

TOWN OF THOMASTON
ASSESSING OFFICE
13 VALLEY STREET
THOMASTON, ME 04861



AGENDA for ASSESSORS' MEETING

Tuesday - July 25, 2023 - 2:15 PM - Town Office

1. **Minutes of 6/8/2023.**
2. **Abatements**
 - None.
3. **Supplemental Tax Assessments**
 - None.
4. **Old Business**
 - None.
5. **New Business**
 - Certified Ratio Document approval for 2023
 - LD1-Property Growth Factor approval for 2023
6. **Budget Review**
 - Current Budget
7. **Agent Report**
8. **Next Meeting**
 - Next meeting TBD.
9. **Adjourn.**



Maine Revenue Services
Property Tax Division
Certified Ratio Declaration Form

Municipality of: THOMASTON
Developed Parcel Ratio: 74%

County of: KNOX
Filing Deadline: June 1, 2023

SECTION A: RATIO DECLARATION

Under Maine law, municipal assessors must annually certify to Maine Revenue Services ("MRS") the ratio of assessed value to just value in their municipality. This certified ratio must be used by the assessors to adjust the value of certain exemptions in the municipality, including the homestead exemption. As part of the process for determining municipal reimbursement for the homestead exemption, assessors must declare their certified ratio to MRS by June 1 each year. MRS will accept the ratio declared by an assessor if it is within 10% of the developed parcel ratio determined by MRS for the municipality as part of the most recently completed state valuation. If the ratio declared by the assessor differs by more than 10% from the developed parcel ratio, the assessor must provide evidence showing the ratio declared is more accurate for one of the reasons under Option #2 below.

- Option #1: The municipality declares the developed parcel ratio of 74% determined by MRS as part of the 2023 state valuation, as the certified ratio for 2023.
- Option #2: The municipality declares a current year certified ratio of: 89 %.
If this ratio is not between 67% and 81%, check the appropriate box below and attach supporting evidence. If insufficient proof is included with this form, MRS will only accept use of the developed parcel ratio in Option #1 and will adjust reimbursements received by the municipality accordingly.
 - A total revaluation will be implemented this year
 - A partial revaluation or market-based adjustment will be implemented this year
 - A total revaluation, partial revaluation or market-based adjustment was implemented last year
 - More current sales information is available which justifies a higher ratio
 - Other (explain) _____

SECTION B: HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

Total number of homestead exemptions granted (actual or estimated): 704
 Total value of 2023 homestead exemptions, adjusted by the certified ratio declared in Section A:..... \$15,664,000
 2023 property tax rate:02182 mills
Note: If commitment is not final for 2023, use the 2022 tax rate or an estimated rate

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: _____ Date: _____ Email: _____
 Signature: _____ Date: _____ Email: _____
 Signature: _____ Date: _____ Email: _____
If more than three assessors, attach a sheet with a copy of the above declaration and additional signatures.

Contact Person: Lindsey Junkins Phone: (207)354-6107 Email: LJunkins@thomastonmaine.gov
 extension 109

Return this form to: Maine Revenue Services
 Property Tax Division
 P.O. Box 9106
 Augusta, Maine 04332-9106
 Phone: 624-5600
 Fax: 287-6396
 Email: prop.tax@maine.gov

STATE OF MAINE Sales Ratio Analysis

Municipality: **Thomaston**

County: **Knox**

4/2020 to 9/2021 (18 month)

Weighted Avg =	82%	=	15,611,374	/	19,039,918
Average Ratio =	81%	=	47.59	/	59
Avg Deviation =	19	=	1586	/	83
Quality Rating =	24	=	19	/	80%

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Average Selling Price =		Ratio	Dev.
								229,397	2021		
1	U	3 2021	5698	324	103	69		\$78,000	\$47,258.00	61%	19
2	U	8 2021	5778	24	108	55		\$190,000	\$89,202.00	47%	33
3	A	5 2021	5734	264	205	45		\$219,000	\$109,666.00	50%	30
4	U	6 2021	5747	262	108	35		\$172,500	\$86,043.00	50%	30
5	U	7 2021	5754	269	201	98		\$330,000	\$183,093.00	55%	25
6	R	12 2020	5655	252	403	21		\$279,768	\$119,518.00	43%	37
7	U	12 2020	5661	343	108	49		\$252,750	\$138,012.00	55%	25
8	U	6 2021	5747	25	102	255		\$352,500	\$198,185.00	56%	24
9	U	9 2020	5613	270	105	327		\$99,900	\$58,303.00	58%	22
10	U	5 2021	5736	333	108	57		\$322,500	\$191,594.00	59%	21
11	U	7 2021	5755	321	106	45		\$155,000	\$89,589.00	58%	22
12	U	3 2021	5704	46	107	103		\$200,000	\$170,175.00	85%	5
13	U	4 2021	5723	40	101	9		\$198,500	\$116,119.00	58%	22
14	U	8 2021	5780	232	104	165		\$215,000	\$138,723.84	65%	15
15	U	7 2020	5580	63	102	155		\$250,000	\$188,502.00	75%	5
16	U	3 2021	5698	44	103	45		\$228,600	\$141,724.00	62%	18
17	U	9 2021	5788	76	202	54		\$319,000	\$201,919.00	63%	17
18	U	1 2021	5672	255	105	315		\$155,000	\$93,515.00	60%	20
19	U	7 2021	5755	136	107	41		\$255,000	\$163,234.00	64%	16
20	U	6 2021	5742	26	108	7		\$176,000	\$108,121.00	61%	19
21	U	12 2020	5653	301	108	73		\$210,000	\$138,747.00	66%	14
22	U	8 2021	5780	258	107	40		\$294,000	\$190,738.00	65%	15
23	U	6 2020	5571	199	102	255		\$290,000	\$198,185.00	68%	12
24	U	7 2021	5755	343	202	39		\$215,000	\$136,467.80	63%	17
25	U	8 2021	5779	145	105	43		\$449,000	\$325,008.50	72%	8
26	U	9 2020	5606	291	106	11		\$190,000	\$134,104.32	71%	9
27	U	10 2020	5629	157	101	35		\$177,900	\$119,717.88	67%	13
28	U	10 2020	5633	168	104	79		\$262,500	\$171,847.00	65%	15
29	U	10 2020	5634	119	105	401		\$188,000	\$133,667.00	71%	9
30	U	12 2020	5650	123	107	7		\$208,200	\$158,480.00	76%	4
31	U	9 2021	5797	74	202	113		\$220,000	\$154,472.40	70%	10
32	U	9 2020	5613	209	106	77		\$185,000	\$128,707.50	70%	10
33	U	1 2021	5666	273	201	109		\$177,500	\$120,384.00	68%	12
34	U	5 2021	5733	312	107	125		\$240,000	\$176,928.30	74%	6
35	U	9 2021	5791	172	105	341		\$139,000	\$105,218.50	76%	4
36	U	8 2020	5595	213	107	29		\$168,000	\$115,320.00	69%	11
37	U	3 2021	5695	333	101	121		\$465,000	\$332,976.00	72%	8
38	U	8 2021	5775	300	105	87		\$219,000	\$148,807.00	68%	12
39	A	12 2020	5655	6	403	126		\$285,000	\$239,368.00	84%	4
40	U	11 2020	5636	53	105	165		\$300,000	\$222,857.25	74%	6
41	U	10 2020	5628	27	107	65		\$220,000	\$161,026.00	73%	7
42	R	5 2020	5553	163	202	21		\$305,000	\$251,812.00	83%	3
43	U	9 2021	5798	65	101	81		\$220,000	\$192,014.20	87%	7
44	U	1 2021	5667	212	103	21		\$225,000	\$180,677.00	80%	0
45	U	5 2020	5548	23	103	19		\$253,000	\$200,199.00	79%	1
46	U	8 2021	5775	276	105	171		\$405,000	\$314,484.00	78%	2
47	U	9 2021	5794	223	108	64		\$240,000	\$295,034.00	123%	43
48	R	10 2020	5619	270	103	99		\$275,000	\$236,676.07	86%	6
49	U	4 2020	5535	162	201	91		\$235,000	\$197,583.00	84%	4
50	U	9 2020	5609	148	201	95		\$286,500	\$243,241.13	85%	5
51	U	9 2021	5815	20	202	53		\$300,000	\$256,498.00	85%	5
52	R	8 2020	5588	132	204	31		\$197,000	\$159,695.00	81%	1
53	U	3 2021	5709	203	106	33		\$212,000	\$201,108.98	95%	15
54	R	5 2021	5735	234	105	27		\$370,000	\$349,353.24	94%	14
55	R	9 2020	5617	109	403	11		\$119,500	\$107,366.00	90%	10

56	U	10	2020	5627	147	105	255						
57	U	4	2020	5544	46	106	99	\$185,000	\$158,747.00	86%	6		
58	U	9	2020	5616	111	104	77	\$203,000	\$181,557.40	89%	9		
59	U	8	2021	5783	262	101	5	\$165,000	\$149,696.00	91%	11		
60	W	4	2020	5544	281	201	67	\$165,000	\$143,366.00	87%	7		
61	U	3	2021	5705	172	102	177	\$435,000	\$409,441.28	94%	14		
62	U	4	2020	5546	224	108	75	\$285,000	\$256,772.00	90%	10		
63	U	9	2020	5621	232	104	157	\$232,000	\$207,599.00	89%	9		
64	U	9	2021	5791	341	104	105	\$254,900	\$315,040.70	124%	44		
65	R	7	2020	5583	89	403	67	\$435,000	\$432,618.73	99%	19		
66	P	10	2020	5618	89	209	29	\$235,000	\$227,578.00	97%	17		
67	U	6	2021	5744	254	105	387	\$164,900	\$163,789.00	99%	19		
68	A	6	2020	5559	275	403	133	\$189,000	\$185,145.00	98%	18		
69	U	7	2021	5755	72	103	109	\$175,000	\$158,660.00	91%	11		
70	U	4	2020	5539	177	108	25	150000	\$149,223.38	99%	19		
71	U	6	2020	5561	128	103	43	165000	\$158,668.00	96%	16		
								230000	\$244,248.00	106%	26		
72	U	8	2021	5782	322	105	397	276000	\$279,224.00	101%	21		
73	U	2	2021	5693	164	202	41	260000	\$280,920.20	108%	28		
74	R	9	2020	5611	325	203	63	200000	\$254,488.00	127%	47		
75	U	2	2021	5694	55	105	145	161000	\$194,555.25	121%	41		
76	U	6	2021	5739	145	103	117	\$185,000	\$229,584.46	124%	44		
77	U	4	2020	5541	254	101	97	167000	\$188,038.40	113%	33		
78	U	4	2020	5544	314	102	237	\$250,000	\$309,853.00	124%	44		
79	U	5	2020	5555	111	105	95	79000	\$125,838.40	159%	79		
80	U	7	2021	5753	206	104	27	175000	\$199,785.75	114%	34		
81	U	6	2020	5570	174	102	195	174000	\$202,598.50	116%	36		
82	R	11	2020	5649	175	403	85	74000	\$157,844.00	213%	133		
83	U	6	2020	5562	235	101	115	175000	\$215,230.00	123%	43		

County Tax Property Growth Factor

Municipality of: Thomaston

This form was developed pursuant to Public Law 2007, c. 653, Sec A-10 which requires the State Tax Assessor to provide counties with the forms and methodology for the calculation of the county property growth factor as part of the LD 1 county assessment limit. The intent of the legislation is to standardize the data and the data collection process employed by all counties in Maine. The methodology used to develop the property growth factor for your municipality for county LD 1 cap purposes may result in a different property growth factor than the property growth factor developed for the municipal property growth factor for the current fiscal year.

Calculating the County Property Growth Factor:

Tax Year Range: April 1, 2021 - April 1, 2022

1	Total value of <i>new</i> construction assessed for the first time as of April 1, 2022	<u>\$8,114,710.00</u>
2	Total increase in land value attributable to parcel splits and new sub-divisions as of April 1, 2022 (value added from prior year assessments for newly created parcels)	<u>\$234,528.00</u>
3	Total increase in the net value of new improvements (other than buildings) to real estate as of April 1, 2022 (value added from prior year assessments of existing parcels attributable to additions, replacements and improvements to buildings as well as improvements to land)	<u>\$0.00</u>
4	Total value of <i>new</i> personal property assessed for the first time as of April 1, 2022	<u>\$2,271,570.00</u>
5	Total of all new value as of April 1, 2022 (sum of lines 1 to 4)	<u>\$10,620,808.00</u>
6	Total value of all taxable property of the municipality as of April 1, 2022	<u>\$398,747,131.00</u>
7	Property Growth Factor (Line 5 divided by Line 6)	<u>0.026635447</u>

Name and Title of Person Completing Worksheet:

Lindsey Junkins, Assessors' Agent

Signature of Person Who Completed Worksheet:



Date Completed: 7/24/2023

Contact Phone Number: 207-354-6107, 109

Please return completed worksheet no later than July 14th to:

**Andrew L. Hart
Knox County Administrator
62 Union Street
Rockland, ME 04841**

or fax to: 594-0443

or email to: wgalvin@knoxcountymaine.gov