

2022 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Bath

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

1. Total taxable valuation of real estate	1	\$1,113,645,100 <small>(from Page 1, line 6)</small>	
2. Total taxable valuation of personal property	2	\$132,263,200 <small>(from Page 1, line 10)</small>	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	\$1,245,908,300 <small>(from Page 1, line 11)</small>	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	\$41,675,000 <small>(from Page 1, line 14f)</small>	
(b) Homestead exemption reimbursement value	4(b)	\$30,422,750	
5. (a) Total exempt value of all BETE qualified property	5(a)	\$193,880,900 <small>(from Page 2, line 15c)</small>	
(b) BETE exemption reimbursement value	5(b)	\$121,095,819	
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	\$1,397,426,869	

ASSESSMENTS

7. County tax	7	\$1,952,613.00	
8. Municipal appropriation	8	\$15,109,644.00	
9. TIF financing plan amount	9	\$6,829,530.14 <small>(must match page 2, line 16c + 16d)</small>	
10. Local education appropriation (Local share/contribution) <small>(Adjusted to municipal fiscal year)</small>	10	\$11,416,679.00	
11. Total appropriations (Add lines 7 through 10)	11	\$35,308,466.14	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	\$1,620,715.00	
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	\$5,389,698.00	
14. Total deductions (Line 12 plus line 13)	14	\$7,010,413.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$28,298,053.14	

16.	\$28,298,053.14 <small>(Amount from line 15)</small>	x	1.05	=	\$29,712,955.80	Maximum Allowable Tax
17.	\$28,298,053.14 <small>(Amount from line 15)</small>	÷	\$1,397,426,869 <small>(Amount from line 6)</small>	=	0.02025	Minimum Tax Rate
18.	\$29,712,955.80 <small>(Amount from line 16)</small>	÷	\$1,397,426,869 <small>(Amount from line 6)</small>	=	0.02126	Maximum Tax Rate
19.	\$1,245,908,300.00 <small>(Amount from line 3)</small>	x	0.02040 <small>(Selected Rate)</small>	=	\$25,416,529.32 <small>(Enter on page 1, line 13)</small>	Tax for Commitment
20.	\$28,298,053.14 <small>(Amount from line 15)</small>	x	0.05	=	\$1,414,902.66	Maximum Overlay
21.	\$30,422,750 <small>(Amount from line 4b.)</small>	x	0.02040 <small>(Selected Rate)</small>	=	\$620,624.10 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	\$121,095,819 <small>(Amount from line 5b.)</small>	x	0.02040 <small>(Selected Rate)</small>	=	\$2,470,354.71 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$28,507,508.13 <small>(Line 19 plus lines 21 and 22)</small>	-	\$28,298,053.14 <small>(Amount from line 15)</small>	=	\$209,454.99 <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.

2022 MUNICIPAL TAX RATE CALCULATION FORM

ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: Bath

BE SURE TO COMPLETE AND FILE THIS FORM IN CONJUNCTION WITH THE TAX RATE FORM

1. Standard BETE Reimbursement Computation

(a) Total valuation of ALL BETE qualified exempt property as of April 1, 2022	\$193,880,900 <small>(from page 2, line 15c.)</small>
(b) Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	\$188,202,100
(c) Percent of reimbursement for BETE exempt property (2022 statutory standard 50% reimbursement)	50.00%
(d) Valuation of all BETE qualified exempt property subject to standard reimbursement	\$0

2. Enhanced Reimbursement if Personal Property Factor Exceeds 5% of Total Taxable Value

(a) Total value of all business personal property <small>(include all taxable and all exempt BETE qualified business personal property)</small>	\$326,144,100
(b) Total value of all taxable real and personal property	\$1,245,908,300
(c) Total valuation of all BETE qualified exempt property subject to enhanced reimbursement if not located in a Municipal Retention TIF District subject to a > % of line 2.(f)	\$188,202,100
(d) Personal property factor [2a. / (2b. + 1a.)]	22.65%
(e) Line 2d. / 2	11.33%
(f) Line 2(e) plus 50% (if line 2(d) is greater than 5%)	61.33%
(g) Valuation of all BETE qualified exempt property subject to Enhanced reimbursement	\$115,417,019 <small>(if zero results see below)</small>

3. Municipal Retention Tax Increment Percentage

(a) Percentage of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs approved as of 4/1/2008. <small>(Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)</small>	100.00%	100.00%
(b) Captured Assessed Value of BETE qualified property located within a Municipal Retention TIF district		\$5,678,800
(c) Valuation of all TIF BETE qualified exempt property subject to reimbursement		\$5,678,800 <small>(if zero results see below)</small>

4. Total Reimbursable BETE Exempt Valuation

(a) Total of all reimbursable BETE Exempt Valuation 1.(d) or 2.(g)+ 3.(c)	\$121,095,819
---	----------------------

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

State of Maine

County of Sagadahoc, ss.

I hereby certify, that I have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Bath, Maine for the fiscal year 7/1/2022 to 6/30/2023, at 20.40 mills on the dollar, on a total taxable valuation of \$1,245,908,300

Assessments

1. County Tax	<u>\$1,952,613.00</u>	
2. Municipal Appropriation	<u>\$15,109,644.00</u>	
3. TIF financing plan amount	<u>\$6,829,530.14</u>	
4. Local Education Appropriation	<u>\$11,416,679.00</u>	
5. Overlay not to exceed 5% of "net to be raised"	<u>\$209,454.99</u>	
6. Total Assessments		<u>\$35,517,921.13</u>

Allowable Deductions

7. State Municipal Revenue Sharing	<u>\$1,620,715.00</u>	
8. Homestead Reimbursement	<u>\$620,624.10</u>	
9. BETE Reimbursement	<u>\$2,470,354.71</u>	
10. Other revenue	<u>\$5,389,698.00</u>	
11. Total Deductions		<u>\$10,101,391.81</u>

12. Net Assessment for Commitment **\$25,416,529.32**

Lists of all the same I have committed to Juli Millett, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Juli Millett, 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 my hand this 25th day of August, A.D. 2022.

Brenda E. Cummings
Municipal Assessor

Complete in Duplicate
File Original with Treasurer
File Copy in Valuation Book
PTA 201 (04/21)

ASSESSORS' CERTIFICATION OF ASSESSMENT

I HEREBY CERTIFY that the pages herein, numbered from 1 to 639 [real property] and 1 to 42 [personal property] inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of Bath, Maine for state, county, district, and municipal taxes for the fiscal year 7/1/2022 to 6/30/2023, as they existed on the first day of April, 2022.

IN WITNESS THEREOF, I have hereunto set my hand at Bath, Maine this twenty-fifth day of August, A.D. 2022.



Brenda E. Cummings
Municipal Assessor

Complete in Duplicate
File Original with Tax Collector
File Copy in Valuation Book
Based on PTA 200 (04/21)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality of Bath County of Sagadahoc

To [Juli Millett](#), Tax Collector of Bath

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	\$1,952,613.00	
2. Municipal Appropriation	\$15,109,644.00	
3. TIF financing plan amount	\$6,829,530.14	
4. Local Education Appropriation	\$11,416,679.00	
5. Overlay not to exceed 5% of "net to be raised"	\$209,454.99	
6. Total Assessments		\$35,517,921.13

Allowable Deductions

7. State Municipal Revenue Sharing	\$1,620,715.00	
8. Homestead Reimbursement	\$620,624.10	
9. BETE Reimbursement	\$2,470,354.71	
10. Other Revenue	\$5,389,698.00	
11. Total Deductions		\$10,101,391.81

12. Net Assessment for Commitment \$25,416,529.32

You are to pay to [Juli Millett](#), 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 [August 25, 2023](#).

In case of the neglect of any person to pay the sum required by said list until after [October 17, 2022](#); you will add interest to so much thereof as remains unpaid at the rate of 4% per annum, commencing [October 18, 2022](#) to the time of payment, and collect the same with the tax remaining unpaid.

Given under my hand, as provided by a legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine, this [25th day of August, A.D. 2022](#).



Brenda E. Cummings
Municipal Assessor


Complete in Duplicate
File Original with Tax Collector
File Copy in Valuation Book
Based on PTA 200 (4/21)

CERTIFICATE OF COMMITMENT

To **Juli Millett**, the Collector of the Municipality of Bath, Maine, 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 **\$25,416,529.32** (being the amount of the lists contained herewith), according to the tenor of the foregoing warrant.

Given under my hand this **twenty-fifth day of August, 2022**.

 Assessor of Bath, Maine
Brenda E. Cummings

Complete in Duplicate
File Original with Tax Collector
File Copy in Valuation Book
Based on PTA 200 (4/21)

**Assessor's Return - Bath
2022-23 Sagadahoc County Tax Assessment**

Pursuant to a Warrant to us directed, from Rebecca Jauch, Sagadahoc County Treasurer, dated **the 25th day of August, 2022** we have assessed the polls and estates to the inhabitants, and the estates of the non-resident proprietors of the City of Bath, Maine, in said County, the sum of: **\$ 1,952,613.00** and have committed lists thereof to the Collector, or her successor in office, to be paid by her to Rebecca Jauch, Treasurer of the County of Sagadahoc, or her successor in office, on or before the fifteenth day of September next.

In Witness Whereof, I, the Assessor for the City of Bath, have hereunto set my hand at Bath, Maine on the **twenty-fifth day of August, 2022.**



Brenda E. Cummings Assessor of Bath, Maine

Return original to
Rebecca Jauch, County Treasurer
County of Sagadahoc
752 High St
Bath, ME 04530

File copy in commitment file and valuation book.