

TAX ASSESSOR'S REPORT

Richard A. Levesque, Jr.

The Assessor's Office is responsible for the valuation and record of 2240 accounts in the Town of Fort Fairfield. The value of the property in Fort Fairfield as of April 1, 2017 breakdown as follows:

Real	\$168,936,940
Personal	<u>16,686,600</u>
Total Valuation	\$185,623,540
Exempt	<u>39,972,600</u>
Net Taxable Valuation	\$145,650,940

The mil rate for April 1, 2017 was set at .02570 and will provide \$3,743,229 total dollars. Tax dollars will be used as follows for the 2017-2018 tax year:

County Tax	\$205,065	5.48%
Municipal Appropriation	1,317,758	35.20%
SAD #20	<u>2,220,406</u>	<u>59.32%</u>
Total Commitment	\$3,743,229	100.00%

A form entitled "List of Estates Not Exempt From Taxation" is included with the Assessor's report. Each taxpayer is asked to complete and sign such a form and return a true and perfect list to the office of the Assessor at the Municipal Building no later than May 1, 2018.

Although it is not compulsory in Maine to file such a list, Maine law recognizes that a taxpayer who withholds such assistance from the Assessor should not be entitled to complain of his or her assessment.

Additional forms are available at the office of the Assessor.

Exemptions for Veterans and Widows/Widowers of Veterans

A PROPERTY TAX EXEMPTION IS AVAILABLE to veterans aged 62 or over, to veterans under 62 if they are certified by the Veteran's Administration Office to be totally disabled; or to the unmarried widow/widower or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow/widower or minor child of a veteran.

Persons not already receiving this exemption who wish to apply should do so at the Assessor's Office no later than April 1, 2018. Persons now receiving such an exemption are not required to apply annually.

The maximum property valuation exemption for veterans or their widows/widowers, whose service period was prior to or during World War I, is \$7,000. For veterans or their widows/widowers whose service period is after World War I, the maximum property valuation is \$6,000 of just valuation.

Maine Resident Homestead Property Tax Exemption

MRSA 36 Section 681 provides a property tax exemption of up to the whole value of \$20,000 for each Maine Resident's Homestead beginning April 1, 2018. To qualify, the applicant must have owned a homestead in Maine for a minimum of 12 months prior to April 1, 2018 and declare the homestead they owned on April 1, 2018 to be their permanent place of residence. The application for exemption must be filed with the municipal assessor where the homestead is located by April 1, 2018. Homeowners who qualified for exemption for tax year 2017 and whose homestead status has not changed for 2018 need not reapply.

Tax Assessor (con't)

Equalization Program

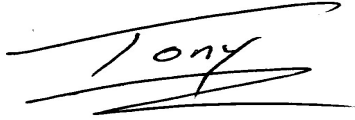
The State of Maine has mandated that all municipalities must achieve certain minimum assessing standards. Included in these assessing standards is a provision for a physical inspection and inventory of each real parcel and personal property account at least every 4 years.

Fort Fairfield has complied with the State law by enacting what is termed an "Equalization Program." Every year at least one-fourth of all property in the Town will be reviewed to note any physical changes that have occurred, and the valuation will be adjusted up or down accordingly.

The Town of Fort Fairfield completed a townwide revaluation for the assessment date of April 1, 1998. Pricing schedules created at that time are used in the pricing of land and buildings for assessment purposes. The pricing schedule was modified for the assessments starting on April 1, 2005 by indexing Residential Structures that were C Grade or better by 10%. The pricing schedule was also modified for the assessments starting on April 1, 2008 by indexing all land by 25% and all prime tillable was indexed an additional 25% starting on April 1, 2015.

If any taxpayer would like further information on the above described programs or would like to have any question answered, please feel free to contact the Assessor's Office at any time at 472-3805.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tony" with a stylized flourish underneath.

Richard A. Levesque, Jr.
Certified Maine Assessor #462

Requests for 2018-2019 Declarations

LIST OF ESTATES NOT EXEMPT FROM TAXATION

Filed Pursuant to Title 36, Section 706, M.R.S.A.

To be completed and returned by May 1, 2018 to the Assessor for the Town of Fort Fairfield, 18 Community Center Drive, Fort Fairfield, Maine 04742.

1. I am a legal resident of _____
(Municipality) (State)

2. As of April 1, 2018, I owned or controlled the following taxable property located in the Town of Fort Fairfield, Maine:

REAL ESTATE

a. On land owned by me - list here each separate parcel:

Located on Street-Road	Describe type use of land including size in square feet or acres.	Describe type use of structures, dwelling, trailer, barn, shop, potato house.

b. List here any structures owned by you but situated on land owned by someone other than you and show the following:

Located on Street - Road	Name and address of person or firm who owns the land.	Type and use of structure, trailer, potato house, etc.

PERSONAL PROPERTY

1. Check items owned or in possession and subject to taxation as of April 1, 2018 in the municipality of Fort Fairfield.

- | | | | |
|----|--|-----|----|
| a. | Commercial Machinery or Equipment of stores, shops, garages, business | Yes | No |
| b. | Farm Machinery, field use for crop production and harvesting | Yes | No |
| c. | Agricultural Equipment used for grading, storing, shipping, etc. | Yes | No |
| d. | Office Furniture and Fixtures | Yes | No |
| e. | Other miscellaneous items such as vending machines, music machines or systems, meters, copiers, tanks or pumps, etc. | Yes | No |

If you have checked yes to any of the above items, please include the following information:

Description (quantity, size, make, model)	Age	Cost New	Condition

If you own any of the above items but rent or lease them to others, please identify them here and give name(s) and address(es) of person(s) using them:

State here any additional facts you believe should be known by the assessor in determining the assessed valuation of any of the above, real estate or personal property:
(Use and attach separate sheet(s) if necessary)

Taxpayer's Name (Please Print)

Taxpayer's Signature

Date