

## **FINANCE COMMITTEE AGENDA**

**Wednesday, September 9, 2015**

**(Immediately Following Government Operations)**

### **1. Consent Agenda**

- a. Ratifying execution of a modification to the Law Enforcement Officer (LEO) Reimbursement Agreement program, Other Transactional Agreement (OTA) between the Transportation Security Administration and the City of Bangor
- b. Ratifying execution of an application for the FY 2016-FY 2018 Law Enforcement Officer (LEO) Reimbursement Agreement program, Other Transactional Agreement (OTA) between the Transportation Security Administration and the City of Bangor
- c. Council Order, Authorizing Grant Application in the Amount of \$150,000 from MDEP for Capehart and Penjajawoc Phase II

### **2. Bids/Purchasing**

- a. Multiple Vehicles – Fleet Maintenance – Darlings Ford - \$49,742, Quirk Ford - \$30,468, Whited Ford - \$34,526
- b. Catch Basins & Manhole Adjustments – Public Works – Federal Program Integrators - \$65,914
- c. Metal Castings – WWTP/Public Works – Ti Sales - \$62,794 (estimated)
- d. Request to Waive Bid Process – Public Works – Highway Tech - \$33,480
- e. Request to Waive Bid Process – Airport Fuel Farm – Veriforce LLC - \$40,000
- f. Request to Waive Bid Process – Airport – PNM Construction - \$17,740

### **3. Amendment to American Folk Festival Note**

### **4. Energy Efficiency Program Discussion**

### **5. Assessor's Update**

### **6. Executive Session - 1 MRSA Section 405 (6) (c) Disposition of Real Estate**

### **7. Open Session – Executive Session – Disposition of Real Estate Recommendation(s)**



Interoffice Memorandum

To: Finance Committee

From: Tony Caruso, Airport Director

CC: Cathy Conlow, City Manager  
Debbie Cyr, City Finance Director  
Tim Reynolds, Airport Accounting Manager

Re: Ratifying execution of a modification to the Law Enforcement Officer (LEO) Reimbursement Agreement program, Other Transactional Agreement (OTA) between the Transportation Security Administration and the City of Bangor.

Date: August 31, 2015

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The airport is requesting Finance Committee approval to ratify the actions of the City Manager in the execution of accepting the award of these funds. The Transportation Security Administration (TSA) has awarded funding to partially fund and extend the LEO project period from October 1, 2015 through January 31, 2016 to reimburse Bangor International Airport for using Bangor Law Enforcement personnel. The City of Bangor agrees to provide Law Enforcement Officer (LEO) support on site at the airport in accordance with current Security Directives as mandated by TSA. The award contract amount for the modification is \$9,404.94 for the period of October 1, 2015 through January 31, 2016. Reimbursement is limited to actual costs not to exceed a rate of \$20 per hour and total FY 2016 reimbursement.

The City was notified of this award on August 28, 2015 and advised that it needed to notify the TSA of its acceptance by September 4, 2015. Therefore, the City Manager executed the necessary document to accept the award.

If approved by the Finance Committee, a Resolve ratifying staff's and accepting the funds will be on the next Council Agenda.



Interoffice Memorandum

To: Finance Committee

From: Tony Caruso, Airport Director

CC: Cathy Conlow, City Manager  
Debbie Cyr, City Finance Director  
Tim Reynolds, Airport Accounting Manager

Re: Ratifying execution of an application for the FY 2016-FY 2018 Law Enforcement Officer (LEO) Reimbursement Agreement program, Other Transactional Agreement (OTA) between the Transportation Security Administration and the City of Bangor.

Date: August 31, 2015

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The airport is requesting Finance Committee approval to ratify the actions of City Staff in the execution of the LEO reimbursement application for FY 2016 through FY 2018. The Transportation Security Administration (TSA) requires formal applications for the award of funding for the LEO project periods of FY 2016 through FY 2018, to reimburse Bangor International Airport for using Bangor Law Enforcement personnel. The City of Bangor agrees to provide Law Enforcement Officer (LEO) support on site at the airport in accordance with current Security Directives as mandated by TSA. The project costs estimate for the period of February 1, 2016 through December 31, 2018 is \$339,733. Reimbursement is limited to actual costs not to exceed a rate of \$20 per hour and total reimbursement for each defined fiscal year.

If approved by the Committee, a Resolve will be placed on the next Council Agenda to ratify staff's actions in submitting the application.

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**COUNCIL ACTION**

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**Item No. 15-XXX**

**Date:** September 14, 2015

**Item/Subject:** Order, Authorizing Application for a \$150,000 Grant from the Maine Department of Environmental Protection as funded by the US EPA under Chapter 319 of the Clean Water Act

**Responsible Department:** Finance

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**Commentary:** This order will authorize a \$150,000 grant application from the Maine DEP (as funded by the US EPA [under chapter 319] of the Clean Water Act) for riparian restoration in Capehart Brook and planting large mature trees in the watershed. Willow wattles and dogwoods will also be planted along stream bank areas currently bare in an effort to provide shading thus lowering water temperature and hence improve water quality. The above described work is Capehart Phase III. A second project in the Penjajawoc watershed is also planned. This work, considered Penjajawoc Phase II, will consist of removing imperious coverage in the watershed. Two project areas are planned that will remove concrete separation islands located at the Bangor Mall and install rain gardens for stormwater treatment. Currently, two areas are planned. The Maine DEP administers US EPA 319 funding to improve water quality of urban impaired streams affected by non-point source (NPS) pollution. The Maine DEP, a state environmental regulatory agency, is interested in seeing this Phase II restoration project for the Capehart watershed be funded as well as renewing its efforts with the with regard to water quality improvements in the Capehart Brook watershed and the Penjajawoc Stream watershed.

This proposed phased project would provide structural best management practices (BMPS) in the Penjajawoc watershed and stabilize and provide riparian restoration as well as other stormwater treatment such as planting large, mature trees in the Capehart watershed. The tree planting project in Old Capehart will not only provide aesthetic beauty but provide a simple but proven stormwater treatment option. The total amount of funding being requested is \$150,000 (\$100,00.00 for Capehart and \$50,000.00 for Penjajawoc) and requires a local match of 40% which the City will provide as "in-kind" offerings and cash provided by stormwater utility funds.

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Department Head

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**Manager's Comments:**

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City Manager

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**Associated Information:**

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**Budget Approval:**

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Finance Director

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**Legal Approval:**

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City Solicitor

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**Introduced for**

**Passage**  
 **First Reading**  
 **Referral**



Assigned to Councilor

## CITY OF BANGOR

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(TITLE.) Order, Authorizing Application for a \$150,000 Grant from the Maine DEP and the US EPA as provided under Chapter 319 of the Clean Water Act.

*By the City Council of the City of Bangor:*

*ORDERED*, THAT the City is hereby authorized to apply for a \$150,000 Grant from Maine DEP and the US EPA as provided under Chapter 319 of the Clean Water Act.



## CITY OF BANGOR AWARD RECOMMENDATION

**BID ITEMS:** Multiple Vehicles

**DEPARTMENT:** Public Works

<b>BUDGET AMOUNT:</b>	<u>80,000</u>	<b>AMOUNT OF AWARD:</b>	<u>30,468</u>
	<u>          </u>		<u>34,526</u>

**ACCOUNT NUMBER:** 7718-91001150

**VENDOR(S) RECOMMENDED:** Quirk Ford and Whited Ford

**Past Experience with Vendor :**     **Excellent**     **Good**     **Fair**  
    **Poor**             **None**

**OTHER COMMENTS:**

The first vehicle listed on the bid tabulation was incorrect, therefore this opportunity will not be awarded at this time, but will be rebid. Staff recommendation is to award the remaining vehicles to the low bidders as follows: vehicle #2 (Public Works) Quirk Ford in the amount of \$30,468, and vehicle #3 (Public Works) Whited Ford in the amount of \$34,526.

City of Bangor Bid Tabulation  
 Bid No.: B16-009 Multiple Truck Bid  
 Bid Opening : August 26, 2015

Item	Description	Quantity	O' Connor's Augusta, ME		Whited Ford Bangor, ME		Darlings Ford Bangor, ME	
			Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
1	Vehicle No. 1	1		No Bid	\$50,843.00	\$50,843.00	\$49,742.00	\$49,742.00
	<i>Year/Make/Model</i>				2016 Ford F-450 Crew Cab		2016 Ford F-450 Chassis Cab	
2	Vehicle No. 2	1	\$33,625.90	\$33,625.90	\$31,260.00	\$31,260.00	\$30,844.00	\$30,844.00
	<i>Year/Make/Model</i>		2016 GMC 2500 HD Reg Cab 4x4		2016 Ford F-250 XL		2016 Ford F-250	
3	Vehicle No. 3	1		No Bid	\$34,526.00	\$34,526.00	\$34,602.00	\$34,602.00
	<i>Year/Make/Model</i>				2016 Ford F-350 Crew Cab		2016 Ford F-350 SRW Chassis	
	Delivery time after receipt of order			Not Provided		8-10 weeks	18-20wks (#1), 12-14 wks	
	Discount if all vehicles are purchased by your company?			N/A		No	\$25/unit	

Item	Description	Quantity	Quirk Ford Augusta, ME		Daigle Houghton Option 1 Bangor, ME		Daigle Houghton Option 2 Bangor, ME	
			Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
1	Vehicle No. 1	1	\$50,045.84	\$50,045.84	\$66,713.00	\$66,713.00	\$59,656.00	\$59,656.00
	<i>Year/Make/Model</i>		2016 Ford F-450 4x2 Crew Cab		2016 Isuzu NPR-XD		2016 Isuzu NPR- HD Gas	
2	Vehicle No. 2	1	\$30,468.38	\$30,468.38		No Bid		No Bid
	<i>Year/Make/Model</i>		2016 Ford F2B F-250 R/C					
3	Vehicle No. 3	1	\$34,718.70	\$34,718.70				
	<i>Year/Make/Model</i>		2016 Ford W3F F-350 C/C 4x4					
	Delivery time after receipt of order					10-14 days	16-20 weeks	
	Discount if all vehicles are purchased by your company?			Net		N/A	N/A	



City of Bangor Bid Tabulation

RFB No. B16-008: CB & Manhole Adjustments

Bid Opening: 8/19/15

					<b>Lou Silver, Inc Orono, ME</b>
<b>Item</b>	<b>Description</b>	<b>Est. Ann. Qty.</b>	<b>Unit</b>	<b>Unit Price</b>	<b>Total Price</b>
1	Catch Basin/ Manhole Structures Installed	50	Each	\$1,250.00	62,500.00
2	Additional Rounds of Bricks	20	Each	\$250.00	5,000.00
3	Backfilling and Paving	50	Each	\$750.00	37,500.00
<b>Total Bid Price:</b>					<b>105,000.00</b>

					<b>Eastwood Contractors, Inc* Brewer, ME</b>
<b>Item</b>	<b>Description</b>	<b>Est. Ann. Qty.</b>	<b>Unit</b>	<b>Unit Price</b>	<b>Total Price</b>
1	Catch Basin/ Manhole Structures Installed	50	Each	\$925.00	\$46,250.00
2	Additional Rounds of Bricks	20	Each	\$110.00	\$2,200.00
3	Backfilling and Paving	50	Each	\$725.00	\$36,250.00
<b>Total Bid Price:</b>					<b>\$84,700.00</b>

					<b>Federal Program Integrators* Indian Island, ME</b>
<b>Item</b>	<b>Description</b>	<b>Est. Ann. Qty.</b>	<b>Unit</b>	<b>Unit Price</b>	<b>Total Price</b>
1	Catch Basin/ Manhole Structures Installed	50	Each	\$1,151.00	\$57,550.00
2	Additional Rounds of Bricks	20	Each	\$23.75	\$475.00
3	Backfilling and Paving	50	Each	\$157.78	\$7,889.00
<b>Total Bid Price:</b>					<b>\$65,914.00</b>

\* Math Error Corrected. Total Bid Price based on Unit Price.



City of Bangor  
 Bid Tabulation - Bid No. B16-005 - Metal Castings- Revised  
 Bid Opening: 08/12/15

Item	Description	Qty.	Unit	E. J. Prescott Gardiner, ME		Ti-Sales, Inc. Sudbury, MA		Ferguson Waterworks South Portland, ME	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
1	Catchbasin/Manhole Frames (round) 26" x 6" x 1 1/8"	120	ea	\$150.78	\$18,093.60	\$142.34	\$17,080.80	\$149.15	\$17,898.00
2	Catchbasin/Manhole Frames (round) 26" x 8" x 1 1/8"	5	ea	\$167.64	\$838.20	\$178.25	\$891.25	\$173.06	\$865.30
3	Catchbasin/Manhole Frames (round) 26" x 4" x 1 1/8"	25	ea	\$139.35	\$3,483.75	\$124.00	\$3,100.00	\$138.22	\$3,455.50
4	Catchbasin Frames (square) 24" x 6" x 2"	50	ea	\$144.24	\$7,212.00	\$166.63	\$8,331.50	\$143.20	\$7,160.00
5	Manhole Cover (round) 26" x 1 1/8"	50	ea	\$149.40	\$7,470.00	\$148.69	\$7,434.50	\$147.96	\$7,398.00
6	Catchbasin Grates (round) 26" x 1 1/8"	50	ea	\$149.40	\$7,470.00	\$124.00	\$6,200.00	\$147.96	\$7,398.00
7	Catchbasin Grates (square) 24" x 2"	5	ea	\$162.52	\$812.60	\$151.13	\$755.65	\$161.29	\$806.45
8	Catchbasin Grate (cascade)(square) 24" x 2"	50	ea	\$189.53	\$9,476.50	\$135.63	\$6,781.50	\$187.90	\$9,395.00
9	Catchbasin Riser (square) 24" x 1 1/2"	50	ea	\$138.61	\$6,930.50	\$87.50	\$4,375.00	\$137.59	\$6,879.50
10	Manhole Risers (round) 26" x 1 1/2"	50	ea	\$138.55	\$6,927.50	\$87.50	\$4,375.00	\$141.50	\$7,075.00
11	Manhole Risers (round) 26" x 2"	25	ea	\$151.81	\$3,795.25	\$93.75	\$2,343.75	\$157.25	\$3,931.25
12	Manhole Risers (round) 24" x 1 1/2"	15	ea	\$138.61	\$2,079.15	\$75.00	\$1,125.00	\$137.59	\$2,063.85
13	Ductile Iron Manhole Frames & Covers (round) 24" x 4"	16	ea	\$417.02	\$6,672.32	no bid		\$419.80	\$6,716.80
	Discount for Pickup at Plant				0%				0%
	Minimum Order				None		\$1,000		25%
<b>Total Bid Amount:</b>					<b>\$ 81,261.37</b>		<b>\$ 62,793.95</b>		<b>\$81,042.65</b>



530 MAINE AVE.  
BANGOR, MAINE 04401  
TEL: 207/992-4501

PUBLIC SERVICES DEPARTMENT – OPERATION and MAINTENANCE  
Dana R. Wardwell, Director

To: Finance Committee  
From: Dana Wardwell  
Subject: Penobscot Corridor Signal Equipment  
Date: September 7, 2015

The Penobscot corridor signal project, WIN# 19441.00 is a BACTS funded project to install signal detection at three intersections; Exchange Street and Washington Street, Oak Street and Washington Street and Oak Street and Hancock Street. Public Works has been standardizing traffic equipment to lower inventory and we have been using Trafficam detection for several years. Highway Tech has submitted the attached quote to provide the necessary equipment for \$33,480. The budget for this project is \$50,000. I am requesting permission to consider Highway Tech as a sole vender for this signal equipment. Our experience with Highway Tech has been excellent.



# Highway Tech

Highway Tech Signal Equipment Sales, Inc.  
6 Sabattus Road • P.O. Box 1209 • Sabattus, ME 04280  
Tel. (207) 375-8248 • Fax (866) 232-7014

# Fax

**To:** John Cyr **From:** Michael Stewart

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**Co:** Bangor Public Works **Pages:** 2 (including cover page)

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**Fax:** 207-942-6631 **Date:** July 17, 2015

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**Phone:** 207-922-4511 **Re:** 4-Way Traficam Quoes

- |                                       |   |                                  |   |                                       |
|---------------------------------------|---|----------------------------------|---|---------------------------------------|
| <input type="checkbox"/> Price Quote  | <input type="checkbox"/> Purchase Order | <input type="checkbox"/> Invoice | <input type="checkbox"/> Return Authorization | <input type="checkbox"/> Packing List |
| <input type="checkbox"/> Product Info | <input type="checkbox"/> Please Reply   | <input type="checkbox"/> Urgent  | <input type="checkbox"/> Please Comment       | <input type="checkbox"/> For Review   |

• **Comments:**

John:

How are you doing today? Please find below your quotes for the Traficams as requested. I have included pricing for (3) 4-Way Traficam II Black and White Camera System installations:

Intersection 1:

4-Way Traficam II (B&W)	
Qty.	Item
4	Traficon TrafiCam II Video Detection Sensor with Mounting Hardware (Narrow or Wide Angle)
4	Traficam Visors
1	Din Rail, Power Supply & Circuit Breaker
1	Traficam 4TI Ethernet Interface Board
1,000	Traficam II Cable
Sum Total: \$ 11,160.00	

Intersection 2:

4-Way Traficam II (B&W)	
Qty.	Item
4	Traficon TrafiCam II Video Detection Sensor with Mounting Hardware (Narrow or Wide Angle)
4	Traficam Visors
1	Din Rail, Power Supply & Circuit Breaker
1	Traficam 4TI Ethernet Interface Board
1,000	Traficam II Cable
Sum Total: \$ 11,160.00	

Intersection 3:

4-Way Traficam II (B&W)	
Qty.	Item
4	Traficon TrafiCam II Video Detection Sensor with Mounting Hardware (Narrow or Wide Angle)
4	Traficam Visors
1	Din Rail, Power Supply & Circuit Breaker
1	Traficam 4TI Ethernet Interface Board
1,000	Traficam II Cable
Sum Total: \$ 11,160.00	

Regarding lead times, it would be 4 – 5 weeks ARO or less to deliver these.

Please let me know if you have any questions or concerns with the above. Thank you for your time and business and the opportunity to provide this quote and have a good day.

Sincerely,  
Michael Stewart  
Sales Representative

*General Terms and Conditions:*

- *Based on current business conditions, the lead-time for equipment is 4 to 5 weeks after acceptable approval and release of the order. This lead-time may be different at time of release.*
- *Quoted prices are good for 30 days from the above date.*
- *Quoted prices are good for the items and quantities listed.*
- *Freight and handling are in addition to the prices quoted above.*
- *Project name, project location and agency name shall be marked on the purchase order.*
- *Cancelled orders on standard items are subject to a 25% restocking fee. Restocking fees for cancelled orders on specialty items may be higher. Structures cannot be cancelled once they have been released for production.*
- *Quoted prices are subject to credit approval. Upon credit approval, standard terms of payment are net 30 days with a 1-1/2% service charge after 30 days.*



Interoffice Memorandum

To: Finance Committee

From: Robbie Beaton, Superintendent of Operations

CC: Cathy Conlow, City Manager  
Debbie Cyr, City Finance Director  
Tony Caruso, Airport Director  
John Theriault, City Engineer  
Wynne Guglielmo, Environmental Compliance

Re: Request to Waive Bid Process - Airport – Fuel Farm: Operations & Maintenance Procedures & Integrity Management Plan development proposal

Date: August 31, 2015

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The airport is requesting Finance Committee approval to hire Veriforce, LLC. to develop an operations and maintenance procedures manual, and an integrity management plan for the fuel farm system at Bangor International Airport (BGR). The airport's fuel farm is now regulated under the Department of Transportation (DOT), and there are extensive regulations and requirements that the airport must comply with. Airport staff has been working diligently to get the airport in full compliance. These manuals, as well as an emergency/contingency plan, are required integral parts for full DOT compliance.

The airport recently hired Veriforce to review and research our fuel farm's current operations, equipment, facility, damage prevention measures, records and documentation management, and training. From this research and review, Veriforce provided a plan, and cost estimate, to develop an operations and maintenance procedures manual, and an integrity management plan that will be in compliance with DOT regulations. Also included is training of personnel.

The airport is respectfully requesting to hire Veriforce, LLC for an amount not to exceed \$40,000. We contacted several reference checks with other fuel farms and pipeline facilities that have used Veriforce and have heard very positive comments with their service and final products. The airport also currently uses Veriforce for Operator qualification training.



To: Finance Committee

From: Robbie Beaton, Superintendent of Operations

CC: Deb Cyr, Finance Manager

Catherine Conlow, City Manager

Tony Caruso, Airport Director

Re: Request to Waive Bid Process – PNM Construction Roof Membrane

Date: 9/1/2015

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In 2011, the Airport awarded a contract to PNM Construction to install a waterproofing roof membrane on Docks 10, 12, 13 and the older section of Dock 11. The newer section of Dock 11 was not completed because roof leaks were minimal and more work was required on the other docks. The airport decided to take care of the worst sections of all the hangers first and review doing this section of dock 11 at a later date. During the initial contract, PNM did some preliminary patching and minor waterproofing on Dock 11, but did not spray on the waterproof membrane. This past year we have started to experience more and more leaks in the section that was not completed. Since PNM Construction held the contract and has started the work for Dock 11, the Airport is requesting the Finance Committee to waive the bid process and allow PNM to return and complete the two coats of the waterproof membrane on Dock 11 for the amount of \$17,740. PNM will honor their original price per square foot and warranty with the product.

If you have any questions or concerns please feel free to contact me.

## MEMORANDUM

To: Bangor City Council Finance Committee  
From: Norman S. Heitmann, III, City Solicitor  
Re: American Folk Festival Promissory Note  
Date: August 19, 2015

In 2102 the City and the American Folk Festival entered into a five year agreement for the operation of the American Folk Festival on the Bangor Waterfront. At the same time the Folk Festival signed a promissory note to repay the City \$239,933.56 due the City. The note was for a period of five years with a ten year amortization with annual payments of \$29,991.70 and a final payment of the outstanding balance on November 1, 2016. The current balance due is \$149,993.56. The interest rate on the note is 0.0%.

The Folk festival has requested that the City refinance the remaining balance of the note with a ten year amortization, with the other terms and conditions of the note to remain the same. If the City agrees the payment due on November 1, 2015 would be \$14,999.39 and the final payment of the outstanding balance would be due on November 1, 2016. It is anticipated that the American Folk Festival will be requesting a new agreement for the operation of the American Folks Festival on the Bangor Waterfront next year beyond 2016. At that time, the promissory note would be revised to mirror the term of the operation agreement.

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**ENERGY EFFICIENCY AS A POLICY PRIORITY**

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**TO:** FINANCE COMMITTEE  
**FROM:** JOSHUA PLOURDE  
**DATE:** SEPTEMBER 3, 2015  
**CC:** CATHERINE CONLOW

**Background**

Several councilors have expressed continued interest in the Bangor City Council offering leadership in the realm of community-wide energy efficiency.

Energy costs represent likely the most volatile expenses seen by families throughout Bangor given Maine's harsh winters, cost of energy, and aged housing stock. The best way for families to cut down their energy bills is to, simply, use less fuel. In order to accomplish this, efficiency upgrades can be made ranging from replacing insulation or windows to installing heat pumps and other high efficiency appliances. For some households, on-site energy production may also make sense: these solutions could include solar panels (hot water or photovoltaic), small-scale wind turbines, or biomass furnaces. The best method of determining which upgrades represent the strongest investment is through an energy audit performed by a certified professional. In summary, using less energy keeps more money in the pockets of homeowners.

There are several programs that the city can investigate to offer homeowner assistance, financial or otherwise, to reduce energy consumption city-wide and ultimately save homeowners money.

**Proposed Action Plan – Create an Energy Efficiency Program**

At this point, approval is sought for city staff to work with the council to develop a comprehensive energy efficiency program for the City of Bangor. This will include investigation into financing mechanisms (CDBG for LMNI families, bonding, group-purchasing facilitated by the city, regional partnership with lending institutions, etc.) that the city and homeowners can take advantage of. This effort will also include outreach to Efficiency Maine to determine how the city could leverage available rebate and financing options. The overall goal of the program would be to rely on existing resources wherever possible.

In addition to investigating how the city can assist homeowners, the plan will address initial steps the city can take to reduce its own energy consumption.

If approved, the group will return in October with more program specifics and a development timeline.

Memo to City Council Finance Committee

From: Councilor Faircloth

### **Interest Free Loan for Bangor Residents to Lower Their Energy Bill**

There are approximately 5150 owner-occupied residences in Bangor. Approximately 15% of these homes would be 772.5 homes, 20% is 1,010 homes. It is difficult to find proposals that will lower energy costs for a *significant* portion of Bangor residents. I believe this proposal meets that test.

The goal is to:

- 1) decrease the winter heating bill for a **substantial** portion of Bangor's approximately 5150 owner-occupied residents;
- 2) improve the housing stock in Bangor overall, given that Maine has America's oldest housing stock and is most reliant on oil burners;
- 3) increase the attractiveness of Bangor to potential homebuyers; and
- 4) decrease Bangor's carbon footprint.

The proposal is that the City of Bangor institute an interest-free loan to all Bangor-residents who take important steps to lower their home heating bill. I thank city staff very much for checking with bond council about this matter and confirming that the proposal meets requirements for tax-exempt status on for a potential bond.

I've met with, and provided information to, one banking institution that is very enthusiastic about participating in this partnership. I've spoken with another institution that likes the idea in preliminary discussions and wants to discuss it more. Participating lenders would fund loans for the following purposes: an energy audit, weatherization, conversion to a cleaner energy-saving boiler, and for solar panel installation.

For this discussion consider the following loan levels:

- 1) Weatherization Loan: a maximum loan of \$3500 interest free loan with preceding energy audit included.
- 2) Solar Panel or Boiler Conversion Loan: a maximum loan of \$10,000.

A municipal bond of 1.2 million would absorb all interest payments with qualified lenders on behalf of city residents on an energy efficiency loan, thus offering city residents interest free loans.

This measure I'd suggest could meet a goal of modernizing Bangor's housing stock to the tune of 15% of Bangor residents and perhaps more. This percentage would be significantly more than most other methodologies have been able to achieve.

City staff, working with private lending institutions and other community players could, I am very hopeful, utilize this innovative opportunity to help us achieve the following important goal: decrease the heating costs of a significant portion Bangor residents.

## MEMORANDUM

TO: Members of the Finance Committee  
CC: Catherine Conlow, City Manager and Debbie Cyr, Finance Director  
FROM: Philip S. Drew, City Assessor  
DATE: September 1, 2015

### **RE: Assessor's Update as of September 1, 2015**

Thank you for the opportunity to provide this assessment update. Since our last meeting the assessing department has completed several key tasks.

#### Finalized:

- ❖ FY16 Tax Commitment
  - ❖ FY16 Power-Point Presentation (previously provided)
  - ❖ FY16 Commitment Report (previously provided)
  - ❖ FY16 TIF Summary Report (attached)
  - ❖ 2016 State Valuation (preliminary report attached)
- The FY16 Tax Commitment was finalized on July 16, 2015 with tax rate at \$21.95
  - The taxable Real Estate Valuation is \$2,370,220,600 or a 2% increase.
  - The taxable Personal Property Valuation is \$229,981,900 or a 4% decrease
  - The taxable Total Valuation is \$2,600,202,500 or a 1.5% increase.
  - The exempt value from the Homestead Exemption is \$50,758,900 from 5,100 applicants.

**Homestead Property Tax Exemption.** Current law provides for a homestead exemption in the amount of \$10,000 with the State reimbursing municipalities at a rate of 50% of the lost revenue. Beginning in 2016, the homestead exemption will increase to \$15,000 with the State reimbursement continuing at 50%. In 2017, the homestead exemption will increase to \$20,000 with the State reimbursement rate of 50% on the first \$10,000 and 75% on the second \$10,000. **Effective June 30, 2015.** 36 M.R.S. §683; LD 1019, c. 267. **Municipal impact: \$25,500,000 valuation reduction for April 1, 2016 will be reimbursed at 50% resulting in \$280,000 less revenue.**

**Veteran's Exemption.** The law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27, 1961 and before May 8, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27, 1961 and before May 8, 1975, regardless of the number of days. **Effective October 15, 2015.** 36 M.R.S. § 653(1)(C); LD 170; PL 2015, c. 353. **Municipal impact: Small - we have only denied a few exemptions due to serving fewer than 180 days and have sent letters out.**

- The FY16 Power Point Presentation has aired on the public access channel between meetings since mid-August. The presentation is also available on the Assessor's tab of the city's web site. Public feedback and comments are always welcome.
- The City of Bangor FY16 Commitment Report, dated August 19, 2015, is an assemblage of information to help familiarize the reader with various reports and forms for which the assessing department is responsible. The report is attached.
  - FY16 Commitment Page 7 – Assessing Department Goals: The assessing office will continue to change our work-flow, when possible, to increase efficiency and assist other city departments.
  - FY16 Commitment Pages 22 thru 31 - The Municipal Valuation Return (MVR) was submitted to Maine Revenue Services on August 18, 2015. Facts:
    - Total Value of All Exempt Real Property is \$969,727,800
    - Total Value of All Exempt Personal Property (BETE) is \$101,258,300 from 183 qualified businesses.
    - New Real Property Value (construction) is \$22,900,000
    - New Personal Property Valuation (purchases) is \$18,612,300
  - FY16 Commitment Pages 32 thru 35 – Top Taxpayers
    - Top 25 real property taxpayer's value equals \$478,919,100 or 18.5%.
    - Top 25 personal property taxpayer's value equals \$110,511,300 or 4%.
- The FY16 TIF Summary Report on District Values has also been updated. The report is attached. See FY16 Commitment Report Page 23.
  - FY16 Amount of Captured Assessed Value within TIF Districts \$149,254,633
  - FY16 Property tax revenue for Project Cost or Sinking Fund \$3,253,751
  - Benefits the city by reducing the State Valuation by more than \$140 million or about 5%. Tax Increment Financing (TIF) allows the municipality to “shelter” new value resulting from certain development projects from the computation of its State subsidies and County taxes.
- The City of Bangor Preliminary 2016 State Valuation, dated June, 2015, This valuation report represents the full equalized value of all taxable property in the municipality as of April 1, 2014. Facts:
  - State Valuation - \$2,543,700,000 - increased 2.49% from previous year.
  - Combined Sales Ratio using 275 sales is 94% - decreased 3% points from previous year's ratio of 97%.
  - Quality rating of 11 – Maintained Good Rating.
  - BETE Audit rated Excellent in 4 categories and Good in 4 categories.
  - Assessment Records rated Very Good in all 6 categories.

## **MAINE HOME SALES UP 18.18 PERCENT IN JUNE SOUTH PORTLAND (July 22, 2015)**

- Sales of single-family existing homes in Maine jumped by hefty double-digits in June. According to Maine Listings, 1,788 homes changed hands last month, resulting in an 18.18 percent rise in sales. The statewide median sales price (MSP) for homes sold during the month of June increased 1.46 percent to \$187,700. The MSP indicates that half of the homes were sold for more and half sold for less.
- Sales of single-family existing homes in Penobscot County jumped by 8.31% comparing April 1, 2014 to June 30, 2014 with April 1, 2015 to June 30, 2015. The County MSP percentage change was 6.49%.
- Source: Maine Real Estate Information Systems, Inc.

## **New Construction Projects which should be completed by April 1, 2016**

- Completion of hotel located at 22 Bass Park Blvd near the Cross Insurance Center
- Remodel of former Home Depot store for a BJ Wholesale store on Longview Drive.
  - Major projects impact the taxable value of both the real property and the business personal property.
- New 16 unit apartment complex on Kenduskeag Avenue known as Swan Village

### Highest Assessment Report by Name – FY2016

<u># of Accounts</u>	<u>Name of Personal Property Owner</u>	<u>Assessment</u>
1	GENERAL ELECTRIC COMPANY	27,755,900
1	HC BANGOR LLC	20,439,300
1	SUNBELT RENTALS #293A	6,903,500
1	UNITED RENTALS INC	6,450,500
1	EMERA MAINE	5,632,500
1	TIME WARNER NY CABLE LLC	5,203,200
1	NES EQUIPMENT SERVICES CORPORATION	4,048,300
1	LOWE'S HOME CENTERS INC	2,811,700
1	WAL MART STORES EAST INC	2,730,700
7	BANGOR SAVINGS BANK	2,696,400
1	GLOBAL PARTNERS LP	2,671,100
2	EASTERN MAINE MEDICAL CENTER	2,016,000
2	LEADBRO LLC	1,980,700
2	SAMS EAST INC	1,955,500
4	IRVING OIL MARKETING INC	1,873,800
1	TARGET CORPORATION	1,747,200
1	HOME DEPOT USA	1,666,700
1	PACIFIC & SOUTHERN COMPANY INC	1,655,200
2	TIME WARNER CABLE INTERNET LLC	1,648,200
1	HANNAFORD BROS CO #8109	1,585,700
1	VISION CARE OF MAINE-BANGOR LLC	1,549,300
1	PENNEY JC CORPORATION INC #899-5	1,495,900
1	FIRST ATLANTIC HEALTHCARE	1,424,800
1	NAUTEL MAINE INC	1,320,500
11	CELLCO PARTNERSHIP	1,248,700
	<b>Total</b>	<b>110,511,300</b>

# Tax Increment Financing District Summary

**Fiscal Year 2016  
As of April 1, 2015**

## **BIA Municipal Development District**

72 Florida Avenue and 534 Griffin Road

**General Electric Inc.**(note: the GE TIF ended prior to April 1, 2015)

## **Pickering Square Municipal Development District (TIF #2)**

28 Merchants Plaza

Freese Building Associates

Real Property Account #11727	\$1,780,000
Personal Property Account #3390	\$ 4,500
<u>Total in District</u>	<u>\$1,784,500</u>

## **Pickering Square Municipal Development District (TIF #3)**

74 Main Street

JMC Partners LLC & Freese/Main Street Housing

Real Property Account #14117	\$ 965,400
Real Property Account #12835	\$1,893,200
Personal Property Account #1339	\$ 40,300
Personal Property Account #10389	\$ 28,400
<u>Total in District</u>	<u>\$2,927,300</u>

## **Main Street Municipal Development District (TIF #4)**

353 Main Street (AKA Shaw's Project)

Penobscot Development LTD Liab. Co.

Real Property Account #9196	\$8,015,800
Personal Property Account #2763	\$ 956,500
<u>Total in District</u>	<u>\$8,972,300</u>

**Hammond Street Courtyard Municipal Dev. District (TIF #5)**  
 84 Hammond Street  
 Hammond Street Courtyard, L.P.

Real Property Account #228	\$1,784,200
Personal Property (13 Accounts)	\$ 138,000
<u>BETE</u>	<u>\$ 0.00</u>
Total in District	\$1,922,200

**Bangor Downtown Municipal Development & Tax Increment Financing District (Trans Code #6)**

Real Property Total (Multiple Accts)	\$222,178,500
Personal Property Total (341 Accts.)	\$ 33,725,600(Taxable)
<u>BETE Exempt Personal Property Total</u>	<u>\$ 4,674,600</u>
Total in District	\$260,578,700

**Penjajawoc Marsh/Bangor Mall Area Management Fund Municipal Development and Tax Increment Financing District #1 Development Program "Widewaters parcel" (TIF District #7)**

Real Property Account #7159	\$ 4,691,500
Real Property Account #14935	\$ 5,926,900
Real Property Account #14910	\$ 1,164,600
<u>Real Property Account #14911</u>	<u>\$ 243,100</u>
Total in District	\$12,026,100

**Mall Area Traffic Infrastructure Municipal Development and Tax Increment Financing District Development Program "Mall Traffic District" (TIF District #8)**

Real Property Account #4542	\$19,097,600
Real Property Account #3300	\$ 2,364,000
<u>Real Property Account #10901</u>	<u>\$ 392,400</u>
Total in District	\$21,854,000

**Maine Hall Affordable Housing Development District and  
Development Program. (TIF District #9)**

<u>Real Property Account #10850</u>	<u>\$2,095,900</u>
Total in District	\$2,095,900

**Volunteers of America (TIF #1)**  
323 Harlow Street  
VOANNE Bangor Senior Housing L. P.

<u>Real Property Account # 4423</u>	<u>\$4, 618,400</u>
Total in District	\$4,618,400



PAUL R. LEPAGE  
GOVERNOR

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

ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

June, 2015

Municipal Assessors and Chairman of the Board of Selectmen:

RE: **Preliminary 2016 State Valuation**

Dear Municipal Official(s):

**RECEIVED**

JUN 12 2015

PSD

ASSESSING DEPARTMENT  
BANGOR, MAINE

Enclosed you will find a copy of the preliminary 2016 State Valuation report for your municipality as prepared by a field representative of the Property Tax Division. This valuation represents the full equalized value of all taxable property in the municipality as of **April 1, 2014**. 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 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 2016 State Valuation Notice will be sent by certified mail on or before September 30, 2015.

Sincerely,

Mike Rogers,  
Supervisor, Municipal Services

Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**



Municipality	Bangor		County	Penobscot (s)
	2014	2015	2016	
1. State Valuation	2,464,250,000	2,481,850,000	2,543,700,000	
2. Amount of Change	2,250,000	17,600,000	61,850,000	
3. Percent of Change	0.09%	0.71%	2.49%	
4. Eff. Full Value Rate (line 6d/1)	0.019456	0.020653	0.02137	
5. Local Mill Rate 12-13-14	0.01965	0.0208	0.0218	
6a. Commitment 2012-13-14	49,680,097	52,981,042	55,835,786	
6b. Homestead Reimbursement	530,369	548,761	564,108	
6c. BETE Reimbursement	787,470	906,275	1,073,665	
6d. Total (6a, 6b & 6c)	50,997,936	54,436,078	57,473,559	
6e. % change from prior year (6d.)	2.54%	6.74%	5.58%	
	2013	2014		
A. Municipal Valuation	2,547,165,500	2,561,274,600		
Net Supplements / Abatements	(10,034,260)	(5,093,360)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	26,382,750	25,876,500		
BETE (Exempt Valuation)	43,570,895	49,250,690		
Adjusted Municipal Valuation	2,607,084,885	2,631,308,430	24,223,545	0.93%
B. Sales Information				
Sales Period Used	07/12 - 06/13	07/13 - 06/14	Combined Sales Ratio	94%
State Valuation	2015	2016		
# of Sales	261	275		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	96%	94%		
Average Ratio	97%	94%	-3.09%	
Assessment Rating	9	11		
Waterfront Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Condominium Study				
Weighted Average	95%	93%		
Average Ratio	97%	94%	-3.09%	
Assessment Rating	8	7		
Certified Ratio	100%	100%		

**STATE VALUATION ANALYSIS**

Municipality	Bangor		County	Penobscot (s)	
Municipal Valuation - 2014	100%	Declared Certified Ratio		2016 State Valuation	
<b>LAND</b>					
Electrical Utilities (Trans & Dist)		31,321,800	129%	Bulletin #25	24,192,137
Classified Tree Growth	1,124 ac	138,000	100%	State Rates	138,002
Classified Farm Land	214 ac	26,288	25%	08-125 CMR	106,030
Classified Farm Woodland	171 ac	21,050	100%	State Rates	21,046
Classified Open Space	ac				
Classified Working Waterfront	ac				
Commercial Lots		235,783,600	100%	Cert Ratio	235,783,600
Industrial Lots		40,516,600	100%	Cert Ratio	40,516,600
Residential Lots		346,087,622	94%	Res Ratio	368,178,321
Waterfront & Water Influenced Lots					
Condominium Lots		8,331,800	94%	Condo Study	8,863,617
Tree Growth Roads	ac				
Waste Acres	696 ac	124,540	179/ Mun Avg	95/ac SR	66,100
# Undeveloped Acres	6,865 ac	11,539,600	1681/ Mun Avg	760/ac SR	5,217,200
		673,890,900		<b>TOTAL LAND</b>	683,082,653
<b>BUILDINGS</b>					
	# accts				
Commercial	1062	794,599,600	100%	Cert Ratio	794,599,600
Industrial	261	143,394,500	100%	Cert Ratio	143,394,500
Residential		650,430,500	94%	Res Ratio	691,947,340
Mobile Homes in Parks	833	13,216,400	100%	Combined Ratio	13,216,400
Condominiums	427	46,721,400	94%	Condo Study	49,703,617
		1,648,362,400		<b>TOTAL BUILDINGS</b>	1,692,861,457
<b>PERSONAL PROPERTY</b>					
	# accts				
Commercial		189,566,000	100%	Cert Ratio	189,566,000
Industrial		43,186,700	100%	Cert Ratio	43,186,700
Time Warner Cable Internet LLC		1,083,900	100%	Cert Ratio	1,083,900
Time Warner NY Cable LLC		5,184,700	100%	Cert Ratio	5,184,700
		239,021,300		<b>TOTAL PERSONAL</b>	239,021,300
<b>TOTALS</b>					
		2,561,274,600			2,614,965,410
Adjustments (Net Abates/Supp)		(1,487,090)	94%	Combined Ratio	(1,582,011)
Adjustments (Comm., Ind. & Pers.)		(3,606,270)	100%	Cert Ratio	(3,606,270)
Homestead (Exempt Valuation)		25,876,500	94%	Res Ratio	27,528,191
BETE (Exempt Valuation)		49,250,690	100%	Cert Ratio	49,250,690
<b>ADJUSTED TOTAL</b>					
		2,631,308,430			2,686,556,010
<b>TIF ADJUSTMENTS</b>					
		TIF Development Program Fund		3,114,402	(142,862,477)
<b>NET W/ ADJUSTMENTS &amp; TIF</b>					
					2,543,693,533
<b>STATE VALUATION</b>					
					2,543,700,000

STATE OF MAINE Sales Ratio Analysis - 2016 State Valuation

Municipality:

**Bangor**

County:

**Penobscot (s)**

1 Year - COMBINED STUDY

Weighted Avg =	93%	=	41,691,600	/	44,596,254
Average Ratio =	94%	=	180.7	/	193
Avg Deviation =	10	=	2677	/	275
Quality Rating =	11	=	10	/	94%

Average Selling Price = \$162,168 2014

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	11 2013	13388	212	26	28		133,000	73,900	0.56	38
2	U	6 2014	13559	180	52	98		99,000	58,200	0.59	35
3	R	9 2013	13352	297	39	163	Apt. 4 Unit	160,000	95,500	0.60	34
4	R	12 2013	13427	43	46	133	Apt - 2 Unit	124,000	85,100	0.69	25
5	U	10 2013	13359	309	7	135		160,000	113,400	0.71	23
6	R	3 2014	13484	303	21	44	Apt - 2 Unit	163,000	116,800	0.72	22
7	U	5 2014	13541	126	R42	185		106,400	78,100	0.73	21
8	R	3 2014	13488	41	38	112	Apt - 2 Unit	138,000	102,700	0.74	20
9	R	7 2013	13273	232	13	58	Apt - 2 Unit	145,000	108,200	0.75	19
10	U	4 2014	13518	39	15	55		220,000	165,700	0.75	19
11	U	11 2013	13393	29	R42	247		123,900	93,000	0.75	19
12	U	4 2014	13503	216	4	7A		112,900	86,100	0.76	18
13	U	8 2013	13307	81	14	13		165,000	125,200	0.76	18
14	U	4 2014	13505	309	14	87		121,000	92,100	0.76	18
15	U	3 2014	13488	120	40	25		101,000	76,300	0.76	18
16	U	6 2014	13550	156	57	18		169,900	129,400	0.76	18
17	U	7 2013	13257	111	59	1A		235,000	179,200	0.76	18
18	U	12 2013	13437	169	52	44		119,000	91,600	0.77	17
19	U	4 2014	13498	25	70	10		352,000	272,100	0.77	17
20	U	3 2014	13486	285	6	79		137,500	107,800	0.78	16
21	U	4 2014	13507	254	15	43		210,000	164,100	0.78	16
22	U	6 2014	13551	87	62	195E		198,000	154,800	0.78	16
23	U	6 2014	13568	250	R55	124		149,500	117,000	0.78	16
24	U	3 2014	13480	347	31	19		100,500	79,600	0.79	15
25	U	9 2013	13318	165	53	142		128,000	101,300	0.79	15
26	U	7 2013	13266	248	62	31		175,000	138,400	0.79	15
27	U	10 2013	13356	81	R42	115		134,000	105,700	0.79	15
28	U	11 2013	13397	293	R42	204		119,500	94,800	0.79	15
29	R	9 2013	13329	47	10	10	Apt - 4 Unit	162,500	130,600	0.80	14
30	U	8 2013	13288	224	10	12		140,000	112,300	0.80	14
31	U	7 2013	13271	1	22	26		320,000	257,400	0.80	14
32	U	8 2013	13309	77	32	86		130,000	104,500	0.80	14
33	U	6 2014	13568	194	38	66		164,000	130,600	0.80	14
34	U	12 2013	13429	322	39	8		129,000	103,400	0.80	14
35	R	6 2014	13566	61	52	9A	Apt - 2 Unit	100,000	79,800	0.80	14
36	U	4 2014	13515	110	55	90		88,000	70,200	0.80	14
37	U	5 2014	13546	113	56	59		145,000	116,100	0.80	14
38	U	7 2013	13271	121	R42	84		119,000	95,600	0.80	14
39	U	6 2014	13571	22	56	39A		154,500	124,500	0.81	13
40	R	9 2013	13337	270	R8	4		108,000	87,700	0.81	13
41	U	9 2013	13321	242	10	13		70,000	57,200	0.82	12
42	R	6 2014	13572	157	47	50	Apt 2 Unit	132,000	108,700	0.82	12
43	U	7 2013	13278	85	51	1		119,000	98,000	0.82	12
44	U	5 2014	13534	315	R46	34		167,500	137,200	0.82	12
45	M	10 2013	13362	232	R71	502	Unit 39	342,832	281,800	0.82	12
46	U	9 2013	13324	261	24	108A		105,000	87,200	0.83	11
47	U	5 2014	13522	57	48	224		268,000	222,200	0.83	11

48	M	12	2013	13412	89	61	52	Unit 52	119,900	100,000	0.83	11
49	U	1	2014	13448	188	62	116		175,000	146,100	0.83	11
50	M	8	2013	13318	74	R41	1B	Unit 7	163,000	135,100	0.83	11
51	U	12	2013	13410	130	R63	6		325,000	270,800	0.83	11
52	U	7	2013	13258	144	10	44		133,000	111,500	0.84	10
53	U	3	2014	13495	328	46	106A		170,000	143,300	0.84	10
54	U	1	2014	13446	309	51	7		149,500	125,800	0.84	10
55	U	8	2013	13342	103	54	49		146,500	123,000	0.84	10
56	M	7	2013	13242	88	61	8	Unit 8	116,000	97,000	0.84	10
57	R	1	2014	13437	4	66	38	Apt - 4 Unit	209,500	175,400	0.84	10
58	U	9	2013	13325	327	R46	29		182,000	152,700	0.84	10
59	M	8	2013	13310	348	R71	28D	Unit 38	319,900	270,300	0.84	10
60	U	11	2013	13400	170	4	12		100,000	84,600	0.85	9
61	U	3	2014	13485	3	7	61		275,000	232,900	0.85	9
62	U	5	2014	13543	113	7	125		150,000	127,800	0.85	9
63	U	11	2013	13393	38	12	81B		215,000	182,200	0.85	9
64	R	9	2013	13327	150	39	224	Apt - 2 Unit	120,000	101,600	0.85	9
65	U	12	2013	13413	21	R14	248		145,000	123,700	0.85	9
66	U	11	2013	13405	345	R14	6A		122,222	103,300	0.85	9
67	U	4	2014	13500	235	R23	46		155,400	131,600	0.85	9
68	R	3	2014	13480	1	47	1	Apt - 3 Unit	153,000	131,400	0.86	8
69	U	1	2014	13434	342	47	197		118,500	101,800	0.86	8
70	U	12	2013	13429	339	49	41		113,500	97,500	0.86	8
71	U	6	2014	13548	283	53	211		133,000	114,200	0.86	8
72	M	10	2013	13385	139	R34	63	Unit 9	121,000	104,300	0.86	8
73	R	6	2014	13568	94	R51	15		400,000	343,500	0.86	8
74	U	10	2013	13357	305	10	3		122,000	106,000	0.87	7
75	U	4	2014	13516	251	23	43		135,000	117,900	0.87	7
76	R	11	2013	13387	25	38	75	Apt - 2 Unit	121,500	106,200	0.87	7
77	R	10	2013	13372	145	45	11	Apt - 4 Unit	147,500	127,700	0.87	7
78	U	8	2013	13287	182	45	12		124,500	108,200	0.87	7
79	U	2	2014	13470	39	54	194		85,000	74,300	0.87	7
80	M	10	2013	13378	295	61	232	Unit 32	162,500	141,200	0.87	7
81	M	11	2013	13406	93	R14	6D	Unit 23	125,000	109,200	0.87	7
82	M	5	2014	13538	275	R41	3F	UNIT D	128,500	112,300	0.87	7
83	U	6	2014	13558	300	R55	180		195,000	169,400	0.87	7
84	U	10	2013	13380	45	R70	52		268,000	233,900	0.87	7
85	U	7	2013	13255	139	5	43		80,000	70,700	0.88	6
86	U	3	2014	13480	306	7	38		169,900	150,100	0.88	6
87	U	7	2013	13263	296	16	51		247,000	216,500	0.88	6
88	U	7	2013	13282	279	22	65		375,000	331,100	0.88	6
89	U	12	2013	13415	51	53	19		119,340	105,200	0.88	6
90	U	10	2013	13363	122	54	137		133,000	117,000	0.88	6
91	R	2	2014	13464	336	46	175	Apt - 2 Unit	137,000	122,500	0.89	5
92	U	9	2013	13339	61	53	178A		128,000	113,700	0.89	5
93	R	5	2014	13537	94	68	3K		213,000	189,500	0.89	5
94	U	11	2013	13415	139	K42	60		118,500	105,300	0.89	5
95	U	8	2013	13283	331	R55	138		157,500	139,400	0.89	5
96	U	7	2013	13244	256	R70	95		300,000	267,300	0.89	5
97	M	7	2013	13263	278	R71	28B	Unit 3	309,000	273,500	0.89	5
98	M	8	2013	13310	205	R71	28D	Unit 41	302,900	270,300	0.89	5
99	U	8	2013	13304	270	12	19		110,000	98,700	0.90	4
100	U	6	2014	13570	343	12	53		152,300	136,500	0.90	4
101	R	11	2013	13404	198	68	3N	Apt 4 Unit	209,000	188,800	0.90	4
102	U	9	2013	13325	340	R48	46		150,000	135,100	0.90	4
103	U	5	2014	13539	257	R70	38		359,000	323,800	0.90	4
104	M	10	2013	13367	339	R71	28B	Unit 15	280,000	252,800	0.90	4
105	M	6	2014	13567	327	R71	28B	Unit 1	304,900	274,900	0.90	4
106	M	7	2013	13246	147	R71	28D	Unit 42	299,000	270,300	0.90	4

107	U	7	2013	13278	69	10	53		165,000	150,600	0.91	3
108	U	11	2013	13406	54	13	86		120,000	108,900	0.91	3
109	U	10	2013	13371	139	15	108		129,000	117,500	0.91	3
110	R	7	2013	13278	296	34	32	Apt - 2 Unit	250,000	227,400	0.91	3
111	U	2	2014	13470	232	51	108		165,000	150,100	0.91	3
112	R	5	2014	13544	85	53	37	Apt - 3 Unit	156,750	143,000	0.91	3
113	U	6	2014	13556	299	55	118		119,900	109,000	0.91	3
114	U	7	2013	13274	314	R14	207		153,000	139,000	0.91	3
115	U	3	2014	13489	194	R45	60		124,900	113,400	0.91	3
116	R	8	2013	13314	84	R47	3A		144,900	131,400	0.91	3
117	U	8	2013	13314	55	R70	48		242,500	221,700	0.91	3
118	R	2	2014	13466	1	6	109	Apt - 2 Unit	86,000	79,500	0.92	2
119	U	11	2013	13401	130	7	62		185,000	171,000	0.92	2
120	U	8	2013	13318	146	38	125		144,000	133,000	0.92	2
121	M	7	2013	13341	181	41	76		143,500	132,600	0.92	2
122	U	10	2013	13366	72	51	95		269,000	246,800	0.92	2
123	R	3	2014	13496	22	66	42	Apt 4 Unit	190,000	174,500	0.92	2
124	U	5	2014	13546	284	R14	109		128,000	118,100	0.92	2
125	R	7	2013	13258	317	R36	17		330,000	303,500	0.92	2
126	M	6	2014	13556	325	R45	1	Unit 14	120,589	110,700	0.92	2
127	U	10	2013	13371	41	R48	52		139,900	129,000	0.92	2
128	U	7	2013	13276	200	13	91		180,000	166,800	0.93	1
129	U	9	2013	13342	244	20	61		140,000	129,700	0.93	1
130	R	7	2013	13263	174	48	61	Apt - 2 Unit	125,500	116,500	0.93	1
131	U	9	2013	13351	265	R14	105		157,000	145,300	0.93	1
132	U	4	2014	13518	42	R14	228		159,000	148,300	0.93	1
133	U	7	2013	13264	72	R14	252		192,840	179,900	0.93	1
134	U	7	2013	13278	128	R34	3		329,000	306,800	0.93	1
135	M	12	2013	13418	137	R45	1	Unit 10	122,500	113,900	0.93	1
136	U	1	2014	13437	59	R70	85		405,000	375,600	0.93	1
137	M	7	2013	13258	76	R71	28	Unit 19	255,000	238,000	0.93	1
138	U	6	2014	13564	87	14	122		140,000	131,100	0.94	
139	M	4	2014	13500	3	41	76	Unit B7	137,000	129,400	0.94	
140	U	12	2013	13414	211	48	150		450,000	421,600	0.94	
141	U	8	2013	13316	53	56	158		161,000	150,600	0.94	
142	U	1	2014	13441	283	58	21		204,000	192,400	0.94	
143	U	10	2013	13351	1	62	48		259,000	243,400	0.94	
144	U	2	2014	13461	136	R14	122		192,000	181,000	0.94	
145	U	2	2014	13461	138	R14	122		192,000	181,000	0.94	
146	U	8	2013	13277	142	R33	34		159,000	150,100	0.94	
147	U	4	2014	13504	276	R45	52		148,000	138,800	0.94	
148	U	10	2013	13375	321	R55	250		182,500	172,100	0.94	
149	U	6	2014	13553	302	R63	19		164,000	154,200	0.94	
150	U	7	2013	13275	111	6	7A		224,900	213,300	0.95	1
151	U	8	2013	13292	29	53	58		185,000	175,900	0.95	1
152	M	10	2013	13366	141	61	18	Unit 18	110,000	104,300	0.95	1
153	U	9	2013	13348	145	R70	58		227,000	214,800	0.95	1
154	M	4	2014	13509	166	R71	28B	Unit 14	268,000	254,500	0.95	1
155	M	5	2014	13541	333	R71	28B	Unit 21	275,000	259,900	0.95	1
156	R	4	2014	13498	49	13	121	Apt - 2 Unit	85,000	81,400	0.96	2
157	U	7	2013	13278	6	20	98		123,500	118,800	0.96	2
158	U	5	2014	13550	33	24	136		51,000	49,200	0.96	2
159	U	6	2014	13550	169	30	42		85,000	82,000	0.96	2
160	U	4	2014	13517	323	37	162		197,000	188,300	0.96	2
161	U	4	2014	13509	194	46	161		148,000	142,400	0.96	2
162	U	7	2013	13278	21	53	124		126,825	121,300	0.96	2
163	U	5	2014	13538	96	55	170		134,000	128,300	0.96	2
164	U	12	2013	13430	1	66	11		130,000	124,700	0.96	2
165	U	9	2013	13341	37	K42	20		97,500	93,600	0.96	2

166	R	10	2013	13383	7	R11	11						
167	U	2	2014	13470	88	R14	136	124,500	120,000	0.96	2		
168	U	2	2014	13467	119	R23	47	160,000	153,800	0.96	2		
169	U	9	2013	13337	102	R23	52	180,000	172,300	0.96	2		
170	U	5	2014	13535	104	R39	66	179,000	171,000	0.96	2		
171	U	1	2014	13451	80	51	114	225,500	217,500	0.96	2		
172	U	1	2014	13437	45	54	43	176,000	170,000	0.97	3		
173	R	11	2013	13386	31	R51	17	174,000	169,100	0.97	3		
174	R	9	2013	13325	314	R52	1L	450,000	434,900	0.97	3		
175	U	10	2013	13359	192	11	28D	335,000	324,400	0.97	3		
176	U	8	2013	13293	278	14	12	169,900	167,100	0.98	4		
177	U	5	2014	13548	52	24	47	133,460	131,400	0.98	4		
178	U	12	2013	13431	52	37	82	154,000	150,400	0.98	4		
179	U	8	2013	13311	218	K42	97	95,000	92,900	0.98	4		
180	U	8	2013	13318	311	R23	45	93,500	91,300	0.98	4		
181	U	8	2013	13301	189	R55	157	134,750	131,600	0.98	4		
182	U	1	2014	13454	151	R55	165	182,000	178,200	0.98	4		
183	U	7	2013	13272	334	6	122	162,000	159,300	0.98	4		
184	U	5	2014	13547	171	15	62	137,500	136,100	0.99	5		
185	U	10	2013	13353	10	15	117	103,000	102,200	0.99	5		
186	U	8	2013	13308	269	17	42	132,111	131,200	0.99	5		
187	U	1	2014	13435	23	19	5	65,000	64,500	0.99	5		
188	U	3	2014	13476	271	37	6	171,900	169,800	0.99	5		
189	U	12	2013	13431	103	37	75	304,500	300,900	0.99	5		
190	U	7	2013	13266	327	63	17	75,000	74,400	0.99	5		
191	U	2	2014	13493	129	R39	3	180,000	178,500	0.99	5		
192	M	6	2014	13556	239	R45	1	208,000	205,700	0.99	5		
193	U	10	2013	13352	336	R45	61	115,000	113,900	0.99	5	Unit 3	
194	U	6	2014	13566	242	R70	98	121,000	119,900	0.99	5		
195	U	6	2014	13573	2	12	89	245,000	241,700	0.99	5		
196	U	9	2013	13331	127	20	89	87,000	87,000	1.00	6		
197	M	7	2013	13276	163	61	202	74,750	75,000	1.00	6		
198	M	11	2013	13401	159	R22	502	163,500	164,300	1.00	6	Unit 2	
199	U	7	2013	13270	38	R34	6D	165,000	165,600	1.00	6	# 4	
200	R	2	2014	13467	64	R36	22	260,000	259,500	1.00	6		
201	U	2	2014	13472	11	16	22	385,000	385,900	1.00	6		
202	U	9	2013	13350	341	34	100	180,000	181,700	1.01	7		
203	U	5	2014	13546	336	37	65	165,000	166,000	1.01	7		
204	U	12	2013	13409	98	38	85	136,000	137,300	1.01	7		
205	U	6	2014	13572	168	47	184	190,200	191,600	1.01	7		
206	U	7	2013	13272	277	47	193	125,000	126,700	1.01	7		
207	U	7	2013	13248	82	56	192	114,900	116,200	1.01	7		
208	M	8	2013	13316	343	R22	8	125,000	126,100	1.01	7		
209	U	6	2014	13556	37	R34	6	143,000	143,900	1.01	7	Unit 26	
210	U	7	2013	13273	57	34	214	200,000	202,300	1.01	7		
211	U	7	2013	13265	253	37	5	64,400	65,500	1.02	8		
212	U	7	2013	13268	19	38	113	260,000	264,200	1.02	8		
213	R	8	2013	13289	206	47	207	209,500	214,600	1.02	8		
214	R	8	2013	13294	228	54	62	115,000	117,100	1.02	8	Apt - 2 Unit	
215	U	6	2014	13563	346	57	2	149,900	152,900	1.02	8	Apt - 2 Unit	
216	M	1	2014	13434	325	61	59	125,000	127,600	1.02	8		
217	M	7	2013	13266	343	R22	8	98,000	100,000	1.02	8	Unit 10	
218	U	9	2013	13321	280	47	60	163,000	165,600	1.02	8		
219	U	1	2014	13454	64	54	154	90,000	92,600	1.03	9		
220	M	8	2013	13283	242	R14	6D	118,000	121,200	1.03	9	Unit 15	
221	R	11	2013	13397	320	R40	5F	102,500	105,600	1.03	9		
222	U	9	2013	13351	207	R45	28	229,000	235,300	1.03	9		
223	R	5	2014	13531	251	23	75	168,000	173,500	1.03	9		
224	U	4	2014	13517	273	R14	57	150,000	155,700	1.04	10	Apt - 2 Unit	
								107,000	111,400	1.04	10		

225	U	2	2014	13469	318	37	13		100,000	104,700	1.05	11
226	U	10	2013	13359	338	53	198		106,000	111,300	1.05	11
227	U	9	2013	13348	9	16	46		110,000	116,100	1.06	12
228	R	10	2013	13387	43	46	41	Apt - 2 Unit	98,000	103,500	1.06	12
229	U	3	2014	13492	101	54	81		107,500	113,500	1.06	12
230	U	9	2013	13340	345	57	10		95,000	100,600	1.06	12
231	R	11	2013	13407	186	6	60	Apt - 2 Unit	105,000	111,900	1.07	13
232	U	9	2013	13343	321	32	167		90,000	96,300	1.07	13
233	U	1	2014	13439	345	48	55		154,900	165,300	1.07	13
234	U	5	2014	13547	277	54	32		77,900	83,500	1.07	13
235	M	11	2013	13391	218	61	45	Unit 45	99,500	106,300	1.07	13
236	M	8	2013	13304	89	R14	6D	Unit 47	102,500	109,900	1.07	13
237	R	10	2013	13360	4	R37	1		310,000	332,900	1.07	13
238	U	5	2014	13545	25	3	10		110,000	118,900	1.08	14
239	U	3	2014	13480	330	15	69		160,000	172,900	1.08	14
240	U	10	2013	13372	196	31	22A		73,500	79,100	1.08	14
241	M	3	2014	13482	149	R14	D6		98,000	105,600	1.08	14
242	U	9	2013	13340	1	5	18		72,000	78,500	1.09	15
243	U	7	2013	13283	300	66	20		99,000	107,600	1.09	15
244	U	10	2013	13378	154	R14	178		154,000	167,600	1.09	15
245	R	8	2013	13286	195	R60	11C		149,485	162,400	1.09	15
246	R	5	2014	13530	98	31	8		135,000	148,500	1.10	16
247	R	8	2013	13291	35	39	217	Apt - 3 Unit	104,000	114,200	1.10	16
248	U	1	2014	13453	314	51	34		158,000	173,300	1.10	16
249	M	7	2013	13255	29	R14	6	# 27	100,000	110,000	1.10	16
250	U	5	2014	13544	133	57	19		139,000	154,000	1.11	17
251	R	3	2014	13480	12	R60	9		118,000	130,400	1.11	17
252	R	7	2013	13250	137	4	8	Apt - 2 Unit	125,000	139,600	1.12	18
253	U	6	2014	13555	207	30	80		159,000	178,000	1.12	18
254	U	11	2013	13384	133	64	150		77,000	86,500	1.12	18
255	U	2	2014	13471	1	17	52		60,000	67,500	1.13	19
256	U	8	2013	13306	134	23	69		84,500	95,700	1.13	19
257	U	12	2013	13419	241	13	85		65,000	74,200	1.14	20
258	U	5	2014	13542	99	47	81		106,000	121,300	1.14	20
259	U	8	2013	13314	148	15	129		76,800	88,200	1.15	21
260	U	5	2014	13546	74	56	175		139,500	160,600	1.15	21
261	U	5	2014	13538	303	R41	3		180,000	207,800	1.15	21
262	R	7	2013	13260	71	R36	16		475,000	551,500	1.16	22
263	U	3	2014	13497	317	46	109		57,000	67,700	1.19	25
264	U	10	2013	13372	84	R14	159		145,300	172,600	1.19	25
265	R	12	2013	13434	235	31	8	Apt - 4 Unit	100,000	120,200	1.20	26
266	U	10	2013	13367	109	25	78		116,500	141,000	1.21	27
267	U	3	2014	13485	237	62	3		315,000	381,400	1.21	27
268	U	10	2013	13367	145	37	31		137,000	167,300	1.22	28
269	M	5	2014	13547	172	R41	55	Unit 2	80,000	98,000	1.23	29
270	U	11	2013	13402	335	37	136		105,000	131,900	1.26	32
271	U	11	2013	13390	55	65	86		278,000	354,400	1.27	33
272	U	7	2013	13254	236	23	99		85,000	112,000	1.32	38
273	R	10	2013	13381	169	13	109	Apt 2 Unit	89,900	119,700	1.33	39
274	U	10	2013	13381	302	14	74		80,000	110,300	1.38	44
275	R	4	2014	13515	250	13	61	Apt - 2 Unit	90,000	127,800	1.42	48

STATE OF MAINE Sales Ratio Analysis - 2016 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

**Penobscot (s)**

1 Year - Residential Study

Weighted Avg =	94%	=	36,166,600	/	38,640,233
Average Ratio =	94%	=	158.07	/	169
Avg Deviation =	10	=	2429	/	241
Quality Rating =	11	=	10	/	94%

Average Selling Price = \$160,333 2014

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Sub Lot	Selling Price	Assessed Value	Ratio	Dev.
1	U	11 2013	13388	212	26	28		133,000	73,900	0.56	38
2	U	6 2014	13559	180	52	98		99,000	58,200	0.59	35
3	R	9 2013	13352	297	39	163	Apt. 4 Unit	160,000	95,500	0.60	34
4	R	12 2013	13427	43	46	133	Apt - 2 Unit	124,000	85,100	0.69	25
5	U	10 2013	13359	309	7	135		160,000	113,400	0.71	23
6	R	3 2014	13484	303	21	44	Apt - 2 Unit	163,000	116,800	0.72	22
7	U	5 2014	13541	126	R42	185		106,400	78,100	0.73	21
8	R	3 2014	13488	41	38	112	Apt - 2 Unit	138,000	102,700	0.74	20
9	U	4 2014	13518	39	15	55		220,000	165,700	0.75	19
10	R	7 2013	13273	232	13	58	Apt - 2 Unit	145,000	108,200	0.75	19
11	U	11 2013	13393	29	R42	247		123,900	93,000	0.75	19
12	U	8 2013	13307	81	14	13		165,000	125,200	0.76	18
13	U	7 2013	13257	111	59	1A		235,000	179,200	0.76	18
14	U	3 2014	13488	120	40	25		101,000	76,300	0.76	18
15	U	4 2014	13505	309	14	87		121,000	92,100	0.76	18
16	U	4 2014	13503	216	4	7A		112,900	86,100	0.76	18
17	U	6 2014	13550	156	57	18		169,900	129,400	0.76	18
18	U	12 2013	13437	169	52	44		119,000	91,600	0.77	17
19	U	4 2014	13498	25	70	10		352,000	272,100	0.77	17
20	U	3 2014	13486	285	6	79		137,500	107,800	0.78	16
21	U	6 2014	13551	87	62	195E		198,000	154,800	0.78	16
22	U	6 2014	13568	250	R55	124		149,500	117,000	0.78	16
23	U	4 2014	13507	254	15	43		210,000	164,100	0.78	16
24	U	9 2013	13318	165	53	142		128,000	101,300	0.79	15
25	U	11 2013	13397	293	R42	204		119,500	94,800	0.79	15
26	U	10 2013	13356	81	R42	115		134,000	105,700	0.79	15
27	U	7 2013	13266	248	62	31		175,000	138,400	0.79	15
28	U	3 2014	13480	347	31	19		100,500	79,600	0.79	15
29	U	5 2014	13546	113	56	59		145,000	116,100	0.80	14
30	U	4 2014	13515	110	55	90		88,000	70,200	0.80	14
31	U	7 2013	13271	121	R42	84		119,000	95,600	0.80	14
32	R	6 2014	13566	61	52	9A	Apt - 2 Unit	100,000	79,800	0.80	14
33	R	9 2013	13329	47	10	10	Apt - 4 Unit	162,500	130,600	0.80	14
34	U	8 2013	13288	224	10	12		140,000	112,300	0.80	14
35	U	7 2013	13271	1	22	26		320,000	257,400	0.80	14
36	U	6 2014	13568	194	38	66		164,000	130,600	0.80	14
37	U	12 2013	13429	322	39	8		129,000	103,400	0.80	14
38	U	8 2013	13309	77	32	86		130,000	104,500	0.80	14
39	R	9 2013	13337	270	R8	4		108,000	87,700	0.81	13
40	U	6 2014	13571	22	56	39A		154,500	124,500	0.81	13
41	R	6 2014	13572	157	47	50	Apt 2 Unit	132,000	108,700	0.82	12
42	U	5 2014	13534	315	R46	34		167,500	137,200	0.82	12
43	U	7 2013	13278	85	51	1		119,000	98,000	0.82	12
44	U	9 2013	13321	242	10	13		70,000	57,200	0.82	12
45	U	9 2013	13324	261	24	108A		105,000	87,200	0.83	11
46	U	12 2013	13410	130	R63	6		325,000	270,800	0.83	11

47	U	1	2014	13448	188	62	116		175,000	146,100	0.83	11
48	U	5	2014	13522	57	48	224		268,000	222,200	0.83	11
49	U	8	2013	13342	103	54	49		146,500	123,000	0.84	10
50	U	7	2013	13258	144	10	44		133,000	111,500	0.84	10
51	U	3	2014	13495	328	46	106A		170,000	143,300	0.84	10
52	R	1	2014	13437	4	66	38	Apt - 4 Unit	209,500	175,400	0.84	10
53	U	9	2013	13325	327	R46	29		182,000	152,700	0.84	10
54	U	1	2014	13446	309	51	7		149,500	125,800	0.84	10
55	U	11	2013	13400	170	4	12		100,000	84,600	0.85	9
56	U	11	2013	13405	345	R14	6A		122,222	103,300	0.85	9
57	U	5	2014	13543	113	7	125		150,000	127,800	0.85	9
58	R	9	2013	13327	150	39	224	Apt - 2 Unit	120,000	101,600	0.85	9
59	U	4	2014	13500	235	R23	46		155,400	131,600	0.85	9
60	U	11	2013	13393	38	12	81B		215,000	182,200	0.85	9
61	U	12	2013	13413	21	R14	248		145,000	123,700	0.85	9
62	U	3	2014	13485	3	7	61		275,000	232,900	0.85	9
63	R	6	2014	13568	94	R51	15		400,000	343,500	0.86	8
64	U	6	2014	13548	283	53	211		133,000	114,200	0.86	8
65	R	3	2014	13480	1	47	1	Apt - 3 Unit	153,000	131,400	0.86	8
66	U	12	2013	13429	339	49	41		113,500	97,500	0.86	8
67	U	1	2014	13434	342	47	197		118,500	101,800	0.86	8
68	U	4	2014	13516	251	23	43		135,000	117,900	0.87	7
69	U	10	2013	13380	45	R70	52		268,000	233,900	0.87	7
70	U	2	2014	13470	39	54	194		85,000	74,300	0.87	7
71	R	10	2013	13372	145	45	11	Apt - 4 Unit	147,500	127,700	0.87	7
72	U	10	2013	13357	305	10	3		122,000	106,000	0.87	7
73	R	11	2013	13387	25	38	75	Apt - 2 Unit	121,500	106,200	0.87	7
74	U	6	2014	13558	300	R55	180		195,000	169,400	0.87	7
75	U	8	2013	13287	182	45	12		124,500	108,200	0.87	7
76	U	7	2013	13255	139	5	43		80,000	70,700	0.88	6
77	U	7	2013	13282	279	22	65		375,000	331,100	0.88	6
78	U	7	2013	13263	296	16	51		247,000	216,500	0.88	6
79	U	12	2013	13415	51	53	19		119,340	105,200	0.88	6
80	U	10	2013	13363	122	54	137		133,000	117,000	0.88	6
81	U	3	2014	13480	306	7	38		169,900	150,100	0.88	6
82	U	8	2013	13283	331	R55	138		157,500	139,400	0.89	5
83	U	9	2013	13339	61	53	178A		128,000	113,700	0.89	5
84	U	7	2013	13244	256	R70	95		300,000	267,300	0.89	5
85	R	2	2014	13464	336	46	175	Apt - 2 Unit	137,000	122,500	0.89	5
86	R	5	2014	13537	94	68	3K		213,000	189,500	0.89	5
87	U	11	2013	13415	139	K42	60		118,500	105,300	0.89	5
88	R	11	2013	13404	198	68	3N	Apt 4 Unit	209,000	188,800	0.90	4
89	U	5	2014	13539	257	R70	38		359,000	323,800	0.90	4
90	U	6	2014	13570	343	12	53		152,300	136,500	0.90	4
91	U	8	2013	13304	270	12	19		110,000	98,700	0.90	4
92	U	9	2013	13325	340	R48	46		150,000	135,100	0.90	4
93	U	10	2013	13371	139	15	108		129,000	117,500	0.91	3
94	R	8	2013	13314	84	R47	3A		144,900	131,400	0.91	3
95	U	7	2013	13274	314	R14	207		153,000	139,000	0.91	3
96	U	8	2013	13314	55	R70	48		242,500	221,700	0.91	3
97	U	2	2014	13470	232	51	108		165,000	150,100	0.91	3
98	R	7	2013	13278	296	34	32	Apt - 2 Unit	250,000	227,400	0.91	3
99	R	5	2014	13544	85	53	37	Apt - 3 Unit	156,750	143,000	0.91	3
100	U	3	2014	13489	194	R45	60		124,900	113,400	0.91	3
101	U	11	2013	13406	54	13	86		120,000	108,900	0.91	3
102	U	6	2014	13556	299	55	118		119,900	109,000	0.91	3
103	U	7	2013	13278	69	10	53		165,000	150,600	0.91	3
104	R	7	2013	13258	317	R36	17		330,000	303,500	0.92	2

105	U	10	2013	13366	72	51	95		269,000	246,800	0.92	2
106	R	3	2014	13496	22	66	42	Apt 4 Unit	190,000	174,500	0.92	2
107	R	2	2014	13466	1	6	109	Apt - 2 Unit	86,000	79,500	0.92	2
108	U	10	2013	13371	41	R48	52		139,900	129,000	0.92	2
109	U	11	2013	13401	130	7	62		185,000	171,000	0.92	2
110	U	8	2013	13318	146	38	125		144,000	133,000	0.92	2
111	U	5	2014	13546	284	R14	109		128,000	118,100	0.92	2
112	U	9	2013	13342	244	20	61		140,000	129,700	0.93	1
113	R	7	2013	13263	174	48	61	Apt - 2 Unit	125,500	116,500	0.93	1
114	U	7	2013	13278	128	R34	3		329,000	306,800	0.93	1
115	U	4	2014	13518	42	R14	228		159,000	148,300	0.93	1
116	U	1	2014	13437	59	R70	85		405,000	375,600	0.93	1
117	U	9	2013	13351	265	R14	105		157,000	145,300	0.93	1
118	U	7	2013	13276	200	13	91		180,000	166,800	0.93	1
119	U	7	2013	13264	72	R14	252		192,840	179,900	0.93	1
120	U	12	2013	13414	211	48	150		450,000	421,600	0.94	
121	U	2	2014	13461	136	R14	122		192,000	181,000	0.94	
122	U	8	2013	13277	142	R33	34		159,000	150,100	0.94	
123	U	4	2014	13504	276	R45	52		148,000	138,800	0.94	
124	U	10	2013	13375	321	R55	250		182,500	172,100	0.94	
125	U	2	2014	13461	138	R14	122		192,000	181,000	0.94	
126	U	10	2013	13351	1	62	48		259,000	243,400	0.94	
127	U	8	2013	13316	53	56	158		161,000	150,600	0.94	
128	U	6	2014	13564	87	14	122		140,000	131,100	0.94	
129	U	6	2014	13553	302	R63	19		164,000	154,200	0.94	
130	U	1	2014	13441	283	58	21		204,000	192,400	0.94	
131	U	9	2013	13348	145	R70	58		227,000	214,800	0.95	1
132	U	8	2013	13292	29	53	58		185,000	175,900	0.95	1
133	U	7	2013	13275	111	6	7A		224,900	213,300	0.95	1
134	U	9	2013	13337	102	R23	52		179,000	171,000	0.96	2
135	U	7	2013	13278	21	53	124		126,825	121,300	0.96	2
136	U	2	2014	13470	88	R14	136		160,000	153,800	0.96	2
137	U	7	2013	13278	6	20	98		123,500	118,800	0.96	2
138	U	5	2014	13538	96	55	170		134,000	128,300	0.96	2
139	U	5	2014	13535	104	R39	66		225,500	217,500	0.96	2
140	U	4	2014	13517	323	37	162		197,000	188,300	0.96	2
141	U	5	2014	13550	33	24	136		51,000	49,200	0.96	2
142	U	2	2014	13467	119	R23	47		180,000	172,300	0.96	2
143	R	10	2013	13383	7	R11	11		124,500	120,000	0.96	2
144	R	4	2014	13498	49	13	121	Apt - 2 Unit	85,000	81,400	0.96	2
145	U	6	2014	13550	169	30	42		85,000	82,000	0.96	2
146	U	12	2013	13430	1	66	11		130,000	124,700	0.96	2
147	U	9	2013	13341	37	K42	20		97,500	93,600	0.96	2
148	U	4	2014	13509	194	46	161		148,000	142,400	0.96	2
149	U	1	2014	13451	80	51	114		176,000	170,000	0.97	3
150	R	11	2013	13386	31	R51	17		450,000	434,900	0.97	3
151	R	9	2013	13325	314	R52	1L		335,000	324,400	0.97	3
152	U	1	2014	13437	45	54	43		174,000	169,100	0.97	3
153	U	10	2013	13359	192	11	28D		169,900	167,100	0.98	4
154	U	8	2013	13293	278	14	12		133,460	131,400	0.98	4
155	U	8	2013	13318	311	R23	45		134,750	131,600	0.98	4
156	U	8	2013	13311	218	K42	97		93,500	91,300	0.98	4
157	U	5	2014	13548	52	24	47		154,000	150,400	0.98	4
158	U	8	2013	13301	189	R55	157		182,000	178,200	0.98	4
159	U	1	2014	13454	151	R55	165		162,000	159,300	0.98	4
160	U	12	2013	13431	52	37	82		95,000	92,900	0.98	4
161	U	7	2013	13272	334	6	122		137,500	136,100	0.99	5
162	U	12	2013	13431	103	37	75		75,000	74,400	0.99	5

163	U	2	2014	13493	129	R39	3	208,000	205,700	0.99	5
164	U	10	2013	13353	10	15	117	132,111	131,200	0.99	5
165	U	7	2013	13266	327	63	17	180,000	178,500	0.99	5
166	U	5	2014	13547	171	15	62	103,000	102,200	0.99	5
167	U	10	2013	13352	336	R45	61	121,000	119,900	0.99	5
168	U	3	2014	13476	271	37	6	304,500	300,900	0.99	5
169	U	6	2014	13566	242	R70	98	245,000	241,700	0.99	5
170	U	1	2014	13435	23	19	5	171,900	169,800	0.99	5
171	U	8	2013	13308	269	17	42	65,000	64,500	0.99	5
172	U	9	2013	13331	127	20	89	74,750	75,000	1.00	6
173	U	7	2013	13270	38	R34	6D	260,000	259,500	1.00	6
174	R	2	2014	13467	64	R36	22	385,000	385,900	1.00	6
175	U	6	2014	13573	2	12	89	87,000	87,000	1.00	6
176	U	2	2014	13472	11	16	22	180,000	181,700	1.01	7
177	U	5	2014	13546	336	37	65	136,000	137,300	1.01	7
178	U	7	2013	13272	277	47	193	114,900	116,200	1.01	7
179	U	9	2013	13350	341	34	100	165,000	166,000	1.01	7
180	U	12	2013	13409	98	38	85	190,200	191,600	1.01	7
181	U	6	2014	13556	37	R34	6	200,000	202,300	1.01	7
182	U	7	2013	13248	82	56	192	125,000	126,100	1.01	7
183	U	6	2014	13572	168	47	184	125,000	126,700	1.01	7
184	U	7	2013	13265	253	37	5	260,000	264,200	1.02	8
185	U	7	2013	13268	19	38	113	209,500	214,600	1.02	8
186	R	8	2013	13289	206	47	207	115,000	117,100	1.02	8
187	U	7	2013	13273	57	34	214	64,400	65,500	1.02	8
188	R	8	2013	13294	228	54	62	149,900	152,900	1.02	8
189	U	6	2014	13563	346	57	2	125,000	127,600	1.02	8
190	R	11	2013	13397	320	R40	5F	229,000	235,300	1.03	9
191	U	1	2014	13454	64	54	154	118,000	121,200	1.03	9
192	U	9	2013	13351	207	R45	28	168,000	173,500	1.03	9
193	U	9	2013	13321	280	47	60	90,000	92,600	1.03	9
194	U	4	2014	13517	273	R14	57	107,000	111,400	1.04	10
195	R	5	2014	13531	251	23	75	150,000	155,700	1.04	10
196	U	2	2014	13469	318	37	13	100,000	104,700	1.05	11
197	U	10	2013	13359	338	53	198	106,000	111,300	1.05	11
198	U	9	2013	13340	345	57	10	95,000	100,600	1.06	12
199	U	9	2013	13348	9	16	46	110,000	116,100	1.06	12
200	U	3	2014	13492	101	54	81	107,500	113,500	1.06	12
201	R	10	2013	13387	43	46	41	98,000	103,500	1.06	12
202	R	11	2013	13407	186	6	60	105,000	111,900	1.07	13
203	U	5	2014	13547	277	54	32	77,900	83,500	1.07	13
204	U	1	2014	13439	345	48	55	154,900	165,300	1.07	13
205	R	10	2013	13360	4	R37	1	310,000	332,900	1.07	13
206	U	9	2013	13343	321	32	167	90,000	96,300	1.07	13
207	U	5	2014	13545	25	3	10	110,000	118,900	1.08	14
208	U	3	2014	13480	330	15	69	160,000	172,900	1.08	14
209	U	10	2013	13372	196	31	22A	73,500	79,100	1.08	14
210	U	7	2013	13283	300	66	20	99,000	107,600	1.09	15
211	U	9	2013	13340	1	5	18	72,000	78,500	1.09	15
212	R	8	2013	13286	195	R60	11C	149,485	162,400	1.09	15
213	U	10	2013	13378	154	R14	178	154,000	167,600	1.09	15
214	R	5	2014	13530	98	31	8	135,000	148,500	1.10	16
215	U	1	2014	13453	314	51	34	158,000	173,300	1.10	16
216	R	8	2013	13291	35	39	217	104,000	114,200	1.10	16
217	U	5	2014	13544	133	57	19	139,000	154,000	1.11	17
218	R	3	2014	13480	12	R60	9	118,000	130,400	1.11	17
219	U	11	2013	13384	133	64	150	77,000	86,500	1.12	18

220	R	7	2013	13250	137	4	8	Apt - 2 Unit	125,000	139,600	1.12	18
221	U	6	2014	13555	207	30	80		159,000	178,000	1.12	18
222	U	2	2014	13471	1	17	52		60,000	67,500	1.13	19
223	U	8	2013	13306	134	23	69		84,500	95,700	1.13	19
224	U	12	2013	13419	241	13	85		65,000	74,200	1.14	20
225	U	5	2014	13542	99	47	81		106,000	121,300	1.14	20
226	U	5	2014	13538	303	R41	3		180,000	207,800	1.15	21
227	U	8	2013	13314	148	15	129		76,800	88,200	1.15	21
228	U	5	2014	13546	74	56	175		139,500	160,600	1.15	21
229	R	7	2013	13260	71	R36	16		475,000	551,500	1.16	22
230	U	3	2014	13497	317	46	109		57,000	67,700	1.19	25
231	U	10	2013	13372	84	R14	159		145,300	172,600	1.19	25
232	R	12	2013	13434	235	31	8	Apt - 4 Unit	100,000	120,200	1.20	26
233	U	10	2013	13367	109	25	78		116,500	141,000	1.21	27
234	U	3	2014	13485	237	62	3		315,000	381,400	1.21	27
235	U	10	2013	13367	145	37	31		137,000	167,300	1.22	28
236	U	11	2013	13402	335	37	136		105,000	131,900	1.26	32
237	U	11	2013	13390	55	65	86		278,000	354,400	1.27	33
238	U	7	2013	13254	236	23	99		85,000	112,000	1.32	38
239	R	10	2013	13381	169	13	109	Apt 2 Unit	89,900	119,700	1.33	39
240	U	10	2013	13381	302	14	74		80,000	110,300	1.38	44
241	R	4	2014	13515	250	13	61	Apt - 2 Unit	90,000	127,800	1.42	48

STATE OF MAINE Sales Ratio Analysis - 2016 State Valuation

Municipality:

**Bangor**

County:

**Penobscot (s)**

1 Year - Condominium Study

Weighted Avg =	93%	=	5,525,000	/	5,956,021
Average Ratio =	94%	=	22.51	/	24
Avg Deviation =	7	=	248	/	34
Quality Rating =	7	=	7	/	94%

Average Selling Price = \$175,177 2014

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Sub Lot	Selling Price	Assessed Value	Ratio	Dev.
1	M	10 2013	13362	232	R71	502	Unit 39	342,832	281,800	0.82	12
2	M	12 2013	13412	89	61	52	Unit 52	119,900	100,000	0.83	11
3	M	8 2013	13318	74	R41	1B	Unit 7	163,000	135,100	0.83	11
4	M	7 2013	13242	88	61	8	Unit 8	116,000	97,000	0.84	10
5	M	8 2013	13310	348	R71	28D	Unit 38	319,900	270,300	0.84	10
6	M	10 2013	13385	139	R34	63	Unit 9	121,000	104,300	0.86	8
7	M	5 2014	13538	275	R41	3F	UNIT D	128,500	112,300	0.87	7
8	M	10 2013	13378	295	61	232	Unit 32	162,500	141,200	0.87	7
9	M	11 2013	13406	93	R14	6D	Unit 23	125,000	109,200	0.87	7
10	M	7 2013	13263	278	R71	28B	Unit 3	309,000	273,500	0.89	5
11	M	8 2013	13310	205	R71	28D	Unit 41	302,900	270,300	0.89	5
12	M	10 2013	13367	339	R71	28B	Unit 15	280,000	252,800	0.90	4
13	M	7 2013	13246	147	R71	28D	Unit 42	299,000	270,300	0.90	4
14	M	6 2014	13567	327	R71	28B	Unit 1	304,900	274,900	0.90	4
15	M	7 2013	13341	181	41	76		143,500	132,600	0.92	2
16	M	6 2014	13556	325	R45	1	Unit 14	120,589	110,700	0.92	2
17	M	12 2013	13418	137	R45	1	Unit 10	122,500	113,900	0.93	1
18	M	7 2013	13258	76	R71	28	Unit 19	255,000	238,000	0.93	1
19	M	4 2014	13500	3	41	76	Unit B7	137,000	129,400	0.94	
20	M	4 2014	13509	166	R71	28B	Unit 14	268,000	254,500	0.95	1
21	M	10 2013	13366	141	61	18	Unit 18	110,000	104,300	0.95	1
22	M	5 2014	13541	333	R71	28B	Unit 21	275,000	259,900	0.95	1
23	M	6 2014	13556	239	R45	1	Unit 3	115,000	113,900	0.99	5
24	M	11 2013	13401	159	R22	502	# 4	165,000	165,600	1.00	6
25	M	7 2013	13276	163	61	202	Unit 2	163,500	164,300	1.00	6
26	M	8 2013	13316	343	R22	8	Unit 26	143,000	143,900	1.01	7
27	M	7 2013	13266	343	R22	8	Unit 10	163,000	165,600	1.02	8
28	M	1 2014	13434	325	61	59		98,000	100,000	1.02	8
29	M	8 2013	13283	242	R14	6D	Unit 15	102,500	105,600	1.03	9
30	M	8 2013	13304	89	R14	6D	Unit 47	102,500	109,900	1.07	13
31	M	11 2013	13391	218	61	45	Unit 45	99,500	106,300	1.07	13
32	M	3 2014	13482	149	R14	D6		98,000	105,600	1.08	14
33	M	7 2013	13255	29	R14	6	# 27	100,000	110,000	1.10	16
34	M	5 2014	13547	172	R41	55	Unit 2	80,000	98,000	1.23	29

# Business Equipment Tax Exemption Audit

Municipality: Bangor

Date: 04/14/2015

County: Penobscot (s)

Municipal Official(s): Phil Drew-City Assessor

**Municipal Valuation - 2014**

**2016 State Valuation**

	<u>Excellent</u>	<u>Good</u>	<u>Adequate</u>	<u>Unsatisfactory</u>
	178 of 178			
1. Availability of application(s) for inspection during audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Application(s) signed for/approved by assessor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Equipment date(s) of purchase and/or date(s) put in service meet program guidelines?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Item description(s) sufficient to reasonably determine eligibility under program guidelines?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does property qualify for BETE?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Depreciation schedule(s) evident and employed uniformly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Complete reporting of BETE value(s) in Commitment Book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is property adjusted by municipal assessment ratio?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comment(s):**

Areas for improvement in BETE administration include making sure all qualified property would have been first taxable for 4/1/2008 if not for BETE, ensure that all property is described in a manner that eligibility can be determined ("computer equipment is too vague of a description), deny BETE on property leased to a retail sales facility, and used primarily in the retail sales activity (car dealerships, casinos and hotels are considered retail sales facilities), ensure each BETE application is signed for by the assessor, ensure all BETE property is tangible and depreciable under the IRS code, and make sure all property deemed BETE is located in Bangor (Bangor Savings Bank listed assets from some other locations).

Signature: Steven Joseph Salley  
Field Rep.

Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**

**Municipality:** Bangor

**County:** Penobscot (s)

**I. Valuation System**

A. Land: Tax Maps by American Air Surveys Date: 1960/updated in house annually  
 Undeveloped Acreage \$200 to \$10,000/acre Undeveloped Lots \_\_\_\_\_  
 Road Frontage \$4,125 to \$20,600/acre Water Frontage \_\_\_\_\_  
 House lots \$4,200 to \$125,000 Other \_\_\_\_\_  
 City Assessor/1987 \_\_\_\_\_  
 B. Buildings : Revaluation By: updated in house annually Computerized Records YES  
 C. Personal Property: Assessed? Y/N  Method Used: TRIO  
 Is Cert Ratio Applied? Y/N

**II. Assessment Records / Condition**

Valuation Book	<u>Very Good</u>	Tree Growth Forms	<u>Very Good</u>
Property Record Cards	<u>Very Good</u>	Farm Land Forms	<u>Very Good</u>
Veteran Exemption Forms	<u>Very Good</u>	Open Space Forms	<u>Very Good</u>

**III. Supplements and Abatements**

Supplements: Number Made	<u>6</u>	Value Supplemented	<u>3,086,000</u>
Abatements: Number granted (excluding penalties)	<u>72</u>	Value Abated	<u>(8,179,360)</u>

**IV. Statistical Information**

Number of Parcels	<u>9,968</u>	Land Area	<u>21,300</u>
Taxable Acres	<u>19,589</u>	Bog/Swamp	<u>640</u>
Population (2010)	<u>33,039</u>		

**V. Assessment Standards**

Standards Ratio 106.23% = (2014 Municipal Valuation /2015 State Valuation)  
 Assessment Quality: Combined 11

Comments or Plans for Compliance: \_\_\_\_\_  
 \_\_\_\_\_

**VI. Audit Information**

Municipal Official providing data: Phil Drew - C.M.A.  
 Date(s) of Field Audit: 5/26/2015

**VII. Office Review**

Recommended by: Byron D. Tibbets  
 Field Rep  
 Checked by: [Signature]  
 Approved by: Mike Rogers 6-2-15  
 Copies Mailed: (date) 6-8-15