

Town of Hermon

Public Safety Meeting Room

October 20, 2016

Town Council Meeting

7:00 PM

AGENDA

*** Televised live on Cable Channel 121.111 ***

Council Meetings may be viewed live online and are archived after the meeting has taken place – check hermon.net for link.

ALL ITEMS ARE SUBJECT TO APPROPRIATE COUNCIL ACTION

- I. CALL TO ORDER BY CHAIRPERSON
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. REVIEW CONSENT CALENDAR: REGULAR BUSINESS, APPOINTMENTS, SIGNATURES, And APPROVALOF MINUTES:

MINUTES. -APPROVE August 11, 2016

WARRANTS. –SIGN October 21, 2016

- V. NEWS, PRESENTATIONS AND RECOGNITIONS
 - **#1. Presentation** from the Assessing Department
- VI. PUBLIC ITEMS OR COMMENTS (Items Not Already on Agenda)
- VII. PUBLIC HEARINGS
- VIII. COMMITTEE REPORTS



IX. SCHEDULED AGENDA ITEMS

A. OLD BUSINESS

- **#2. Consider** approving payment for Cemetery Stone Cleaning & Repair work.
- #3. Consider awarding bid for Public Works Drainage to recommended contractor.
- **Consider** awarding bid for Cemetery Gravel Installation project to recommended contractor.

NEW BUSINESS

- **#5. Consider** approving a request to advertise Public Works items for public bid.
- #6. Introduce an ordinance titled "Retail Marijuana Moratorium," an amendment to Land Use Code Schedule of Uses Chapter 154 Section 046, and an amendment to Marijuana Cultivation and/or Processing Facility Chapter 154 Section 083 and Schedule a Public Hearing on November 3,2016.
- B. WORKSHOPS
- D. OTHER ITEMS (from Table Package)
- X. APPOINTMENTS
- XI. MANAGER STATUS REPORT:
- XII. FINAL PUBLIC ITEMS OR COMMENT (Items Not Already on Agenda)
- XIII. COUNCIL ITEMS:
- XIV. EXECUTIVE SESSION:
- XV. ADJOURNMENT:

Explanatory note #1: All items in the CONSENT CALENDAR are considered routine and are proposed for adoption by the Town Council with one motion without DISCUSSION or deliberation. If DISCUSSION on any item is desired, any member of the Council or public may request the removal of an item for it to be placed in the regular agenda prior to the motion to approve the Consent Agenda.

Explanatory Note #2: In the interest of effect decision-making: At 10:00 p.m., the Chairman shall poll the Council and Town Manager to identify remaining items which shall be carried forward to the next Regular Meeting.

Explanatory Note #3: A Councilor who feels the need for the Council excusing his/her absence will make the request to the Town Manager or the Town Clerk prior to the meeting.



Town of Hermon

Public Safety Meeting Room

August 11, 2016

Town Council Meeting

7:00 PM

MINUTES

*** Televised live on Cable Channel 121.111 ***

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ALL ITEMS ARE SUBJECT TO APPROPRIATE COUNCIL ACTION

I. CALL TO ORDER BY CHAIRPERSON

Chair Thomas called the meeting to order at 7:00pm.

II. PLEDGE OF ALLEGIANCE

Chair Thomas led those in attendance in the Pledge of Allegiance.

III. ROLL CALL

Members Present: Anne Freeman, Donna Ellis, Steve Thomas, Doug Sinclair, Jeanne Jacques, John

Snyer and Steve Watson

Members Absent: None

Others Present: Town Manager Roger Raymond, Town Clerk Ruth A. Nickerson, Bill Scott,

Wendy Wiles-Scott, Donna Pulver, Public Works Director Scott Perkins, Asst. Fire

Chief Eric Pelletier, Lindsey Pelletier, Darrel Cyr, Mike Simmons, Josh

McPherson, Tim McCluskey and Senator G. Gratwick

IV. REVIEW CONSENT CALENDAR: REGULAR BUSINESS, APPOINTMENTS, SIGNATURES, And APPROVALOF MINUTES:

MINUTES. -APPROVE May 5, 2016, May 12, 2016

WARRANTS. -SIGN August 12, 2016

Councilor Sinclair moved to approve the Consent Calendar as presented. Councilor Watson seconded the motion. A Roll Call vote was unanimous in favor of the motion.

The motion carries.



V. NEWS, PRESENTATIONS AND RECOGNITIONS

None

VI. PUBLIC ITEMS OR COMMENTS (Items Not Already on Agenda)

None

VII. PUBLIC HEARINGS

None

VIII. COMMITTEE REPORTS

None

IX. SCHEDULED AGENDA ITEMS

A. OLD BUSINESS

#1. Review and Consider approving 2016-2017 Council goals.

The Town Manager offered an updated copy of the 2016-2017 Council goals to the Councilors. He told how goals #1 through #19 have not changed since previous discussions regarding the goals took place. 3 additional goals have been added to the list for 16/17. To complete the codification project. To create a facility maintenance plan. There is currently no one assigned or specifically responsible for the maintenance and upkeep of our buildings. The final goal is to seek proposals for legal services and audit services. A brief conversation took place amongst the Councilors regarding the rotation of auditors every few years. The Manager stated it is not uncommon and is indeed good business.

Chair Thomas referred to goal #3. He told how there was another accident on the hill this week. The Council and Manager discussed the safety issue at the Route #2/Annis Road intersection. They spoke of the need for a complete redesign of the intersection, and how making that happen will require putting continued pressure on MDOT.

#2. Review and Consider approving Fire Chief Job Description.

The Town Manger reminded the Council of the discussion that took place at the previous Council meeting regarding a working chief vs. and administrative chief. He told how he has amended the Fire Chief Job Description to include: -must be a working chief, -must be able to operate SCBA, -must be able to obtain Fire I & II certification in the first 365 days of employment. Mr. Raymond explained that this will continue to be an exempt position and wage & hour laws will need to be met. A brief discussion took place about the distance a chief can live from the station. Resident Tim McCluskey pointed out that it is would seem the chief is



responsible for scheduling, but it is vague in the job description. The Manager offered to edit that section adding language that would specify that responsibility.

B. NEW BUSINESS

None

C. WORKSHOPS

None

D. OTHER ITEMS (from Table Package)

None

X. APPOINTMENTS

None

XI. MANAGER STATUS REPORT:

Elementary School Building Project - We have been provided with a sketch of the look of the new school, and a floor plan for the recreation department. The plans include an 800 sq. ft. Senior Center. The Rec Dept. will renovate some of the old locker rooms. The Rec Program will have its own entrance that will not interfere with school. The old stage will be removed and the cafeteria will continue to be a shared space. The school has asked that this project be placed on the November ballot. We will discuss this at the next Council Meeting.

Pre-Bid Meeting – 5 contractors attended the Route #2 Sidewalk Pre-bid Meeting. The bids opening is August 26, 2016.

Summer Paving – Several roads are complete. We will be finishing up in the next couple of weeks. There are still several short sections on several roads we want pave.

Fire Chief Position – We have received more than 20 applications. We have 5 interviews scheduled beginning August 17. In response to Chair Thomas, the Manager stated that it could be up to a month before the new Fire Chief is on board.

Rt #2/Annis Road – Another accident has been reported. We will continue to be a thorn in MDOT's side.

Superintendant of Schools – The School Committee has advertised the Superintendant position. Mrs. Duran will retire at the end of the year. The School Committee has established a Superintendant Selection Committee and has asked for a Councilor to represent. Councilor Sinclair recommended Councilor Snyer, who agreed to serve on the Committee.



XII. FINAL PUBLIC ITEMS OR COMMENT (Items Not Already on Agenda)

None

XIII. COUNCIL ITEMS:

Councilor Sinclair asked about the health status of Deputy Parady. The Manager affirmed that there was an incident with a struggle, Deputy Parady does have an injury and he hopes to return to work soon.

XIV. EXECUTIVE SESSION:

None

XV. ADJOURNMENT:

Councilor Sinclair moved to adjourn the meeting at 7:45pm. Councilor Freeman seconded the motion. With no objection the meeting was adjourned.

Respectfully Submitted,

Ruth A. Nickerson, CCM Town Clerk

MEMORANDUM

| To: | Members of the Hermon Town Council |
|-------------------------|--|
| From: | Howard Kroll, Town Manager |
| Re: | 20 October 2016 Town Council Meeting |
| Date: | 14 October 2016 |
| #2. Cons Work. | ider- Approving Funds for Cemetery Stone Cleaning & Repair |
| | ting Town Council authorization to spend approved funds (2016 on Meeting Article 5) from the Cemetery Reserve Account (HERM04). |
| each cemete | ning and repairing damage to headstones and grave markers at ery during successive budget cycles until they are complete. Il Cemetery had 140 stones washed, 8 stones repaired and 40 ghtened. |
| We need to account list | pay Rogan's Memorials \$3,000 using reserve funding from the ed above. |
| Town Mana | ager recommends authorization. |
| | er- Awarding bid from Qualified Contractor to install Basin/Oil and Drainage at the Public Works Yard |
| basin/oil se | ring Town Council award bid from qualified contractors to install parator and drainage work at the Public Works Yard. Bids were atil Friday, 14 October 2016 @ 4:00 p.m. |
| The bid is re | ecommended to be awarded to for |
| Town Mand | ager recommends authorization. |

#4. Consider- Awarding bid from Qualified Contractor to install cemetery gravel project.

| Staff is seeking Town Council award bid from | qualified contractors to install |
|--|----------------------------------|
| cemetery gravel project. | |
| The bid is recommended to be awarded to | for |

Town Manager recommends authorization.

#5. Consider- approving a request to advertise Public Works Items for public bid.

Staff is seeking Town Council approval to advertise the following Town owned property:

1. Boss 9.2V Plow

Description: "A" frame twisted/damaged, center hinge pin worn, damaged and previously repaired multiple times by welding. Unable to be repaired by dealer at Bangor Truck Equipment. Plow leaves rows of snow in roadway because the wings will not lay flat in any position. No cutting edges, curb guides, controls or attachment system. Plow only.

2. Steel Cylindrical Tank

13'9" x 8' (Diameter) Volume: 5,170 gallons. Originally the thought was to use as a fuel tank which was not permissible.

Town Manager recommends authorization

#6. Consider- Introducing an ordinance amendment to the Hermon Code of Ordinances- Title XV- Section 154, "§ 154-046, Retail Marijuana Moratorium" and an ordinance amendment to "Marijuana Cultivation and/or Processing Facility § 154-083" and schedule a Public Hearing on November 3, 2016

Town of Hermon Staff is seeking Town Council's consideration to amend the Code of Ordinances § 154-046 to add a "Retail Marijuana Moratorium" and to amend the Code of Ordinances "Marijuana Cultivation and/or Processing Facility § 154-083".

In addition staff is seeking to have the Town Council to schedule a public hearing at the next Town Council meeting scheduled for Thursday, 3 November 2016.

Town Manager recommends Town Council consider the proposed ordinance amendments and further authorization to hold a future public hearing on the proposed ordinance amendments.

Town of Hermon FY2016 Commitment Report



Prepared by: Hermon Tax Assessor, Benjamin F. Birch dated October 14, 2016



October 14, 2016

TO: Hermon Town Manager CC: Hermon Town Council

RE: FY2016 Tax Commitment Report

Following this letter please find several reports and tax information regarding the Town of Hermon. These reports are timely and informative regarding valuation and tax information.

I forward this information to help acquaint you with the Assessing Department and valuation reports we are responsible for. The Municipal Valuation Report will give you current information on the Town of Hermon. I encourage you to meet with me to discuss any of the information in these reports, which you may have questions about.

Respectfully,

Benjamin Si Birch fr. Benjamin F. Birch Jr.

Hermon Assessor

Town of Hermon Fiscal Year 2016 Commitment Report

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TOWN OF HERMON ASSESSING DEPARTMENT – MISSION STATEMENT April 16, 2016

Mission Statement

The mission of the Assessor's Office in administering property tax law is to discover, list, make accurate estimates of just value and defend assessments of all property, both real and personal, within the jurisdiction according to the Constitution and Laws of the State of Maine, in keeping with current assessment techniques and accepted technologies.

The mission requires the Assessor's Office to provide taxpayers with equitable assessments and the best available assessment services. Additional duties provide a high level of understanding and advice of matters relating to property tax policy as they may impact the Town and to promote goodwill through professionalism and education of assessment processes.

Departmental Programs

Administration

Property Assessments

Property Inspections

Property Tax Maps

Customer Services

Hermon Assessing Department FY16 Goals April 16, 2016

The assessing office will assess all property at a level between 90 and 110 percent of their current market value as of the sales date shown by a ratio study. This level will be achieved by the coming year.

The assessing office will assess all assessable properties uniformly so that the coefficient of dispersion will be 15 or less. This level will be achieved by the coming year.

The assessing office will maintain the TRIO Assessing Software (computer-assessed mass appraisal system) as circumstances warrant.

The assessment office will list promptly all Real Property in Hermon by processing deeds received from the recorder's office (PRD) within one week (on average) of receipt.

The assessment office will list promptly all Personal Property Declaration Forms (property lists) received from property owner within one week (on average) of receipt.

Building permits provide forewarnings on construction activity. Using these permits assessments for new construction and building improvements will be completed annually by April 1.

Review, process and approve exemption applications annually by March 31.

The city Tax Maps will be updated annually by April 1.

The coming tax roll will reflect any tax shift caused by legislative changes and/or the Governor's Budget.

Hermon Assessing Department FY16 Department Programs April 16, 2016

Administration – Town Assessor is responsible for planning and directing the operations of the Assessing Department, managing departmental personnel and evaluating performances, and prepares and monitors annual budget. The first requirement of a legal assessment is that it shall be uniform according to standards fixed by law. Title 36 M.R.S.A. 327 (1) a minimum assessment of 70% and an assessment quality of 20. The first objective of the Assessing Department, then, should be *equitable* and *uniform* assessments. As equity is lost in individual cases, the tax burden starts to shift, and equity is slowly destroyed. The department assists taxpayers with submitting applications for abatements and defends values on property when needed.

Assessments – In general, the Town of Hermon uses an assessing process that starts from the basis of the replacement cost of the structure. Once this cost is established, depreciation is applied to reflect current market conditions. Variations in the value of similar homes in different neighborhoods are generally dealt with through adjusting the value of the underlying land. This recognizes that certain neighborhoods have a higher market appeal than others.

The focus of the Assessing Department is to *calibrate the values* derived in this way to actual market conditions, by making necessary adjustments, in an effort to establish assessed values which are as close to market value as possible.

Customer Service – The Assessing staff responds to inquires from surveyors, contractors, realtors, appraisers, financial institutions, members of the general public and property owners regarding a full array of assessing and appraisal practices including current valuations on properties within the Town.

Property Inspections – Inspections of Real & Personal Property. The assessor should begin as soon as possible after April 1st the first steps of the assessment process, which is to ascertain as accurately as possible the nature (*land, building, personal*) amount (*size and number*), and value of all taxable property (36 M.R.S.A. 708). Property taxes in Maine are assessed annually on the basis of the status of property as of April 1, and the *tax year is April 1 to April* (36 M.R.S.A. 502).

Property Tax Maps – Review recorded documents verifying legal descriptions, updated demographic information relating to property ownership. These documents are then used to update computer file, tax maps, Residential and Commercial Land Value code maps, verify and maintain land value cost tables.

Equality – At the local level, Hermon's Assessor has followed a policy of maintaining assessed value as close to 100% of market value as practical. This policy was adopted in an effort to both insure fairness by maintaining equitable assessments on an annual basis and to avoid "sticker shock" and the high cost of a full revaluation. Reviews of property values are continually monitored to accomplish equality.

Hermon Assessing Department FY2016 Reoccurring Projects and Primary Tasks

Recurring Projects

- Municipal Valuation Report by November 1st
- States Sales Turn-Around Document
- Conduct Sales Ratio Studies to assist in projections for coming tax year
- Personal Property Declaration Form/Letter of Instruction Updates
- Personal Property Declaration Form Mailings
- Personal Property Depreciation Tables Update
- Update TRIO Assessing software cost files by March31st
- Establish land schedule values updates by March 31st
- Update TRIO Residential/Commercial/Outbuilding cost files by March 31st
- Update Hermon's Tax Maps as of April 1st
- Establish Real Property and Personal Property values for April 1 Assessment Date
- Commitment of Tax Roll in Month of August
- Tree Growth Tax Roster Annual Update Month of September
- County Tax Property Growth Factor
- Municipal Property Tax Levy Limit Worksheet

Primary Tasks Performed by Assessors

- Locating and identifying all taxable property in the jurisdiction
- Making an inventory of the quantity, quality, and important characteristics of all taxable property
- Estimating the value of each taxable property
- Determining the extent of taxability of each property
- Calculating the assessed value of each property
- Prepare and Certify the Assessment Roll
- Defend value estimates and valuations

MAINE REVENUE SERVICES - 2016 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM Municipality: Hermon

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

| | BE SURE TO COM | <u>PLETE TI</u> | HIS FORM BEFORE | FILLI | <u>NG IN THE TAX ASSE</u> | SSMENT | WARRANT |
|-----|---|-----------------|--|--|---|------------------|-----------------|
| 1 | . Total Taxable Valuation of R | leal Estate | | | 1 490,384, | | |
| 2 | . Total taxable valuation of pe | ersonal pro | perty | 2 | 2 19,701, | 300 | |
| 3. | Total Taxable Valuation of re | eal estate a | and personal property (L | _ine 1 p | lus line 2) | 3 | 510,085,400 |
| 4. | (a) Total exempt value for a | ll homestea | ad exemptions granted | 4(a) |) 23,548, | 900 | , , == |
| | (b) Homestead exemption re | eimbursem | ent value | 4(b) | | | |
| 5. | (a) Total exempt value of all | BETE qual | lified property | 5(a) | (Line 4(a) multiplied by 36,020, | | |
| | Enhanced Total of all reimbu | ırsable BET | E Exempt Valuation | 5(b) | . , | | |
| 6. | Total Valuation Base (Line 3 | plus line 4 | (b) plus line 5(b)) | | | 6 | 541,707,714 |
| | <u>Assessments</u> | | | | | • | 311,707,714 |
| 7. | County Tax | | | 7 | 607,131 | .00 | |
| 8. | Municipal Appropriation | | | 8 | | | |
| | TIF Financing Plan Amount | | | 9 | 498,632. | .00 | |
| 10. | Local Educational Appropriati (Adjusted to Municipal Fiscal Year) | £ | ocal Share/Contribution | on) 10 | 4,547,222. | .00 | |
| 11. | Total Assessments (Add lines | 7 through | 10) | ********** | ************ | 11 | 9,871,733.00 |
| | ALLOWABLE DEDUCTI | <u>ONS</u> | | | | | |
| | State Municipal Revenue Sha | ring | 5402165336646835665000000 | 12 | 145,000. | 00 | |
| 13. | Other Revenues: (All other appropriated to be used to reduce th interest income, appropriated surplus | e commitment | have been formally t such as excise tax revenue, tr | 13 ree growt | 3,337,792. h reimbursement, trust fund or ba | 00 ank | |
| 14. | Total Deductions (Line 12 plu | | | | | 14 | 2 402 702 00 |
| | | | | | | 17 | 3,482,792.00 |
| 1 | Net to be raised by local prope | erty tax rat | e (Line 11 minus line 14 | t) | ******************************** | 15 | 6,388,941.00 |
| 16. | 6,388,941.00 | X | 1.05 | North Committee | 6,708,388.05 | Maximum | Allowable Tax |
| 17. | 6,388,941.00 | / | 541,707,714 | insolve errosia | 0.011794 | Minimum | Tax Rate |
| 18. | 6,708,388.05 | / | 541,707,714 | skedis Statisk | 0.012383 | Maximum | Tax Rate |
| 19. | 510,085,400 | X | 0.012000 | COMMON COMMON COMMON | 6,121,024.80 | Tax for Co | ommitment |
| 20. | 6,388,941.00 | X | (Selected Rate) 0.05 | Description | (Enter on MVR Page 1, line 13) 319,447.05 | Maximum | Overlay |
| 21. | 11,774,450 | X | 0.012000 | reditor' stendi | 141,293.40 | Homestea | d Reimbursement |
| 22. | 19,847,864 | X | (Selected Rate) 0.012000 | dativina minusp | (Enter on line 8, Assessment War 238,174.37 | BETE Rein | nbursement |
| 23. | 6,500,492.57 | éta | (Selected Rate) 6,388,941.00 | | (Enter on line 9, Assessment War | | |
| | (Line 19 plus lines 21 and 22) | | 0,500,571.00 | ************************************** | 111,551.57 (Enter on line 5, Assessment War | | |
| | (If Line 23 exceeds Line 20 ca | lart a loven | - tou enta \ | | | | |

(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.

2016 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: Hermon

BE SURE TO COMPLETE & FILE THIS FORM IN CONJUCTION WITH ENHANCED BETE TAX RATE CALCULATION FORM

| 1. <u>Standard BETE reimbu</u> | rsement computation |
|--------------------------------|---------------------|
|--------------------------------|---------------------|

| (a) (b) (c) (d) | Total valuation of ALL BETE qualified exempt property as of April 1, 2016 Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.) Percent of reimbursement for BETE exempt property (2015 statutory standard 50% reimbursement) Valuation of all BETE qualified exempt property subject to standard reimbursement | \$36,020,400 \$36,020,400 54.55% \$0 |
|--|--|--|
| ONE STATE OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF T | | |
| • | Enhanced Reimbursement if personal property factor exceeds 5% of total taxable value | erret mensse din dia desira di di principi di anno di tre di anno di tre di anno di tre di anno di tre di anno |
| (a | | \$55,721,700 |

located in a Municipal Retention TIF District subject of a > % of line 2.(f) Line 1.(a) minus line 3.(c) if 2.(f) > 3.(a)

(c) Total valuation of all BETE qualified exempt property subject to Enhanced reimbursement if not

(d) Personal Property Factor [2a. / (2b. + 1a.)]
(e) Line 2d. / 2

(f) Line 23. plus 50% (If line 2(d) is greater than 5%)
5.10%
55.10%

(g) Valuation of all BETE qualified exempt property subject to Enhanced reimbursement 19,847,864

3. <u>Municipal Retention Tax Increment Percentage</u>

2.

(a) Percentage of captured assessed value retained and allocated to the municipality 0.00% 54.55% for the municipality's own authorized TIF project costs approved as of 4/1/2008.

(Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)

(b) Captured Assessed Value of BETE qualified property located within a Municipal Retention TIF district \$0

(c) Valuation of all TIF BETE qualified exempt property subject to reimbursement \$0

4. Total Reimbursable BETE Exempt Valuation

(a) Total of all reimbursable BETE Exempt Valuation 1.(d) or 2.(g) + 3.(c) \$19.847.864

\$36,020,400

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to 521 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Hermon for State, County, District, and Municipal Taxes for the fiscal year 07/01/2016 to 06/30/2017 as they existed on the first day of April 2016.

IN WITNESS THEREOF, we have hereunto set our hands at Hermon this 28 day of September, 2016.

| Benjamin & Birch fz | Municipal Assessor(s) |
|------------------------|-----------------------|
| Benjamin F. Birch, CMA | • |
| | |
| | |
| | |

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality

12. Net Assessment for Commitment

Hermon

County PENOBSCOT

6,121,024.80

To Rachel Grass

, 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 | 607,131.00 | |
|----------|--|--------------------------|--------------|
| 2. | Municipal Appropriation | 4,218,748.00 | |
| 3. | TIF Financing Plan Amount | 498,632.00 | |
| 4. | Local Educational Appropriation | 4,547,222.00 | |
| 5. | Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16) | 111,551.57 | |
| 6. | Total Assessments | | 9,983,284.57 |
| Ded | uctions: | | |
| | | | |
| 7. | State Municipal Revenue Sharing | 145,000.00 | |
| 7. 8. | State Municipal Revenue Sharing Homestead Reimbursement | 145,000.00 141,293.40 | |
| | | * | |
| 8. 9. | Homestead Reimbursement | 141,293.40 | |

You are to pay to Howard Kroll, 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 01/17/2018.

In case of the neglect of any person to pay the sum required by said list until after 04/01/2017; you will add interest to so much thereof as remains unpaid at the rate of 7.00 percent per annum, commencing 04/02/2017 to the time of payment, and collect the same with the tax remaining unpaid.

| Benjamin F. Bin | Assessor(s) of: Hermon |
|-------------------------------|--|
| | CERTIFICATE OF COMMITMENT |
| To Rachel Grass | the Collector of the Municipality of |
| Hermon | , aforesaid. |
| wherein named; you are to le | ou true lists of the assessments of the Estates of the persons by and collect the same, of each one their respective amount, total of \$6,121,024.80 (being the amount of the lists contained of the foregoing warrant. |
| Given under our hands this 09 | 0/28/2016 |
| Benjamin F. Birch | Assessor(s) of: Hermon |
| | |
| | the Tax Collector. File a copy in the Valuation Book |

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

County PENOBSCOT

11. Total Deductions

12. Net Assessment for Commitment

, SS.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Hermon for the fiscal year 07/01/2016 to 06/30/2017, at 12 mils on the dollar, on a total taxable valuation of \$509,851,800

| As | sessments: | | |
|-----|--|--------------|--------------|
| 1 | County Tax | 607,131.00 | |
| 2. | . Municipal Appropriation | 4,218,748.00 | |
| 3. | TIF Financing Plan Amount | 498,632.00 | |
| 4. | Local Educational Appropriation | 4,547,222.00 | |
| 5. | Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16) | 111,551.57 | |
| 6. | Total Assessments | | 9,983,284.57 |
| Dec | luctions: | | |
| 7. | State Municipal Revenue Sharing | 145,000.00 | |
| 8. | Homestead Reimbursement | 141,293.40 | |
| | | | |
| 9. | BETE Reimbursement | 238,174.37 | |

Lists of all the same we have committed to Rachel Grass, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Howard Kroll, 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. (Title 36 MRSA, section 712)

| Given under our hands this 09/28/2016 | |
|---------------------------------------|-----------------------|
| Benjamin Fi Berelin | Municipal Assessor(s) |
| Benjamin F. Birch, CMA | |
| | |
| | |
| | |

File the original with the Treasurer. File a copy in the Valuation Book

3,862,259.77

6,121,024.80

ASSESSOR'S RETURN

Pursuant to a warrant to us directed from William J. Collins, Administrator of the Court of County Commissioners for the County of Penobscot, dated the 2nd Second Day of February, 2016 we have assessed the polls and estates of the inhabitants, and the estates of the non-resident proprietors of the Town of Hermon in said County, the sum of Six Hundred Seven Thousand, One Hundred Thirty Dollars and Ninety-Two Cents \$607,130.92 and have committed lists thereof to Rachel Grass Collector of said municipality with a warrant in due form of law for collecting and paying the same to Howard Kroll, Treasurer of said municipality or the successor in office, to be paid by the same to Daniel Tremble, Treasurer of said County of Penobscot or the successor in said office on or before the first day of September next.

In Witness Whereof, we have hereunto set our hands at Hermon the 28 day of September 2016.

Benjamin & Burch / Assessor for the municipality of:

Benjamin F. Birch Jr.

Hermon

\$607,130.92

To be completed & forwarded to the County Treasurer as soon as the assessment shall be completed.

Daniel Tremble, Treasurer

County of Penobscot

97 Hammond Street

State of Maine



PENOBSCOT, SS

TO THE ASSESSOR(S) OF THE TOWN OF HERMON IN THE COUNTY OF PENOBSCOT,

GREETINGS:

WHEREAS, pursuant to MRSA Title 30-A, §900F-900J, upon an estimate by the County Commissioners for said County, of the sums necessary for defraying the charges of the County for the year ensuing, and exhibited by the Administrator of said County, the Penobscot County Budget Committee granted a tax of

\$ 13,728,183.00 Thirteen Million. Seven Hundred Twenty-Eight Thousand. One Hundred Eighty Three Dollars and No Cents to be assessed, collected and paid according to law and applied for the purpose aforesaid.

And Whereas, the Court of County Commissioners, held at Bangor in and for the County of Penobscot on the **Second Day of February, 2016**, made apportionment of said tax as the law directs upon several Cities, Towns, Plantations and Unorganized Places within said County and ordered that the Clerk of said County forthwith send out warrants for assessing the several Cities, Towns, Plantations & Unorganized Places proportion thereof as the law directs and for paying the same.

And whereas upon a due apportionment of said sum, your Town's proportion thereof is found to be

\$ 607,130.92 | Six Hundred Seven Thousand, One Hundred Thirty Dollars and Ninety-Two Cents

You are Therefore Hereby Required, in the name of the County of Penobscot, to assess the said sum last mentioned, upon the inhabitants of said Town, agreeable to the laws of said State, and cause the same in like manner to be collected and paid to the Treasurere of said Town of Hermon to be paid by him/her to Daniel Tremble Treasurer of said County of Penobscot or to his successor in said office, upon his warrant issued for the same on or before the first day of September next.

Hereof Fail Not, and make due the Assessors' return where the names of the person or persons to whom your list or lists of assessments shall be committed, to the said County Treasurer as soon as may be thereafter.

Pursuant to MRSA Title 36 §892-A, you are hereby notified that interest at the rate of 7% Seven Percent simple annual interest, as specified by vote of the County Commissioners, shall accrue on all unpaid balances of the County Tax that are then due, beginning on the 60th day after the first of September next. County taxes not paid prior to the 60th day after the date for payment are delinquent. The rate of interest specified herein shall apply to the delinquent taxes committed during the taxable year until those taxes are paid in full and the interest shall be added to become part of the taxes.

By order of the County Commissioners.

William J. Collins

Municipality

MAINE REVENUE SERVICES - 2016 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2016 (or within 30 days of commitment, whichever is later)

| HEDMON | 1. County: PENOBSCOT Commi | tment Date: | 9/28/2016 mm/dd/yyyy |
|------------|---|-------------|---------------------------------|
| 3. | and . | | 100.00% |
| (Miletonia | TAXABLE VALUATION OF REAL ESTATE (Exclude exempt valuation of all categories) | | |
| 4. | Land (include value of transmission, distribution lines & substations, dams and power houses) | 4 | 144,812,300 |
| 5. | Buildings | 5 | 345,338,200 |
| 6. | Total taxable valuation of real estate (sum of lines 4 & 5 above) (See Municipal Tax Rate Calculation Standard Form page 10, line 1) | 6 | 490,150,500 |
| 7. | TAXABLE VALUATION OF PERSONAL PROPER (Exclude exempt valuation of all categories) Production machinery and equipment | TY | 17,480,500 |
| 8. | Business equipment (furniture, furnishings and fixtures) | 8 | 1,168,100 |
| 9. | All other personal property | 9 | 1,052,700 |
| 10. | Total taxable valuation of personal property (sum of lines 7 through 9 above) (See Municipal Tax Rate Calculation Standard Form page 10, line 2) | 10 📉 | 19,701,300 |
| | OTHER TAX INFORMATION Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above) (See Municipal Tax Rate Calculation Standard Form page 10, line 3) 2016 Property Tax Rate (example .01520) | 11 | 50 9,851,800 0.012000 |
| 13. | 2016 Property Tax Levy (includes overlay and any fractional gains from rounding) Note: This is the exact amount of 2016 tax actually committed to the collector (See Municipal Tax Rate Calculation Standard Form page 10, line 19) | 13 | \$6,118,221.60 |
| | HOMESTEAD EXEMPTION REIMBURSEMENT CLA Homestead exemptions must be adjusted by the municipality's c | | |
| 4. | a. Total number of \$15,000 homestead exemptions granted | 14a | 1,562 |
| | b. Total exempt value for all \$15,000 homestead exemptions granted (Line 14a x \$15,000) | 14b | 24,430,000 |
| | c. Total number of properties fully exempted (valued less than \$15,000) by homestead exemptions granted | 14c | 10 |
| | d. Total exempt value for all properties fully exempted (valued less than \$15,000) by homestead exemptions granted | 14d | 118,900 |
| | e. Total number of homestead exemptions granted (sum of 14a & 14c) | 14e | 1,572 |
| 1 | f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d) (Must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 4a) | 146 | 23,548,900 |
| | g. Total assessed value of all homestead qualified property (land & buildings) | 14g | 253.823.200 |

Municipality: **HERMON** BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM 15. a. Number of BETE applications processed for tax year 2016. 15a 88 b. Number of BETE applications approved 15b 88 c. Total exempt value of all BETE qualified property 15c 36,020,400 (Must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 5a) d Total exempt value of BETE property located in a municipal retention TIF district. 15d 0 TAX INCREMENT FINANCING (TIF) 16. a. Total amount of increased taxable valuation above Original Assessed Value within 16a 36,317,400 TIF Districts. b. Amount of Captured Assessed Value within TIF Districts. 16b 41,552,667 c. Property tax revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account. 16c 498,632 d. BETE reimbursement revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account. 16d \$0.00 (Lines 16c and 16d combined must be the same as Municipal Tax Rate Calculation Standard Form page 10, line 9) **EXCISE TAX** 17. a. Excise taxes collected during a recently completed twelve month period. Enter either calendar or fiscal. 17a **FISCAL** b. Motor vehicle excise tax collected. 17b \$3,056,353.00 c. Watercraft excise tax collected. 17c \$6,705.30 **ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY** 18. Total valuation of distribution and transmission lines owned by electric utility companies. 18 \$0 Total valuation of all electrical generation facilities. 19. 19 \$0 FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW (36 M.R.S. §§ 571 - 584-A) 20. Average per acre unit value used for undeveloped acreage (land not classified). 20 \$950 21. Classified forest land. (Do Not include land classified in Farmland as woodland). a. Number of parcels classified as of April 1, 2016 21a 25 b. Softwood acreage 21b 90.00 c. Mixed wood acreage 21c 699.00 d. Hardwood acreage 21d 179.00 e. Total number of acres of forest land only (sum of lines 21 b, c, & d above). 21e 968.00 22. Total assessed valuation of all classified forest land for tax year 2016. 22 146.098 a. Per acre values used to assess Tree Growth classified forest land value: Softwood 22a(1) 138.00 Mixed Wood 22a(2) 160.00 Hardwood 22a(3) 122.00

Municipality: **HERMON** TREE GROWTH TAX LAW CONTINUED 23. Number of forest acres first classified for tax year 2016. 0.00 23 24. Land withdrawn from Tree Growth classification. (36 M.R.S. § 581) a. Total number of parcels withdrawn from 4/2/15 through 4/1/16. 24a b. Total number of acres withdrawn from 4/2/15 through 4/1/16. 24b 0.00 c. Total value of penalties assessed by the municipality due to withdrawal of 24c \$0.00 classified Tree Growth land from 4/2/15 through 4/1/16. d. Total number of \$500 penalties assessed for non-compliance 24d 0 24-1 Since April 1, 2015, have any Tree Growth acres been transferred to Farmland? NO 24-1 Yes/No LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW (36 M.R.S. §§ 1101 to 1121) FARM LAND: 25. Number of parcels classified as Farmland as of April 1, 2016. 25 26. Number of acres first classified as Farmland for tax year 2016. 26 0.00 27. a. Total number of acres of all land now classified as Farmland 27a 218.85 (Do not include Farm woodland) b. Total valuation of all land now classified as Farmland 27b 53,200 (Do not include Farm woodland) 28. a. Number of Farm woodland acres: 28a(1) Softwood acreage 28a(1) 36.97 28a(2) Mixed wood acreage 28a(2) 201.31 28a(3) Hardwood acreage 28a(3) 17.26 b. Total number of acres of all land now classified as Farm woodland. 28b 255.54 c. Total valuation of all land now classified as Farm woodland. 28c 39,218 d. Per acre rates used for Farm woodland: Soft wood 28d(1) 138.00 Mixed wood 28d(2) 160.00 Hard wood 28d(3) 122.00 29. Land withdrawn from Farmland classification. (36 M.R.S. § 1112) a. Total number of parcels withdrawn from 4/2/15 through 4/1/16. 29a 0 b. Total number of acres withdrawn from 4/2/15 through 4/1/16. 29b 0.00 c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/15 through 4/1/16. 29c \$0.00 **OPEN SPACE:** Number of parcels classified as Open Space as of April 1, 2016. 30 0 31. Number of acres first classified as Open Space for tax year 2016. 31 0.00 Total number of acres of land now classified as Open Space. 32 0.00 Total valuation of all land now classified as Open Space 33 0

| | Municipality: HERMON | MANDENNA AR ALVANINO SERVICIO ANTICO DE ARCANOS ANTICOS AR ALVANINO ANTICOS ARCANOS ANTICOS ARCANOS ANTICOS AR | |
|--------------|--|--|--|
| 34. | OPEN SPACE TAX LAW CONTINUED Land withdrawn from Open Space classification. (36 M.R.S. § 1112) | | |
| | a. Total number of parcels withdrawn from 4/2/15 through 4/1/16. | 34a | |
| | b. Total number of acres withdrawn from 4/2/15 through 4/1/16. | 34b | 0.00 |
| | c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/15 through 4/1/16. | 34c | \$0.00 |
| | LAND CLASSIFIED UNDER THE WORKING WATERFRONT (36 M.R.S., §§ 1131 - 1140-B) | TAX LAW | |
| 3 5 . | Number of parcels classified as Working Waterfront as of April 1, 2016. | 35 | 0 |
| 36. | Number of acres first classified as Working Waterfront for tax year 2016. | 36 | 0.00 |
| 37. | Total acreage of all land now classified as Working Waterfront. | 37 | 0.00 |
| 3 8 . | Total valuation of all land now classified as Working Waterfront. | 38 | 0 |
| 39. | Classified Working Waterfront withdrawn. (36 M.R.S. § 1138) | to and some | Secure Control of the |
| | a. Total number of parcels withdrawn from 4/2/15 through 4/1/16. | 39a | 0 |
| ı | b. Total number of acres withdrawn from 4/2/15 through 4/1/16. | 39b | 0.00 |
| (| c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/15 through 4/1/16. | 39c | \$0.00 |
| | Enter the exempt value of all the following classes of property which are exempt from pro a. Public Property (§ 651(1)(A) and (B)). (1) United States | operty taxation by 40a(1) | 128,100 |
| | (2) State of Maine (excluding roads) | 40a(2) | 172,200 |
| | | 700(2) | 174,400 |
| b | TOTAL VALUE [40a (1) + (2)] Real estate owned by the Water Resources Board of the State of | 40a | \$10.800 B |
| | New Hampshire located within this state. (§ 651(1)(B-1)) | 40b | |
| C. | Property of any public municipal corporation of this state (including county property) appropriated to public uses. (§ 651(1)(D)) (County, Municipal, Quasi-Municipal owned property) | 40c | 28,480,900 |
| d. | Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams of a public municipal corporation supplying water, power or light if located outside the limits of the municipality. (§ 651(1)(E)). | 40d | 0 |
| e. | Airport or landing field of a <u>public municipal corporation</u> used for airport or aeronautical purposes. (§ 651(1)(F)) | 40e | 59,700 |
| | Landing area of a <u>privately</u> owned airport when owner grants free use of that landing area to the public. (§ 656(1)(C)) | 40f | 0 |
| g. | Pipes, fixtures, conduits, buildings, pumping stations, and other facilities of a public municipal corporation used for sewerage disposal if located outside the limits of the municipality. (§ 651(1)(G)) | 40g | 0 |

Municipality: HERMON

| EXEMPT PROPERTY CONTINUED | | |
|---|----------------|--|
| 40. h. Property of benevolent and charitable institutions. (§ 652(1)(A)) | 40h | 2,192,500 |
| i. Property of literary and scientific institutions. (§ 652(1)(B)) | 40i | 297,700 |
| Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E)) | | , |
| 1) Total exempt value of veterans organizations. | 40 j(1) | 0 |
| Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption). | | In the control of any source consequence with the control of the con |
| k. Property of chambers of commerce or boards of trade. (§ 652(1)(F)) | 40 j(2) 40k | 345,338,200 |
| Property of houses of religious worship and parsonages. (§ 652(1)(G)) | - HONE | . 0 |
| 1) Number of parsonages within this municipality. | 40 l(1) | 0 |
| 2) Indicate the total exempt value of those parsonages. | 40 l(2) | 0 |
| 3) Indicate the total <i>taxable</i> value of those parsonages. | 40 (3) | 0 |
| 4) Indicate the total exempt value of all houses of religious worship. | 40 ((4) | 1,603,300 |
| TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES [Sum of 40 I(2) and 40 | 0 (4)] 401 | ± |
| m. Property owned or held in trust for fraternal organizations operating under the | | |
| lodge system (do not include college fraternities). (§ 652(1)(H)) | 40m | 234,800 |
| n. Personal property <i>leased</i> by a benevolent and charitable organization exempt from taxation under § 501 of the Internal Revenue Code of 1954 and the primary purpose is the operation of a hospital licensed by the Dept. of Health and Human Services, health maintenance organization or blood bank. (§ 652(1)(K)) (Value of property <u>owned</u> by a hospital should be reported on line 40h) | 40n | 136,400 |
| Exempt value of real property of all persons determined to be legally blind. | | |
| (§ 654-A) (\$4,000 adjusted by certified ratio) | 400 | 20,000 |
| p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water. (§ 656(1)(A)) | 40p | 426,500 |
| q. Animal waste storage facilities constructed after April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Conservation and Forestry. (§ 656(1)(J)) (reimbursable exemption) | · | |
| | 40q | 0 |
| r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection. (§ 656(1)(E)) | 40r | 0 |
| s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113. (§ 655(1)(T)) (reimbursable exemption) | 40s | 0 |

| Municipality: | HERMON |
|---------------|--------|
| | |

40t. VETERANS EXEMPTIONS - The following information is necessary in order to calculate reimbursement. (Section 653)

| s | ECTION 1: The section is only for those veterans who served <u>du</u> | ring a fed | erally rec | ognized war i | <u>period</u> |
|--------|--|------------------------|------------------------|--|---------------|
| V | /idower: | | NUMBER (| | EXEMPT VALUE |
| 1 | Living male spouse or male parent of a deceased Veteran. \$6,000 adjusted by the certified ratio. [Section 653(1)(D)] | 40t(1)A | 0 | 40s(1)B | |
| R | evocable Living Trusts: | | | | |
| 2. | Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio. [S | 40t(2)A Section +## | 0 | 40s(2)B | 0 |
| 3. | All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio. [Section 1] | # on 653(1)(0 | 6 C) or (D)] | 40s(3)B | 36,000 |
| w | W I Veterans: | | | | |
| 4. | WW I veteran (or their widow) enlisted as Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1)(C-1)or (D-2)] | 40t(4)A | 2 | 40s(4)B | 14,000 |
| 5. | WW I veteran (or their widow) enlisted as non-Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1)(C-1) or (D-2)] | 40t(5)A | 0 | 40s(5)B | 0 |
| Pa | raplegic Veterans: | | | | |
| 6. | Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio. [Section 653(1)(D-1)] | 40t(6)A | 3 | 40s(6)B | 150,000 |
| Co | operative Housing Corporation Veterans: | | | | |
| 7. | Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio. [Section 653(2)] | 40t(7)A | 0 | 40s(7)B | 0 |
| All | Other Veterans: | | | | |
| 8. | All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(3) | 40t(8)A | 145 | 40s(8)B | 870,000 |
| 9. | All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(| 40t(9)A | 51 | 40s(9)B | 306,000 |
| SE | CTION 2: This section is only for those veterans who did not serv | e during a | federally r | ecognized war | period |
| | | N | IUMBER OF XEMPTION | | EXEMPT VALUE |
| 10. | Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio. [Section 653(1)(C)(2) or (D)] | 40t(10)A | 0 | 40s(10)B | 0 |
| denne. | Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the cere | 40t(11)A | 0 (Santian | 40s(11)B | 0 |
| 12. | | 40t(12)A | 0 | 40s(12)B | 0 |
| Tota | al number of ALL veteran exemptions granted in 2016 | 40t(A) | 207 | The second secon | |
| Tota | al exempt value of ALL veteran exemptions granted in tax year 20 | 16 | | 40s(B) | 1,376,000 |

| | | Municipality: | HERI | NON | | |
|--------------|-----------------|--|---|------------------------|--------------------------------|--|
| THIS ST | and the same of | | EMPT PROPERTY CON | | | |
| 4 | 0. | Other. The Laws of the State of Maine prodistricts and trust commissions. These exe | vide for exemption of qui emptions will not be found | asi-muni I in Title | cipal organizations 36. | such as authorities |
| | | Examples: Section 5114 of Title 30-A prov Authority or Chapter 164, P. & S.L. of 197 Annabessacook Authority. (See also 30-A | 1 provides for exemption | of real e | state owned by the | Cohbossee- |
| | | Please list the full name of the organization a law, the provision of the law granting the | in your municipality that | has bee | n granted exempt s | |
| | | NAME OF ORGANIZATION | PROVISION OF | | | EXEMPT VALUE |
| ľ., | | HOMESTEAD EXEMPTION | 36 MRSA | 681-68 | 345338200 | \$23,548,900 |
| 1 | | | | | | enterente de la constante de la constantión de l |
| | | | | | | |
| 1 | | | | | | What the day is an institute of the second o |
| | | * | | TOTA | NL 40u 🛂 | 23,548,900 |
| | 4 | 0. TOTAL VALUE OF ALL PROPERTY EXEM | IPTED BY LAW | | 40 🚟 | 58,677,000 |
| espinenture: | | | | | Potentianous | sum of all exempt value) |
| 41. | а | . Does your municipality have tax maps? | MUNICIPAL RECORDS | YES | VECNO | |
| | | yes, proceed to b, c and d. If no, move to line | | _ | YES/NO e originally obtaine | d and name of contractor |
| | (| This does not refer to the annual updating of tax | x maps.) | | o <u>engine</u> ny obtanie | a and hame of contractor. |
| | b | . Date | 41b | | mm/dd/yyyy | |
| | C. | Name of Contractor | 41c INHOUS | E | | |
| | d. | Are your tax maps PAPER, GIS or CAD? | 41d PAPER | | | |
| 42. | P | ease indicate the number of land parcels within | n your municipal assessi | ng | | |
| | | risdiction. (Not the number of tax bills) | | | 42 | 2995 |
| | | otal taxable land acreage in your municipality. | | | 43 | 21234.26 |
| 44. | a. | Has a professional town-wide revaluation bee | n completed in your mun | icipality' | • | |
| | | If yes, please answer the questions below. | 44a | NO | YES/NO | |
| | b. | If no, please proceed to line 45. Did the revaluation include any of the following | 17 Plages enter anch cat | 0000 | 15 VCC NO | |
| | | ary or the following | | | | |
| | | | 44b (1) | NO | LAND | |
| | | | 44b (2) | NO | BUILDINGS | |
| | | | 44b (3) | NO | PERSONAL PROP | PERTY |
| | C. | Effective Date | 44c N | Ά | mm/c | id/yyyy |
| | d. | Contractor Name | 44d N / | A | | |
| | e. | Cost | 44e N / | A | | |

HEDMON

| | | Municipality: | HERM | ION | ************************************** | ands | |
|-------------------|--|--|--|--|--|--|--|
| COLUMN TO SERVICE | | MUNIC | CIPAL RECORDS CO | NTINUED | O Antonio A. provincio con | | ### |
| 45. | Please indicate the SINGLE ASSESSOR, A | best choice that describes the second of secon | now the municipality a ASSESSORS. Please p | dministers its assess provide the name if s | iment fu ingle as | unction. Choose ssessor or agent. | |
| | a) Function | 45a | SINGLE ASSI | ESSOR | | | |
| | b) Name | 45b | BENJAMIN F. B | IRCH JR | | | |
| | c) Email address | 45c | BIRCHB@HERM | ON.NET | | | |
| 46. | List the beginning a | nd ending dates of the fiscal | year in your municipa | lity. | | | |
| | | FROM 46a | 7/1/2016 | T | O 46b | 6/30/2017 | ### |
| | | | mm/dd/yyyy | | , | mm/dd/yyyy | ### |
| 47. | Interest rate charged | d on overdue 2016 property t | axes (36 M.R.S. § 50 | 5) | 47 | 7.00 | |
| | | | | | | (not to exceed 7.00%) | • |
| 48. (| Date(s) that 2016 pro | operty taxes are due. | 48a | 4/1/2017 | 48b | | De la constitución de la constit |
| | | | 48c | 4/2/2017 | 48d | | |
| 49. <i>A</i> | ∖re your assessmen | t records computerized? | | mm/dd/yyyy | | mm/dd/yyyy | |
| | | 49a YES YES/NO | Name | of software used 49 | рь 7 | TRIO SOFTWARE | |
| 50. F | las your municipality | y implemented a <u>local</u> tax reli | ef program similar to | the state's circuitbrea | aker pro | gram or property | |
| | ax fairness credit? | 50a NO YES/NO | | nany people qualified | | Miletania de la compania de la comp | |
| | | | How mu | ch relief was granted | ? 50c l | N/A | |
| i1. H | as your municipality | implemented a local elderly | volunteer tax credit p | rogram under 36 M.F | R.S. § 6: | 232(1-A)? | 1 |
| | | 51a NO YES/NO | | any people qualified | | A STATE OF THE STA | |
| | | | How muc | ch relief was granted | ? 51c N | N/A | |
| ∕We, | the Assessor(s) o | f the Municipality of | HER | RMON | | do state that the | |
| oreg | oing information co | ontained herein is, to the b | est knowledge and | belief of this office. | report | ed correctly | |
| nd th | nat all of the requir | ements of the law have be | een followed in valui | ng, listing and subr | mitting | the information. | |
| | | | Benja | min Ar 10 | lerc | h/lr | |
| | ASSESSOR(S) | make control of the c | | BENJAMIN F. BIRO | CH JR | minute of fragment that the commence of the co | |
| | SIGNATURES | undergrands de casa de | | | | | |
| | | nonhinophonophon | Небативности, тих и по в вые в на вые в него учено учено него за его на вые из а на | antinaantaksin kuupuuguudus joodi saantin saanti salataantaa saasi tokko kontina tareen kanin saanna saata | | | |
| ATE | 9/9/2016 | anale distan | | | | | |

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2016 or within 30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Tax Law municipal reimbursement program for the 2016 tax year.

mm/dd/yyyy

| Municipality: | HEF | RMON | Count | y: PENO | BSCOT | _ |
|--|-------------------|--------------------|--|---|--|--------------|
| | | VALUAT | ION INFORMAT | ION | | |
| List the number and ty April 1, 2015, giving the | e of new, demo | lished and conve | erted residential t ise in full market | ouildings in your m value. | unicipality since | |
| | One Family | Two Family | 3-4 Family | 5 Family Plus | Mobile Homes | Seasonal Hom |
| New | 38 | 7 | 1 | | | |
| Demolished | | | | | | |
| Converted | | | | | | |
| Valuation Increase (+) | \$9,078,000 | \$1,185,000 | \$350,000 | | | |
| Valuation Loss (-) | | | | | | |
| Net Increase/Loss | \$9,079,000 | \$1,185,000 | \$350,000 | 50 TO SO | - SO: | Origina SO |
| ist any extreme losses fire" or "mill closing", et | in valuation sinc | e April 1, 2015, g | living a brief expl | anation such as | | |
| RESIDENTIAL DWELLI | NG LOCATED A | AT 160 LITTLEFI | ELD AVE DAMA | GED BY FIRE. \$2 | 22.000 | |
| RESIDENTIAL DWELLI | NG LOCATED A | AT 161 LITTLEFI | ELD AVE DAMA | GED BY FIRE. \$2 | 0,000 | distance ma |
| | | | M. S. C. | 1 10 1 10 mil 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| A MARKET NEW A TO THE PROPERTY OF THE | | | | | 1775 - 186 186 - | |
| 7 1 12 14 14 14 14 14 14 14 14 14 14 14 14 14 | | | <u> </u> | | ** * * *** . * * * | |
| | | | | | | |
| explain any general incre | ase or decrease | in valuation sinc | ce April 1, 2015 b | eased on revaluation | ons, change in ra | tio |
| % MARKET ADJUSTEN % ADJUSTMENT TO A COMMERCIAL COST FILE | LL LAND ACCO | UNTS | | | | |

4.

MAINE REVENUE SERVICES - 2016 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM Municipality: Hermon 2016

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

| | BE SURE TO COM | <u>PLETE</u> | THIS FORM BEFORE | <u>FILLII</u> | <u>NG IN THE TAX ASSES</u> | SMENT | <u>WARRANT</u> |
|-------|---|--------------|-----------------------------|-----------------|--|-----------|------------------|
| 1. | Total Taxable Valuation of R | leal Esta | te | 1 | 490,150,5 | 500 | |
| 2. | Total taxable valuation of pe | ersonal p | roperty | 2 | 19,701,3 | 300 | |
| 3. | Total Taxable Valuation of re | eal estat | e and personal property (Li | ine 1 pl | us line 2) | 3 | 509,851,800 |
| 4. | (a) Total exempt value for a | II homes | tead exemptions granted | 4(a) | 23,548,9 | 900 | |
| | (b) Homestead exemption re | eimburse | ement value | 4(b) | 11,774,4 (Line 4(a) multiplied by | | |
| 5. | (a) Total exempt value of all | BETE q | ualified property | 5(a) | | - | |
| | Enhanced Total of all reimbo | ursable E | BETE Exempt Valuation | 5(b) | 19,848,6 | 50 | |
| 6. | Total Valuation Base (Line 3 | plus line | e 4(b) plus line 5(b)) | | | 6 | 541,474,900 |
| | <u>Assessments</u> | | | | | | |
| 7. | County Tax | | | 7 | 607,131. | 00 | |
| | Municipal Appropriation | | | 8 | 4,218,748. | 00 | |
| 9. | TIF Financing Plan Amount | | | 9 | 498,632. | 00 | |
| | Local Educational Appropriati (Adjusted to Municipal Fiscal Year) |) | (Local Share/Contribution | - | 4,547,222. | 00 | |
| 11. | Total Assessments (Add lines | 7 throu | gh 10) | ********* | ************ | 11 | 9,871,733.00 |
| | ALLOWABLE DEDUCTI | ONS | | | | | |
| 12. | State Municipal Revenue Sha | ring | ********************* | 12 | 145,000. | 00 | |
| 13. | Other Revenues: (All other appropriated to be used to reduce th interest income, appropriated surplus | e commitn | | | | | |
| 14. | Total Deductions (Line 12 plu | | | | | 14 | 3,482,792.00 |
| 15. / | Net to be raised by local prope | erty tax | rate (Line 11 minus line 14 |) | *************************************** | 15 | 6,388,941.00 |
| 16. | 6,388,941.00 | X | 1.05 | 20000 20000 | 6,708,388.05 | Maximur | m Allowable Tax |
| 17. | 6,388,941.00 | / | 541,474,900 | 1000 1000 | 0.011799 | Minimun | 1 Tax Rate |
| 18. | 6,708,388.05 | / | 541,474,900 | emost except | 0.012389 | Maximur | n Tax Rate |
| 19. | 509,851,800 | X | 0.012 | 94850 95009 | 6,118,221.60 | Tax for 0 | Commitment |
| 20. | 6,388,941.00 | X | (Selected Rate) 0.05 | 44588 49688 | (Enter on MVR Page 1, line 13) 319,447.05 | Mayimur | n Overlav |
| | | | | | | | • |
| 21. | 11,774,450 | X | 0.012 (Selected Rate) | ***** | 141,293.40 (Enter on line 8, Assessment War | | ad Reimbursement |
| 22. | 19,848,650 | X | 0.012 | 10000 | | | imbursement |
| | | | (Selected Rate) | | (Enter on line 9, Assessment War | rant) | |
| 23. | 6,497,698.80 | *** | 6,388,941.00 | 4000 | 108,757.80 | , | |
| | (Line 19 plus lines 21 and 22) | | | | (Enter on line 5, Assessment War | rant) | |

(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.

| Acct | Name / Location | Land | Desilation on a | P (-) | |
|------|--------------------------|------------|-----------------|-----------|------------|
| 3908 | THE WESTMORELAND COMPAN | | Buildings | Exemption | Total |
| 676 | | 275,800 | 6,917,300 | 0 | 7,193,100 |
| 3347 | HERMON HOLDINGS LLC | 695,100 | 4,273,000 | 0 | 4,968,100 |
| | CENTRAL MAINE & QUEBEC | 1,304,700 | 3,481,000 | 0 | 4,785,700 |
| 1856 | CENTRAL MAINE POWER CO | 4,515,300 | 0 | 0 | 4,515,300 |
| 280 | LMS ACQUISITION | 247,800 | 3,540,400 | 0 | 3,788,200 |
| 1855 | EMERA MAINE | 2,939,300 | 0 | 0 | 2,939,300 |
| 3475 | BANGOR REALTY GROUP LLC | 119,300 | 2,797,200 | 0 | 2,916,500 |
| 3837 | BRUSHFIRE, LLC | 193,500 | 2,145,000 | 0 | 2,338,500 |
| 290 | DWYER, LYNCH & MCCURDY | 226,700 | 2,058,400 | 0 | 2,285,100 |
| 210 | DYSARTS SERVICE | 250,100 | 1,982,800 | 0 | 2,232,900 |
| 2766 | MORGAN HILL VENTURES LLC | 201,900 | 1,828,200 | 0 | 2,030,100 |
| 3144 | SPROUL DARRELL L | 119,100 | 1,766,000 | 0 | 1,885,100 |
| 2862 | DAIGLE & HOUGHTON INC | 0 | 1,777,200 | 0 | 1,777,200 |
| 204 | DYSARTS SERVICE | 440,800 | 1,326,900 | 0 | 1,767,700 |
| 208 | DYSART REALTY CO | 246,300 | 1,476,500 | 0 | 1,722,800 |
| 675 | TOWNE CENTRE LLC | 153,000 | 1,374,400 | 0 | 1,527,400 |
| 2964 | SNOWMAN INC, H P | 155,100 | 1,337,500 | 0 | 1,492,600 |
| 305 | LYNCO INC | 142,800 | 1,306,000 | 0 | 1,448,800 |
| 368 | BEAUREGARD MAINE REALTY | 268,900 | 1,157,500 | 0 | 1,426,400 |
| 3155 | ALLENFARM FENCE COMPANY | 132,700 | 1,235,000 | 0 | 1,367,700 |
| 366 | XL GOLF | 120,600 | 1,222,400 | 0 | 1,343,000 |
| 355 | MEE HOLDINGS, LLC | 257,300 | 1,055,000 | 0 | 1,312,300 |
| 3254 | WOOD, RAYS & JUDY A | 128,500 | 1,115,800 | 0 | 1,244,300 |
| 2628 | EMERA MAINE | 1,178,600 | 700 | 0 | 1,179,300 |
| 3255 | WOOD, RAY S & JUDY A | 156,100 | 1,020,300 | 0 | 1,176,400 |
| | | | | <u> </u> | 1,170,400 |
| | | 14,469,300 | 46,194,500 | 0 | 60,663,800 |

1

| Account | Name | Assessment |
|---------|------------------------------------|------------|
| | LANE CONSTRUCTION | 1,930,100 |
| | TIME WARNER CABLE INTERNET LLC | 1,037,900 |
| | POTTLES TRANSPORTATION INC | 742,100 |
| | SUBURBAN PROPANE, LP | 612,100 |
| | DYSARTS SERVICE | 590,200 |
| | BANGOR GAS LLC | 588,800 |
| | PINE TREE ENVIRONMENTAL | 577,300 |
| | WHITCOMB, WILLIAM & MARLENE | 492,900 |
| | DYSARTS SERVICE CORP | 492,500 |
| | POTTLE'S TRANSPORTATION LLC | 478,500 |
| | DYSARTS SERVICE CORP. | 438,800 |
| | ALLENFARM FENCE CO. INC | 393,200 |
| | DICENZO THOMAS, INC | 385,200 |
| | ARMSTRONG FAMILY INDUSTRIES INC | 345,100 |
| | MAINE COMMERCIAL TIRE INC | 337,900 |
| | DANFORTH'S DOWN HOME SUPERMARKET | 333,300 |
| | COLE, JR GALEN | 306,100 |
| | POMEROY LOGGING INC, GARY | 288,700 |
| | DYSARTS TRANSPORTATION | 274,600 |
| | BANGOR TRUCK & TRAILER SALES, INC | 274,600 |
| | S W COLE ENGINEERING | 259,300 |
| | LOGISTICS MANAGEMENT SYSTEMS | 258,600 |
| | NEW HAMPSHIRE BORING | 227,900 |
| | AMERICAN HOMEPATIENT | 218,300 |
| | SULLIVAN & MERRITT CONTRACTORS INC | 195,500 |
| | Total | 12,079,500 |

PAUL R. LEPAGE GOVERNOR

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

10-20-16

ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN

MAINE REVENUE SERVICES

JEROME D. GERARD EXECUTIVE DIRECTOR

June, 2016

Municipal Assessors and Chairman of the Board of Selectmen:

RE: Preliminary 2017 State Valuation

Dear Municipal Official(s):

Enclosed you will find a copy of the <u>preliminary</u> 2017 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 <u>taxable</u> property in the municipality as of **April 1, 2015**. 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 2017 State Valuation Notice will be sent by certified mail on or before September 30, 2016.

Sincerely,

Mike Rogers,

Mike Rogers

Supervisor, Municipal Services

Property Tax Division





| Municipality | Hermon | _ | County is | Penobscot (s) |
|---|-------------------|-------------------|--|----------------------|
| | 2015 | 2016 | 2017 | |
| 1. State Valuation | 467,600,000 | 472,800,000 | 491,900,000 | |
| 2. Amount of Change | 18,850,000 | 5,200,000 | 19,100,000 | |
| 3. Percent of Change | 4.20% | 1.11% | 4.04% | |
| 4% Eth Full Value Rate (line Sd/) (ii) | 0.01151 | 0.01157 | 0.01169 | |
| 5 Local Mill Rate 12-14-15 | 0.01191 | 0.012 | 0.012 | |
| 6a. Commitment | 5,489,691 | 5,675,130 | 5,887,259 | |
| 2013-14-16s 6b. Homestand Reimbildement | 94,744 | 94,073 | 94,133 | |
| Sc BETE Reimbursement | 163,982 | 145,812 | 219,120 | |
| 6d. Total (6a, 5t) 6.5e) | 5,748,416 | 5,915,014 | 6,200,511 | |
| 6e. % change from prior year (6d.) | 4.51% | 2.90% | 4.83% | |
| | 2014 | 2015 | | |
| A Municipal Valuation | 472,927,465 | 490,604,900 | - | |
| Net Supplements / Abatements | (2,411,750) | (810,500) | Amount of Change | Percent of Change |
| Homestead (Exempt Valuation) | 7,839,387 | 7,844,400 | | |
| BETE (Exempt Valuation) | 12,151,000 | 18,259,968 | | |
| Adjusted Municipal Valuation | 490,506,102 | 515,898,768 | 25,392,667 | 5.18% |
| B. Sales Information Sales Period Used | 07/13 - 06/14 | 07/14 - 06/15 | Combined Sales Ratio | 95% |
| State Valuation # of Sales # of Appraisals | 2016 63 | 2017 82 | Bridge 9244-935 School Spreadon (CO) School Self | |
| Weighted Average Average Ratio Assessment Ratin Weighted Average Average Ratio Assessment Ratin | 95% 94% 9 | 95% 95% 9 | Percent of Change | |
| Weighted Average Average Ratio Assessment Rating | 100% | 100% | | PTF303 (Rev 11/13) |

STATE VALUATION ANALYSIS

| Municipality | Hermor | 1 | | | County | Penobscot (s) |
|---|---|---|--------------------------|--|--|-------------------------------------|
| Municipal Valuation - 2015 | 100% | | Declared Certified Ratio | • | | 2017 State Valuation |
| LAND | | | | Ratio | Source | |
| Electrical Utilities (Trans & Dist) | | | 8,406,700 | 172% | Declaration Value | 4,889,769 |
| Classified Tree Growth | 968 | ac | 119,730 | 100% | State Rates | 119.727 |
| Classified Farm Land | 108 | ac | 21,115 | 36% | 08-125 CMR | 58,050 |
| Classified Farm Woodland | 502 | ac | 62,320 | 100% | State Rates | 62,324 |
| Classified Open Space | ~~~ | ac | | OF THE PROPERTY OF THE PROPERT | | |
| Classified Working Waterfront Commercial Lots | *************************************** | ac | 00.040.400 | 4000/ | | |
| Industrial Lots | *************************************** | | 26,848,100 | 100% | Cert Ratio | 26,848,100 |
| Residential Lots | distribution encountermanus. | - | 89,769,575 | 95% | Combined Datie | 24.404.000 |
| Waterfront & Water Influenced Lots | | *************************************** | 1,836,700 | 95% | Combined Ratio Combined Ratio | 94,494,289 |
| Condominium Lots | | CONTRACTOR (CO.) | 117,000 | 95% | Combined Ratio | 1,933,368 123,158 |
| | | *************************************** | | | - Combined Figure | 120,100 |
| | | ********* | | | | |
| Working Forest Roads | | ac | | | | |
| Waste Acres | 4,215 | ac | 509,960 | 121/ Mun Avg | 105/ac SR | 442,530 |
| # Undeveloped Acres | 10,261 | ac | 10,056,200 | 980/ Mun Avg | 830/ac SR | 8,516,960 |
| BUILDINGS | | | 137,747,400 | | GIVASIANTO DE LA CONTRESE DE LA CONT | 137,488,275 |
| Commercial Industrial | # accts 279 | | 57,645,100 | 100% | Cert Ratio | 57,645,100 |
| Residential | | | 268,797,300 | 95% | Combined Ratio | 200 044 500 |
| Waterfront & Water Influenced | 52 | | 3,943,800 | 95% | Combined Ratio | 282,944,526 |
| Condominiums | 13 | | 1,077,600 | 95% | Combined Platio | 4,151,368 1,134,316 |
| | | | | | Accordance on Accordance of the Control of the Cont | 1,134,310 |
| | | | 331,463,800 | | ale Medius anies | 345,875,310 |
| Commercial Industrial Other | # accts | | 21,393,700 | 100% | Cert Ratio | 21,393,700 |
| | | | 04 000 700 | | | |
| | | | 21,393,700 | | TOTAL PERSONAL | 21,393,700 |
| ACTOTALS: | | | 490,604,900 | | | 504,757,285 |
| Adjustments (Net Abates/Supp Adjustments (Comm., Ind. & Pe | | | (482,900) | 95% | Combined Ratio | (508,316) |
| Homestead (Exempt Valuatio | | | (327,600) | 100% | Cert Ratio | (327,600) |
| BETE (Exempt Valuation) | 11) | | 7,844,400 | 95% | Combined Ratio | 8,257,263 |
| DETE (LABITIFI VAIDAUVII) | | | 18,259,968 | 100% | Cert Ratio | 18,259,968 |
| ARAUSTED KOTALS | | | 515,898,768 | | | 530,438,600 |
| DE ACIUS MENTS | T | F De | velopment Program Fund | | 462,293 | (38,524,417) |
| NET W/AGUSTMENTO & DE | | | | | | 491,914,183 |
| STATE VALUATION (1994) | | | | | | 491,900,000 PTF303.4 (Rev 11/13) |

STATE OF MAINE Sales Ratio Analysis - 2017 State Valuation

| Municipality. | Hermon | | County: | Pe | nobscot (s) | |
|---------------|--------|--------|---------|--------------------|-------------|--|
| | | ****** | | ****************** | *********** | |

1 Year - COMBINED STUDY

Weighted Avg = Average Ratio = Avg Deviation = Quality Rating

| 95% | | 15,500,200 | / | 16,231,190 |
|-----|-----|------------|---|------------|
| 95% | | 55.1 | / | 58 |
| 9 | == | 728 | / | 82 |
| 9 | *** | 9 | 1 | 95% |

| COUNT | rauin | 100000 | 100 | | | *************************************** | | | 9 | | 95% | |
|----------------|--------------|--------|---------|-------|-------------|---|--------------|--|------------------------|------------------|-------|-------|
| Item: | Class | Cate | of Sale | Ran | o'v s Par | re Mar | Average Sell | ing Price = | \$197,941 3 Gelling | 2015 Assessed | Ratio | Day |
| No. | 克罗斯克斯 | | Teat | | and public | | | And the second s | Price | | Hauo | Dev |
| 1 | R | 5 | | 13844 | 315 | 5 | 19 | | 234,000 | 180,300 | 0.77 | 18 |
| . 2 | R | 8 | 2014 | 13631 | 21 | 18 | 18 | | 179,000 | 143,900 | 0.80 | 15 |
| ~ 3 | R | 9 | 2014 | 13660 | 22 | 12 | 009 | | 250,500 | 202,000 | 0.81 | 14 |
| -4 | R | 6 | 2015 | 13879 | 129 | 26 | 62 | | 179,900 | 146,500 | 0.81 | 14 |
| -5 | R | 5 | | 13830 | | 34 | 137-004 | | 235,000 | 190,900 | 0.81 | 14 |
| . 8 | R | 7 | | 13591 | | 61 | 14 | | 335,000 | 269,700 | 0.81 | 14 |
| 7 | R | 4 | 2015 | 13811 | 184 | 6 | 2 | | 97,500 | 80,100 | 0.82 | 13 |
| -8 | R | 12 | 2014 | 13723 | 204 | 34 | 137-014 | | 235,000 | 193,700 | 0.82 | 13 |
| . 9 | R | 11 | 2014 | 13696 | 131 | 35 | 21 | | 70,000 | 57,700 | 0.82 | 13 |
| 10 | R | 12 | | 13725 | | 040 | 013-044 | | 292,900 | 240,000 | 0.82 | 13 |
| 11 | R | 1 | | 13739 | | 36 | 013-003 | | 183,900 | 153,200 | 0.83 | 12 |
| 12 | R | 5 | | 13827 | | 40 | 15 | | 278,000 | 233,300 | 0.84 | 11 |
| | | | | | | | | | 270,000 | 200,000 | 0.04 | • • • |
| 13 | R | 10 | 2014 | 13668 | 122 | 13 | 54 | | 227,000 | 194,200 | 0.86 | 9 |
| 14 | R | 2 | | 13766 | | 13 | 164 | | 219,471 | 188,000 | 0.86 | 9 |
| ĺŜ. | R | 9 | | 13651 | | 32 | 51 | | 264,900 | 228,900 | 0.86 | 9 |
| 16 | R | 6 | | 13873 | | 32 | 43 | | 200,000 | 173,500 | 0.87 | 8 |
| 17 | R | 12 | | 13726 | | 40 | 41 | | 138,000 | 119,400 | 0.87 | 8 |
| 18 | R | 1 | | 13747 | | 042 | 049 | | 282,000 | 245,100 | 0.87 | 8 |
| t9 | R | 10 | | 13668 | 103 | 6 | 10 | | 160,000 | 140,000 | 0.88 | 7 |
| 0 | R | 3 | | 13788 | 283 | 19 | 015-005 | | 204,000 | 178,500 | 0.88 | 7 |
| Ħ | R | 10 | | 13685 | | 019 | 015-007 | | 198,000 | 174,800 | 0.88 | 7 |
| 22 | R | 10 | | 13671 | 147 | 19 | 015-013 | | 249,528 | 218,800 | 0.88 | 7 |
| 3. | R | 1 | | 13743 | 336 | 41 | 004-001 | | 146,100 | 127,900 | 0.88 | 7 |
| 4 | R | 11 | | 13709 | 31 | 13 | 63 | | 228,500 | 203,800 | 0.89 | 6 |
| 5 | R | 6 | | 13878 | 27 | 31 | 4 | | 197,500 | 175,900 | 0.89 | 6 |
| 6 | R | 5 | | 13831 | 97 | 34 | 53 | | 350,000 | 312,000 | 0.89 | 6 |
| 7 | R | 8 | | 13610 | 187 | 39 | 36 | | 165,000 | 146,600 | 0.89 | |
| В | R | 6 | | 13880 | 142 | 46 | 009-020 | | 189,000 | 168,900 | 0.89 | 6 |
| 9 | R | 8 | | 13613 | 254 | 13 | 108 | | 169,900 | 153,700 | 0.90 | 6 |
| 10 | R | 7 | | 13597 | 61 | 31 | 018 | | 215,000 | 193,800 | 0.90 | 5 |
| н | R | 3 | | 13790 | 197 | 50 | 14 | | 121,500 | 109,900 | 0.90 | 5 |
| 2 | R | 8 | | 13621 | 267 | 47 | 45 | | 190,000 | 173,200 | | 5 |
| 13 | R | 2 | | 13371 | 336 | 13 | 12 | | 183,000 | 168,400 | 0.91 | 4 |
| ă | R | 4 | | 13801 | 116 | 13 | 128 | | 188,000 | 173,800 | 0.92 | 3 |
| | R | 7 | | 13584 | 183 | 22 | 29 | | | | 0.92 | 3 |
| 26 | R | 8 | | 13632 | 90 | 33 | 28 | | 92,000 348,000 | 84,800 | 0.92 | 3 |
| 17 | R | 7 | | 13580 | 223 | 13 | 41 | | | 320,200 | 0.92 | 3 |
| i R | R | 12 | | 13731 | 136 | 34 | 137 | | 170,500 | 159,200 | 0.93 | 2 |
| 18 19 10 | R | 6 | | 13872 | 199 | 34 | 40 | | 328,189 | 305,500 | 0.93 | 2 |
| מו | R | 6 | 2015 | | | | | | 165,000 | 155,000 | 0.94 | 1 |
| | | | | | 95 | 042 | 081 | | 149,000 | 140,600 | 0.94 | 1 |
| | R | 6 | 2015 | | 123 | 56 | 030-006 | | 236,500 | 221,300 | 0.94 | 1 |
| | R | 10 | 2014 | | 16 | 32 | 50 | | 273,000 | 259,000 | 0.95 | |
| 2 | R | 4 | 2015 | | 266 | 34 | 85 | | 187,000 | 177,100 | 0.95 | |
| 9 | R | 3 | 2015 | | 133 | 40 | 5 | | 228,000 | 217,600 | 0.95 | |
| 0 | R | 10 | 2014 | | 218 | 42 | 38 | | 289,900 | 275,700 | 0.95 | |
| 16 | R | 2 | 2015 | | 79 | 46 | 9 | | 205,900 | 195,000 | 0.95 | |
| 7 | R | 8 | 2014 | | 2 | 46 | 009-015 | | 189,222 | 180,700 | 0.95 | |
| 15 | R | 3 | 2015 | 13787 | 248 | 46 | 009-016 | | 16 4,9 00 | 158,200 | 0.96 | 1 |
| | | | | | | | | | | | | |

| 49 | R | 10 | 2014 | 13682 | 1 | 047 | 002 | 190,500 | 183,600 | 0.96 | 1 |
|------------------|---|----|------|-------|-----|-----|----------|---------|---------|------|------------|
| 50 | R | 10 | 2014 | 13669 | 344 | 47 | 30 | 142,000 | 136,800 | 0.96 | 1 |
| . 51 | R | 10 | 2014 | 13680 | 153 | 054 | 012 | 60,000 | 57,300 | 0.96 | 1 |
| 62 | R | 3 | 2015 | 13794 | 262 | 25 | 064 | 257,000 | 255,300 | 0.99 | 4 |
| 53 | R | 6 | | 13860 | 53 | 13 | 72 | 185,000 | 184,400 | 1.00 | 5 |
| 54 | R | 3 | | 13792 | 290 | 46 | 009-022 | 180,000 | 180,800 | 1.00 | 5 |
| 55 | R | 10 | 2014 | | 83 | 13 | 87 | 172,500 | 173,800 | 1.01 | 6 |
| 4.56 | R | 2 | 2015 | 13760 | 5 | 13 | 025-000 | 208,000 | 209,200 | 1.01 | 6 |
| 57 | R | 9 | 2014 | 13661 | 255 | 27 | 56 | 155,000 | 156,500 | 1.01 | 6 |
| 58 | R | 11 | 2014 | 13449 | 35 | 34 | 137 | 175,000 | 177,000 | 1.01 | 6 |
| 59 | R | 7 | 2014 | 13607 | 348 | 25 | 99 | 225,000 | 230,300 | 1.02 | 7 |
| * 60 | R | 8 | 2014 | 13618 | 247 | 056 | 065 | 129,900 | 133,100 | 1.02 | 7 |
| . 21 | R | 11 | 2014 | | 218 | 60 | 16 | 174,600 | 178,600 | 1.02 | 7 |
| 82 | R | 4 | 2015 | | 118 | 14 | 018-016 | 195,000 | 201,100 | 1.03 | 8 |
| 63 | R | 12 | 2014 | | 4 | 56 | 10 | 131,600 | 135,300 | 1.03 | 8 |
| 64 | R | 8 | 2014 | 13608 | 331 | 26 | 28 | 200,000 | 208,700 | 1.04 | 9 |
| 85 | R | 2 | 2015 | 13824 | 148 | 40 | 30 | 186,000 | 193,200 | 1.04 | 9 |
| 86 | R | 7 | 2014 | | 161 | 31 | 5 | 175,000 | 183,800 | 1.05 | 10 |
| 87 | R | 9 | 2014 | 13660 | 79 | 46 | 9-5 | 188,750 | 198,900 | 1.05 | 10 |
| 68 | R | 12 | 2014 | 13712 | 241 | 40 | 013-020 | 228,130 | 243,100 | 1.07 | 12 |
| - 69 | R | 6 | 2015 | 13878 | 119 | 49 | 032 | 180,000 | 192,900 | 1.07 | 12 |
| 70 | R | 4 | 2015 | 13811 | 317 | 025 | 073 | 187,000 | 201,900 | 1.08 | 13 |
| 1 | | | | | | | | | | | |
| 71 | R | 11 | 2014 | 13714 | 202 | 055 | 005-(28) | 208,000 | 223,700 | 1.08 | 13 |
| 72 | R | 11 | 2014 | 13708 | 115 | 25 | 73 | 185,000 | 201,900 | 1.09 | 14 |
| 73 | R | 8 | 2014 | 13614 | 306 | 27 | 72 | 178,000 | 195,700 | 1.10 | 15 |
| 74 | R | 1 | 2015 | 13740 | 318 | 40 | 13 | 280,000 | 308,000 | 1.10 | 15 |
| 75 | R | 10 | 2014 | 13665 | 344 | 14 | 018-015 | 185,000 | 207,400 | 1.12 | 17 |
| . 76 | R | 8 | 2014 | 13623 | 132 | 47 | 49 | 160,000 | 182,200 | 1.14 | 19 |
| 77 | R | 7 | 2014 | 13595 | 185 | 46 | 9 | 160,000 | 186,100 | 1.16 | 21 |
| 78 | R | 7 | 2014 | 13584 | 209 | 014 | 018-031 | 186,000 | 222,100 | 1.19 | 24 |
| 79 | R | 6 | 2015 | 13876 | 4 | 20 | 21 | 125,000 | 148,500 | 1.19 | 24 |
| 80 | R | 12 | 2014 | 13718 | 199 | 13 | 75 | 186,000 | 228,400 | 1.23 | 28 |
| 81 | R | 7 | 2014 | | 3 | 014 | 018-018 | 210,000 | 265,700 | 1.27 | 32 |
| 82 | R | 9 | 2014 | 13651 | 277 | 26 | 44 | 158,000 | 204,600 | 1.29 | 3 4 |
| the field on the | | | | | | | | | | | |

Business Equipment Tax Exemption Audit

| | Municipality: | Date: 05/11/2016 | | | | | | | | |
|--|---------------------|---|---------------------|-------------|---------------|-----------|--|--|--|--|
| | County: | Penobscot (s) | Municipal O | official(s) | : Ben Birch • | C.M.A. | | | | |
| | Awa - Munic | pal Valuation 2018 | | | | 9017 | Sec. Willendones | | | |
| | | | | | <u>Yes</u> | <u>No</u> | <u>Comment(s)</u> | | | |
| American de la companya de la compan | Are application(| s) available for inspection? | 81.0 | of 81 | X | | | | | |
| 2. | Are application(| (s) signed for/approved by the a | assessor? | | X | | | | | |
| 3. | | ent date(s) of purchase and/or of ETE parameters? | late(s) put in | | | | | | | |
| 4. | | ription sufficient to reasonably program guidelines? | determine | | X | | | | | |
| 5. | Does the proper | rty qualify for BETE? | | | | | | | | |
| 6. | Are municipal de | epreciation schedules evident a | and uniformly emplo | yed? | X | | | | | |
| 7. | MVR and Tax R | e incorporated in the tax commate Calculation Form (including forms when applicable)? | | | X , | | | | | |
| 8. | Is all qualified pr | roperty adjusted by the municip | al assessment ratio | ? | X | | | | | |
| | | | | | | | | | | |
| | Additional Cor | mments: BETE is administe | red properly in To | wn. | | | and the second s | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Signature: Byron D. Tibbetts

Field Rep.

Property Tax Division

REPORT OF ASSESSMENT REVIEW

| Municipality | Hermon | County | Penobscot (s) |
|--|---|--|--|
| I. Valuation System | | | |
| A. Land: Tax Maps by Undeveloped Acreage Road Frontage | Sewall \$670 Ac rear land | Date: Undeveloped Lots Water Frontage | |
| House lots | \$29,000 - \$47,000 | Other | |
| B. Buildings : Revaluation By: | In - House - 1991 | Computerized Records | TRIO / YES |
| | Assessed? Y/N Is Cert Ratio Applied? Y/N | Y Method Used: | C.L.D. |
| II. Assessment Records / Condition: | Website w/VAL data Y/N | Y Web Address | http://www.hermon.net/index.php? |
| Valuation Book | Good | Tree Growth Forms | Good |
| Property Record Cards | Good | Farm Land Forms | Good |
| Veteran Exemption Forms | Good | Open Space Forms | Good |
| III. Supplements and Abatements | | | |
| Supplements: Number Made | 1 | Value Supplemented | 163,900 |
| Abatements: Number granted | 17 | Value Abated | (974,400) |
| (excluding penalties) | | | |
| IV. Statistical information | | | |
| Number of Parcels | 2,978 | Land Area | 23,488 |
| Taxable Acres | 21,799 | Bog/Swamp | 2,752 |
| Population (2010) | 5,416 | | |
| V. Assessment Standards | | | |
| Standards Ratio Assessment Quality: Combined | 109.29% | = (2015 Municipal Valuation /201 | 16 State Valuation) |
| Comments or Plans for Compliance: | | | |
| VI. Audii Information | | Medidipaten (Mendaphond Learn de Storment yield vera Mendementen samme) de Stormen (Mendementen de Storment (Mendementen de Stormenten de Storment (Mendementen de Stormenten de Stormen | LIGHT CONTO T- CLE CONTO DE CONTO CONTO DE CONTO |
| Municipal Official providing data: | Ben Birch - C.M.A. | | |
| Date(s) of Field Audit: | 05/11/2016 | | -Familia Till Color P. His had required before construction and construction for successful recognition for the color for the co |
| VII. Office Review | | | |
| | Recommended by: | Byron D. Tibbetts | |
| | Checked by: | Field Rep | NOVINNOMEN STATEMENT OF THE STATEMENT OF |
| | Approved by: | Mike Rozers | 6-14-16 |
| PTF 303.2 (Rev 11/13) | Copies Mailed: (date) | 6-28-16 | |
| E CO GOOD E COTOR E CENTRAL | ouples mailed. (date) | - NO . A | |

#2.



| October 11, 2016 |
|--|
| MEMO re: Cemetery stone repair-Pleasant Hill |
| Howard, |
| We are cleaning and repairing damage to headstones and grave markers at each cemetery during successive budget cycles until they are complete. Pleasant Hill Cemetery had 140 stones washed, 8 stones repaired and 40 stones straightened. This was an activity identified in our capital plan for 2016 under HERM 04, CEMETERY RESERVE. |
| We need to pay Rogan's Memorials \$3,000 using reserve funding from the account listed above. Please out this item on your agenda for October 20, 2016 meeting to request the financial resolve. |
| Γhanks, |
| Scott Perkins |
| |



5.

October 10, 2016

MEMO-PW bid items

Howard,

The following items are pieces that we could bid out and offer to the general public:

1. Boss 9.2V Plow

Description: "A" frame twisted/damaged, center hinge pin worn, damaged and previously repaired multiple times by welding. Unable to be repaired by dealer at Bangor Truck Equipment. Plow leaves rows of snow in roadway because the wings will not lay flat in any position. No cutting edges, curb guides, controls or attachment system. Plow only.

2. Steel Cylindrical Tank

13' 9" x 8' (Diameter) Volume: 5,170 gallons. Originally the thought was to use as a fuel tank which was not permissible.

In the past, we have asked for Council approval to list items for the public to bid on that we wanted to sell. We could place on Hermon.net for two weeks and on our new message board if they agree for anyone who might be interested, etc.

Thanks,

Scott Perkins

Ce.



MEMORANDUM

To: Members of the Hermon Town Council

From: Howard Kroll, Town Manager

Re: Marijuana Retail and Marijuana Club Discussion

Date: 20 October 2016

Chairman Thomas and Members of the Hermon Town Council:

A ballot initiative to legalize, regulate and tax marijuana for non-medicinal purposes known as the "Marijuana Legalization Act" proposed to be codified in the Maine Revised Statutes in Title 7, chapter 417, will be voted on by a State-wide referendum election on November 8, 2016.

The proposed Act authorizes municipalities to regulate the number of retail marijuana stores and the location and operation of retail marijuana social clubs and retail marijuana establishments, including retail marijuana stores, retail marijuana cultivation facilities, retail marijuana products manufacturing facilities and retail marijuana testing facilities, as those terms are defined in the proposed Act, as well as the option to prohibit the operation of retail marijuana social clubs and retail marijuana establishments, including stores, cultivation facilities, manufacturing facilities and testing facilities within its jurisdiction.

The question will require the Town to review the wording of the proposed Marijuana Legalization Act, which if passed at referendum would authorize municipalities to regulate the number, location and operation of retail marijuana facilities, and work on how to incorporate it into the town's land use ordinance.

Regardless of anyone's personal opinion or beliefs of this subject we need to understand it is not going to go away and we need to be prepared for all outcomes.

The Cities of Bangor, Brewer, Lewiston and Town of Gray and other municipalities across the state are entering into 180 day moratoriums to review

all options and ensure that their ordinances are in compliance with laws and regulations.

The communities are also forming advisory committees to research the subject so that all voices and recommendations are heard and vetted.

Our current ordinance on Medical Marijuana went through the same process and yielded a solid ordinance consistent with the law while at the same time thoughtfully addressing all options.

Town Manager Recommendation:

- (1) I **recommend** the Hermon Town Council consider authorizing, at its 20 October 2016 meeting, to consider, at its 3 November 2016 Town Council meeting, holding a public hearing and amending our Land use code to add a moratorium ordinance on Retail Marijuana Establishments and Retail Marijuana Social Clubs.
- (2) Furthermore to effectively review the Act I **recommend** the Town Council consider establishing an ad-hoc committee consisting of 2 Town Councilors, 1 Planning Board Member, 1 School Board Member and 1 Citizen at large to work with ex-officio members consisting of the Town Manager, Economic Development Director, Code Enforcement Officer, Police Department Sergeant, Fire Chief and legal counsel, for consultation, on incorporating it into the town's land use ordinance.