

Town of Windham

Assessing and GIS Department
8 School Road
Windham, ME 04062

voice 207.894.5960

fax 207.892.1916

MEMORANDUM

TO: Town Council; Barry Tibbetts, Town Manager; Windham Property Owners
FROM: Elisa Trepanier, Assessor/GIS Coordinator
DATE: August 6, 2020
RE: Tax Rate and Commitment of 2020-2021 Property Taxes

The Assessor's Office has completed preparations for the annual commitment of taxes. The overall valuation of the town has increased by \$55.5 million. After exemptions, \$29.9 million of that amount is new taxable value. Residential development and the real estate market have continued to flourish in Windham.

For the past two years the mil rate has been consecutively reduced from \$16.43 per thousand dollars of assessed value to \$14.64. These reductions to the mil rate were due in large part to the town-wide revaluations. This year voters approved an increase in County and School appropriations which will require an increase to the mil rate. The changes from last year's appropriations are as follows:

1. County tax (increase): \$80,434
2. Municipal appropriation (decrease): -\$59,351
3. TIF financing plan (decrease): -\$46,418
4. Local education appropriation (increase): \$1,073,306

Other factors affecting the mil rate include:

1. State municipal revenue sharing (increase): \$50,000
2. Other revenues: excise tax, etc. (decrease): -\$180,128
3. The Homestead Exemption amount has increased to \$25,000. The State reimbursement rate has also increased from 62.5% to 70%. There are 4,808 properties receiving the Homestead Exemption valued at: \$120,119,800.

Overlay:

36 M.R.S.A. §710 defines Overlay as: *The assessors or, in primary assessing areas, the municipal officers may assess on the estates such sum above the sum necessary for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.*

The Town of Windham historically has used a lower overlay. The average overlay for the past 15 years is approximately \$94,000. If the Council desires a lower overlay, the corresponding mil rate will be lower.

Mil Rate:

The minimum allowable tax rate is 0.014762 and the maximum allowable tax rate is 0.01550. I am attaching the Municipal Tax Rate Calculation forms with three tax rate options for the Council to consider.

1. 0.01490 mil with an overlay of \$336,277
2. 0.01495 mil with an overlay of \$457,678
3. 0.01500 mil with an overlay of \$579,079

I would 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, Senior Appraiser
Harriett M. Thoms, Administrative Assistant

Please let me know if there is other statistical data you would like prior to the meeting so that I can be prepared to answer any questions you may have.

Respectfully submitted,



Elisa A. Trepanier, CMA-II
Assessor

MAINE REVENUE SERVICES - 2020 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	2,304,592,600	<small>(must match MVR Page 1, line 6)</small>	
2. Total taxable valuation of personal property	2	31,960,900	<small>(must match MVR Page 1, line 10)</small>	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	2,336,553,500	<small>(must match MVR Page 1, line 11)</small>	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	120,119,800	<small>(must match MVR Page 1, line 14f)</small>	
(b) Homestead exemption reimbursement value	4(b)	84,083,860	<small>(line 4(a) multiplied by 0.7)</small>	
5. (a) Total exempt value of all BETE qualified property	5(a)	14,760,300	<small>(must match MVR Page 2, line 15c)</small>	
(b) BETE exemption reimbursement value <small>Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.</small>	5(b)	7,380,150	<small>(line 5(a) multiplied by 0.5)</small>	
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	2,428,017,510		

DO NOT QUALIFY

ASSESSMENTS

7. County tax	7	\$1,516,404.00		
8. Municipal appropriation	8	\$23,854,048.00		
9. TIF financing plan amount	9	\$524,702.00	<small>(must match MVR Page 2, line 16c + 16d)</small>	
10. Local education appropriation (Local share/contribution) <small>(Adjusted to Municipal Fiscal Year)</small>	10	\$23,154,452.00		
11. Total assessments (Add lines 7 through 10)	11	\$49,049,606.00		

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	\$1,000,000.00		
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	\$12,208,422.00		
14. Total deductions (Line 12 plus line 13)	14	\$13,208,422.00		
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$35,841,184.00		

16. \$35,841,184.00 <small>(Amount from line 15)</small>	x	1.05	=	\$37,633,243.20	Maximum Allowable Tax
17. \$35,841,184.00 <small>(Amount from line 15)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.014762	Minimum Tax Rate
18. \$37,633,243.20 <small>(Amount from line 16)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.015500	Maximum Tax Rate
19. 2,336,553,500 <small>(Amount from line 3)</small>	x	0.014900 <small>(Selected Rate)</small>	=	\$34,814,647.15 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20. \$35,841,184.00 <small>(Amount from line 15)</small>	x	0.05	=	\$1,792,059.20	Maximum Overlay
21. 84,083,860 <small>(Amount from line 4b)</small>	x	0.014900 <small>(Selected Rate)</small>	=	\$1,252,849.51 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22. 7,380,150 <small>(Amount from line 5b)</small>	x	0.014900 <small>(Selected Rate)</small>	=	\$109,964.24 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23. \$36,177,460.90 <small>(Line 19 plus lines 21 and 22)</small>	-	\$35,841,184.00 <small>(Amount from line 15)</small>	=	\$336,276.90 <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.

MAINE REVENUE SERVICES - 2020 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	2,304,592,600	(must match MVR Page 1, line 6)
2. Total taxable valuation of personal property	2	31,960,900	(must match MVR Page 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	2,336,553,500	(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	120,119,800	(must match MVR Page 1, line 14f)
(b) Homestead exemption reimbursement value	4(b)	84,083,860	(line 4(a) multiplied by 0.7)
5. (a) Total exempt value of all BETE qualified property	5(a)	14,760,300	(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)	7,380,150	(line 5(a) multiplied by 0.5)
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	2,428,017,510	

DO NOT QUALIFY

ASSESSMENTS

7. County tax	7	\$1,516,404.00
8. Municipal appropriation	8	\$23,854,048.00
9. TIF financing plan amount	9	\$524,702.00
10. Local education appropriation (Local share/contribution) (Adjusted to Municipal Fiscal Year)	10	\$23,154,452.00
11. Total assessments (Add lines 7 through 10)	11	\$49,049,606.00

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	\$1,000,000.00
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	\$12,208,422.00
14. Total deductions (Line 12 plus line 13)	14	\$13,208,422.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$35,841,184.00

16.	\$35,841,184.00 <small>(Amount from line 15)</small>	x	1.05	=	\$37,633,243.20	Maximum Allowable Tax
17.	\$35,841,184.00 <small>(Amount from line 15)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.014762	Minimum Tax Rate
18.	\$37,633,243.20 <small>(Amount from line 16)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.015500	Maximum Tax Rate
19.	2,336,553,500 <small>(Amount from line 3)</small>	x	0.014950 <small>(Selected Rate)</small>	=	\$34,931,474.83 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	\$35,841,184.00 <small>(Amount from line 15)</small>	x	0.05	=	\$1,792,059.20	Maximum Overlay
21.	84,083,860 <small>(Amount from line 4b)</small>	x	0.014950 <small>(Selected Rate)</small>	=	\$1,257,053.71 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	7,380,150 <small>(Amount from line 5b)</small>	x	0.014950 <small>(Selected Rate)</small>	=	\$110,333.24 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$36,298,861.77 <small>(Line 19 plus lines 21 and 22)</small>	-	\$35,841,184.00 <small>(Amount from line 15)</small>	=	\$457,677.77 <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.

MAINE REVENUE SERVICES - 2020 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	2,304,592,600	(must match MVR Page 1, line 6)
2. Total taxable valuation of personal property	2	31,960,900	(must match MVR Page 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	2,336,553,500	(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	120,119,800	(must match MVR Page 1, line 14f)
(b) Homestead exemption reimbursement value	4(b)	84,083,860	(line 4(a) multiplied by 0.7)
5. (a) Total exempt value of all BETE qualified property	5(a)	14,760,300	(must match MVR Page 2, line 15c)
(b) BETE exemption reimbursement value	5(b)	7,380,150	(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	2,428,017,510	

DO NOT QUALIFY

ASSESSMENTS

7. County tax	7	\$1,516,404.00
8. Municipal appropriation	8	\$23,854,048.00
9. TIF financing plan amount	9	\$524,702.00
		(must match MVR Page 2, line 16c + 16d)
10. Local education appropriation (Local share/contribution) (Adjusted to Municipal Fiscal Year)	10	\$23,154,452.00
11. Total assessments (Add lines 7 through 10)	11	\$49,049,606.00

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	\$1,000,000.00
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	\$12,208,422.00
14. Total deductions (Line 12 plus line 13)	14	\$13,208,422.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$35,841,184.00

16.	\$35,841,184.00 <small>(Amount from line 15)</small>	x	1.05	=	\$37,633,243.20	Maximum Allowable Tax
17.	\$35,841,184.00 <small>(Amount from line 15)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.014762	Minimum Tax Rate
18.	\$37,633,243.20 <small>(Amount from line 16)</small>	÷	2,428,017,510 <small>(Amount from line 6)</small>	=	0.015500	Maximum Tax Rate
19.	2,336,553,500 <small>(Amount from line 3)</small>	x	0.015000 <small>(Selected Rate)</small>	=	\$35,048,302.50 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	\$35,841,184.00 <small>(Amount from line 15)</small>	x	0.05	=	\$1,792,059.20	Maximum Overlay
21.	84,083,860 <small>(Amount from line 4b)</small>	x	0.015000 <small>(Selected Rate)</small>	=	\$1,261,257.90 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	7,380,150 <small>(Amount from line 5b)</small>	x	0.015000 <small>(Selected Rate)</small>	=	\$110,702.25 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$36,420,262.65 <small>(Line 19 plus lines 21 and 22)</small>	-	\$35,841,184.00 <small>(Amount from line 15)</small>	=	\$579,078.65 <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.