

SUMNER

Municipality

2009 MUNICIPAL VALUATION RETURN

(TITLE 36 §383)

DUE DATE - NOVEMBER 1, 2009 (or within 30 days of commitment, whichever is later)

1. County: OXFORD

Commitment Date: 9/22/09 month/day/year

2. Municipality SUMNER

3. 2009 Certified Ratio (Percentage of current just value upon which assessments are based.) 3 86.90%

Homestead, Veterans, Blind, and BETE Exemptions, Tree Growth and Farmland Values must be adjusted by this percentage.

TAXABLE VALUATION OF REAL ESTATE

(Exclude Homestead, Veterans and All Other Categories of Exempt Valuation)

4. Land (include value of transmission and distribution lines, dams and power houses) 4 \$25,637,820

5. Buildings 5 \$27,153,501

6. Total taxable valuation of real estate (sum of lines 4 & 5 above). 6 \$52,791,321

(See Tax Rate Calculation Form. Page 10, Line 1)

TAXABLE VALUATION OF PERSONAL PROPERTY

(Exclude Exempt Valuations From All Categories)

7. Production machinery and equipment 7 \$15,905

8. Business equipment (furniture, furnishings, and fixtures) 8 \$135

9. All other personal property 9 \$48,240

10. Total taxable valuation of personal property (sum of lines 7 through 9 above) 10 \$64,280

(See Tax Rate Calculation 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 \$52,855,601

(See Tax Rate Calculation Form. Page 10, Line 3)

12. 2009 Property Tax Rate (example .01520) 12 0.01840

13. 2009 Property Tax Levy (includes overlay and any fractional gains from rounding) 13 \$972,543.06

Note: This is the exact amount of 2009 tax actually committed to the Collector

(See Tax Rate Calculation 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 \$13,000 Homestead exemptions granted. 14a 297

b. Total exempt value for all \$13,000 Homestead exemptions granted. 14b \$3,355,209

c. Total number of fully exempt (valued less than \$13,000) Homestead exemptions granted. 14c 7

d. Total value for all properties that are fully exempt (valued less than \$13,000) Homestead exemptions granted. 14d \$35,540

e. Total number of Homestead exemptions granted. (sum of 14a & 14c) 14e 304

f. Total exempt value for all Homestead exemptions granted (sum of 14b & 14d) 14f \$3,390,749

(Line 14f must be the same total as Tax Rate Calculation Form Page 10, Line 4a)

g. Total assessed value of all homestead qualified property (land & buildings). 14g \$56,838,070

2009 MUNICIPAL VALUATION RETURN

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SUMNER

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

- | | | |
|--|-----|-----|
| 15. a. Total Exempt value of all BETE exemptions granted
<i>(Line 15a must be the same total as Tax Rate Calculation Form Page 10, Line 5a)</i> | 15a | \$0 |
| b. Exempt value of BETE exemptions located in a <u>municipal retention TIF district</u> . | 15b | \$0 |
| c. Number of BETE applications processed for tax year April 1, 2009 | 15c | 0 |

TAX INCREMENT FINANCING

- | | | |
|--|-----|--------|
| 16. a. Total Amount of Increased Valuation above original assessed value within Tax Increment Financing Districts. | 16a | \$0 |
| b. Amount of Captured Assessed Value within Tax Increment Financing Districts. | 16b | \$0 |
| c. Property tax revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account. | 16c | \$0.00 |

EXCISE TAX

- | | | |
|---|-----|--------------|
| 17. a. Excise Taxes Collected in 2008 covering a twelve month period. Please indicate in "17a" <u>calendar</u> or <u>fiscal</u> year. | 17a | fiscal |
| b. Motor vehicle excise tax collected. | 17b | \$125,778.00 |
| c. Watercraft excise tax collected. | 17c | \$688.00 |

INDUSTRIAL PROPERTY

- | | | |
|--|-----|-----------|
| 18. Total local assessed valuation of all INDUSTRIAL PROPERTIES (excluding utilities). | | |
| a. Real Estate used for the manufacture of finished or partially finished products from materials including processing, assembly, storage, and distribution facilities. | 18a | \$0 |
| b. Personal Property used for the manufacture of finished or partially finished products from materials, including processing, assembly, storage, and distribution facilities. | 18b | \$0 |
| c. Total assessed valuation of INDUSTRIAL PROPERTIES (sum of 18a & 18b). | 18c | \$0 |
| 19. a. Total valuation of distribution and transmission lines owned by utility companies. | 19a | \$855,090 |
| b. Total valuation of all electrical generation facilities. | 19b | \$0 |

FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

- | | | |
|---|--------|-------------|
| 20. Average per acre unit value utilized for undeveloped acreage (land not classified). | 20 | \$1,000 |
| 21. Classified forest land. (Do Not include land classified in Farmland as woodland) | | |
| a. Number of parcels classified as of April 1, 2009 | 21a | 164 |
| b. Softwood acreage | 21b | 642.00 |
| c. Mixed wood acreage | 21c | 5067.00 |
| d. Hardwood acreage | 21d | 9550.00 |
| e. Total number of acres of forest land only (sum of lines 21 b, c, & d above) | 21e | 15259.00 |
| 22. Total assessed valuation of all classified forest land for tax year 2009. | 22 | \$2,202,212 |
| a. Per acre rates used to calculate Tree Growth classified forest land value: | | |
| Soft Wood | 22a(1) | \$259.00 |
| Mixed Wood | 22a(2) | \$173.00 |
| Hard Wood | 22a(3) | \$156.00 |

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OPEN SPACE TAX LAW CONTINUED

34. Land withdrawn from Open Space Classification (36, M.R.S.A., Section 1112)
- a. Total number of parcels withdrawn from 4/2/08 to 4/1/09. 34a
 - b. Total number of acres withdrawn from 4/2/08 to 4/1/09. 34b
 - c. Total amount of penalties assessed by municipality due to the withdrawal of classified Open Space land from 4/2/08 to 4/1/09. 34c

LAND CLASSIFIED UNDER THE WORKING WATERFRONT TAX LAW

(Title 36, M.R.S.A., Sections 1131 through 1140-B)

- 35. Number of parcels classified as of April 1, 2009. 35
- 36. Number of acres first classified for tax year 2009. 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. Classified Working Waterfront withdrawn. (36, M.R.S.A., Section 1112)
 - a. Total number of parcels withdrawn from 4/2/08 to 4/1/09. 39a
 - b. Total number of acres withdrawn from 4/2/08 to 4/1/09. 39b
 - c. Total amount of penalties assessed by municipality due to the withdrawal of classified Working Waterfront land from 4/2/08 to 4/1/09. 39c

EXEMPT PROPERTY

(Title 36, M.R.S.A. Sections 651, 652, 653, 654, 656)

40. Enter the **exempt value** of all the following classes of property which are exempt from property taxation by law.
- a. Property of the United States and the State of Maine. (Section 651 (1) paragraph A and B).
 - (1) United States 40a(1)
 - (2) State of Maine (excluding roads) 40a(2)
 - TOTAL VALUE [40a (1) + (2)] 40a
 - b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this State. (Section 651 (1) paragraph B-1) 40b
 - c. Property of any public municipal corporation of this State including County property appropriated to public uses. (Section 651(1) paragraph D) *(County, Municipal, Quasi-Municipal owned property)* 40c
 - d. Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams if located outside the limits of the municipality. (Section 651(1) paragraph E). 40d
 - e. Airport or landing field of a public municipal corporation used for airport or aeronautical purposes. (Section 651 (1) paragraph F) 40e
 - f. Landing area of a privately owned airport when owner grants free use of that landing area to the public. (Section 656 (1) paragraph 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. (Section 651 (1) paragraph G) 40g

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EXEMPT PROPERTY CONTINUED

t. Snow grooming equipment. Snowmobile trail grooming equipment registered under Title 12, §13113. (Section 655 (1) paragraph T) 40t

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 Title 30-A, Section 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
<input type="text"/>	<input type="text"/>	\$0
<input type="text"/>	<input type="text"/>	\$0
<input type="text"/>	<input type="text"/>	\$0
TOTAL		40u <input type="text" value="\$0"/>
40 Total value of all property exempted by law.		40 <input type="text" value="\$5,440,630"/> (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. 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
- 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/NO
- 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
- d. Contractor Name 44d
- e. Cost 44e

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MUNICIPAL RECORDS CONTINUED

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

a) Function 45a Assessors' Agent

b) Name 45b John E O'Donnell & Assoc

46. List the beginning and ending dates of the fiscal year in your municipality.

FROM 46a 7/1/2009 TO 46b 6/30/2010
month/day/year month/day/year

47. Interest rate charged on overdue 2009 property taxes (36 M.R.S.A. Sec. 505) 47 9.00%
(not to exceed 9.00%)

48. Date(s) that 2009 property taxes are due. 48a 11/21/2009 48b 1/31/2010
48c month/day/year 48d month/day/year

49. Are your assessment records computerized?

49a Y YES/NO Name of Software used 49b Trio/Cama

50. Has your municipality implemented a local tax relief program similar to the State's Tax and Rent Refund program?

50a N 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 MRSA §6232 (1-A)?

51a N YES/NO How many people qualified? 51b
How much relief was granted? 51c

I/We, the Assessor(s) of the Municipality of SUMNER 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

Mark Silber
May Ann Harton

DATE 10/27/09
month/day/year

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2009 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 2009 tax year.

2009 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Sumner

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

1. Local Taxable Real Estate Valuation.....	1	52,791,321	
2. Local Taxable Personal Property Valuation.....	2	64,280	
3. Total Taxable Valuation (Line 1 plus line 2).....	3		52,855,601
4. (a) Total of all Homestead Exempt Valuation	4(a)	3,390,749	
(b) Homestead Exempt Reimbursement Value	4(b)	1,695,375	
		(Line 4(a) divided by 2)	
5. (a) Total of all BETE Exempt Valuation	5(a)	0	
(b) Standard BETE Reimbursement Value	5(b)	0	
		(line 5(a) multiplied by 0.9)	
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6		54,550,976

For municipalities requesting Enhanced BETE Reimbursement, please contact MRS for Enhanced Tax Rate Calculator Form

Assessments

7. County Tax.....	7	43,417.00	
8. Municipal Appropriation.....	8	703,928.00	
9. TIF Financing Plan Amount.....	9		
10. Local Educational Appropriation (Local Share/Contribution) (Adjusted to Municipal Fiscal Year)	10	572,387.00	
11. Total Assessments (Add lines 7 through 10).....	11		1,319,732.00

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	68,000.00	
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	294,150.00	
14. Total Deductions (Line 12 plus line 13).....	14		362,150.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15		957,582.00

16.	957,582.00	X	1.05	=	1,005,461.10	Maximum Allowable Tax
17.	957,582.00	/	54,550,976	=	0.017554	Minimum Tax Rate
18.	1,005,461.10	/	54,550,976	=	0.018431	Maximum Tax Rate
19.	52,855,601	X	0.018400	=	972,543.06	Tax for Commitment
			(Selected Rate)		(Enter on Page1, line 13)	
20.	957,582.00	X	0.05	=	47,879.10	Maximum Overlay
21.	1,695,375	X	0.018400	=	31,194.90	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	0	X	0.018400	=	0.00	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,003,737.96	-	957,582.00	=	46,155.96	Overlay
	(Line 19 plus lines 21 and 22)				(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.