

Town of Windham

Assessing Department
8 School Road
Windham, ME 04062

voice 207.894.5960

fax 207.892.1916

MEMORANDUM

TO: Town Council; Barry Tibbetts, Town Manager; Robert Burns, Assistant Town Manager;
and Windham Property Owners

FROM: Elisa A. Marr, Assessor

DATE: August 12, 2022

RE: Tax Rate and Commitment of 2022-2023 Property Taxes

The mission of the Assessing Office is defined by the Maine Constitution, which states: *All taxes upon real and personal estate, assessed by authority of this State shall be apportioned and assessed equally according to the just value thereof.* The tasks performed in the Assessing office are dictated by State statute as provided under Title 36 of the M.R.S.A. and guidelines set forth by the Bureau of Taxation.

The Assessor's Office, together with Robert Konczal of Atlantic Valuation Service, has completed the 2022 Revaluation.

Attached please find Municipal Tax Rate Calculation forms with three tax rate options for Council consideration. The minimum allowable tax rate after adjusting for TIF is 0.01115 and the maximum allowable tax rate is 0.01171.; (Option 1) 0.01118; (Option 2) 0.01119; and (Option 3) 0.01120.

I would like to thank the property owners of the Town of Windham for their courtesy during this process and encourage them to contact this office with any assessment questions or to request information on available exemption programs. I would also like to take this opportunity to acknowledge the Assessing Office Staff for their hard work and dedication to the residents of the Town of Windham and to thank them for a job well done.

Assessing Staff:

Kara L.T. Taylor, CMA, Assistant Assessor/E9-11 Addressing Officer
Joan Hodgdon, CMA, Appraiser
Patrick Mulligan, CMA Appraiser
Harriett M. Thoms, Administrative Assistant

Respectfully submitted,



Elisa A. Marr, CMA-II
Assessor

Enc.

2022 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: WINDHAM

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

- | | | |
|--|------|--|
| 1. Total taxable valuation of real estate | 1 | \$3,386,787.100
<small>(from Page 1, line 6)</small> |
| 2. Total taxable valuation of personal property | 2 | \$33,244,900
<small>(from Page 1, line 10)</small> |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | \$3,420,032.000
<small>(from Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | \$124,584.400
<small>(from Page 1, line 14f)</small> |
| (b) Homestead exemption reimbursement value | 4(b) | \$90,946,612 |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | \$20,268,400
<small>(from Page 2, line 15c)</small> |
| (b) BETE exemption reimbursement value | 5(b) | \$10,134,200 |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | \$3,521,112.812 |

ASSESSMENTS

- | | | |
|--|----|--|
| 7. County tax | 7 | \$1,630,848.00 |
| 8. Municipal appropriation | 8 | \$28,761,842.00 |
| 9. TIF financing plan amount | 9 | \$831,070.00
<small>(must match page 2, line 16c + 16d)</small> |
| 10. Local education appropriation (Local share/contribution)
<small>(Adjusted to municipal fiscal year)</small> | 10 | \$24,320,184.00 |
| 11. Total appropriations (Add lines 7 through 10) | 11 | \$55,543,944.00 |

ALLOWABLE DEDUCTIONS

- | | | |
|---|----|-----------------|
| 12. Anticipated state municipal revenue sharing | 12 | \$2,500,000.00 |
| 13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement) | 13 | \$13,771,132.00 |
| 14. Total deductions (Line 12 plus line 13) | 14 | \$16,271,132.00 |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | \$39,272,812.00 |

- | | |
|---|-------------------------|
| 16. \$39,272,812.00 x 1.05 = \$41,236,452.60 | Maximum Allowable Tax |
| 17. \$39,272,812.00 + \$3,521,112.812 = 0.01115 | Minimum Tax Rate |
| 18. \$41,236,452.60 ÷ \$3,521,112.812 = 0.01171 | Maximum Tax Rate |
| 19. \$3,420,032.000.00 x 0.01118 = \$38,235,957.76 | Tax for Commitment |
| 20. \$39,272,812.00 x 0.05 = \$1,963,640.60 | Maximum Overlay |
| 21. \$90,946,612 x 0.01118 = \$1,016,783.12 | Homestead Reimbursement |
| 22. \$10,134,200 x 0.01118 = \$113,300.36 | BETE Reimbursement |
| 23. \$39,366,041.24 - \$39,272,812.00 = \$93,229.24 | 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.

2022 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: **WINDHAM**

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| 5. (a) Total exempt value of all BETE qualified property | 5(a) | \$20,268.400
(from Page 2, line 15c) |
| (b) BETE exemption reimbursement value | 5(b) | \$10,134.200 |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | \$3,521,112.812 |

ASSESSMENTS

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|---|----|--|
| 7. County tax | 7 | \$1,630,848.00 |
| 8. Municipal appropriation | 8 | \$28,761,842.00 |
| 9. TIF financing plan amount | 9 | \$831,070.00
(must match page 2, line 16c + 16d) |
| 10. Local education appropriation (Local share/contribution)
(Adjusted to municipal fiscal year) | 10 | \$24,320,184.00 |
| 11. Total appropriations (Add lines 7 through 10) | 11 | \$55,543,944.00 |

ALLOWABLE DEDUCTIONS

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|---|----|------------------------|
| 12. Anticipated state municipal revenue sharing | 12 | \$2,500,000.00 |
| 13. Other revenues: (All other revenues that have been formally
appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement,
trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement) | 13 | \$13,771,132.00 |
| 14. Total deductions (Line 12 plus line 13) | 14 | \$16,271,132.00 |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | \$39,272,812.00 |

- | |
|---|
| 16. \$39,272,812.00 x 1.05 = \$41,236,452.60 Maximum Allowable Tax
(Amount from line 15) |
| 17. \$39,272,812.00 + \$3,521,112.812 = 0.01115 Minimum Tax Rate
(Amount from line 15) (Amount from line 6) |
| 18. \$41,236,452.60 + \$3,521,112.812 = 0.01171 Maximum Tax Rate
(Amount from line 16) (Amount from line 6) |
| 19. \$3,420,032.000.00 x 0.01119 = \$38,270,158.08 Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on page 1, line 13) |
| 20. \$39,272,812.00 x 0.05 = \$1,963,640.60 Maximum Overlay
(Amount from line 15) |
| 21. \$90,946.612 x 0.01119 = \$1,017,692.59 Homestead Reimbursement
(Amount from line 4b.) (Selected Rate) (Enter on line 8, Assessment Warrant) |
| 22. \$10,134.200 x 0.01119 = \$113,401.70 BETE Reimbursement
(Amount from line 5b.) (Selected Rate) (Enter on line 9, Assessment Warrant) |
| 23. \$39,401,252.37 - \$39,272,812.00 = \$128,440.37 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,
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2022 MUNICIPAL TAX RATE CALCULATION FORM

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| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | \$124,584,400
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| 5. (a) Total exempt value of all BETE qualified property | 5(a) | \$20,268,400
<small>(from Page 2, line 15c)</small> |
| (b) BETE exemption reimbursement value | 5(b) | \$10,134,200 |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | \$3,521,112,812 |

ASSESSMENTS

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|--|----|---|
| 7. County tax | 7 | \$1,630,848.00 |
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| 14. Total deductions (Line 12 plus line 13) | 14 | \$16,271,132.00 |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | \$39,272,812.00 |

- | |
|--|
| 16. \$39,272,812.00 x 1.05 = \$41,236,452.60 Maximum Allowable Tax
<small>(Amount from line 15)</small> |
| 17. \$39,272,812.00 ÷ \$3,521,112,812 = 0.01115 Minimum Tax Rate
<small>(Amount from line 15) (Amount from line 6)</small> |
| 18. \$41,236,452.60 ÷ \$3,521,112,812 = 0.01171 Maximum Tax Rate
<small>(Amount from line 16) (Amount from line 6)</small> |
| 19. \$3,420,032,000.00 x 0.01120 = \$38,304,358.40 Tax for Commitment
<small>(Amount from line 3) (Selected Rate) (Enter on page 1, line 13)</small> |
| 20. \$39,272,812.00 x 0.05 = \$1,963,640.60 Maximum Overlay
<small>(Amount from line 15)</small> |
| 21. \$90,946,612 x 0.01120 = \$1,018,602.05 Homestead Reimbursement
<small>(Amount from line 4b.) (Selected Rate) (Enter on line 8, Assessment Warrant)</small> |
| 22. \$10,134,200 x 0.01120 = \$113,503.04 BETE Reimbursement
<small>(Amount from line 5b.) (Selected Rate) (Enter on line 9, Assessment Warrant)</small> |
| 23. \$39,436,463.49 - \$39,272,812.00 = \$163,651.49 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.)

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