



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PO BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

March, 2017

Municipal Assessors and Chairman of the Board of Selectmen:

RE: Preliminary 2018 State Valuation

Dear Municipal Official(s):

Enclosed you will find a copy of the preliminary 2018 State Valuation report for your municipality as prepared by a field representative of the Property Tax Division. This valuation represents the full equalized value of all taxable property in the municipality as of **April 1, 2016**. Please note that these figures are preliminary and are being forwarded to you at this time in order to provide for your review and allow time for any contribution of additional comments and/or pertinent data.

The State Valuation is compiled by determining, through field work and meetings with local officials, the approximate ratio of full value on which local assessments are made, and by then adjusting the local assessed values in accordance with the Rules of Procedure Used to Develop State Valuation (08-125 Chapter 201). State Valuation is a mass appraisal estimate of the 100% market value of all taxable property of a municipality and is established annually by the State Tax Assessor. The enclosed report is comprised of four (4) parts: the Sales Ratio Analysis; State Valuation Analysis (PTF303.4); Report of Assessment Review, a three (3) year comparison (PTF303); and Report of Assessment Review, informational review (PTF303.2).

If after reviewing this report you find any errors or inconsistencies, need clarification or simply wish to discuss the report, please call the Property Tax Division at 624-5600 ext. 1 or fax your concerns to us at 287-6396. Alternatively, you may contact your area field representative from Maine Revenue Service, Property Tax Division directly for the purpose of discussing any additional information pertinent to the preliminary state valuation.

The Proposed 2018 State Valuation Notice will be sent by certified mail on or before September 30, 2017.

Sincerely,

Mike Rogers,
Supervisor, Municipal Services

Property Tax Division
REPORT OF ASSESSMENT REVIEW



Municipality	Sangerville		County	Piscataquis
	2016	2017	2018	
1. State Valuation	79,300,000	76,800,000	75,000,000	
2. Amount of Change	(600,000)	(2,500,000)	(1,800,000)	
3. Percent of Change	-0.75%	-3.15%	-2.34%	
4. Eff. Full Value Rate (line 6d/1)	0.01802	0.01955	0.02039	
5. Local Mill Rate 14-15-16	0.0177	0.0185	0.019	
6a. Commitment 2014-15-16	1,395,044	1,466,762	1,475,451	
6b. Homestead Reimbursement	33,343	34,295	52,596	
6c. BETE Reimbursement	674	692	678	
6d. Total (6a, 6b & 6c)	1,429,061	1,501,750	1,528,725	
6e. % change from prior year (6d.)	10.12%	5.09%	1.80%	
	2015	2016		
A. Municipal Valuation	79,284,450	77,655,340		
Net Supplements / Abatements	(76,350)	(81,800)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	1,853,770	2,768,195		
BETE (Exempt Valuation)	37,430	35,680		
Adjusted Municipal Valuation	81,099,300	80,377,415	(721,885)	-0.89%
B. Sales Information				
Sales Period Used	07/14 - 06/15	07/15 - 06/16	Combined Sales Ratio	107%
State Valuation	2017	2018		
# of Sales	17	32		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	100%	102%		
Average Ratio	104%	107%	2.88%	
Assessment Rating	13	16		
Waterfront Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Condominium Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Certified Ratio	100%	100%		

STATE VALUATION ANALYSIS

Municipality		Sangerville			County		Piscataquis	
Municipal Valuation - 2016		100%	Declared Certified Ratio		2018 State Valuation			
LAND				Ratio	Source			
Electrical Utilities (Trans & Dist.)			3,447,410	113%	Declaration Value		3,060,852	
Classified Tree Growth	6,502	ac	1,026,660	100%	State Rates		1,026,665	
Classified Farm Land	343	ac	112,560	84%	08-125 CMR		133,690	
Classified Farm Woodland	636	ac	97,010	100%	State Rates		97,007	
Classified Open Space		ac						
Classified Working Waterfront		ac						
Commercial Lots			366,670	100%	Cert Ratio		366,670	
Industrial Lots			71,750	100%	Cert Ratio		71,750	
Residential Lots			11,797,660	107%	Combined Study		11,025,850	
Waterfront & Water Influenced Lots			8,693,020	107%	Combined Study		8,124,318	
Condominium Lots								
Working Forest Roads		ac						
Waste Acres	666	ac	66,560	100/ Mun Avg	75/ac SR		49,920	
# Undeveloped Acres	12,558	ac	8,501,600	677/ Mun Avg	600/ac SR		7,534,630	
			34,180,900		TOTAL LAND		31,491,352	
BUILDINGS								
		# accts						
Commercial		27	3,332,660	100%	Cert Ratio		3,332,660	
Industrial		1	402,050	100%	Cert Ratio		402,050	
Residential			33,380,060	107%	Combined Study		31,196,318	
Waterfront & Water Influenced		1	5,333,510	107%	Combined Study		4,984,589	
Condominiums								
			42,448,280		TOTAL BUILDINGS		39,915,617	
PERSONAL PROPERTY								
		# accts						
Commercial			1,026,160	100%	Cert Ratio		1,026,160	
Industrial								
Other								
			1,026,160		TOTAL PERSONAL		1,026,160	
TOTALS			77,655,340				72,433,129	
Adjustments (Net Abates/Supp)			(81,800)	107%	Combined Study		(76,449)	
Adjustments (Comm., Ind. & Pers.)								
Homestead (Exempt Valuation)			2,768,195	107%	Combined Study		2,587,098	
BETE (Exempt Valuation)			35,680	100%	Cert Ratio		35,680	
ADJUSTED TOTAL			80,377,415				74,979,458	
TIF ADJUSTMENTS			<i>TIF Development Program Fund</i>					
NET w/ ADJUSTMENTS & TIF							74,979,458	
STATE VALUATION							75,000,000	

STATE OF MAINE Sales Ratio Analysis - 2018 State Valuation

Municipality: **Sangerville**

County: **Piscataquis**

Piscataquis

2 Year - **COMBINED STUDY**

Weighted Avg. =	102%	=	2,770,600	/	2,715,700
Average Ratio =	107%	=	23.52	/	22
Avg. Deviation =	17	=	544	/	32
Quality Rating =	16	=	17	/	107%

Average Selling Price = **\$84,866** **2016**

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	7 2014	2316	141	16	8	MOORE	145,000	95,940	0.66	41
2	R	8 2016	2447	79	9	28	DICKSON	175,000	137,520	0.79	28
3	R	4 2015	2359	84	11	21	TIBBETTS	110,000	86,980	0.79	28
4	R	4 2016	2423	285	7	10	GILBERT	142,000	114,860	0.81	26
5	MOHO	6 2016	2434	238	11	3-1-1	CHAMBERS	30,000	24,320	0.81	26
6	R	10 2016	2460	192	7	24-3	LUNETTA	124,900	106,070	0.85	22
7	R	10 2016	2459	216	4	16	WEEKS	70,000	63,520	0.91	16
8	W	4 2016	2427	223	16	14	WINTLE	78,000	71,660	0.92	15
9	R	10 2014	2332	79	1	17	CALHOUN	105,000	98,110	0.93	14
10	R	8 2014	2324	143	1	26-2	RANSOM	95,000	89,650	0.94	13
11	R	12 2015	2405	238	5	25-1-1	PLASSE	66,000	62,360	0.94	13
12	R	3 2015	2355	202	7	17	HERRICK	150,000	142,120	0.95	12
13	R	2 2014	2289	181	7	35	ELLIS	110,000	106,870	0.97	10
14	R	5 2014	2307	110	10	12	NORTHUP	100,000	98,430	0.98	9
15	R	7 2014	2313	169	23	7	MARTIN	71,000	73,440	1.03	4
16	R	4 2014	2298	99	4	40	CLARK	46,500	49,230	1.06	1
17	R	1 2016	2410	155	19	2	BAILLARGEON	75,000	79,220	1.06	1
18	R	11 2014	2340	251	2	10	DEGOOSH	95,000	104,880	1.10	3
19	W	5 2014	2303	99	14	8	BUTLER	75,000	85,770	1.14	7
20	R	7 2016	2443	10	20	13	SNIDE	34,900	39,800	1.14	7
21	R	9 2014	2327	238	23	35	BOYD	80,000	92,310	1.15	8
22	R	7 2014	2313	197	3	17-1	MOUNTAIN	85,000	98,340	1.16	9
23	R	11 2014	2337	37	1	26	BISHOP	62,000	76,150	1.23	16
24	R	7 2015	2378	5	3	16	TERRASI	65,000	80,880	1.24	17
25	R	10 2015	2394	68	7	22	ZEPP	40,000	49,600	1.24	17
26	R	2 2015	2351	28	2	18-1	HATHAWAY	59,000	76,140	1.29	22
27	R	9 2016	2456	76	16	10	TILTON	125,000	161,330	1.29	22
28	R	9 2015	2388	230	19	8	SPENCER	48,500	63,270	1.30	23
29	R	10 2016	2459	275	4	28-7	WILLETT	75,000	98,580	1.31	24
30	U	4 2016	2425	24	23	25	GREENE	79,900	105,380	1.32	25
31	U	5 2016	2430	145	23	46	CARTWRIGHT	43,000	57,320	1.33	26
32	R	6 2016	2437	228	3	3	BURTON	55,000	80,550	1.46	39

Business Equipment Tax Exemption Audit

Municipality: Sangerville

Date: 02/02/2016

County: Piscataquis

Municipal Official(s): Hamlin Associates Inc.

Municipal Valuation - 2016

2018 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	5 of 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Are application(s) signed for/approved by the assessor?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. Does the property qualify for BETE?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6. Are municipal depreciation schedules evident and uniformly employed?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. Is all qualified property adjusted by the municipal assessment ratio?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Additional Comments: BETE is well administered in Sangerville

Signature: Louis R. Durgin
Field Rep.

REPORT OF ASSESSMENT REVIEW

Municipality Sangerville County Piscataquis

I. Valuation System

A. Land: Tax Maps by SEWALL CO Date: _____
 Undeveloped Acreage _____ 676 Undeveloped Lots _____
 Road Frontage _____ Water Frontage _____
 House lots 11200 - 16000 Other _____

B. Buildings : Revaluation By: HAMLIN ASSOC (2006) Computerized Records _____

C. Personal Property: Assessed? Y/N Method Used: YES
 Is Cert Ratio Applied? Y/N

II. Assessment Records / Condition

Website w/VAL data Y/N Web Address Hamlinassociates.org

Valuation Book OK Tree Growth Forms OK
 Property Record Cards OK Farm Land Forms OK
 Veteran Exemption Forms OK Open Space Forms NA

III. Supplements and Abatements

Supplements: Number Made 2 Value Supplemented 36,380
 Abatements: Number granted 4 Value Abated (118,180)
 (excluding penalties)

IV. Statistical Information

Number of Parcels 1,254 Land Area 25,811
 Taxable Acres 23,721 Bog/Swamp 105
 Population (2010) 1,343

V. Assessment Standards

Standards Ratio 104.76% = (2016 Municipal Valuation /2017 State Valuation)
 Assessment Quality: Combined 16

Comments or Plans for Compliance: _____

VI. Audit Information

Municipal Official providing data: Hamlin Associates Inc.
 Date(s) of Field Audit: 02/02/2016

VII. Office Review

Recommended by: Louis R. Durgin
 Field Rep
 Checked by: [Signature]
 Approved by: Mike Rogers 3-30-17
 Copies Mailed: (date) 3-31-17