

# Town of Windham

Assessing and GIS Department  
8 School Road  
Windham, ME 04062

voice 207.894.5960

fax 207.892.1916

## MEMORANDUM

DATE: August 17, 2017  
TO: Town Council & Tony Plante, Town Manager  
FROM: Elisa Trepanier, Assessor/GIS Coordinator *elt*  
RE: 2017/2018 Tax Rate Calculation

---

The Town of Windham's current total Real Estate and Personal Property value, which includes exempt properties such as schools etc., is now over two billion dollars or \$2,054,592,700. Included in this total is \$51,941,800 of non-exempt new value for 2017. The increase in new value is due in part to new construction (125 new single family homes), but also to sales reviews, an analysis of neighborhood codes and various assessment data corrections. The Assessing Staff has worked very hard this year as can be seen by these totals.

The Homestead Exemption will increase this year to \$20,000 for qualifying residents. The State reimbursement rate for this increase was originally set at 62.5% but this year's final State budget reduced the reimbursement rate back to 50%. *(Note: The program has doubled in value over the past two years from \$10,000 in 2015 to \$20,000 for 2017.)*

### Assessor's Mil Rate Recommendation:

The minimum allowable tax rate is 0.016398 and the maximum allowable tax rate is 0.017218. I am attaching Municipal Tax Rate Calculation forms with four tax rate options for you to choose from. My recommendation is that the Council adopts a mil rate of 0.01643. This rate represents an increase in the current rate of \$.73/per thousand or 4.65% and would allow a \$60,473.31 overlay.

*(Note: A \$200,000 home receiving a \$20,000 Homestead Exemption would see a \$52.50 increase over last year's tax bill. A \$200,000 property with no Homestead Exemption would see a \$146.00 increase over last year's bill.)*

# MAINE REVENUE SERVICES - 2017 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: WINDHAM

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

1. Total taxable valuation of real estate	1	1,798,657,700 <small>(should agree with MVR Page 1, line 6)</small>
2. Total taxable valuation of personal property	2	32,959,100
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	1,831,616,800 <small>(should agree with MVR Page 1, line 11)</small>
4. (a) Total exempt value for all homestead exemptions granted	4(a)	90,524,400 <small>(should agree with MVR Page 1, line 14f)</small>
(b) Homestead exemption reimbursement value	4(b)	45,262,200 <small>(line 4(a) multiplied by 0.5)</small>
5. (a) Total exempt value of all BETE qualified property	5(a)	8,021,100 <small>(should agree with MVR Page 2, line 15c)</small>
(b) BETE exemption reimbursement value <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)	4,010,550 <small>(line 5(a) multiplied by 0.5)</small>
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	1,880,889,550

### ASSESSMENTS

7. County tax	7	\$1,304,678.00
8. Municipal appropriation	8	\$17,654,617.00
9. TIF financing plan amount	9	\$445,665.00 <small>(should agree with MVR Page 2, line 16c)</small>
10. Local education appropriation (Local share/contribution) <small>(Adjusted to Municipal Fiscal Year)</small>	10	\$19,664,904.00
11. Total assessments (Add lines 7 through 10)	11	\$39,069,864.00

### ALLOWABLE DEDUCTIONS

12. State municipal revenue sharing	12	\$0.00
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	\$8,227,322.00
14. Total deductions (Line 12 plus line 13)	14	\$8,227,322.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$30,842,542.00

16.	\$30,842,542.00 <small>(Amount from line 15)</small>	x	1.05	=	\$32,384,669.10	Maximum Allowable Tax
17.	\$30,842,542.00 <small>(Amount from line 15)</small>	÷	1,880,889,550 <small>(Amount from line 6)</small>	=	0.016398	Minimum Tax Rate
18.	\$32,384,669.10 <small>(Amount from line 16)</small>	÷	1,880,889,550 <small>(Amount from line 6)</small>	=	0.017218	Maximum Tax Rate
19.	1,831,616,800 <small>(Amount from line 3)</small>	x	0.016420 <small>(Selected Rate)</small>	=	\$30,075,147.86 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	\$30,842,542.00 <small>(Amount from line 15)</small>	x	0.05	=	\$1,542,127.10	Maximum Overlay
21.	45,262,200 <small>(Amount from line 4b)</small>	x	0.016420 <small>(Selected Rate)</small>	=	\$743,205.32 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	4,010,550 <small>(Amount from line 5b)</small>	x	0.016420 <small>(Selected Rate)</small>	=	\$65,853.23 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$30,884,206.41 <small>(Line 19 plus lines 21 and 22)</small>	-	\$30,842,542.00 <small>(Amount from line 15)</small>	=	\$41,664.41 <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,



# MAINE REVENUE SERVICES - 2017 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: WINDHAM

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

1. Total taxable valuation of real estate	1	<b>1,798,657,700</b>	(should agree with MVR Page 1, line 6)
2. Total taxable valuation of personal property	2	<b>32,959,100</b>	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	<b>1,831,616,800</b>	(should agree with MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	<b>90,524,400</b>	(should agree with MVR Page 1, line 14f)
(b) Homestead exemption reimbursement value	4(b)	<b>45,262,200</b>	(line 4(a) multiplied by 0.5)
5. (a) Total exempt value of all BETE qualified property	5(a)	<b>8,021,100</b>	(should agree with MVR Page 2, line 15c)
(b) BETE exemption reimbursement value	5(b)	<b>4,010,550</b>	(line 5(a) multiplied by 0.5)
Municipalities with significant personal property & equipment 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	<b>1,880,889,550</b>	

DO NOT QUALIFY

### ASSESSMENTS

7. County tax	7	<b>\$1,304,678.00</b>	
8. Municipal appropriation	8	<b>\$17,654,617.00</b>	
9. TIF financing plan amount	9	<b>\$445,665.00</b>	(should agree with MVR Page 2, line 16c)
10. Local education appropriation (Local share/contribution) (Adjusted to Municipal Fiscal Year)	10	<b>\$19,664,904.00</b>	
11. Total assessments (Add lines 7 through 10)	11	<b>\$39,069,864.00</b>	

### ALLOWABLE DEDUCTIONS

12. State municipal revenue sharing	12	<b>\$0.00</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>\$8,227,322.00</b>	
14. Total deductions (Line 12 plus line 13)	14	<b>\$8,227,322.00</b>	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<b>\$30,842,542.00</b>	

16. <b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	x	1.05	=	<b>\$32,384,669.10</b>	Maximum Allowable Tax
17. <b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	÷	<b>1,880,889,550</b> <small>(Amount from line 6)</small>	=	<b>0.016398</b>	Minimum Tax Rate
18. <b>\$32,384,669.10</b> <small>(Amount from line 16)</small>	÷	<b>1,880,889,550</b> <small>(Amount from line 6)</small>	=	<b>0.017218</b>	Maximum Tax Rate
19. <b>1,831,616,800</b> <small>(Amount from line 3)</small>	x	<b>0.016430</b> <small>(Selected Rate)</small>	=	<b>\$30,093,464.02</b> <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20. <b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	x	0.05	=	<b>\$1,542,127.10</b>	Maximum Overlay
21. <b>45,262,200</b> <small>(Amount from line 4b)</small>	x	<b>0.016430</b> <small>(Selected Rate)</small>	=	<b>\$743,657.95</b> <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22. <b>4,010,550</b> <small>(Amount from line 5b)</small>	x	<b>0.016430</b> <small>(Selected Rate)</small>	=	<b>\$65,893.34</b> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23. <b>\$30,903,015.31</b> <small>(Line 19 plus lines 21 and 22)</small>	-	<b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	=	<b>\$60,473.31</b> <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,



# MAINE REVENUE SERVICES - 2017 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: WINDHAM

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

1. Total taxable valuation of real estate	1	<b>1,798,657,700</b>	(should agree with MVR Page 1, line 6)
2. Total taxable valuation of personal property	2	<b>32,959,100</b>	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	<b>1,831,616,800</b>	(should agree with MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	<b>90,524,400</b>	(should agree with MVR Page 1, line 14f)
(b) Homestead exemption reimbursement value	4(b)	<b>45,262,200</b>	(line 4(a) multiplied by 0.5)
5. (a) Total exempt value of all BETE qualified property	5(a)	<b>8,021,100</b>	(should agree with MVR Page 2, line 15c)
(b) BETE exemption reimbursement value	5(b)	<b>4,010,550</b>	(line 5(a) multiplied by 0.5)
Municipalities with significant personal property & equipment 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	<b>1,880,889,550</b>	

**DO NOT QUALIFY**

### ASSESSMENTS

7. County tax	7	<b>\$1,304,678.00</b>	
8. Municipal appropriation	8	<b>\$17,654,617.00</b>	
9. TIF financing plan amount	9	<b>\$445,665.00</b>	(should agree with MVR Page 2, line 16c)
10. Local education appropriation (Local share/contribution) (Adjusted to Municipal Fiscal Year)	10	<b>\$19,664,904.00</b>	
11. Total assessments (Add lines 7 through 10)	11	<b>\$39,069,864.00</b>	

### ALLOWABLE DEDUCTIONS

12. State municipal revenue sharing	12	<b>\$0.00</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>\$8,227,322.00</b>	
14. Total deductions (Line 12 plus line 13)	14	<b>\$8,227,322.00</b>	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<b>\$30,842,542.00</b>	

16.	<b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	x	1.05	=	<b>\$32,384,669.10</b>	Maximum Allowable Tax
17.	<b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	÷	<b>1,880,889,550</b> <small>(Amount from line 6)</small>	=	<b>0.016398</b>	Minimum Tax Rate
18.	<b>\$32,384,669.10</b> <small>(Amount from line 16)</small>	÷	<b>1,880,889,550</b> <small>(Amount from line 6)</small>	=	<b>0.017218</b>	Maximum Tax Rate
19.	<b>1,831,616,800</b> <small>(Amount from line 3)</small>	x	<b>0.016440</b> <small>(Selected Rate)</small>	=	<b>\$30,111,780.19</b> <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	<b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	x	0.05	=	<b>\$1,542,127.10</b>	Maximum Overlay
21.	<b>45,262,200</b> <small>(Amount from line 4b)</small>	x	<b>0.016440</b> <small>(Selected Rate)</small>	=	<b>\$744,110.57</b> <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	<b>4,010,550</b> <small>(Amount from line 5b)</small>	x	<b>0.016440</b> <small>(Selected Rate)</small>	=	<b>\$65,933.44</b> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	<b>\$30,921,824.20</b> <small>(Line 19 plus lines 21 and 22)</small>	-	<b>\$30,842,542.00</b> <small>(Amount from line 15)</small>	=	<b>\$79,282.20</b> <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,



# MAINE REVENUE SERVICES - 2017 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: WINDHAM

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

- |   |      |  |
|---|------|--|
| 1. Total taxable valuation of real estate   | 1    | <b>1,798,657,700</b><br><small>(should agree with MVR Page 1, line 6)</small>  |
| 2. Total taxable valuation of personal property   | 2    | <b>32,959,100</b>  |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)  | 3    | <b>1,831,616,800</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>90,524,400</b><br><small>(should agree with MVR Page 1, line 14f)</small>   |
| (b) Homestead exemption reimbursement value   | 4(b) | <b>45,262,200</b><br><small>(line 4(a) multiplied by 0.5)</small>              |
| 5. (a) Total exempt value of all BETE qualified property  | 5(a) | <b>8,021,100</b><br><small>(should agree with MVR Page 2, line 15c)</small>    |
| (b) BETE exemption reimbursement value<br><i>Municipalities with significant personal property &amp; equipment<br/>        may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.</i> | 5(b) | <b>4,010,550</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>1,880,889,550</b>   |

### ASSESSMENTS

- |   |    |  |
|---|----|--|
| 7. County tax   | 7  | <b>\$1,304,678.00</b>  |
| 8. Municipal appropriation  | 8  | <b>\$17,654,617.00</b>   |
| 9. TIF financing plan amount  | 9  | <b>\$445,665.00</b><br><small>(should agree with MVR Page 2, line 16c)</small> |
| 10. Local education appropriation (Local share/contribution)<br>(Adjusted to Municipal Fiscal Year) | 10 | <b>\$19,664,904.00</b>   |
| 11. Total assessments (Add lines 7 through 10)  | 11 | <b>\$39,069,864.00</b>   |

### ALLOWABLE DEDUCTIONS

- |  |    |                        |
|--|----|------------------------|
| 12. State municipal revenue sharing  | 12 | <b>\$0.00</b>          |
| 13. Other revenues: (All other revenues that have been formally<br>appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank<br>interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)) | 13 | <b>\$8,227,322.00</b>  |
| 14. Total deductions (Line 12 plus line 13)  | 14 | <b>\$8,227,322.00</b>  |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)  | 15 | <b>\$30,842,542.00</b> |

- |     |   |   |  |   |   |                         |
|-----|---|---|--|---|---|-------------------------|
| 16. | <b>\$30,842,542.00</b><br><small>(Amount from line 15)</small>          | x | 1.05   | = | <b>\$32,384,669.10</b>  | Maximum Allowable Tax   |
| 17. | <b>\$30,842,542.00</b><br><small>(Amount from line 15)</small>          | ÷ | <b>1,880,889,550</b><br><small>(Amount from line 6)</small>    | = | <b>0.016398</b>   | Minimum Tax Rate        |
| 18. | <b>\$32,384,669.10</b><br><small>(Amount from line 16)</small>          | ÷ | <b>1,880,889,550</b><br><small>(Amount from line 6)</small>    | = | <b>0.017218</b>   | Maximum Tax Rate        |
| 19. | <b>1,831,616,800</b><br><small>(Amount from line 3)</small>             | x | <b>0.016450</b><br><small>(Selected Rate)</small>              | = | <b>\$30,130,096.36</b><br><small>(Enter on MVR Page 1, line 13)</small>     | Tax for Commitment      |
| 20. | <b>\$30,842,542.00</b><br><small>(Amount from line 15)</small>          | x | 0.05   | = | <b>\$1,542,127.10</b>   | Maximum Overlay         |
| 21. | <b>45,262,200</b><br><small>(Amount from line 4b)</small>               | x | <b>0.016450</b><br><small>(Selected Rate)</small>              | = | <b>\$744,563.19</b><br><small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. | <b>4,010,550</b><br><small>(Amount from line 5b)</small>                | x | <b>0.016450</b><br><small>(Selected Rate)</small>              | = | <b>\$65,973.55</b><br><small>(Enter on line 9, Assessment Warrant)</small>  | BETE Reimbursement      |
| 23. | <b>\$30,940,633.10</b><br><small>(Line 19 plus lines 21 and 22)</small> | - | <b>\$30,842,542.00</b><br><small>(Amount from line 15)</small> | = | <b>\$98,091.10</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,