

ASSESSORS' CERTIFICATE OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 225 inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of Penobscot for state, county, district, and municipal taxes for fiscal year 1/1/2023 to 12/31/2023 as they existed on the first day of April 2023.

IN WITNESS THEREOF, we have hereunto our hands at Penobscot, this 15th day of July, 2023.

Harold A. Hutchins
Sara B. Leighton
Sp E. Jeff
Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Penobscot County Hancock To Elizabeth Hutchins
_____, Tax Collector

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1. County tax	\$ <u>113,110</u>	
2. Municipal appropriation	\$ <u>748,922</u>	
3. TIF financing plan amount	\$ <u>0</u>	
4. Local education appropriation	\$ <u>1,988,135</u>	
5. Overlay not to exceed 5% of "net to be raised"	\$ <u>47,351</u>	
6. Total Assessments		\$ <u>2,897,518</u>

Deductions:

7. State municipal revenue sharing	\$ <u>103,306</u>	
8. Homestead exemption reimbursement	\$ <u>64,727</u>	
9. BETE reimbursement	\$ <u>12</u>	
10. Other revenue	\$ <u>419,350</u>	
11. Total deductions		\$ <u>587,395</u>
12. Net assessment for commitment		\$ <u>2,310,123</u>

(line 6 minus line 11)

You are to pay to Amy Dunn, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 07/14/2024.

In case of the neglect of any person to pay the sum required by said list until after 09/13/2023 you will add interest to so much thereof as remains unpaid at the rate of 8.00 percent per annum, commencing 09/14/2023 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine, this 07/15/2023 mm/dd/yy.

Harold A. Hutchins Assessor(s) of: Penobscot
Sara B. Leighton
Shp & Off

CERTIFICATE OF COMMITMENT

To Elizabeth Hutchins, the Collector of the Municipality of Penobscot, aforesaid.

Herewith are committed to you true lists of the assessments of the estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$ 2,310,123 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 07/15/2023 mm/dd/yy.

Harold A. Hutchins Assessor(s) of: Penobscot
Sara B. Leighton
Shp & Off

File the original certificate with the tax collector. File a copy in the valuation book.

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County of Hancock, ss.

We hereby certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Penobscot for the fiscal year 01/01/2023 to 12/31/2023, at 10.45 mills, on a total taxable valuation of \$ 221,064,400.

Assessments:

1. County tax	\$ <u>113,110</u>	
2. Municipal appropriation	\$ <u>748,922</u>	
3. TIF financing plan amount	\$ <u>0</u>	
4. Local education appropriation	\$ <u>1,988,135</u>	
5. Overlay not to exceed 5% of "net to be raised"	\$ <u>47,351</u>	
6. Total assessments		\$ <u>2,897,518</u>

Deductions:

7. State municipal revenue sharing	\$ <u>103,306</u>	
8. Homestead exemption reimbursement	\$ <u>64,727</u>	
9. BETE reimbursement	\$ <u>12</u>	
10. Other revenue	\$ <u>419,350</u>	
11. Total deductions		\$ <u>587,395</u>
12. Net assessment for commitment		\$ <u>2,310,123</u>

(line 6 minus line 11)

Lists of all the same we have committed to Elizabeth Hutchins, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Amy Dunn, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (36 M.R.S. §712)

Given under our hands this 07/15/2023

mm/dd/yy

Harold A. Hart
Sara B. Leighton
Shp & Off
Municipal Assessor(s)

File the original certificate with the treasurer. File a copy in the valuation book.
PTA 201 (05/19)

SAMPLE 2023 MUNICIPAL TAX RATE CALCULATION FORM - DO NOT FILE

Municipality: PENOBSCOT

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

- | | | | |
|--|-----|---|--|
| 1. Total taxable value of real estate | 1 | <input type="text" value="\$220,966,400"/>
<small>(from page 1, line 6)</small> | |
| 2. Total taxable value of personal property | 2 | <input type="text" value="\$98,000"/>
<small>(from page 1, line 10)</small> | |
| 3. Total taxable value of real estate and personal property (Line 1 plus line 2) | 3 | <input type="text" value="\$221,064,400"/>
<small>(from page 1, line 11)</small> | |
| 4. a. Total exempt value for all homestead exemptions granted | 4a. | <input type="text" value="\$8,150,000"/>
<small>(from Page 1, line 14)</small> | |
| b. Homestead exemption reimbursement value | 4b. | <input type="text" value="\$6,194,000"/> | |
| 5. a. Total exempt value of all BETE qualified property | 5a. | <input type="text" value="\$2,200"/>
<small>(from page 2, line 15c)</small> | |
| b. BETE exemption reimbursement value | 5b. | <input type="text" value="\$1,100"/> | |
| 6. Total valuation base (Line 3 + line 4b + line 5b) | 6 | <input type="text" value="\$227,259,500"/> | |

ASSESSMENTS

- | | | | |
|---|----|--|--|
| 7. County tax | 7 | <input type="text" value="\$113,110.00"/> | |
| 8. Municipal appropriation | 8 | <input type="text" value="\$748,922.00"/> | |
| 9. TIF financial plan amount | 9 | <input type="text" value="\$0"/>
<small>(must match page 2, line 16c + 16d)</small> | |
| 10. Local education appropriation | 10 | <input type="text" value="\$1,988,135.00"/> | |
| 11. Total appropriations (Add lines 7 through 10) | 11 | <input type="text" value="\$2,850,167.00"/> | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|---|--|
| 12. Anticipated state municipal revenue sharing | 12 | <input type="text" value="\$103,306.00"/> | |
| 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 | <input type="text" value="\$419,350.00"/> | |
| 14. Total deductions (Line 12 plus line 13) | 14 | <input type="text" value="\$522,656.00"/> | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | <input type="text" value="\$2,327,511.00"/> | |

	A		B	=	C	
16.	<input type="text" value="\$2,327,511.00"/> <small>(Amount from line 15)</small>	x	<input type="text" value="1.05"/>	=	<input type="text" value="\$2,443,886.55"/>	Maximum Allowable Tax
17.	<input type="text" value="\$2,327,511.00"/> <small>(Amount from line 15)</small>	+	<input type="text" value="\$227,259,500"/> <small>(Amount from line 6)</small>	=	<input type="text" value="0.01024"/>	Minimum Tax Rate
18.	<input type="text" value="\$2,443,886.55"/> <small>(Amount from line 16)</small>	+	<input type="text" value="\$227,259,500"/> <small>(Amount from line 6)</small>	=	<input type="text" value="0.01075"/>	Maximum Tax Rate
19.	<input type="text" value="\$221,064,400.00"/> <small>(Amount from line 3)</small>	x	<input type="text" value="0.01045"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$2,310,122.98"/> <small>(Enter on page 1, line 13)</small>	Tax for Commitment
20.	<input type="text" value="\$2,327,511.00"/> <small>(Amount from line 15)</small>	x	<input type="text" value="0.05"/>	=	<input type="text" value="\$116,375.55"/>	Maximum Overlay
21.	<input type="text" value="\$6,194,000"/> <small>(Amount from line 4b.)</small>	x	<input type="text" value="0.01045"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$64,727.30"/> <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	<input type="text" value="\$1,100"/> <small>(Amount from line 5b.)</small>	x	<input type="text" value="0.01045"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$11.50"/> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	<input type="text" value="\$2,374,861.78"/> <small>(Line 19 plus lines 21 and 22)</small>	-	<input type="text" value="\$2,327,511.00"/> <small>(Amount from line 15)</small>	=	<input type="text" value="\$47,350.77"/> <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.



**2023 APPLICATION FOR MUNICIPAL REIMBURSEMENT
FOR TAXES IN EXCESS OF STABILIZATION**

36 M.R.S. § 6281

*mailed w/
MVR 10/3/23*

1. Municipality: Penobscot (Town of) 2. Certified ratio (tax year 2023): 100%
 3. Mill rate (tax year 2023): 10.45 4. Mill rate (tax year 2022): 11.4
 5. Number of applications received: 82 6. Number of applications approved: 82
 7. Total reimbursement requested for 2023 taxes assessed in excess of stabilized amounts: \$ 14,282.33

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Municipal Official: *A.R.D.* Treasurer Date: 10/3/23

Print name: Amy R Dunn

Email: penobscotttownoffice@gmail.com Phone: 207-326-4364

Mail this application to:
 Maine Revenue Services Property Tax Division
 P.O. Box 9106
 Augusta, ME 04332-9106
 Email: prop.tax@maine.gov