farm</u> woodland.	28c	<input type="text" value="125,115"/>
d. Per acre rates used for <u>Farm</u> woodland:		
Soft wood	28d(1)	<input type="text" value="329.00"/>
Mixed wood	28d(2)	<input type="text" value="383.00"/>
Hard wood	28d(3)	<input type="text" value="239.00"/>
29. Land withdrawn from Farmland classification. (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/15 through 4/1/16.	29a	<input type="text" value="0"/>
b. Total number of acres withdrawn from 4/2/15 through 4/1/16.	29b	<input type="text" value="0.00"/>
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/15 through 4/1/16.	29c	<input type="text" value="\$0.00"/>
<b>OPEN SPACE:</b>		
30. Number of parcels classified as Open Space as of April 1, 2016.	30	<input type="text" value="12"/>
31. Number of acres first classified as Open Space for tax year 2016.	31	<input type="text" value="0.00"/>
32. Total number of acres of land now classified as Open Space.	32	<input type="text" value="344.16"/>
33. Total valuation of all land now classified as Open Space.	33	<input type="text" value="1,132,578"/>

**MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN**

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**OPEN SPACE TAX LAW CONTINUED**

34. Land withdrawn from Open Space classification. (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/15 through 4/1/16.	34a	0
b. Total number of acres withdrawn from 4/2/15 through 4/1/16.	34b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/15 through 4/1/16.	34c	\$0.00

**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, 2016.		
	35	0
36. Number of acres first classified as Working Waterfront for tax year 2016.		
	36	0.00
37. Total acreage of all land now classified as Working Waterfront.		
	37	0.00
38. Total valuation of all land now classified as Working Waterfront.		
	38	0
39. Classified Working Waterfront withdrawn. (36 M.R.S. § 1138)		
a. Total number of parcels withdrawn from 4/2/15 through 4/1/16.	39a	0
b. Total number of acres withdrawn from 4/2/15 through 4/1/16.	39b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/15 through 4/1/16.	39c	\$0.00

**EXEMPT PROPERTY**

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

40. Enter the <b>exempt value</b> 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)	1,739,775
(2) State of Maine (excluding roads)	40a(2)	1,793,576
TOTAL VALUE [40a (1) + (2)]	40a	3,533,351
b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this state. (§ 651(1)(B-1))		
	40b	0
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	29,182,570
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	0
e. Airport or landing field of a <u>public municipal corporation</u> used for airport or aeronautical purposes. (§ 651(1)(F))		
	40e	0
f. Landing area of a <u>privately</u> owned airport when owner grants free use of that landing area to the public. (§ 656(1)(C))		
	40f	0
g. Pipes, fixtures, conduits, buildings, pumping stations, and other facilities of a public municipal corporation used for sewerage disposal if located <u>outside the limits of the municipality</u> . (§ 651(1)(G))		
	40g	0

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EXEMPT PROPERTY CONTINUED

40. h. Property of benevolent and charitable institutions. (§ 652(1)(A))	40h	5,478,188
i. Property of literary and scientific institutions. (§ 652(1)(B))	40i	2,361,056
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)	418,209
2) Exempt value attributable to purposes <b>other than</b> meetings, ceremonials, or instruction facilities ( <b>reimbursable exemption</b> ).	40 j(2)	0
k. Property of chambers of commerce or boards of trade. (§ 652(1)(F))	40k	0
l. Property of houses of religious worship and parsonages. (§ 652(1)(G))		
1) Number of parsonages within this municipality.	40 l(1)	1
2) Indicate the total <b>exempt</b> value of those parsonages.	40 l(2)	20,000
3) Indicate the total <b>taxable</b> value of those parsonages.	40 l(3)	174,245
4) Indicate the total <b>exempt</b> value of all houses of religious worship.	40 l(4)	5,743,257
TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES	[ Sum of 40 l(2) and 40 l(4) ] 40l	5,763,257
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities). (§ 652(1)(H))	40m	1,011,415
n. Personal property <b>leased</b> 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	0
o. Exempt value of real property of all persons determined to be legally blind. (§ 654-A) ( \$4,000 adjusted by certified ratio)	40o	12,000
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water. (§ 656(1)(A))	40p	0
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)) ( <b>reimbursable exemption</b> )	40q	0
r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection. (§ 656(1)(E))	40r	6,714,309
s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113. (§ 655(1)(T)) ( <b>reimbursable exemption</b> )	40s	0

**MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN**

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**40t. VETERANS EXEMPTIONS** - The following information is necessary in order to calculate reimbursement. (Section 653)

<b>SECTION 1: The section is only for those veterans who served <u>during a federally recognized war period</u></b>		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
<b>Widower:</b>		
1. Living male spouse or male parent of a deceased Veteran. \$6,000 adjusted by the certified ratio. [Section 653(1)(D)]	40t(1)A <input type="text" value="0"/>	40s(1)B <input type="text" value="0"/>
<b>Revocable Living Trusts:</b>		
2. Paralegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio. [Section 653(1)(D-1)]	40t(2)A <input type="text" value="0"/>	40s(2)B <input type="text" value="0"/>
3. All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio. [Section 653(1)(C) or (D)]	40t(3)A <input type="text" value="0"/>	40s(3)B <input type="text" value="0"/>
<b>WW I Veterans:</b>		
4. WW I veteran (or their widow) enlisted as Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1)(C-1) or (D-2)]	40t(4)A <input type="text" value="0"/>	40s(4)B <input type="text" value="0"/>
5. WW I veteran (or their widow) enlisted as non-Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1)(C-1) or (D-2)]	40t(5)A <input type="text" value="0"/>	40s(5)B <input type="text" value="0"/>
<b>Paralegic Veterans:</b>		
6. Paralegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio. [Section 653(1)(D-1)]	40t(6)A <input type="text" value="0"/>	40s(6)B <input type="text" value="0"/>
<b>Cooperative Housing Corporation Veterans:</b>		
7. Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio. [Section 653(2)]	40t(7)A <input type="text" value="0"/>	40s(7)B <input type="text" value="0"/>
<b>All Other Veterans:</b>		
8. All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(1)]	40t(8)A <input type="text" value="71"/>	40s(8)B <input type="text" value="426,000"/>
9. All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(1)]	40t(9)A <input type="text" value="32"/>	40s(9)B <input type="text" value="192,000"/>
<b>SECTION 2: This section is only for those veterans who <u>did not serve during a federally recognized war period</u></b>		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
10. Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(2) or (D)]	40t(10)A <input type="text" value="8"/>	40s(10)B <input type="text" value="48,000"/>
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. [Section 653(1)(C)(1) or (D)]	40t(11)A <input type="text" value="0"/>	40s(11)B <input type="text" value="0"/>
12. Veteran (or their widow) who served during the period from February 27, 1961 and August 5, 1964, <b>but did not serve</b> prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(1) or (D)]	40t(12)A <input type="text" value="3"/>	40s(12)B <input type="text" value="18,000"/>

**Total number of ALL veteran exemptions granted in 2016** 40t(A)

**Total exempt value of ALL veteran exemptions granted in tax year 2016** 40s(B)

MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN

Municipality: THOMASTON

**EXEMPT PROPERTY CONTINUED**

40. u. **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.)

Please list 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
TOTAL		40u <b>0</b>
<b>40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW</b>		<b>40 55,158,355</b> (sum of all exempt value)

**MUNICIPAL RECORDS**

41. a. Does your municipality have tax maps? 41a  **YES** 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. Please indicate the number of *land parcels* within your municipal assessing jurisdiction. (*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** 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)  **YES** LAND
- 44b (2)  **YES** BUILDINGS
- 44b (3)  **NO** PERSONAL PROPERTY
- c. Effective Date 44c  mm/dd/yyyy
- d. Contractor Name 44d
- e. Cost 44e

MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN

Municipality: THOMASTON

MUNICIPAL RECORDS CONTINUED

45. Please indicate the best choice that describes how the municipality administers its assessment function. Choose SINGLE ASSESSOR, ASSESSORS' AGENT or BOARD OF ASSESSORS. Please provide the name if single assessor or agent.

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

46. List 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 2016 property taxes (36 M.R.S. § 505)

47  (not to exceed 7.00%)

48. Date(s) that 2016 property taxes are due.

48a  mm/dd/yyyy 48b  mm/dd/yyyy
48c  48d

49. Are your assessment records computerized?

49a  YES  YES/NO Name of software used 49b

50. Has your municipality implemented a local tax relief program similar to the state's circuitbreaker program or property tax fairness credit? 50a  NO  YES/NO

How many people qualified? 50b

How much relief was granted? 50c

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

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

How much relief was granted? 51c

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

ASSESSOR(S) SIGNATURES

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE  mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2016 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 2016 tax year.



**MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN**

Municipality:           **THOMASTON**          

County:                   **KNOX**                  

**VALUATION INFORMATION**

1. List the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2015, 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	<b>2</b>				<b>1</b>	
Demolished	<b>1</b>					
Converted						
Valuation Increase (+)	<b>\$192,735</b>				<b>\$33,939</b>	
Valuation Loss (-)	<b>\$28,305</b>					
<b>Net Increase/Loss</b>	<b>\$164,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,939</b>	<b>\$0</b>

2. List any new industrial or commercial growth started or expanded since April 1, 2015, giving the approximate full market value and additional machinery, equipment, etc.

<b>Retail building 208-058 +\$2,067,080 New Building Value (tenants opened 5/1/16 so no PP value)</b>
<b>Animal Shelter 208-005 +\$2,142,180 New Building Value (tax exempt-PP TBD)</b>
<b>Lobster Storage Facility 401-037 +\$369,532 New Building Value</b>

3. List any extreme losses in valuation since April 1, 2015, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

<b>None</b>

4. Explain any general increase or decrease in valuation since April 1, 2015 based on revaluations, change in ratio used, adjustments, etc.

<b>RSU#13 Buildings revalued increasing exempt value +\$7,019,226.</b>

**MAINE REVENUE SERVICES - 2016 MUNICIPAL TAX RATE CALCULATION STANDARD FORM**

Municipality: THOMASTON

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

- |   |      |  |  |
|---|------|--|--|
| 1. Total taxable valuation of real estate   | 1    | <b>344,995,990</b><br><small>(should agree with MVR Page 1, line 6)</small>  |  |
| 2. Total taxable valuation of personal property   | 2    | <b>47,086,912</b><br><small>(should agree with MVR Page 1, line 10)</small>  |  |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)  | 3    |  | <b>392,082,902</b><br><small>(should agree with MVR Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted  | 4(a) | <b>10,825,131</b><br><small>(should agree with MVR Page 1, line 14f)</small> |  |
| (b) Homestead exemption reimbursement value   | 4(b) | <b>5,412,566</b><br><small>(line 4(a) multiplied by 0.5)</small>             |  |
| 5. (a) Total exempt value of all BETE qualified property  | 5(a) | <b>4,895,414</b><br><small>(should agree with MVR Page 2, line 15c)</small>  |  |
| (b) The statutory standard reimbursement for 2016 is 50%<br><i>Municipalities with significant personal property &amp; equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.</i> | 5(b) | <b>4,026,334</b><br><small>(line 5(a) multiplied by 0.5)</small>             |  |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))  | 6    |  | <b>401,521,801</b>   |

**QUALIFY - CALL (624-5600 #1)**

**ASSESSMENTS**

- |  |    |  |                       |
|--|----|--|-----------------------|
| 7. County tax  | 7  | <b>\$430,945.00</b>  |                       |
| 8. Municipal appropriation   | 8  | <b>\$3,169,714.00</b>  |                       |
| 9. TIF Financing plan amount   | 9  | <b>\$809,505.00</b><br><small>(should agree with MVR Page 2, line 16c)</small> |                       |
| 10. Local education appropriation (local share/contribution)<br><small>(Adjusted to municipal fiscal year)</small> | 10 | <b>\$3,870,086.41</b>  |                       |
| 11. Total assessments (Add lines 7 through 10)   | 11 |  | <b>\$8,280,250.41</b> |

**ALLOWABLE DEDUCTIONS**

- |  |    |                     |                       |
|--|----|---------------------|-----------------------|
| 12. State municipal revenue sharing  | 12 | <b>\$152,754.78</b> |                       |
| 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 | <b>\$636,974.16</b> |                       |
| 14. Total deductions (Line 12 plus line 13)  | 14 |                     | <b>\$789,728.94</b>   |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)  | 15 |                     | <b>\$7,490,521.47</b> |

- |     |  |   |   |   |   |                         |
|-----|--|---|---|---|---|-------------------------|
| 16. | <b>\$7,490,521.47</b><br><small>(Amount from line 15)</small>          | x | <b>1.05</b>   | = | <b>\$7,865,047.54</b>   | Maximum Allowable Tax   |
| 17. | <b>\$7,490,521.47</b><br><small>(Amount from line 15)</small>          | ÷ | <b>401,521,801</b><br><small>(Amount from line 6)</small>     | = | <b>0.018655</b>   | Minimum Tax Rate        |
| 18. | <b>\$7,865,047.54</b><br><small>(Amount from line 16)</small>          | ÷ | <b>401,521,801</b><br><small>(Amount from line 6)</small>     | = | <b>0.019588</b>   | Maximum Tax Rate        |
| 19. | <b>392,082,902</b><br><small>(Amount from line 3)</small>              | x | <b>0.018680</b><br><small>(Selected Rate)</small>             | = | <b>\$7,324,108.61</b><br><small>(Enter on MVR Page 1, line 13)</small>      | Tax for Commitment      |
| 20. | <b>\$7,490,521.47</b><br><small>(Amount from line 15)</small>          | x | <b>0.05</b>   | = | <b>\$374,526.07</b>   | Maximum Overlay         |
| 21. | <b>5,412,566</b><br><small>(Amount from line 4b)</small>               | x | <b>0.018680</b><br><small>(Selected Rate)</small>             | = | <b>\$101,106.72</b><br><small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. | <b>4,026,334</b><br><small>(Amount from line 5b)</small>               | x | <b>0.018680</b><br><small>(Selected Rate)</small>             | = | <b>\$75,211.91</b><br><small>(Enter on line 9, Assessment Warrant)</small>  | BETE Reimbursement      |
| 23. | <b>\$7,500,427.25</b><br><small>(Line 19 plus lines 21 and 22)</small> | - | <b>\$7,490,521.47</b><br><small>(Amount from line 15)</small> | = | <b>\$9,905.78</b><br><small>(Enter on line 5, Assessment Warrant)</small>   | Overlay                 |

**(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.

2016 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM  
**ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET**

Data entry fields

Municipality: THOMASTON

**BE SURE TO COMPLETE & FILE THIS FORM IN CONJUNCTION WITH ENHANCED BETE TAX RATE CALCULATION FORM**

**1. Standard BETE reimbursement computation**

(a) Total valuation of ALL BETE qualified exempt property as of April 1, 2016 (+BETE Exempt Valuation '2016 Tax Rate Calculation Form' H18 line 5a.)	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #e6f2ff;">\$4,895,414</div> <small>(should agree with MVR Page 2, line 15c.)</small>
(b) Total valuation of all BETE qualified exempt property <b>not</b> located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,134,552</div>
(c) Percent of reimbursement for BETE exempt property (2016 statutory standard 50% reimbursement)	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #ffffcc;">50.00%</div>
(d) Valuation of all BETE qualified exempt property subject to standard reimbursement	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$0</div> <small>(if zero results see below)</small>

**2. Enhanced Reimbursement if personal property factor exceeds 5% of total taxable value**

(a) Total value of all business personal property (include all taxable and all <b>exempt BETE qualified</b> business personal property)	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$51,982,326</div>
(b) Total value of all taxable real and personal property	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$392,082,902</div>
(c) Total valuation of all BETE qualified exempt property subject to <b>Enhanced reimbursement</b> if not located in a Municipal Retention TIF District subject to a > % of line 2.(f) <small>Line 1.(a) minus line 3.(c) if 2.(f) &gt; 3.(a)</small>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,134,552</div>
(d) Personal Property Factor [2a. / (2b. + 1a.)]	<div style="border: 1px solid black; padding: 2px; display: inline-block;">13.09%</div>
(e) Line 2d. / 2	<div style="border: 1px solid black; padding: 2px; display: inline-block;">6.55%</div>
(f) Line 2(e) plus 50% (if line 2(d) is greater than 5%)	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #c6e0b4;">56.55%</div>
(g) Valuation of all BETE qualified exempt property subject to <b>Enhanced</b> reimbursement	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$641,558</div> <small>(if zero results see below)</small>

**3. Municipal Retention Tax Increment Percentage**

(a) Percentage of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs <b>approved as of 4/1/2008.</b> <small>(Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)</small>	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #e6f2ff;">90.00%</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #ffffcc;">90.00%</div>
(b) Captured Assessed Value of <b>BETE</b> qualified property located within a <b>Municipal Retention</b> TIF district	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #e6f2ff;">\$3,760,862</div>	
(c) Valuation of all TIF BETE qualified exempt property subject to reimbursement	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$3,384,776</div> <small>(if zero results see below)</small>	

**4. Total Reimbursable BETE Exempt Valuation**

(a) Total of all reimbursable BETE Exempt Valuation 1.(d) or 2.(g)+ 3.(c)	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #ffffcc;">\$4,026,334</div>
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2016 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: THOMASTON

Data entry fields

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

1. Local taxable real estate valuation	1	\$344,995,990
2. Local taxable personal property valuation	2	\$47,086,912
3. Total taxable valuation (Line 1 plus line 2)	3	\$392,082,902 <small>(should agree with MVR Page 1, line 11)</small>
4. Total of all homestead exempt valuation	4(a)	\$10,825,131 <small>(should agree with MVR Page 1, line 14f)</small>
Total of all Homestead Exempt Valuation divided by 2	4(b)	\$5,412,566
5. Total of all <b>BETE exempt valuation</b> (+Enhanced BETE Calc sheet!J12)	5(a)	\$4,895,414
<b>Enhanced</b> total of all reimbursable BETE exempt valuation (+Enhanced BETE Calc sheet!J50:J50, Line 4.a)	5(b)	\$4,026,334
6. Total valuation base (Line 3 plus line 4(b) plus line 5)	6	\$401,521,801

**ASSESSMENTS**

7. County tax	7	\$430,945.00
8. Municipal appropriation	8	\$3,169,714.00
9. TIF financing plan amount	9	\$809,505.00
10. Local education appropriation ( <b>Local share/contribution</b> ) <small>(Adjusted to municipal fiscal year)</small>	10	\$3,870,086.41
11. Total appropriations (Add lines 7 through 10)	11	\$8,280,250.41

**ALLOWABLE DEDUCTIONS**

12. State municipal revenue sharing	12	\$152,754.78
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. ( <b>Do Not Include any Homestead or BETE Reimbursement</b> )	13	\$636,974.16
14. Total deductions (Line 12 plus line 13)	14	\$789,728.94
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$7,490,521.47

16.	$\frac{\$7,490,521.47}{\text{(Amount from line 15)}} \times 1.05 =$	\$7,865,047.54	Maximum Allowable Tax
17.	$\frac{\$7,490,521.47}{\text{(Amount from line 15)}} \div \frac{\$401,521,801}{\text{(Amount from line 6)}} =$	0.01866	Minimum Tax Rate
18.	$\frac{\$7,865,047.54}{\text{(Amount from line 16)}} \div \frac{\$401,521,801}{\text{(Amount from line 6)}} =$	0.01959	Maximum Tax Rate
19.	$\frac{\$392,082,902.00}{\text{(Amount from line 3)}} \times \frac{0.01868}{\text{(Selected Rate)}} =$	\$7,324,108.61	Tax for Commitment <small>(Enter on MVR Page 1, line 13)</small>
20.	$\frac{\$7,490,521.47}{\text{(Amount from line 15)}} \times 0.05 =$	\$374,526.07	Maximum Overlay
21.	$\frac{\$5,412,566}{\text{(Amount from line 4b.)}} \times \frac{0.01868}{\text{(Selected Rate)}} =$	\$101,106.72	Homestead Reimbursement <small>(Enter on line 8, Assessment Warrant)</small>
22.	$\frac{\$4,026,334}{\text{(Amount from line 5b.)}} \times \frac{0.01868}{\text{(Selected Rate)}} =$	\$75,211.91	BETE Reimbursement <small>(Enter on line 9, Assessment Warrant)</small>
23.	$\frac{\$7,500,427.25}{\text{(Line 19 plus lines 21 and 22)}} - \frac{\$7,490,521.47}{\text{(Amount from line 15)}} =$	\$9,905.78	Overlay <small>(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.