



CITY OF BANGOR

# DEPARTMENT OF ASSESSING

## MEMORANDUM

To: City Councilors  
Debbie Laurie, Acting City Manager & Finance Director  
Courtney L. O'Donnell, Assistant City Manager/Director of Human Resources

From: Philip S. Drew, City Assessor

Subject: FY2022 Assessor's Commitment Report – as of April 1, 2021

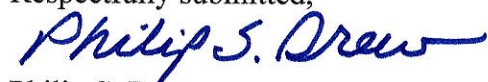
In accordance with Title 36, M.R.S.A. Section 708 & 709, I have committed on July 28, 2021, a list of all taxable real and personal property as of April 1, 2021 to both the Treasurer and Tax Collector. This report contains full reports, graphs, tables and charts. Below is a summary for your consideration.

- Graph of tax rates displays a 23-year chart and a 5-year chart. (Page 1)
- Graph of who pays what share of property taxes in Bangor. (Page 2)
- A list and pie chart showing a breakdown of taxable and exempt value. (Page 3)
  - 65.2% of the City's total valuation is taxable and 34.8% is exempt.
- A list and bar chart showing a breakdown of the exempt real property value. (Page 4)
  - Benevolent and Charitable organizations are the largest category at \$416 million.
  - The second largest category is Bangor (City and Schools), along with the Penobscot County at a combined value of \$256 million.
  - The homestead exemption, which is typically just a partial exemption, stands at \$123 million. Each category is listed along with the percentage of the total exempt value.
- There are three tables of the Top 25 Taxpayers in Bangor. (Pages 5-7)
  - The first table combines the real and personal property values and reports the total land value, total building or improvement value and the personal property value.
    - For example, GLP Capital, L.P. (a gaming facility lessor on Main Street) has a land and building value, but no personal property value as the gaming operation is owned and operated by HC Bangor, LLC (which is on the list of top 25, but a little further down the list). Each entity's total valuation is reported along with their percentage of the total taxable value. For example, GLP Capital, L.P. represents 2.54% of the city's tax base.
  - The next table reports just the Top 25 Real Property Taxpayers. Please note that the second column from the left shows the number of parcels or accounts included in the value.
  - The final table reports just the Top 25 Personal Property Taxpayers displaying General Electric Company as the largest.

- 2021 Municipal Valuation Return is part of our Commitment Book and provides a quick summary of the following: (Pages 8-17)
  - Total valuation of real estate and personal property is \$2.72 billion.
  - 5,030 properties benefited from the Homestead Exemption and each saved up to \$557.50 in tax.
  - 442 businesses benefited from the Business Equipment Tax Exemption (BETE) program—an increase of 17% over the previous year. Total tax savings for local businesses was \$3.88 million.
  - \$159,655,500 is the captured assessed value within Tax Increment Financing (TIF) districts.
  - 29 parcels, containing 1,043 acres of classified forest land, benefited from the Tree Growth Tax program by having lower tax bills on their real estate.
  - 8 parcels containing 182.28 acres of classified farmland benefited from the Farm Land Tax program.
  - Complete breakdown of exempt classes of property.
  - 527 property owners benefited from the Veteran Exemption and each saved up to \$133.80 in tax.
  - 12 property owners benefited from the Legally Blind Exemption and each saved up to \$89.20 in tax.
  - 53 property owners applied for and benefited from the Renewable energy/Solar Equipment Exemption.
  - New construction added \$23.7 million to the total value of the city.
  
- The enhanced BETE municipal tax rate calculator form is included. (Pages 18-19)
  - The upper section (line 3) reports the Total Taxable Valuation at \$2.72 billion.
  - The middle section reports the Net Assessments (lines 7 thru 10 - uses of funds by the County, Municipal, TIF financing and local education.)
  - The third section (line 12) reports the forecasted State Municipal Revenue Sharing at \$6.3 million—an 86% increase from just a year ago.
  - The fourth section (line 15) reports the Net to be raised by local property tax rate at \$64.6 million—a 1.2% decrease from just a year ago.
  - The bottom section reports the tax rate at 0.0223 (or \$22.30/\$1,000 of net valuation) along with the amounts the city expects to receive from the State of Maine for the Homestead Reimbursement at \$1.92 million, and Business Equipment Tax Exemption (BETE) reimbursement at \$2.36 million. The overlay of \$392,607.16 is the amount collected above the budgeted amounts and results from the selection of a particular tax rate. The maximum overlay allowed was \$3.22 million (line 20) or 5% of the “Net to be raised,” so the city’s overlay was 12% or 1/8 of the maximum allowed.
  
- Tax Increment Financing District Summary. (Pages 20-28)
  
- Credit Enhancement Agreement Valuation Summary. (Pages 29-32)

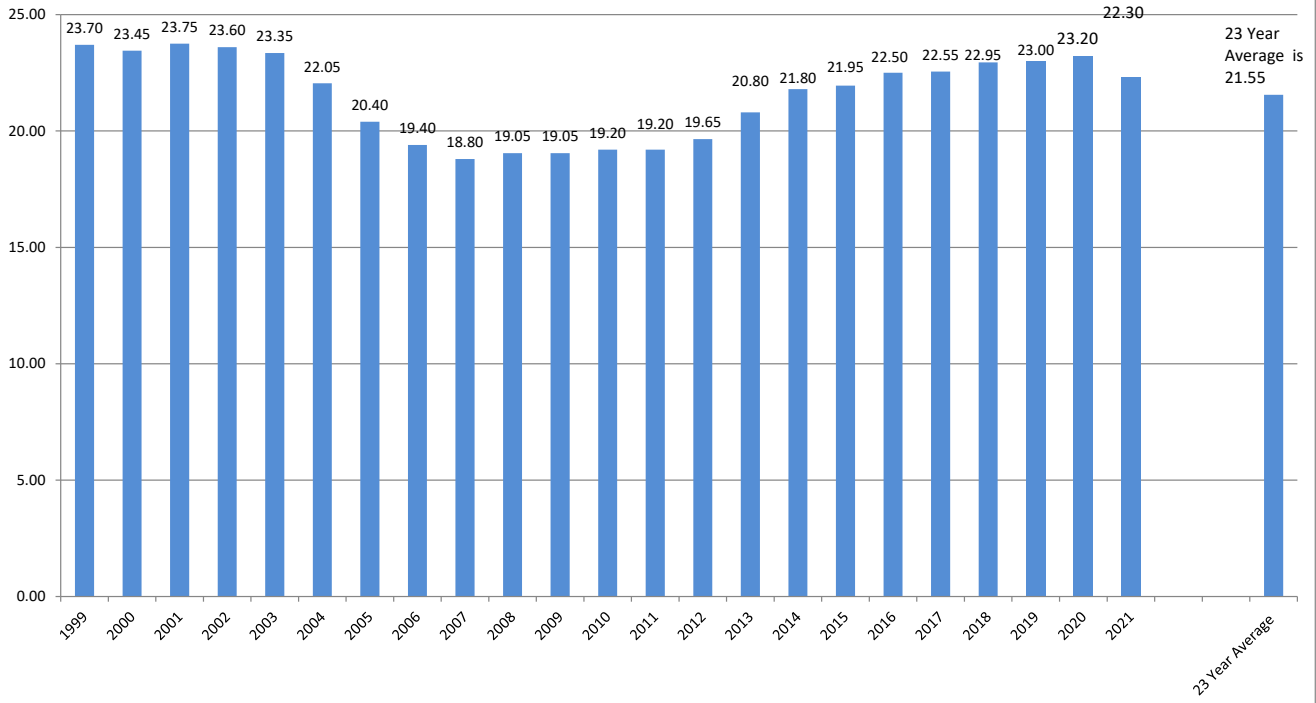
- There are two taxes collected by the city on the real property value within the Bangor Center (Downtown) Development District. For example, within this district a property valued at \$100,000 received a real estate tax bill for \$2,230.00 and received a downtown tax bill for \$53.00. Exempt properties within the district boundaries do not receive a tax bill for the downtown tax. The district map is shown. (Page 33)
  
- Preliminary 2022 State Valuation Report is a complete annual review performed by Maine Revenue Services. (Pages 34-54)
  - The state valuation is important to both our city/schools due to the distribution of state revenues being partially based on this figure.
  - Equalization brings a community's State Valuation up to 100% of market value.
  - Bangor's equalized property value as of April 1, 2020 was \$2,906,950,000, a 2.7% increase over the previous year.
  - The equalization process adjusts the valuation of all communities, which should result in the equitable distribute of state resources.
  - Bangor's combined study (all qualified sales) Average Ratio was 87% based on sales in 2019 and 2020. About one-half of sales had a ratio above 87% and one-half of sales had a ratio below 87%. The state adjusts our property values up to arrive at the equalized ratio of 100%. The combined study quality rating of 13 is a good rating due to the wide variety of property types in the city. The lower the rating the better as this rating does indicate how well the community's valuation model is performing. For example, the condominium/PUD study showed a quality rating of 8. A low quality rating means the average difference between the assessed value and the most recent sale price for the entire study group is within a smaller, tighter range.
  - The combined study ratio (includes commercial, industrial, condo/PUD, single residence and multi-residence) was 87%; the residential-only study ratio was 87%; the condo/PUD study ratio was 93%; and the commercial study ratio was 83%. Again, these ratios are calculated using the assessed value as of April 1, 2020.
  - The annual adjustments made by my office to assessed values, based upon recent sales, is intended to move toward a ratio of 100% and a quality rating that is becoming smaller.
  - There was a general increase to assessed values, as of April 1, 2021, which are not reflected in the above ratios.
  
- The final section of this document outlines the assessing mission. (Page 55)

Respectfully submitted,

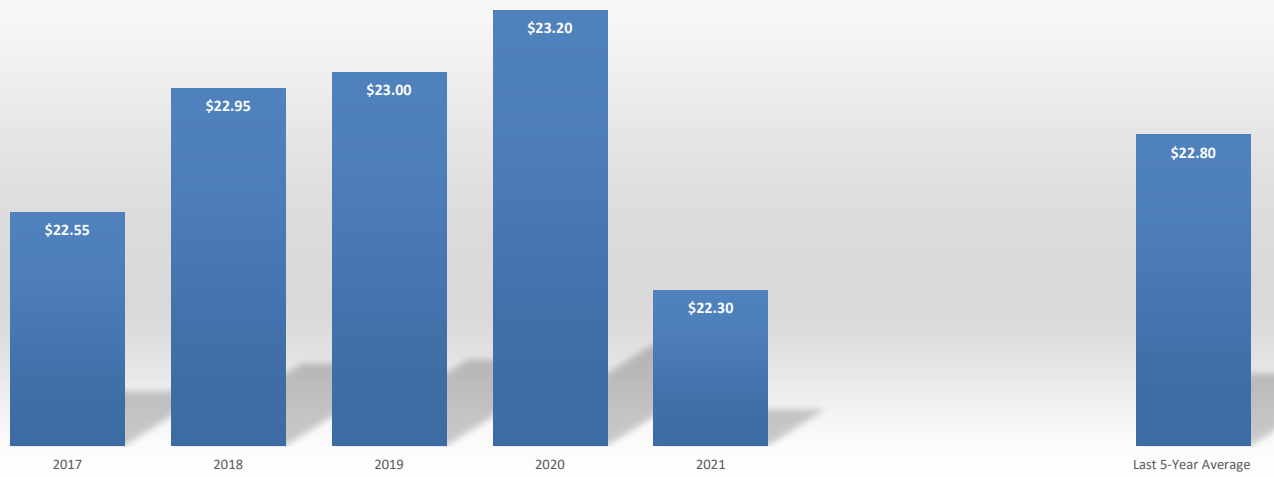


Philip S. Drew  
City Assessor

**City of Bangor Tax Rates for the last 23 years**

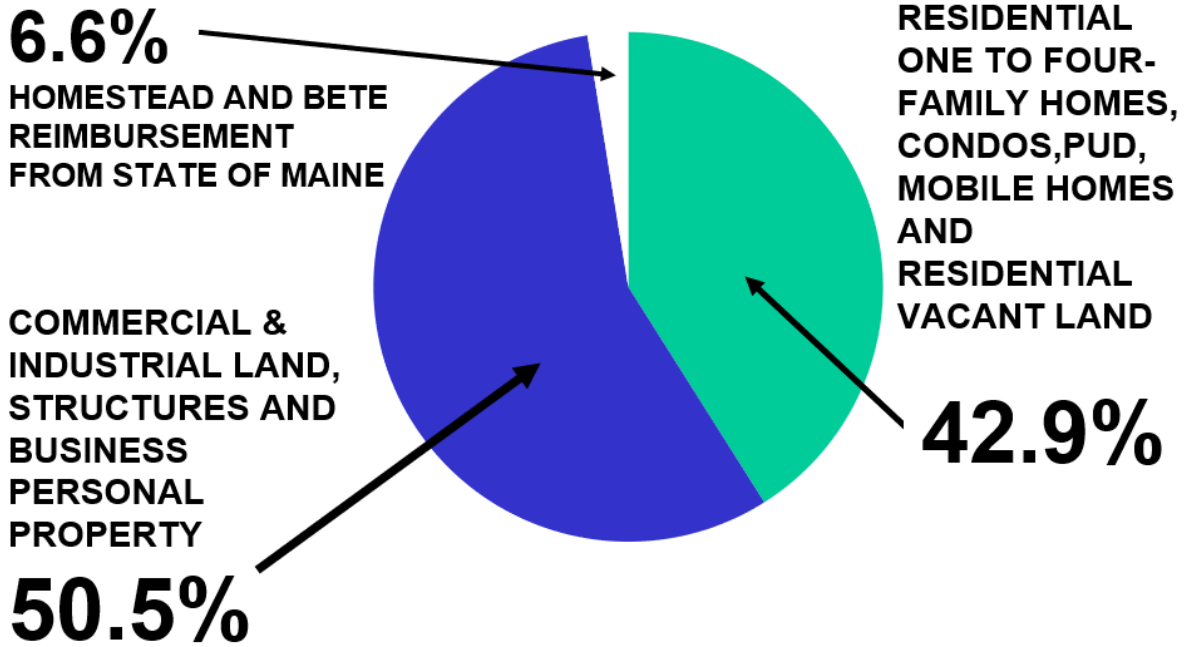


**City of Bangor Tax Rates for the last 5 years**

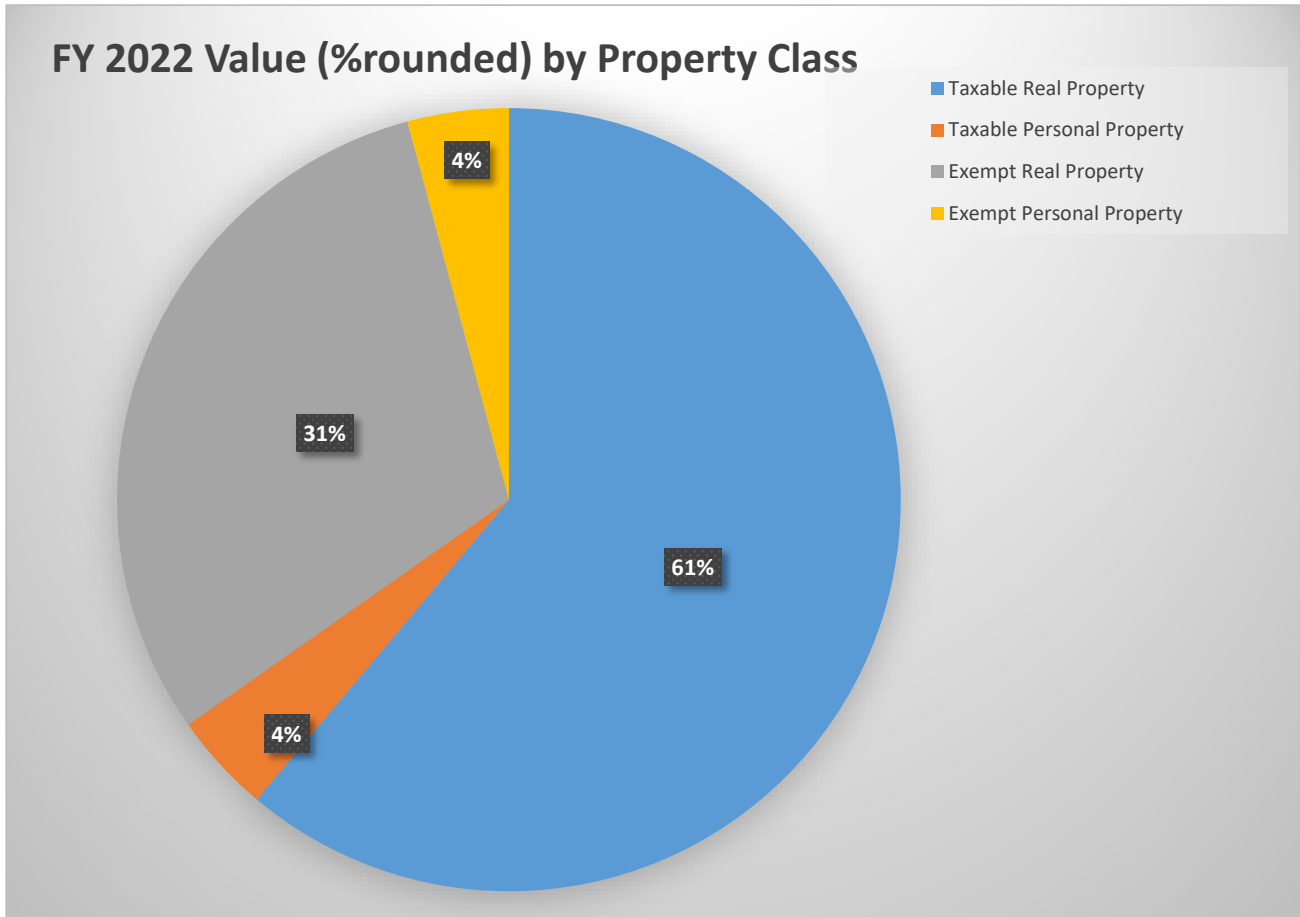


FY2022

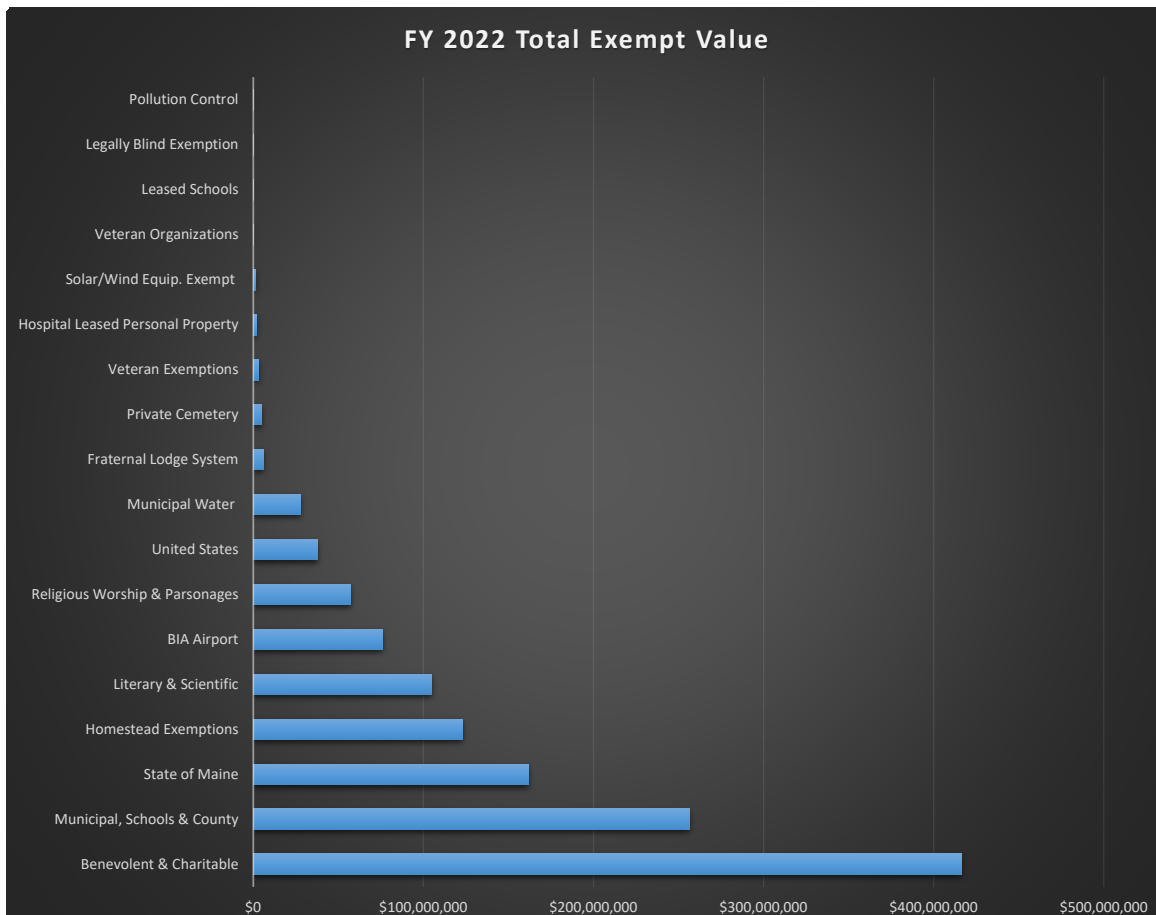
## Who pays what share of property taxes in Bangor?



<u>Property Classification</u>	<u>FY 2022 Value by Property Class</u>	<u>% of Total</u>
Taxable Real Property	\$2,549,168,400	<b>61.1%</b>
Taxable Personal Property	\$172,051,300	<b>4.1%</b>
Exempt Real Property	\$1,274,807,900	<b>30.6%</b>
Exempt Personal Property	\$174,069,700	<b>4.2%</b>
<b>Total</b>	<b>\$4,170,097,300</b>	<b>100%</b>



<u>Exemption/Type</u>	<u>FY 2022 Total Exempt Value</u>	<u>% of Total</u>	<u>Total Exemption by Statute</u>	<u>Partial Exemption by Statute</u>
Benevolent & Charitable	\$416,172,000	32.574%	\$416,172,000	
Municipal, Schools & County	\$256,326,500	20.063%	\$256,326,500	
State of Maine	\$161,890,000	12.671%	\$161,890,000	
Homestead Exemptions	\$123,080,900	9.633%		\$123,080,900
Literary & Scientific	\$104,518,600	8.181%	\$104,518,600	
BIA Airport	\$75,913,700	5.942%	\$75,913,700	
Religious Worship & Parsonages	\$57,243,600	4.480%	\$57,243,600	
United States	\$37,487,200	2.934%	\$37,487,200	
Municipal Water	\$27,505,800	2.153%	\$27,505,800	
Fraternal Lodge System	\$5,893,000	0.461%	\$5,893,000	
Private Cemetery	\$4,749,500	0.372%	\$4,749,500	
Veteran Exemptions	\$3,206,000	0.251%		\$3,206,000
Hospital Leased Personal Property	\$1,651,600	0.129%	\$1,651,600	
Solar/Wind Equip. Exempt	\$1,486,000	0.116%	\$1,486,000	
Veteran Organizations	\$288,000	0.023%	\$288,000	
Leased Schools	\$131,600	0.010%	\$131,600	
Legally Blind Exemption	\$48,000	0.004%		\$48,000
Pollution Control	\$42,500	0.003%	\$42,500	
<b>Total</b>	<b>\$1,277,634,500</b>	<b>100.00%</b>	<b>\$1,151,299,600</b>	<b>\$126,334,900</b>



CITY OF BANGOR - FY2022 - Taxable Valuation Top 25 - Real and Personal Property combined

<u>Place</u>	<u>No. of RE ACCTS</u>	<u>Taxpayer Name</u>	<u>Business Activity</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Personal Property Value</u>	<u>Total Combined Value</u>	<u>% of City Total Valuation</u>
1	1	GLP CAPITAL L.P.	GAMING LESSOR	\$1,479,700	\$67,695,200	\$0	\$69,174,900	2.54%
2	27	EMERA MAINE	UTILITY	\$39,242,800	\$1,134,100	\$4,348,700	\$44,725,600	1.64%
3	14	BANGOR SAVINGS BANK	FINANCIAL	\$1,841,200	\$31,036,100	\$1,263,200	\$34,140,500	1.25%
4	4	GENERAL ELECTRIC INC	MANUFACTURER & LESSEE	\$797,700	\$13,408,600	\$14,322,000	\$28,528,300	1.05%
5	5	BANGOR NATURAL GAS	UTILITY	\$21,331,300	\$2,133,000	\$972,200	\$24,436,500	0.90%
6	8	QV REALTY TRUST	RETAIL/OFFICE LESSOR	\$7,912,900	\$12,454,200	\$0	\$20,367,100	0.75%
7	1	WAL-MART REAL ESTATE	RETAIL	\$5,615,400	\$10,515,000	\$2,445,200	\$18,575,600	0.68%
8	1	GM Realty of Bangor LLC	SHOPPING CENTER LESSOR	\$0	\$17,156,400	\$0	\$17,156,400	0.63%
9	1	Winterfell Sunbury	RETIREMENT HOUSING	\$399,600	\$15,435,600	\$164,900	\$16,000,100	0.59%
10	5	Bangor Mall Realty LLC	REGIONAL SHOPPING CTR	\$10,385,900	\$5,123,200	\$42,600	\$15,551,700	0.57%
<b>TOP 1 THRU 10</b>							<b>\$288,656,700</b>	<b>10.61%</b>
11	2	BROADWAY SHOPPING CENTER,	SHOPPING CENTER	\$5,363,600	\$9,668,400	\$0	\$15,032,000	0.55%
12	1	BANRES, LLC	HOTEL/MOTEL	\$723,900	\$14,082,700	\$6,200	\$14,812,800	0.54%
13	1	LOWE'S HOME CENTERS INC	RETAIL	\$3,749,600	\$7,785,500	\$2,099,000	\$13,634,100	0.50%
14	1	HC Bangor LLC	GAMING & RACETRACK LESSEE	\$827,900	\$1,226,100	\$11,522,100	\$13,576,100	0.50%
15	24	SUN BIRCH HILL LLC	MOBILE HOME PARK/HOMES	\$11,969,100	\$1,111,800	\$75,000	\$13,155,900	0.48%
16	10	CABREL COMPANY	RETAIL/OFFICE LESSOR	\$3,373,200	\$9,569,000	\$6,200	\$12,948,400	0.48%
17	1	ROSS MANOR ASSOCIATES	NURSING HOME	\$277,200	\$11,233,200	\$0	\$11,510,400	0.42%
18	1	BANGOR ASSISTED LIVING LLC	ASSISTED HOUSING	\$183,600	\$11,191,700	\$3,600	\$11,378,900	0.42%
19	1	SAM'S REAL ESTATE	RETAIL	\$3,055,500	\$6,840,500	\$1,221,600	\$11,117,600	0.41%
20	1	TARGET CORPORATION T-1855	RETAIL	\$2,485,500	\$6,915,900	\$1,547,500	\$10,948,900	0.40%
21	0	SUNBELT RENTALS #293A	EQUIPMENT LESSOR	\$0	\$0	\$10,054,700	\$10,054,700	0.37%
22	24	B&L PROPERTIES LLC	OFFICE/RETAIL/APT LESSOR	\$1,558,300	\$8,361,300	\$0	\$9,919,600	0.36%
23	1	AIRPORT MALL OWNER LLC / NEW OWNER	SHOPPING CENTER	\$3,091,400	\$6,682,900	\$3,500	\$9,777,800	0.36%
24	3	BEV INC	HOTEL/MOTEL	\$811,900	\$8,591,300	\$16,900	\$9,420,100	0.35%
25	1	LONGVIEW PLAZA LLC	RETAIL	\$2,910,500	\$6,221,100	\$0	\$9,131,600	0.34%
<b>TOP 11 THRU 25</b>							<b>\$176,418,900</b>	<b>6.48%</b>
<b>TOP 1 THRU 25</b>							<b>\$465,075,600</b>	<b>17.09%</b>
Bangor FY2022								
Total Taxable Valuation - Real and Personal				<b>\$2,721,219,700</b>				



**Real Property Top 25 Highest Assessment by Taxpayer Name (Combined Accounts)**

**No. of RE**

<u>Position</u>	<u>ACCTS</u>	<u>Taxpayer Name</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Total Value</u>	<u>% of City Total Valuation</u>
1	1	GLP CAPITAL L.P.	\$1,479,700	\$67,695,200	\$69,174,900	2.54%
2	27	EMERA MAINE	\$39,242,800	\$1,134,100	\$40,376,900	1.48%
3	14	BANGOR SAVINGS BANK	\$1,841,200	\$31,036,100	\$32,877,300	1.21%
4	5	BANGOR NATURAL GAS	\$21,331,300	\$2,133,000	\$23,464,300	0.86%
5	8	QV REALTY TRUST	\$7,912,900	\$12,454,200	\$20,367,100	0.75%
6	1	GM Realty of Bangor LLC	\$0	\$17,156,400	\$17,156,400	0.63%
7	1	WAL-MART REAL ESTATE	\$5,615,400	\$10,515,000	\$16,130,400	0.59%
8	1	Winterfell Sunbury	\$399,600	\$15,435,600	\$15,835,200	0.58%
9	5	Bangor Mall Realty LLC	\$10,385,900	\$5,123,200	\$15,509,100	0.57%
10	2	BROADWAY SHOPPING CENTER,	\$5,363,600	\$9,668,400	\$15,032,000	0.55%
11	1	BANRES, LLC	\$723,900	\$14,082,700	\$14,806,600	0.54%
12	4	GENERAL ELECTRIC INC	\$797,700	\$13,408,600	\$14,206,300	0.52%
13	24	SUN BIRCH HILL LLC	\$11,969,100	\$1,111,800	\$13,080,900	0.48%
14	10	CABREL COMPANY	\$3,373,200	\$9,569,000	\$12,942,200	0.48%
15	1	LOWE'S HOME CENTERS INC	\$3,749,600	\$7,785,500	\$11,535,100	0.42%
16	1	ROSS MANOR ASSOCIATES	\$277,200	\$11,233,200	\$11,510,400	0.42%
17	1	BANGOR ASSISTED LIVING	\$183,600	\$11,191,700	\$11,375,300	0.42%
18	24	B&L PROPERTIES LLC	\$1,558,300	\$8,361,300	\$9,919,600	0.36%
19	1	SAM'S REAL ESTATE	\$3,055,500	\$6,840,500	\$9,896,000	0.36%
20	1	B33 BANGOR II LLC	\$3,091,400	\$6,682,900	\$9,774,300	0.36%
21	3	BEV INC	\$811,900	\$8,591,300	\$9,403,200	0.35%
22	1	TARGET CORPORATION T-1855	\$2,485,500	\$6,915,900	\$9,401,400	0.35%
23	1	LONGVIEW PLAZA LLC	\$2,910,500	\$6,221,100	\$9,131,600	0.34%
24	6	HAYMARKET LLC	\$566,700	\$8,452,900	\$9,019,600	0.33%
25	<u>5</u>	<u>SKY VILLA LLC</u>	<u>\$547,100</u>	<u>\$8,426,800</u>	<u>\$8,973,900</u>	<u>0.33%</u>
<b>TOP 1 thru 25</b>			<b>\$129,673,600</b>	<b>\$301,226,400</b>	<b>\$430,900,000</b>	<b>15.83%</b>

Bangor FY2022

Total Taxable Valuation - Real and Personal **\$2,721,219,700**

**Personal Property Top 25 Highest Assessment by Taxpayer Name (Combined Accounts)**

<u>Position</u>	<u>Taxpayer Name</u>	<u>Personal Property Value</u>	<u>% of City Total Valuation</u>
1	GENERAL ELECTRIC COMPANY	\$14,322,000	0.53%
2	HC BANGOR LLC	\$11,522,100	0.42%
3	SUNBELT RENTALS #293A	\$10,054,700	0.37%
4	WELLS FARGO EQUIPMENT FINANCE INC	\$8,954,600	0.33%
5	UNITED RENTALS NORTH AMERICA INC	\$7,905,400	0.29%
6	SPECTRUM NORTHEAST LLC	\$6,643,600	0.24%
7	HANNAFORD BROS CO (ACCTS 8107 8109 8110)	\$4,849,200	0.18%
8	EMERA MAINE	\$4,348,700	0.16%
9	WALMART STORES EAST LP	\$2,445,200	0.09%
10	LOWE'S HOME CENTERS LLC	\$2,099,000	0.08%
11	LEADBRO LLC	\$2,078,300	0.08%
12	BJME OPERATING CORP	\$2,072,700	0.08%
13	EASTERN MAINE MEDICAL CENTER	\$1,900,900	0.07%
14	IRVING OIL MARKETING INC	\$1,650,200	0.06%
15	TARGET CORPORATION	\$1,547,500	0.06%
16	EUROVIA ATLANTIC COAST LLC	\$1,503,200	0.06%
17	NAUTEL MAINE INC	\$1,386,600	0.05%
18	COCA-COLA BEVERAGES NORTHEAST INC	\$1,369,300	0.05%
19	SHAWS SUPERMARKETS INC #4556	\$1,285,000	0.05%
20	HOME DEPOT USA	\$1,284,500	0.05%
21	BANGOR SAVINGS BANK	\$1,263,200	0.05%
22	SAMS EAST INC	\$1,221,600	0.04%
23	GENERAL PARTS DISTRIBUTION LLC	\$1,153,200	0.04%
24	ANDERSON EQUIPMENT CO (NY) INC	\$1,151,200	0.04%
25	VILLAGE CAR COMPANY	\$1,091,100	0.04%
	<b>TOP 1 thru 25</b>	<b>\$95,103,000</b>	<b>3.49%</b>
	Bangor FY2022		
	Total Taxable Valuation - Real and Personal	<b>\$2,721,219,700</b>	

# 2021 Municipal Valuation Return



**DUE DATE - NOVEMBER 1, 2021 (or within 30 days of commitment, whichever is later)**

*Mail the signed original to Maine Revenue Services, Property Tax Division,  
PO Box 9106, Augusta, ME 04332-9106 and affix copy to front cover of Municipal Valuation book.*

For help in filling out this return, please see the Municipal Valuation Return Guidance Document at  
[www.maine.gov/revenue/forms/property/appsformspubs.htm](http://www.maine.gov/revenue/forms/property/appsformspubs.htm)

Bangor  
Municipality

# MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2021 (or within 30 days of commitment, whichever is later)

1. County:

Commitment Date:   
mm/dd/yyyy

2. Municipality

3. 2021 Certified Ratio (Percentage of current just value upon which assessments are based.)   
Homestead, veterans, blind, and BETE Exemptions, Tree Growth and Farmland values must be adjusted by this percentage

## TAXABLE VALUATION OF REAL ESTATE

(Exclude exempt valuation of all categories)

4. Land (include value of transmission, distribution lines and substations, dams and power houses)   
5. Buildings   
6. Total **taxable** valuation of real estate (sum of lines 4 & 5 above)   
(must match Municipal Tax Rate Calculation Standard Form page 10, line 1)

## TAXABLE VALUATION OF PERSONAL PROPERTY

(Exclude exempt valuation of all categories)

7. Production machinery and equipment   
8. Business equipment (furniture, furnishings and fixtures)   
9. All other personal property   
10. Total **taxable** valuation of personal property (sum of lines 7 through 9 above)   
(must match Municipal Tax Rate Calculation Standard Form page 10, line 2)

## OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above)   
(must match Municipal Tax Rate Calculation Standard Form page 10, line 3)  
12. 2021 Property Tax Rate (example .01520)   
13. 2021 Property Tax Levy (includes overlay and any fractional gains from rounding)   
Note: This is the exact amount of 2021 tax actually committed to the collector  
(must match Municipal Tax Rate Calculation Standard Form page 10, line 19)

## HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

Homestead exemptions must be adjusted by the municipality's certified ratio

14. a. Total number of \$25,000 homestead exemptions granted   
b. Total exempt value for all \$25,000 homestead exemptions granted (Line 14a x \$25,000)   
c. Total number of properties fully exempted (valued less than \$25,000) by homestead exemptions granted   
d. Total exempt value for all properties fully exempted (valued less than \$25,000) by homestead exemptions granted   
e. Total number of homestead exemptions granted (sum of 14a & 14c)   
f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d)   
(Must match Municipal Tax Rate Calculation Standard Form page 10, line 4a)  
g. Total assessed value of all homestead qualified property (land and buildings)

**MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN**

Municipality: Bangor

**BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM**

15. a. Number of BETE applications processed for tax year 2021	15a	453
b. Number of BETE applications approved	15b	442
c. Total exempt value of all BETE qualified property (Must match Municipal Tax Rate Calculation Standard Form page 10, line 5a)	15c	174,069,700
d. Total exempt value of BETE property located in a municipal retention TIF district	15d	19,365,600

**TAX INCREMENT FINANCING (TIF)**

16. a. Total amount of increased taxable valuation above original assessed value within TIF districts	16a	175,027,800
b. Amount of captured assessed value within TIF districts	16b	159,655,500
c. Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account	16c	3,560,317
d. BETE reimbursement revenue that is appropriated and deposited into either a project cost account or a sinking fund account (Lines 16c and 16d combined must match Municipal Tax Rate Calculation Standard Form page 10, line 9)	16d	431,853

**EXCISE TAX**

17. a. Enter whether excise taxes are collected based on a calendar or fiscal year	17a	FISCAL
b. Motor vehicle excise tax collected	17b	\$7,359,647.00
c. Watercraft excise tax collected	17c	\$17,518.00

**ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY**

18. Total valuation of distribution and transmission lines owned by electric utility companies	18	\$37,698,700
19. Total valuation of all electrical generation facilities PP5629 EMMC Gas Fired Plant	19	\$1,409,000

**FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW PROGRAM**

(36 M.R.S. §§ 571 - 584-A)

20. Average per acre unit value used for undeveloped acreage (land not classified)	20	\$2,130
21. Classified forest land. (Do Not include land classified in Farmland as woodland)		
a. Number of parcels classified as of April 1, 2021	21a	29
b. Softwood acreage	21b	276.00
c. Mixed wood acreage	21c	578.00
d. Hardwood acreage	21d	189.00
e. Total number of acres of forest land only (sum of lines 21 b, c, and d above)	21e	1,043.00
22. Total assessed valuation of all classified forest land for tax year 2021	22	143,804
a. Per acre values used to assess Tree Growth classified forest land value:		
(1) Softwood	22a(1)	124.00
(2) Mixed Wood	22a(2)	151.00
(3) Hardwood	22a(3)	118.00

**MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN**

Municipality: Bangor

**TREE GROWTH TAX LAW CONTINUED**

23. Number of forestland acres first classified for tax year 2021	23	<input type="text" value="0.00"/>
24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581)		
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21	24a	<input type="text" value="1"/>
b. Total number of acres withdrawn from 4/2/20 through 4/1/21	24b	<input type="text" value="23.10"/>
c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/20 through 4/1/21	24c	<input type="text" value="\$7,101.20"/>
d. Total number of \$500 penalties assessed for non-compliance	24d	<input type="text" value="0"/>
24-1 Since April 1, 2020, have any Tree Growth acres been transferred to Farmland?	24-1	<input type="text" value="No"/> Yes/No

**LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW PROGRAM**  
(36 M.R.S. §§ 1101 to 1121)

**FARM LAND:**

25. Number of parcels classified as Farmland as of April 1, 2021	25	<input type="text" value="8"/>
26. Number of acres first classified as Farmland for tax year 2021	26	<input type="text" value="0.00"/>
27. a. Total number of acres of all land now classified as Farmland (Do not include Farm woodland)	27a	<input type="text" value="182.28"/>
b. Total valuation of all land now classified as Farmland (Do not include Farm woodland)	27b	<input type="text" value="98,932"/>
28. a. Number of <u>Farm</u> woodland acres:		
(1) Softwood acreage	28a(1)	<input type="text" value="4"/>
(2) Mixed wood acreage	28a(2)	<input type="text" value="41"/>
(3) Hardwood acreage	28a(3)	<input type="text" value="12"/>
b. Total number of acres of all land now classified as <u>Farm</u> woodland	28b	<input type="text" value="57.00"/>
c. Total valuation of all land now classified as <u>Farm</u> woodland	28c	<input type="text" value="8,103"/>
d. Per acre rates used for <u>Farm</u> woodland:		
(1) Softwood	28d(1)	<input type="text" value="124"/>
(2) Mixed Wood	28d(2)	<input type="text" value="151"/>
(3) Hardwood	28d(3)	<input type="text" value="118"/>
29. Land withdrawn from Farmland classification (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21	29a	<input type="text" value="0"/>
b. Total number of acres withdrawn from 4/2/20 through 4/1/21	29b	<input type="text" value="0.00"/>
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/20 through 4/1/21	29c	<input type="text" value="\$0.00"/>

**OPEN SPACE:**

30. Number of parcels classified as Open Space as of April 1, 2021	30	<input type="text" value="0"/>
31. Number of acres first classified as Open Space for tax year 2021	31	<input type="text" value="0.00"/>
32. Total number of acres of land now classified as Open Space	32	<input type="text" value="0.00"/>
33. Total valuation of all land now classified as Open Space	33	<input type="text" value="0"/>

**MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN**

Municipality: Bangor

**OPEN SPACE CONTINUED**

34. Land withdrawn from Open Space classification (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21	34a	0
b. Total number of acres withdrawn from 4/2/20 through 4/1/21	34b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/20 through 4/1/21	34c	\$0.00

**LAND CLASSIFIED UNDER THE WORKING WATERFRONT TAX LAW**  
(36 M.R.S. §§ 1131 - 1140-B)

35. Number of parcels classified as Working Waterfront as of April 1, 2021	35	0
36. Number of acres first classified as Working Waterfront for tax year 2021	36	0.00
37. Total acreage of all land now classified as Working Waterfront	37	0.00
38. Total valuation of all land now classified as Working Waterfront	38	0
39. Land withdrawn from Working Waterfront classification (36 M.R.S. § 1138)		
a. Total number of parcels withdrawn from 4/2/20 through 4/1/21	39a	0
b. Total number of acres withdrawn from 4/2/20 through 4/1/21	39b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/20 through 4/1/21	39c	\$0.00

**EXEMPT PROPERTY**  
(36 M.R.S. §§ 651, 652, 653, 654-A, 656)

40. Enter the <b>exempt value</b> of all the following classes of property which are exempt from property taxation by law.		
a. Public Property (§ 651(1)(A) and (B))		
(1) United States	40a(1)	\$37,487,200
(2) State of Maine (excluding roads)	40a(2)	\$161,890,000
Total value of public property (40a(1) + 40a(2))	40a	199,377,200
b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this state (§ 651(1)(B-1))	40b	0
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	256,326,500
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	75,913,700
f. 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







MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: Bangor

EXEMPT PROPERTY CONTINUED

40. u. Solar and wind energy equipment. § 655(1)(U) & 656(1)(k) (reimbursable exemption).
- 1) Total number of solar and wind energy equipment applications processed. 40 u(1)
- 2) Total number of solar and wind energy equipment applications approved. 40 u(2)
- 3) Total exempt value of solar and wind energy equipment. 40 u(3)

40. v. Other. The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities districts and trust commissions. These exemptions will not be found in Title 36.

Examples: Section 5114 of Title 30-A provides for exemption of real and personal property of an Urban Renewal Authority or Chapter 164, P. & S.L. of 1971 provides for exemption of real estate owned by the Cobbossee-Annabessacook Authority. (See also 30-A M.R.S., § 5413, Revenue Producing Municipal Facilities Act.)

Enter the full name of the organization in your municipality that has been granted exempt status through such a law, the provision of the law granting the exemption and the estimated full value of real property.

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE
Leased Schools	Title 20-A	131,600
Private Cemetery and Railroad R/W		4,749,500
Homestead Exemption	36 MRS SEC 681	123,080,900
Line 40 includes exempt Hospital PP of \$	in 40n. TOTAL	40v 127,962,000
<b>40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW</b>		<b>40 1,277,634,500</b>
This total does not include any personal property owned by exempt entities.		(sum of all exempt value)

MUNICIPAL RECORDS

41. a. Does your municipality have tax maps? 41a  YES/NO  
 If yes, proceed to b, c and d. If no, move to line 42. Give date when tax maps were originally obtained and name of contractor. (This does not refer to the annual updating of tax maps.)
- b. Date 41b  mm/dd/yyyy
- c. Name of contractor 41c
- d. Are your tax maps PAPER, GIS, or CAD? 41d
42. Enter the number of land parcels within your municipality (Not the number of tax bills) 42
43. Total taxable land acreage in your municipality. 43
44. a. Has a professional town-wide revaluation been completed in your municipality?  
 If yes, please answer the questions below. 44a  YES/NO in the 1980's  
 If no, please proceed to line 45.
- b. Did the revaluation include any of the following? Please enter each category with YES or NO.
- 44b (1)  LAND
- 44b (2)  BUILDINGS
- 44b (3)  PERSONAL PROPERTY
- c. Effective Date 44c  mm/dd/yyyy
- d. Contractor Name 44d
- e. Cost 44e

MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN

Municipality: Bangor

MUNICIPAL RECORDS CONTINUED

45. Enter the best choice that describes how the municipality administers its assessment function. Choose SINGLE ASSESSOR, ASSESSORS' AGENT or BOARD OF ASSESSORS. Include the name of any single assessor or agent.

a) Function 45a Assessor  
b) Name 45b Philip S. Drew  
c) Email address 45c phil.drew@bangormaine.gov

46. Enter the beginning and ending dates of the fiscal year in your municipality.

FROM 46a 7/1/2021 TO 46b 6/30/2022  
mm/dd/yyyy mm/dd/yyyy

47. Interest rate charged on overdue 2021 property taxes (36 M.R.S. § 505) 47 6.00  
(4.00% up to 6.00%)

48. Date(s) that 2021 property taxes are due. 48a 9/15/2021 48b 3/15/2022  
48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

49a  Yes YES/NO Name of software used 49b TRIO/Harris

50. Has your municipality implemented a local property tax relief program under 36 M.R.S. § 6232(1)?

50a  No YES/NO How many people qualified? 50b \_\_\_\_\_  
How much relief was granted? 50c \_\_\_\_\_

51. Has your municipality implemented a local senior volunteer tax credit program under 36 M.R.S. § 6232(1-A)?

51a  No YES/NO How many people qualified? 51b \_\_\_\_\_  
How much relief was granted? 51c \_\_\_\_\_

52. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?

52a  No YES/NO How many people qualified? 52b \_\_\_\_\_  
How much relief was granted? 52c \_\_\_\_\_

I/We, the Assessor(s) of the Municipality of Bangor do state that the foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing and submitting the information.

ASSESSOR(S)  
SIGNATURES

Philip S. Drew  
Philip S. Drew, City Assessor

DATE 8/17/21  
mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2021 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 2021 tax year.

**MAINE REVENUE SERVICES - 2021 MUNICIPAL VALUATION RETURN**

Municipality:           **Bangor**          

County:           **Penobscot**          

**VALUATION INFORMATION**

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2020, giving the approximate increase or decrease in full market value.

	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes
New	33	4	0	20 (units)	8	0
Demolished	3	2	2			
Converted						
Valuation Increase (+)	\$5,876,200	\$550,300	\$0	\$4,988,200	\$508,000	\$0
Valuation Loss (-)	\$206,500	\$163,800	\$79,000	\$70,000	\$0	\$0
Net Increase/Loss	\$5,669,700	\$386,500	(\$79,000)	\$4,918,200	\$508,000	\$0

2. Enter any new industrial or commercial growth started or expanded since April 1, 2020, giving the approximate full market value and additional machinery, equipment, etc.

<b>New value from commercial/industrial of \$5.2M. New warehouse \$2M. Warehouse remodel \$800K. Office remodel \$154K. Industrial remodel \$118K. Industrial bldg addition \$211K. Completion of new facility on State Hospital Drive \$900K. Commercial structure \$310K.</b>

3. Enter any extreme losses in valuation since April 1, 2020, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

<b>Loss of value commercial/industrial of \$1.9M. Fire in mini-storage bldg \$125K. Interior demo of motel on Odlin Road of \$1.2M. Restaurant demolish of \$300K.</b>

4. Explain any general increase or decrease in valuation since April 1, 2020 based on revaluations, change in ratio used, adjustments, etc.

<b>Total RE Growth from new construction activity was \$23.7M.</b>
<b>Total PP Growth: \$17.1M of BETE assets (4,330 assets) and \$12.1M of taxable assets (1,938 assets) for \$ 29.2 M. (all personal property assets included in the above count were only assets purchased in 2020 - no 2021 assets. Total RE and PP Taxable Growth was \$23.7M plus \$29.2M for a grand total of \$ 52.9M.</b>
<b>Average residential increase was 8% based on market adjustments, impacting 1 to 4 unit properties. Mobile homes in mobile home parks with a smaller percentage change, but still positive. Mobile home parks like Colonial Pines, Cedar Falls, Holiday Park and Birch Hill Estates increased between 20-30% based on recent sales of both Holiday Park and Birch Hill Estates - assessment ratio still remains below 70%. Bangor Mall down 24.5%. Commercial values decreased due to Covid-19 impact. Hotel/motels down 7.1%. Restaurants down 2.1%. Bangor Mall Nbhd down 3.6%. Hollywood Casino and Hotel down 7.9%.</b>

**MAINE REVENUE SERVICES - 2021 MUNICIPAL TAX RATE CALCULATION STANDARD FORM**

Municipality: Bangor

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

- |   |      |  |                                   |
|---|------|--|-----------------------------------|
| 1. Total taxable valuation of real estate   | 1    | <input type="text" value="2,549,168,400"/> | (must match MVR Page 1, line 6)   |
| 2. Total taxable valuation of personal property   | 2    | <input type="text" value="172,051,300"/>   | (must match MVR Page 1, line 13)  |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)  | 3    | <input type="text" value="2,721,219,700"/> | (must match MVR Page 1, line 11)  |
| 4. (a) Total exempt value for all homestead exemptions granted  | 4(a) | <input type="text" value="123,080,900"/>   | (must match MVR Page 1, line 14f) |
| (b) Homestead exemption reimbursement value   | 4(b) | <input type="text" value="86,156,630"/>    | (line 4(a) multiplied by 0.7)     |
| 5. (a) Total exempt value of all BETE qualified property  | 5(a) | <input type="text" value="174,069,700"/>   | (must match MVR Page 2, line 15c) |
| (b) The statutory standard reimbursement for 2021 is 50%<br>Municipalities with significant personal property & equipment<br>may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form. | 5(b) | <input type="text" value="105,964,798"/>   | (line 5(a) multiplied by 0.5)     |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))  | 6    | <input type="text" value="2,913,341,128"/> |                                   |

**QUALIFY - CALL (624-5600 #1)**

**ASSESSMENTS**

- |   |    |  |   |
|---|----|--|---|
| 7. County tax   | 7  | <input type="text" value="\$4,173,265.00"/>  |   |
| 8. Municipal appropriation  | 8  | <input type="text" value="\$36,920,740.00"/> |   |
| 9. TIF Financing plan amount  | 9  | <input type="text" value="\$3,992,174.00"/>  |   |
| 10. Local education appropriation (local share/contribution)<br>(Adjusted to municipal fiscal year) | 10 | <input type="text" value="\$25,788,721.00"/> | (must match MVR Page 2, line 16c + 16d) |
| 11. Total assessments (Add lines 7 through 10)  | 11 | <input type="text" value="\$70,874,900.00"/> |   |

**ALLOWABLE DEDUCTIONS**

- |   |    |  |  |
|---|----|--|--|
| 12. Anticipated state municipal revenue sharing   | 12 | <input type="text" value="\$6,300,000.00"/>  |  |
| 13. Other revenues: (All other revenues that have been formally<br>appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement,<br>trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement) | 13 | <input type="text" value="\$0.00"/>          |  |
| 14. Total deductions (Line 12 plus line 13)   | 14 | <input type="text" value="\$6,300,000.00"/>  |  |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)   | 15 | <input type="text" value="\$64,574,900.00"/> |  |

- |  |
|--|
| 16. <input type="text" value="\$64,574,900.00"/> x 1.05 = <input type="text" value="\$67,803,645.00"/> Maximum Allowable Tax<br><small>(Amount from line 15)</small>   |
| 17. <input type="text" value="\$64,574,900.00"/> ÷ <input type="text" value="2,913,341,128"/> = <input type="text" value="0.022165"/> Minimum Tax Rate<br><small>(Amount from line 15) (Amount from line 6)</small>  |
| 18. <input type="text" value="\$67,803,645.00"/> ÷ <input type="text" value="2,913,341,128"/> = <input type="text" value="0.023274"/> Maximum Tax Rate<br><small>(Amount from line 16) (Amount from line 6)</small>  |
| 19. <input type="text" value="2,721,219,700"/> x <input type="text" value="0.022300"/> = <input type="text" value="\$60,683,199.31"/> Tax for Commitment<br><small>(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)</small>                   |
| 20. <input type="text" value="\$64,574,900.00"/> x 0.05 = <input type="text" value="\$3,228,745.00"/> Maximum Overlay<br><small>(Amount from line 15)</small>  |
| 21. <input type="text" value="86,156,630"/> x <input type="text" value="0.022300"/> = <input type="text" value="\$1,921,292.85"/> Homestead Reimbursement<br><small>(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)</small>          |
| 22. <input type="text" value="105,964,798"/> x <input type="text" value="0.022300"/> = <input type="text" value="\$2,363,015.00"/> BETE Reimbursement<br><small>(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)</small>              |
| 23. <input type="text" value="\$64,967,507.15"/> - <input type="text" value="\$64,574,900.00"/> = <input type="text" value="\$392,607.15"/> Overlay<br><small>(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)</small> |

**(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.

**2021 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM**  
**ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET**

*Municipality:* Bangor

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

**1. Standard BETE reimbursement computation**

(a) Total valuation of ALL BETE qualified exempt property as of April 1, 2021	\$174,069,700
(b) Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	\$154,704,100
(c) Percent of reimbursement for BETE exempt property (2021 statutory standard 50% reimbursement)	50.00%
(d) Valuation of all BETE qualified exempt property subject to standard reimbursement	\$0

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**2. Enhanced Reimbursement if personal property factor exceeds 5% of total taxable value**

(a) Total value of all business personal property (include all taxable and all exempt BETE qualified business personal property)	\$346,121,000
(b) Total value of all taxable real and personal property	\$2,721,219,700
(c) Total valuation of all BETE qualified exempt property subject to Enhanced reimbursement if not located in a Municipal Retention TIF District subject to a > % of line 2.(f) Line 1.(a) minus line 3.(c) if 2.(f) > 3.(a)	\$154,704,100
(d) Personal Property Factor [2a. / (2b. + 1a.)]	11.95%
(e) Line 2d. / 2	5.98%
(f) Line 2(e). plus 50% (If line 2(d) is greater than 5%)	55.98%
(g) Valuation of all BETE qualified exempt property subject to Enhanced reimbursement	86,599,198

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**3. Municipal Retention Tax Increment Percentage**

(a) Percentage of captured assessed value retained and allocated to the municipality 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)	100.00%	100.00%
(b) Captured Assessed Value of BETE qualified property located within a Municipal Retention TIF district		\$19,365,600
(c) Valuation of all TIF BETE qualified exempt property subject to reimbursement		\$19,365,600

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**4. Total Reimbursable BETE Exempt Valuation**

(a) Total of all reimbursable BETE Exempt Valuation 1.(d) or 2.(g) + 3.(c)	\$105,964,798
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**City Assessor's - Tax Increment Financing District Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*



# CITY OF BANGOR

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Title 30-A

Chapter 206 Development Districts  
Subchapter 1 Municipal Development Districts  
Section 5227 Tax Increment Financing

Subsection 1 Designation of captured assessed value.

“The municipal assessor shall certify the amount of captured assessed value to the municipality each year.” **As of April 1, 2021, this amount is \$163,082,475**

Subsection 2 Certification of assessed value.

“Each year after the designation of a tax increment financing district, the municipal assessor shall certify the amount by which the assessed value has increased or decreased from the original value.” See the attached pages.

**City Assessor's - Tax Increment Financing District Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

**Volunteers of America Affordable Housing Development District  
(TIF #1 – AFFORDABLE HOUSING )**

323 Harlow Street  
Map 40, Lot 12  
VOANNE Bangor Senior Housing L. P.

<u>Real Property Account # 4423</u>	<u>\$4,869,900</u>
Total Assessed Value in District	\$4,869,900
<u>Less: Original Assessed Value in District</u>	<u>\$ 595,200</u>
Increase in Assessed Value in District	\$4,274,700
Capture Rate: (real value only)	100%
Captured Assessed Value in District	\$4,274,700
Term: until June 30, 2024	





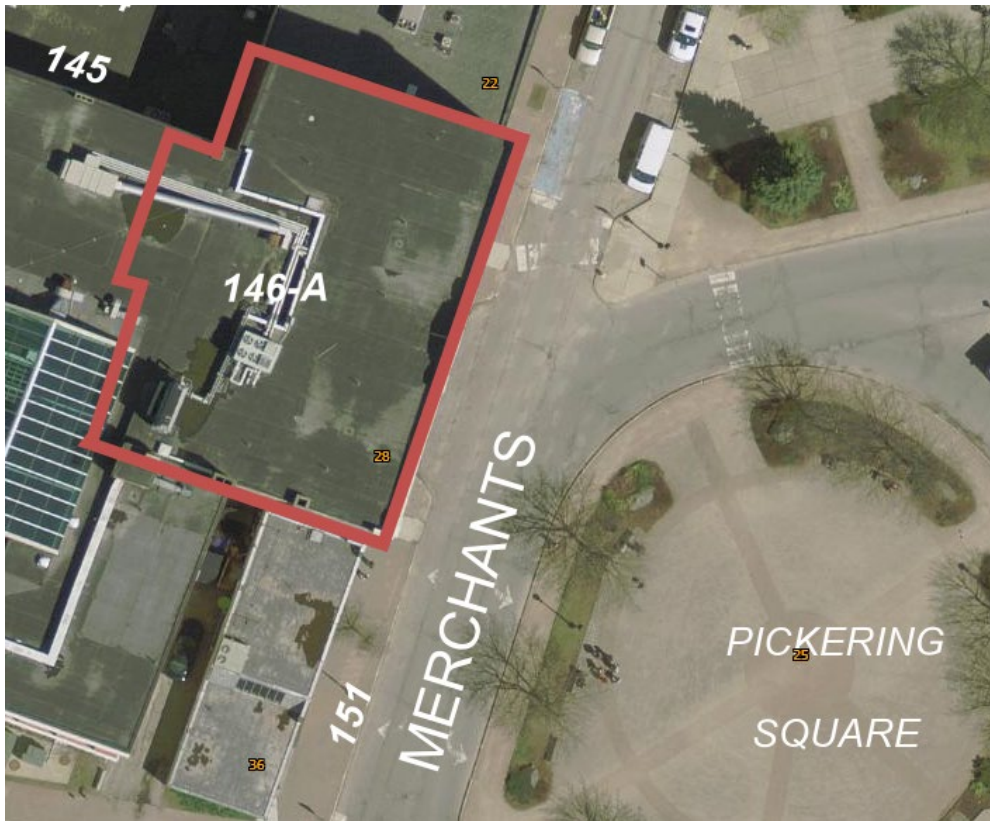
**City Assessor's - Tax Increment Financing District Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

**Pickering Square Municipal Development District Tax Increment Financing District (DECD approved) (TIF #2)**

28 Merchants Plaza  
Map 42, Lot 146-A  
Freese Building Associates

Real Property Account #11727	\$1,537,200
Personal Property Account #3390	\$ 17,600
<hr/>	
Total Assessed Value in District	\$1,554,800
Less: Original Assessed Value in District	\$ 0
<hr/>	
Increase in Assessed Value in District	\$1,554,800
Capture Rate: (real and personal value)	100%
Captured Assessed Value in District	\$1,554,800
Term: revised October 19, 1998 – 25 year period	



## City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2022 – Commitment on July 28, 2021*

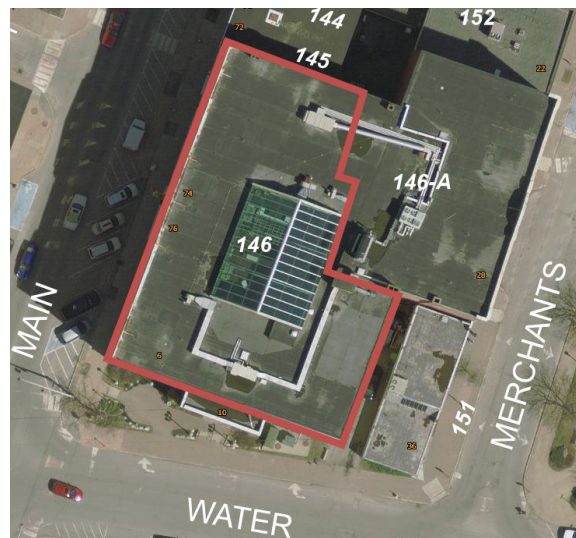
### **Pickering Square Municipal Development District Tax Increment Financing District (DECD approved) (TIF #3)**

74 Main Street

Map 42, Lot 146 – Condo Units 1, 2 and 3

Bangor Housing Development Corp & Freese/Main Street Housing

Real Property Account #7428	Exempt
Real Property Account #14117	\$1,092,700
Real Property Account #12835	\$1,447,100
Personal Property Account #1339	\$ 34,600
Personal Property Account #10971	\$ 3,000
Personal Property Account #10596	\$ 26,300
<hr/>	
Total Assessed Value in District	\$2,603,700
Less: Original Assessed Value in District	\$ 0
<hr/>	
Increased in Assessed Value in District	\$2,603,700
Capture Rate: (real and personal value)	100%
Captured Assessed Value in District	\$2,603,700
Term: revised October 19, 1998 – 25 year period	



**City Assessor's - Tax Increment Financing District Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

**Bangor Downtown Municipal Development Tax Increment Financing District  
(DECD approved) (TIF Code #6 – Use RE Extract)**

Real Property Total (227 parcels)	\$250,100,500 (Taxable)
<u>Personal Property Total (343 accounts)</u>	<u>\$ 24,023,100 (Taxable)</u>
Total Taxable Value in District	\$274,123,600

Total Taxable Value in District	\$274,123,600
<u>Less: Original Assessed Value in District</u>	<u>\$136,528,900</u>
Increase in Assessed Value in District	\$137,594,700
Capture Rate: (real and personal value)	100%
Captured Assessed Value in District	\$137,594,700
Term: until June 30, 2036	

BETE Exempt Personal Property (71 accounts) \$ 19,365,600 (Exempt)

RENEWABLE ENERGY EQUIP EXEMPT \$ 515,000  
(Energy is not BETE, but is reimbursed)

See District Map on next page. No changes to the District for April 1, 2021.

Attached are the individual real and personal property values for this district.

## City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2022 – Commitment on July 28, 2021*

### **Penjajawoc Marsh/Bangor Mall Area Management Fund Municipal Development Tax Increment Financing District (DECD approved) (TIF District #7)**

638 Stillwater Avenue  
Map R61, Lot 21, 21E & 21F

Real Property Account #7159	\$ 4,101,600 (land only)
Real Property Account #14935	\$ 5,901,800 (building only)
Real Property Account #14910	\$ 1,108,100
<u>Real Property Account #14911</u>	<u>\$ 212,700</u>
Total Assessed Value in District	\$11,324,200
<u>Less: Original Assessed Value in District</u>	<u>\$ 963,900</u>
Increase in Assessed Value in District	\$10,360,300
Capture Rate: (real value only)	25%
Captured Assessed Value in District	\$ 2,590,075
Term: until June 30, 2038	



## City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2022 – Commitment on July 28, 2021*

### **Mall Area Traffic Infrastructure Municipal Development Tax Increment Financing District (DECD approved) (TIF District #8)**

878 & 900 Stillwater Avenue  
Map R61, Lot 6 & 6-B

Real Property Account #4542	\$16,130,400
Real Property Account #3300	\$ 2,346,700
Real Property Account #10901	\$ 396,100
<hr/>	
Total Assessed Value in District	\$18,873,200
<u>Less: Original Assessed Value in District</u>	<u>\$ 2,172,800</u>
Increase in Assessed Value in District	\$16,700,400
Capture Rate: (real value only)	75%
Captured Assessed Value in District	\$12,525,300
Term: extended until 2039	



# City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2022 – Commitment on July 28, 2021*

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

288 Union Street  
Map 33, Lot 14-G  
Seminary Housing Partners LP

<u>Real Property Account #10850</u>	<u>\$2,325,000</u>
Total Assessed Value in District	\$2,325,000
<u>Less: Original Assessed Value in District</u>	<u>\$ 385,800</u>
Increase in Assessed Value in District	\$1,939,200
Capture Rate: (real value only)	100%
Captured Assessed Value in District	\$1,939,200
Term: until June 30, 2025	



## City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2022 – Commitment on July 28, 2021*

TIF District Name and Number	Comment	Expiration	OAV District	FY2022 District Value	FY2022 Increase in Assessed Value	Capture Rate	FY2022 Captured Assessed Value
VOANNE TIF District 1	Affordable Housing MSHA	6/30/2024	\$595,200	\$4,869,900	\$4,274,700	100%	\$ 4,274,700
Pickering Square TIF District 2	DECD	10/19/2023	\$0	\$1,554,800	\$1,554,800	100%	\$ 1,554,800
Pickering Square TIF District 3	DECD	10/19/2023	\$0	\$2,603,700	\$2,603,700	100%	\$ 2,603,700
Bangor Downtown TIF District 6	DECD	6/30/2036	\$136,528,900	\$274,123,600	\$137,594,700	100%	\$ 137,594,700
Penjajawoc Marsh Bangor Mall Area TIF District 7	DECD	6/30/2038	\$963,900	\$11,324,200	\$10,360,300	25%	\$ 2,590,075
Mall Area Traffic Infrastructure TIF District 8	DECD	6/30/2039	\$2,172,800	\$18,873,200	\$16,700,400	75%	\$ 12,525,300
Maine Hall Affordable Housing TIF District 9	Affordable Housing MSHA	6/30/2025	\$385,800	\$2,325,000	\$1,939,200	100%	\$ 1,939,200
			\$140,646,600	\$315,674,400	\$175,027,800		\$163,082,475

**City Assessor's – Credit Enhancement Agreement Valuation Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*



**CITY OF BANGOR**

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***Credit Enhancement Agreements and Other Tax Agreements (NOT TIFs)***

**Queen City Properties, LLC**

22 Merchants Plaza  
Map 42 Lot 152

Real Property Account #4919      \$623,900      FY2022 Tax Amount      \$13,912.97

**Northside Family Housing Associates, LP**

250 Griffin Road  
Map R24 Lot 11-J

Real Property Account #12783      \$2,578,300      FY2022 Tax Amount      \$57,496.09

**Bar Harbor Bank & Trust (formerly Merrill Bank & Peoples United Bank)**

183 Main Street  
Map 42 Lot 47-A

201 Main Street  
Map 42 Lot 46

Real Property Account #5709      \$1,360,300      FY2022 Tax Amount \$30,334.69

Real Property Account #6633      \$1,877,000      FY2022 Tax Amount \$41,857.10

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Total      \$3,237,300

**Waterworks Development, LP**

1 Waterworks Rd  
Map R64 Lot 1

Real Property Account #10266      \$1,395,100      FY2022 Tax Amount \$31,110.73



**City Assessor's – Credit Enhancement Agreement Valuation Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

**25-27 Broad Street, LLC**

25-27 Broad Street  
Map 42 Lot 160

25-27 Broad Street  
Map 42 Lot 159

Real Property Account #3963	\$1,341,600	FY2022 Tax Amount	\$29,917.68
Real Property Account #6664	\$ 284,500	FY2022 Tax Amount	\$6,344.35
Total	\$1,626,100		

**NMS 28 Broad Street, LLC (formerly Broad Street, LLC)**

28 Broad Street  
Map 42 Lot 196

Real Property Account #8914	\$2,088,300	FY2022 Tax Amount	\$46,569.09
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**Furth Properties, LLC**

26 State Street  
Map 41 Lot 88

Real Property Account #882	\$326,300	FY2022 Tax Amount	\$7,276.49
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**Ernst Manor Housing Assoc. Limited Partnership**

686 Broadway  
Map R41-004-C

Real Property Account #10559	\$956,100	FY2022 Tax Amount	\$21,321.03
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**Hipsky, Gail M.**

48 Main Street – Map 42 Lot 139 RE #6665  
52 Main Street – Map 42 Lot 140 RE #6669

Real Property Account #6665	\$323,000	FY2022 Tax Amount	\$7,202.90
Real Property Account #6669	\$479,000	FY2022 Tax Amount	\$10,681.70
Total	\$802,000		

**City Assessor's – Credit Enhancement Agreement Valuation Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

**29 Franklin, LLC (formerly Cressey, Butler & Cohen, LLC)**

29 Franklin Street – Map 41 Lot 062

Real Property Account #**2070**    \$1,386,600    FY2022 Tax Amount    \$30,921.18

**Waterfront Concerts, LLC (Party in Possession of Real Property and owner of personal property)**

Reimburse 75% of the increase in re and pp taxes on the increase from 4-1-2019.  
1 Railroad Street – Map 43 Lot 40C    The term is 16 years beginning 4-1-2020.  
Base Year Original Assessed Value – established on April 1, 2019

RE#11207	Land Value 4-1-2019	\$877,800
	<u>Bldg Value 4-1-2019</u>	<u>\$151,600</u>
	Total Value 4-1-2019	\$1,029,400

PP#10249	Taxable Personal Property Value 4-1-2019	\$467,500
	<u>Exempt BETE Property Value 4-1-2019</u>	<u>\$741,700</u>
	Total Valuation 4-1-2019	\$1,209,200

This property is located in the TIF District and the Bangor Center Dev. District

RE# <b>11207</b>	Land Value 4-1-2021	\$ 877,800
	<u>Bldg Value 4-1-2021</u>	<u>\$1,731,100</u>
	Total Value 4-1-2021	\$2,608,900
	FY2022 Tax Amount	\$58,178.47

PP# <b>10249</b>	Taxable Personal Property Value 4-1-2021	\$387,800
	<u>Exempt BETE Property Value 4-1-2021</u>	<u>\$596,300</u>
	Total Valuation 4-1-2021	\$984,100
	FY2022 Tax Amount on Taxable Value	\$8,647.94

(Disregard the BETE value - only use the taxable pp value!)

**City Assessor's – Credit Enhancement Agreement Valuation Summary**

*Fiscal Year 2022 – Commitment on July 28, 2021*

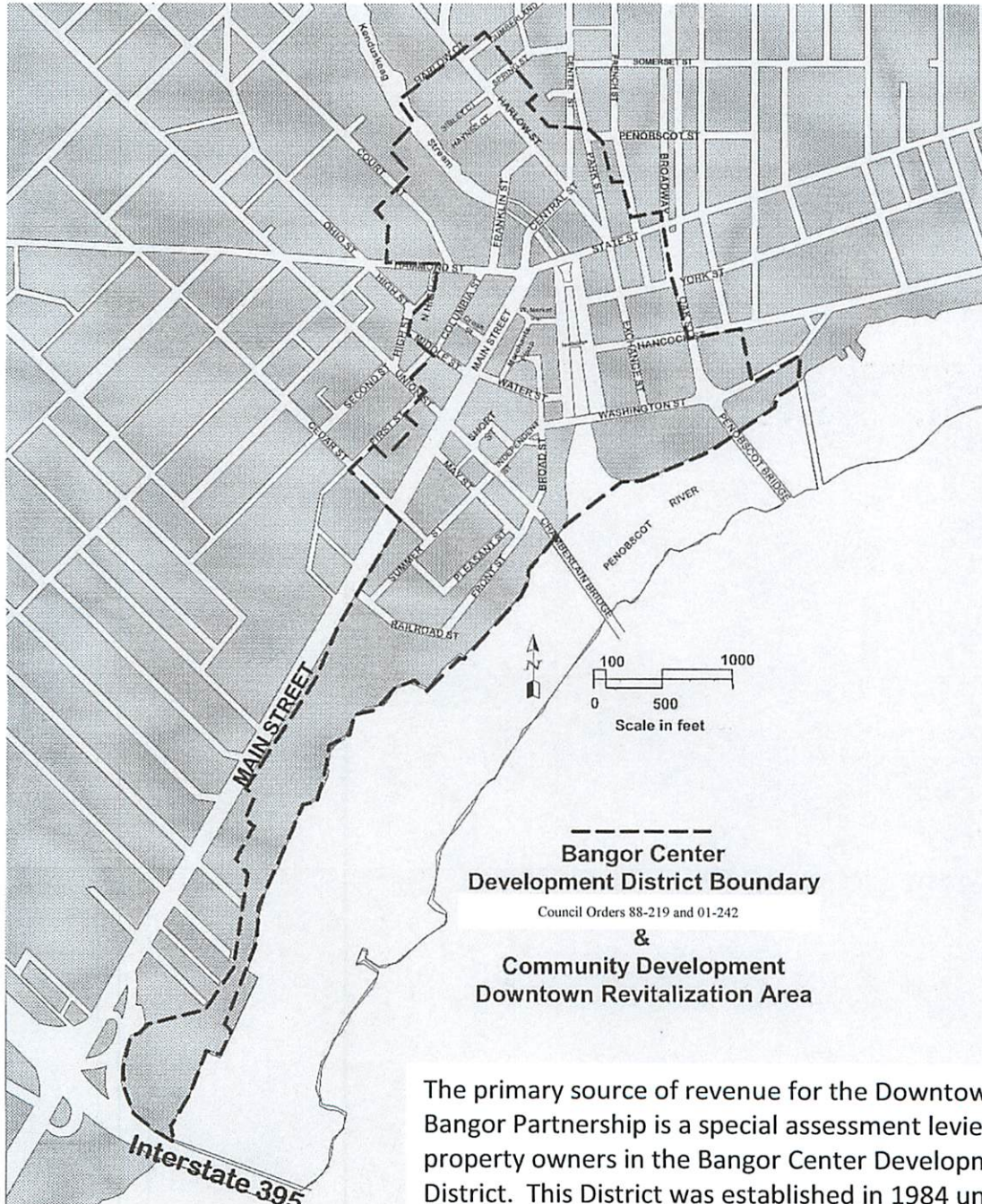
**Areys Cove Real Estate, LLC**

2 Hammond Street - Map 42 Lot 188 RE#3982

Real Property Account #**3982** \$ 488,000 FY2022 Tax Amount \$10,882.40

(Approved CEA with Council Order 21-103. 50% of the increased valuation returned to developer for a two-year period.)

## Bangor Center Development District



The primary source of revenue for the Downtown Bangor Partnership is a special assessment levied on property owners in the Bangor Center Development District. This District was established in 1984 under state statute. The District stretches from a northern boundary of Cumberland, Harlow, and Court Street to the southern boundary along the Penobscot River.



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
P.O. BOX 9106  
AUGUSTA, MAINE  
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

April 2021

Municipal Assessors and Chairman of the Board of Selectpersons:

**RE: Preliminary 2022 State Valuation**

Dear Municipal Official(s):

Enclosed you will find a copy of the preliminary 2022 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, 2020**. 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 five (5) parts: the Sales Ratio Analysis; BETE audit; 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 2022 State Valuation Notice will be sent by certified mail on or before September 30, 2021.

**RECEIVED**

**MAY 10 2021**

**ASSESSING DEPARTMENT  
BANGOR, MAINE**

Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**



Municipality	<b>Bangor</b>		County	<b>Penobscot (s)</b>
	2020	2021	2022	
<b>1. State Valuation</b>	2,667,150,000	2,744,650,000	2,906,950,000	
<b>2. Amount of Change</b>	50,500,000	77,500,000	162,300,000	
<b>3. Percent of Change</b>	1.93%	2.91%	5.91%	
<b>4. Eff. Full Value Rate (line 6d/1)</b>	0.02215	0.02203	0.02133	
<b>5. Local Mill Rate 18-19-20</b>	0.02295	0.023	0.0232	
<b>6a. Commitment 2018-19-20</b>	59,152,259	60,924,546	61,897,354	
<b>6b. Homestead Reimbursement</b>	1,387,568	1,399,678	1,995,714	
<b>6c. BETE Reimbursement</b>	1,885,136	2,035,758	2,207,347	
<b>6d. Total (6a, 6b &amp; 6c)</b>	62,424,964	64,359,982	66,100,415	
<b>6e. % change from prior year (6d.)</b>	2.78%	3.10%	2.70%	
	2019	2020		
<b>A. Municipal Valuation</b>	2,648,893,300	2,667,989,400		
Net Supplements / Abatements	(291,410)	(1,230,350)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	60,855,563	86,022,160		
BETE (Exempt Valuation)	88,511,227	95,144,246		
Adjusted Municipal Valuation	2,797,968,680	2,847,925,456	49,956,777	1.79%
<b>B. Sales Information</b>				
Sales Period Used	07/18 - 06/19	07/19 - 06/20		
State Valuation	2021	2022	<b>Combined Sales Ratio</b>	<b>87%</b>
# of Sales	446	441		
# of Appraisals				
<b>Residential Study</b>			Percent of Change	
Weighted Average	89%	87%		
Average Ratio	90%	87%	-3.33%	
Assessment Rating	13	13		
<b>Waterfront Study</b>				
Weighted Average				
Average Ratio				
Assessment Rating				
<b>Condominium Study</b>				
Weighted Average	94%	91%		
Average Ratio	95%	93%	-2.11%	
Assessment Rating	8	8		
<b>Certified Ratio</b>	100%	100%		

**STATE VALUATION ANALYSIS**

Municipality	Bangor			County	Penobscot (s)
Municipal Valuation - 2020	100%	Declared Certified Ratio		2022 State Valuation	
LAND			Ratio	Source	
Electrical Utilities (Trans & Dist)		37,737,500	118%	Declaration Value	31,994,932
Classified Tree Growth	1,138 ac	165,110	100%	State Rates	165,110
Classified Farm Land	182 ac	65,079	94%	Adj. Cert Ratio	69,233
Classified Farm Woodland	57 ac	8,550	100%	State Rates	8,555
Classified Open Space					
Classified Working Waterfront					
Commercial Lots		242,096,100	94%	Adj Cert Ratio	257,549,043
Industrial Lots		30,271,400	94%	Adj Cert Ratio	32,203,617
Residential Lots		217,462,241	87%	Residential Study	249,956,599
Waterfront & Water Influenced Lots					
Condominium Lots		8,915,400	93%	Condo Study	9,586,452
Working Forest Roads					
Waste Acres	916 ac	172,120	188/ Mun Avg	120/ac SR	109,860
# Undeveloped Acres	6,717 ac	13,408,000	1996/ Mun Avg	965/ac SR	6,482,320
		550,301,500		<b>TOTAL LAND</b>	588,125,721
<b>BUILDINGS</b>	# accts				
Commercial		872,855,414	94%	Adj Cert Ratio	928,569,589
Industrial		117,779,180	94%	Adj Cert Ratio	125,297,000
Residential		877,253,906	87%	Residential Study	1,008,337,823
Mobile Homes in Parks		13,591,600	87%	Combined Study	15,622,529
Condominiums		51,033,600	93%	Condo Study	54,874,839
		1,932,513,700		<b>TOTAL BUILDINGS</b>	2,132,701,780
<b>PERSONAL PROPERTY</b>	# accts				
Commercial		185,174,200	100%	Personal Property Ratio	185,174,200
Industrial					
Other					
		185,174,200		<b>TOTAL PERSONAL</b>	185,174,200
<b>TOTALS</b>		2,667,989,400			2,906,001,701
Adjustments (Net Abates/Supp)		(1,457,850)	87%	Combined Study	(1,675,690)
Adjustments (Comm., Ind. & Pers.)		227,500	94%	Adj. Cert Ratio	242,021
Homestead (Exempt Valuation)		86,022,160	87%	Residential Study	98,876,046
BETE (Exempt Valuation)		95,144,246	100%	Personal Property Ratio	95,144,246
<b>ADJUSTED TOTAL</b>		2,847,925,456			3,098,588,324
<b>TIF ADJUSTMENTS</b>		<i>TIF Development Program Fund</i>		4,312,784	(191,645,219)
<b>NET w/ ADJUSTMENTS &amp; TIF</b>					2,906,943,105
<b>STATE VALUATION</b>					2,906,950,000

PTF303.A (Rev 11/18)

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 with annual updates  
 Undeveloped Acreage 200 to 10,000/acre Undeveloped Lots Varied by location  
 Road Frontage 4,125 to 20,600/acre Water Frontage N/A  
 House Lots 4,200 to 125,000 Other \_\_\_\_\_  
 City Assessor 1987  
 B. Buildings : Revaluation By: Updated annually Computerized Records Yes-Trio Software  
 C. Personal Property: Assessed? Y/N  Method Used: Cost less depreciation  
 Is Cert Ratio Applied? Y/N

**II. Assessment Records / Condition** Website w/VAL data Y/N  Web Address http://www.bangormaine.gov/

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>N/A</u>
Homestead Exemption Forms	<u>Very Good</u>	Working Waterfront Forms	<u>N/A</u>

**III. Supplements and Abatements**

Supplements: Number Made	<u>13</u>	Value Supplemented	<u>1,668,460</u>
Abatements: Number granted (excluding current use penalties)	<u>40</u>	Value Abated	<u>(2,898,810)</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>750</u>
Population (2010)	<u>33,039</u>		

**V. Assessment Standards**

Standards Ratio 103.81% = (2020 Municipal Valuation /2021 State Valuation)  
 Assessment Quality: Combined 13

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

**VI. Audit Information**

Municipal Official providing data: Phil Drew - City Assessor  
 Date(s) of Field Audit: 01/26/2021

**VII. Office Review**

Recommended by: Bryan D. Tibbels  
 Checked by: [Signature] Field Rep 4/26/2021  
 Approved by: [Signature] 4/25/2021

Copies Mailed: (date) \_\_\_\_\_



## Business Equipment Tax Exemption Audit

Municipality: Bangor

Date: 01/26/2021

County: Penobscot (s)

Municipal Official(s): Phil Drew - City Assessor

Municipal Valuation - 2020

2022 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	377 of 376	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are application(s) signed for/approved by the assessor?		<input type="checkbox"/>	<input type="checkbox"/>	
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		<input type="checkbox"/>	<input type="checkbox"/>	
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		<input type="checkbox"/>	<input type="checkbox"/>	
5. Does the property qualify for BETE?		<input type="checkbox"/>	<input type="checkbox"/>	
6. Are municipal depreciation schedules evident and uniformly employed?		<input type="checkbox"/>	<input type="checkbox"/>	
7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?		<input type="checkbox"/>	<input type="checkbox"/>	
8. Is all qualified property adjusted by the municipal assessment ratio?		<input type="checkbox"/>	<input type="checkbox"/>	

NO REVIEW DUE TO COVID-19

**Additional Comments:**

Signature: *Ryan D. Tibbetts*  
Field Rep.

STATE OF MAINE Sales Ratio Analysis - 2022 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

**Penobscot (s)**

1 Year - **COMBINED STUDY**

Weighted Avg. =	87%	=	90,913,600	/	104,820,989
Average Ratio =	87%	=	270.23	/	309
Avg. Deviation =	11	=	4967	/	441
Quality Rating =	13	=	11	/	87%

Average Selling Price = \$237,689

2020

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	4 2020	15501	313	048	164-A		238,000	134,100	0.56	31
2	C	9 2019	15286	130	R05	3		300,000	167,800	0.56	31
3	R	7 2019	15229	309	R13	017-C		97,000	55,700	0.57	30
4	R	9 2019	15299	153	38	53		327,500	185,500	0.57	30
5	R	11 2019	15358	96	39	145-A		214,900	122,900	0.57	30
6	U	3 2020	15482	143	011	028		175,000	101,000	0.58	29
7	U	3 2020	15482	105	010	023		123,500	71,400	0.58	29
8	U	5 2020	15529	246	035	045		168,500	97,900	0.58	29
9	C	3 2020	15484	158	R28	002		1,500,000	890,200	0.59	28
10	U	6 2020	15564	61	024	102		258,000	153,100	0.59	28
11	C	2 2020	15440	69	42	196		3,330,000	2,045,700	0.61	26
12	R	5 2020	15537	103	R32	002-A		179,500	109,400	0.61	26
13	U	6 2020	15563	173	046	092		138,000	83,600	0.61	26
14	U	4 2020	15510	324	021	018		223,750	138,100	0.62	25
15	U	6 2020	15563	338	026	012		148,000	92,200	0.62	25
16	C	8 2019	15259	228	R69	15		280,000	172,700	0.62	25
17	U	10 2019	15300	78	031	084		148,455	91,400	0.62	25
18	R	10 2019	15304	74	055	007		144,900	90,200	0.62	25
19	C	9 2019	15295	218	054	181		259,900	166,300	0.64	23
20	U	3 2020	15462	257	53	188		136,000	87,900	0.65	22
21	U	5 2020	15521	15	038	065		192,000	125,200	0.65	22
22	R	7 2019	15221	347	47	151		149,999	97,900	0.65	22
23	C	9 2019	15275	183	17	62		3,500,000	2,262,200	0.65	22
24	R	8 2019	15237	298	042	130		338,000	221,900	0.66	21
25	U	9 2019	15291	295	006	052		218,000	144,300	0.66	21
26	C	10 2019	15316	43	42	195		984,500	647,400	0.66	21
27	R	10 2019	15311	341	048	210		220,750	144,700	0.66	21
28	U	1 2020	15431	49	015	089		152,500	101,900	0.67	20
29	U	5 2020	15527	251	038	121		205,000	137,000	0.67	20
30	U	6 2020	15598	208	039	076		145,000	96,900	0.67	20
31	C	7 2019	15205	208	048	239		179,000	119,800	0.67	20
32	R	7 2019	15211	145	48	4		220,000	148,100	0.67	20
33	R	9 2019	15274	279	014	085		145,000	96,500	0.67	20
34	U	10 2019	15313	298	56	180		226,000	151,900	0.67	20
35	U	4 2020	15486	134	62	110		353,000	241,500	0.68	19
36	U	3 2020	15462	185	R42	004		154,000	106,400	0.69	18
37	U	4 2020	15497	190	056	046		135,000	92,800	0.69	18
38	U	4 2020	15503	263	R42	142		145,000	99,700	0.69	18
39	U	6 2020	15577	122	022	016		163,000	112,600	0.69	18
40	U	8 2019	15262	138	R40	002		125,000	86,400	0.69	18
41	U	10 2019	15299	350	38	6		375,000	258,500	0.69	18
42	R	11 2019	15361	140	025	145		114,684	79,500	0.69	18
43	C	1 2020	15421	132	26	90		350,000	246,000	0.70	17
44	U	2 2020	15441	253	54	38		172,500	121,600	0.70	17
45	U	3 2020	15464	337	014	013		210,000	147,600	0.70	17
46	R	5 2020	15546	213	053	107		132,500	92,900	0.70	17
47	U	8 2019	15257	216	R42	087		125,000	87,600	0.70	17
48	U	9 2019	15300	155	52	44		143,000	100,000	0.70	17
49	R	12 2019	15381	42	35	85		130,000	91,600	0.70	17

50	U	1	2020	15405	296	R42	083	122,000	86,700	0.71	16
51	U	5	2020	15551	298	38	69	273,000	194,300	0.71	16
52	U	6	2020	15558	80	052	034	245,000	175,000	0.71	16
53	R	8	2019	15266	248	48	95	162,500	115,800	0.71	16
54	U	8	2019	15238	180	010	31-A	184,000	130,000	0.71	16
55	U	9	2019	15285	222	R49	001-A	170,000	120,200	0.71	16
56	R	10	2019	15334	171	026	032	155,000	110,100	0.71	16
57	U	11	2019	15364	188	039	023	249,000	175,800	0.71	16
58	R	11	2019	15399	254	047	211	165,000	117,100	0.71	16
59	R	1	2020	15404	255	023	089	249,900	179,400	0.72	15
60	U	2	2020	15439	99	021	005-A	140,000	101,300	0.72	15
61	U	5	2020	15537	188	052	133	229,900	165,800	0.72	15
62	R	7	2019	15202	37	R44	002	161,700	116,800	0.72	15
63	C	9	2019	15284	46	52	21	260,000	186,300	0.72	15
64	U	3	2020	15463	260	47	44	276,000	202,000	0.73	14
65	U	5	2020	15544	111	51	20	189,000	138,100	0.73	14
66	R	8	2019	15265	339	023	002-A	220,000	161,600	0.73	14
67	R	9	2019	15273	259	033	037	187,500	137,800	0.73	14
68	R	11	2019	15351	292	41	16	300,000	217,600	0.73	14
69	R	1	2020	15417	160	53	25	119,000	88,400	0.74	13
70	U	5	2020	15543	201	R52	039	526,000	391,500	0.74	13
71	U	5	2020	15512	309	R42	205	139,000	103,300	0.74	13
72	U	7	2019	15234	122	12	53A	161,000	118,900	0.74	13
73	M	8	2019	15256	49	R41	040	147,000	108,400	0.74	13
74	U	12	2019	15376	191	53	75	214,000	157,500	0.74	13
75	U	1	2020	15426	307	039	112	152,000	114,300	0.75	12
76	U	2	2020	15457	194	053	199A	148,500	111,500	0.75	12
77	R	7	2019	15206	234	021	050-A	216,000	161,900	0.75	12
78	U	8	2019	15250	321	R21	9C	140,000	104,700	0.75	12
79	R	8	2019	15244	299	63	15	205,000	154,500	0.75	12
80	U	9	2019	15285	85	37	140	170,000	127,800	0.75	12
81	U	11	2019	15343	201	6	38	164,900	123,100	0.75	12
82	R	11	2019	15344	220	34	185	135,000	101,600	0.75	12
83	U	11	2019	15347	152	32	123	97,000	72,800	0.75	12
84	C	12	2019	15396	242	R05	1	344,000	258,300	0.75	12
85	U	1	2020	15404	281	051	026A	170,000	129,000	0.76	11
86	U	6	2020	15575	331	14	114	213,000	162,900	0.76	11
87	M	6	2020	15561	172	41	76	270,000	205,700	0.76	11
88	U	8	2019	15256	95	053	036	194,500	147,100	0.76	11
89	M	9	2019	15280	78	R71	33	529,155	400,900	0.76	11
90	U	9	2019	15273	302	014	26	178,000	136,100	0.76	11
91	U	10	2019	15328	1	047	124	97,150	74,100	0.76	11
92	R	10	2019	15319	313	49	97	152,500	115,300	0.76	11
93	C	1	2020	15428	213	40	52	3,095,778	2,385,600	0.77	10
94	U	5	2020	15521	227	054	015	163,500	126,100	0.77	10
95	R	5	2020	15552	219	46	78	178,000	137,600	0.77	10
96	U	6	2020	15571	314	64	22	135,000	104,600	0.77	10
97	U	6	2020	15573	317	13	037	169,700	131,300	0.77	10
98	U	9	2019	15287	71	46	70A	173,900	134,700	0.77	10
99	U	10	2019	15309	1	64	173	94,900	73,000	0.77	10
100	U	10	2019	15327	285	024	100	145,000	111,400	0.77	10
101	U	12	2019	15385	196	055	008	165,000	127,500	0.77	10
102	U	12	2019	15387	36	58	24	265,000	203,400	0.77	10
103	U	1	2020	15431	320	R14	232	192,900	151,300	0.78	9
104	U	2	2020	15446	4	052	187	224,500	176,200	0.78	9
105	U	2	2020	15445	65	51	90	225,000	174,900	0.78	9
106	U	4	2020	15490	184	R45	033	235,000	183,900	0.78	9
107	R	7	2019	15199	111	035	009	100,000	78,400	0.78	9
108	R	8	2019	15238	134	68	003K	292,000	226,800	0.78	9
109	U	9	2019	15296	82	R48	039	227,800	178,300	0.78	9

110	U	10	2019	15325	234	23	056-A	165,000	128,200	0.78	9
111	U	11	2019	15369	348	15	14	157,000	122,300	0.78	9
112	R	12	2019	15382	295	34	213	115,000	89,700	0.78	9
113	U	4	2020	15512	118	022	053	314,900	247,300	0.79	8
114	U	5	2020	15544	237	R34	001	173,000	136,000	0.79	8
115	R	6	2020	15549	308	R4	7-A	254,900	201,100	0.79	8
116	R	7	2019	15224	138	025	004	173,900	136,800	0.79	8
117	R	7	2019	15219	155	040	131	176,500	138,600	0.79	8
118	U	9	2019	15272	349	57	33A	182,500	144,700	0.79	8
119	R	11	2019	15350	133	R68	002-B	535,000	420,800	0.79	8
120	U	2	2020	15435	299	R14	203	176,900	140,900	0.80	7
121	R	3	2020	15484	243	32	101	111,600	89,800	0.80	7
122	U	3	2020	15474	262	44	49	61,000	48,900	0.80	7
123	U	3	2020	15476	152	67	014	284,000	225,800	0.80	7
124	U	7	2019	15205	99	006	100	143,000	113,900	0.80	7
125	U	7	2019	15227	19	38	114	200,000	160,700	0.80	7
126	C	8	2019	15243	172	R09	021	550,000	438,800	0.80	7
127	U	12	2019	15397	275	006	100	142,800	113,900	0.80	7
128	R	1	2020	15410	242	46	133	122,475	99,500	0.81	6
129	U	1	2020	15404	125	37	175	180,000	145,600	0.81	6
130	U	4	2020	15511	60	026	016	135,500	109,800	0.81	6
131	U	4	2020	15509	141	015	004	175,000	140,900	0.81	6
132	M	4	2020	15499	137	41	76	179,000	145,500	0.81	6
133	M	5	2020	15513	81	R24	009-B	145,000	117,400	0.81	6
134	U	7	2019	15212	80	24	97	169,000	136,800	0.81	6
135	U	7	2019	15231	164	013	072	197,500	160,600	0.81	6
136	U	8	2019	15238	147	K42	095	136,000	110,100	0.81	6
137	U	8	2019	15263	111	11	21	153,000	123,900	0.81	6
138	U	8	2019	15233	342	052	133	204,900	165,800	0.81	6
139	U	8	2019	15247	34	R45	059	159,000	128,200	0.81	6
140	U	8	2019	15259	138	32	147	113,300	91,600	0.81	6
141	M	9	2019	15289	185	R41	040	107,000	86,200	0.81	6
142	U	9	2019	15311	202	R42	038	137,500	111,500	0.81	6
143	U	10	2019	15337	112	R48	055	214,000	173,200	0.81	6
144	R	10	2019	15309	46	R52	1-H	465,000	375,700	0.81	6
145	R	12	2019	15402	161	31	25	166,500	135,600	0.81	6
146	U	1	2020	15415	193	053	195	86,500	70,500	0.82	5
147	U	2	2020	15453	102	R23	019	185,000	152,100	0.82	5
148	U	4	2020	15511	224	57	016	195,000	160,100	0.82	5
149	U	7	2019	15196	260	15	89	125,000	101,900	0.82	5
150	U	7	2019	15205	81	007	074	249,900	205,000	0.82	5
151	R	9	2019	15285	182	52	24	170,000	139,300	0.82	5
152	U	9	2019	15278	166	52	119	160,000	131,000	0.82	5
153	U	10	2019	15315	115	13	166	155,900	128,400	0.82	5
154	U	1	2020	15413	265	R42	074	157,300	129,900	0.83	4
155	R	3	2020	15477	198	21	5	150,000	124,400	0.83	4
156	U	3	2020	15479	11	035	067	122,500	101,400	0.83	4
157	U	4	2020	15510	224	045	058	260,900	215,800	0.83	4
158	U	5	2020	15545	106	56	59B	170,000	141,000	0.83	4
159	C	5	2020	15525	284	17	11	842,500	696,800	0.83	4
160	M	8	2019	15243	242	61	227	219,500	181,400	0.83	4
161	U	8	2019	15245	341	025	079	146,500	121,400	0.83	4
162	U	10	2019	15331	99	55	129	162,900	135,700	0.83	4
163	U	10	2019	15332	13	R71	050	300,000	248,600	0.83	4
164	U	12	2019	15382	62	034	041	150,000	124,100	0.83	4
165	U	1	2020	15402	128	030	009	112,000	94,300	0.84	3
166	R	1	2020	15407	304	032	118	105,000	87,800	0.84	3
167	C	2	2020	15441	290	R41	25	500,000	420,100	0.84	3
168	U	2	2020	15438	40	34	121	150,000	126,500	0.84	3
169	U	4	2020	15494	265	R34	006-A	240,000	201,400	0.84	3
170	U	6	2020	15568	26	037	146	257,000	215,500	0.84	3

232	M	8	2019	15240	195	R24	009-B	147,500	129,700	0.88	1
233	U	8	2019	15255	260	015	008	158,900	140,300	0.88	1
234	M	9	2019	15270	223	41	76	173,000	152,900	0.88	1
235	U	11	2019	15358	339	064	001	125,000	110,400	0.88	1
236	U	12	2019	15402	350	24	56-F	134,000	117,700	0.88	1
237	C	12	2019	15385	242	41	82	103,300	90,800	0.88	1
238	U	1	2020	15430	295	046	156B	96,000	85,500	0.89	2
239	U	2	2020	15439	14	58	11	175,500	155,400	0.89	2
240	U	6	2020	15586	329	012	044-A	160,825	143,800	0.89	2
241	U	6	2020	15569	326	R14	24	141,000	125,600	0.89	2
242	U	7	2019	1517	298	R42	220	90,000	80,300	0.89	2
243	U	7	2019	15204	133	37	63A	154,900	137,100	0.89	2
244	R	8	2019	15258	16	021	074	395,000	352,700	0.89	2
245	U	8	2019	15234	223	R14	236	146,000	130,600	0.89	2
246	U	8	2019	15272	259	R14	268	230,000	205,300	0.89	2
247	U	8	2019	15237	162	037	058	249,000	222,300	0.89	2
248	U	9	2019	15275	228	15	37	141,000	125,800	0.89	2
249	U	9	2019	15275	23	5	21	142,500	126,500	0.89	2
250	U	9	2019	15302	34	47	22	243,500	217,400	0.89	2
251	R	9	2019	15300	319	054	053	160,000	141,900	0.89	2
252	U	10	2019	15313	259	021	057	151,400	134,400	0.89	2
253	U	11	2019	15352	202	025	078	157,000	139,300	0.89	2
254	U	11	2019	15360	22	039	225	140,000	124,700	0.89	2
255	R	12	2019	15036	342	35	165	130,000	115,500	0.89	2
256	U	12	2019	15383	75	059	013	590,000	526,500	0.89	2
257	C	1	2020	15415	39	R18	2	2,000,000	1,800,000	0.90	3
258	U	1	2020	15411	322	44	1-A	175,000	156,900	0.90	3
259	U	5	2020	15539	54	R23	055	205,000	184,700	0.90	3
260	U	6	2020	15557	336	024	073	168,560	151,600	0.90	3
261	R	7	2019	15228	52	R51	029	562,500	508,600	0.90	3
262	U	7	2019	15203	41	067	017	189,000	170,500	0.90	3
263	U	7	2019	15208	42	015	100	185,000	166,200	0.90	3
264	U	10	2019	15324	127	R70	81	315,000	282,500	0.90	3
265	U	11	2019	15358	221	064	130	100,000	90,100	0.90	3
266	U	12	2019	15379	250	59	22	491,250	443,200	0.90	3
267	U	5	2020	15539	36	54	20	245,000	222,400	0.91	4
268	U	6	2020	15566	212	R70	072	309,500	281,300	0.91	4
269	U	6	2020	15583	309	70	8	351,000	321,000	0.91	4
270	C	9	2019	15293	238	R61	015-A	950,000	862,400	0.91	4
271	U	9	2019	15281	328	52	64	115,900	105,000	0.91	4
272	U	9	2019	15295	229	063	024	160,000	145,100	0.91	4
273	U	10	2019	15319	57	R14	123	219,900	200,300	0.91	4
274	U	10	2019	15310	229	64	124	97,000	88,100	0.91	4
275	U	10	2019	15308	73	R42	183	45,000	40,800	0.91	4
276	M	11	2019	15364	271	41	76	170,000	154,700	0.91	4
277	M	5	2020	15547	20	61	014	125,000	114,700	0.92	5
278	R	5	2020	15514	196	R02	002-D	375,000	344,200	0.92	5
279	U	8	2019	15255	148	064	129	91,225	83,600	0.92	5
280	U	8	2019	15265	146	62	95	305,000	280,900	0.92	5
281	M	8	2019	15260	339	R71	033	303,000	279,800	0.92	5
282	U	10	2019	15341	311	015	146-A	218,000	199,800	0.92	5
283	U	11	2019	15352	329	006	062	118,500	109,500	0.92	5
284	U	11	2019	15387	183	R70	59	260,000	239,100	0.92	5
285	U	11	2019	15360	91	35	164	165,000	152,500	0.92	5
286	U	11	2019	15345	350	R48	51	137,500	127,000	0.92	5
287	U	3	2020	15458	95	31	62	139,900	130,100	0.93	6
288	U	4	2020	15503	205	58	02	259,900	242,900	0.93	6
289	M	5	2020	15548	207	R34	065	137,500	127,200	0.93	6
290	M	5	2020	15546	164	61	68	129,900	120,200	0.93	6
291	U	6	2020	15582	288	R70	056	282,500	262,600	0.93	6
292	U	6	2020	15573	218	020	003	140,000	129,600	0.93	6

293	U	7	2019	15231	92	R42	179	138,000	128,700	0.93	6
294	R	7	2019	15208	168	R55	4	100,000	93,400	0.93	6
295	U	7	2019	15223	212	R14	141	185,000	172,000	0.93	6
296	U	7	2019	15224	76	035	090	99,999	93,200	0.93	6
297	M	8	2019	15265	296	R14	6-D	122,000	113,000	0.93	6
298	U	8	2019	15255	217	032	159	103,000	95,700	0.93	6
299	U	9	2019	15288	181	13	68A	105,000	97,800	0.93	6
300	U	11	2019	15364	207	R14	154	290,380	269,000	0.93	6
301	U	11	2019	15350	268	063	017	211,000	195,600	0.93	6
302	C	1	2020	15406	215	25	60	380,000	355,600	0.94	7
303	U	4	2020	15493	348	7	142	206,000	193,400	0.94	7
304	M	4	2020	15501	283	R41	40	85,415	80,500	0.94	7
305	U	6	2020	15550	221	058	022-A	815,000	764,600	0.94	7
306	U	6	2020	15573	279	10	53-A	187,683	175,700	0.94	7
307	U	7	2019	15215	106	047	227	198,000	186,300	0.94	7
308	U	9	2019	15283	67	R14	139	219,000	205,000	0.94	7
309	R	10	2019	15302	230	R14	002-F	200,000	187,000	0.94	7
310	U	10	2019	15323	110	047	008	121,500	114,200	0.94	7
311	R	1	2020	15413	319	R43	9A	335,000	316,900	0.95	8
312	R	1	2020	15408	275	054	025	190,000	180,500	0.95	8
313	M	3	2020	15458	334	61	31	115,000	109,300	0.95	8
314	M	4	2020	15512	37	61	65	119,500	113,900	0.95	8
315	U	7	2019	15221	269	R55	130	190,000	181,000	0.95	8
316	U	7	2019	15204	195	003	014	175,000	166,400	0.95	8
317	U	7	2019	15232	48	48	280	125,000	119,300	0.95	8
318	U	10	2019	15335	130	45	57	165,000	157,400	0.95	8
319	U	10	2019	15321	123	R14	106	209,000	197,700	0.95	8
320	M	11	2019	15342	140	R14	006	132,000	125,100	0.95	8
321	M	12	2019	15387	90	R71	28D	340,000	323,300	0.95	8
322	C	4	2020	15508	118	R07	17	490,000	472,400	0.96	9
323	R	5	2020	15548	102	47	209	188,000	180,800	0.96	9
324	U	6	2020	15580	23	38	4-A	425,000	407,000	0.96	9
325	U	7	2019	15257	344	52	97	161,500	154,600	0.96	9
326	M	7	2019	15229	153	61	91	119,900	115,600	0.96	9
327	U	8	2019	15268	203	46	172	184,000	177,200	0.96	9
328	U	8	2019	15247	334	R35	046-B	154,900	149,200	0.96	9
329	C	8	2019	15254	9	R68	041	467,000	446,500	0.96	9
330	U	12	2019	15389	205	K42	17	112,000	107,900	0.96	9
331	U	12	2019	15380	332	R21	149	143,000	137,400	0.96	9
332	M	2	2020	15443	73	R45	1-L	133,500	129,600	0.97	10
333	U	3	2020	15458	99	R56	3F	124,000	120,100	0.97	10
334	C	4	2020	15487	321	54	144	192,000	186,900	0.97	10
335	U	4	2020	15497	89	R42	148	125,000	121,200	0.97	10
336	U	5	2020	15513	64	54	134	155,000	150,500	0.97	10
337	U	8	2019	15275	336	042	077	300,000	289,700	0.97	10
338	M	10	2019	15322	151	R71	028D	308,000	299,100	0.97	10
339	U	10	2019	15321	28	023	111	185,000	179,700	0.97	10
340	U	10	2019	15330	348	R56	003-H	115,000	111,100	0.97	10
341	U	10	2019	15325	62	52	185	171,500	166,800	0.97	10
342	R	11	2019	15364	256	40	038-A	150,000	145,600	0.97	10
343	R	12	2019	15387	55	R14	264	265,000	257,900	0.97	10
344	U	1	2020	15403	76	29	202	360,000	351,500	0.98	11
345	M	3	2020	15479	136	R45	001-L	126,000	123,000	0.98	11
346	M	3	2020	15477	320	061	087	110,000	107,300	0.98	11
347	M	6	2020	15547	122	R45	1L	125,500	123,000	0.98	11
348	C	8	2019	15251	309	042	110	750,000	734,900	0.98	11
349	R	8	2019	15233	188	R21	128	50,000	49,100	0.98	11
350	M	8	2019	15257	59	R14	6D	115,000	112,900	0.98	11
351	U	1	2020	15418	40	67	26	176,000	174,100	0.99	12
352	R	2	2020	15455	325	R47	3B	185,000	182,800	0.99	12
353	U	5	2020	15521	318	K42	019	159,000	157,800	0.99	12

354	M	8	2019	15261	67	R71	028-C	299,000	295,100	0.99	12
355	U	9	2019	15300	250	16	54	239,900	238,200	0.99	12
356	U	9	2019	15302	294	015	O34	185,000	182,800	0.99	12
357	U	10	2019	15331	115	R48	18	250,000	247,000	0.99	12
358	R	2	2020	15451	139	31	003	135,000	135,600	1.00	13
359	M	2	2020	15453	161	61	7	115,000	114,700	1.00	13
360	C	4	2020	15503	226	R18	031	1,200,000	1,201,800	1.00	13
361	U	4	2020	15486	229	007	114	215,900	216,200	1.00	13
362	U	7	2019	15200	290	K42	012	179,000	178,600	1.00	13
363	U	7	2019	15228	249	062	195	335,000	335,300	1.00	13
364	U	8	2019	12540	178	010	014	51,000	51,200	1.00	13
365	R	9	2019	15270	80	013	121	93,000	93,300	1.00	13
366	R	11	2019	15353	143	051	001-A	160,000	160,000	1.00	13
367	U	4	2020	15495	327	058	003	211,000	213,700	1.01	14
368	M	7	2019	15225	156	R45	001-L	122,000	123,000	1.01	14
369	M	8	2019	15246	194	R41	055	104,000	105,000	1.01	14
370	M	8	2019	15266	161	R14	006D	107,000	108,500	1.01	14
371	U	8	2019	15242	55	34	009	159,500	161,600	1.01	14
372	U	8	2019	15262	90	007	140	210,000	211,900	1.01	14
373	R	9	2019	15276	130	025	130	97,850	98,900	1.01	14
374	U	11	2019	15370	286	46	66A	138,000	139,100	1.01	14
375	R	1	2020	15427	247	46	174	175,000	178,500	1.02	15
376	M	2	2020	15445	54	R41	001-B	130,000	132,100	1.02	15
377	R	3	2020	15478	22	047	084	190,000	194,600	1.02	15
378	M	8	2019	15240	237	061	084	115,000	117,100	1.02	15
379	U	9	2019	15297	324	53	168	102,000	104,300	1.02	15
380	U	10	2019	15323	272	007	125	293,500	298,100	1.02	15
381	U	12	2019	15389	73	47	98	168,000	172,000	1.02	15
382	U	12	2019	15394	115	R71	25	253,000	257,700	1.02	15
383	U	2	2020	15452	234	R48	58	160,000	164,200	1.03	16
384	U	3	2020	15455	93	020	026	250,000	257,800	1.03	16
385	U	4	2020	15513	118	38	110	299,900	308,900	1.03	16
386	R	6	2020	15588	276	R68	006-J	310,000	319,000	1.03	16
387	U	7	2019	15229	215	23	113	121,500	124,900	1.03	16
388	U	11	2019	15351	166	011	036	194,000	199,100	1.03	16
389	U	1	2020	15415	145	R46	006	245,250	254,400	1.04	17
390	M	4	2020	15484	309	R71	33A	125,000	129,500	1.04	17
391	U	4	2020	15491	40	R34	005-B	179,222	185,600	1.04	17
392	R	7	2019	15232	46	48	281	125,000	130,500	1.04	17
393	R	8	2019	15267	226	54	120	145,000	151,300	1.04	17
394	R	10	2019	15310	323	68	3A	220,000	229,800	1.04	17
395	U	8	2019	15255	13	047	279	115,000	121,100	1.05	18
396	R	9	2019	15281	121	R15	3	231,656	245,200	1.06	19
397	U	11	2019	15361	165	15	19	175,000	185,500	1.06	19
398	U	6	2020	15554	287	038	033	191,500	204,900	1.07	20
399	R	7	2019	15231	346	R52	001	260,000	278,800	1.07	20
400	U	10	2019	15332	153	23	3	150,000	159,800	1.07	20
401	U	12	2019	15381	28	R23	053	193,800	207,000	1.07	20
402	U	3	2020	15458	9	048	116	292,700	315,000	1.08	21
403	R	8	2019	15240	331	53	88	145,000	157,000	1.08	21
404	C	4	2020	15493	240	R18	031	1,100,000	1,201,800	1.09	22
405	U	7	2019	15212	59	23	49	190,000	207,700	1.09	22
406	M	8	2019	15259	316	61	050	107,000	117,100	1.09	22
407	U	8	2019	15231	291	070	023	355,000	389,200	1.10	23
408	M	9	2019	15293	200	R24	009B	99,500	109,300	1.10	23
409	C	1	2020	15406	219	25	61	120,000	133,400	1.11	24
410	U	1	2020	15413	131	004	001	245,000	271,300	1.11	24
411	R	1	2020	15415	120	47	229	65,600	73,100	1.11	24
412	U	7	2019	15213	217	032	007	199,000	221,800	1.11	24
413	U	12	2019	15382	347	038	018A	250,000	278,100	1.11	24

414	R	1	2020	15410	248	14	102	102,900	115,100	1.12	25
415	R	3	2020	15473	344	41	1	189,000	211,200	1.12	25
416	R	8	2019	15235	263	047	265	142,000	159,200	1.12	25
417	U	10	2019	15319	193	020	100	107,000	119,500	1.12	25
418	U	6	2020	15563	68	015	038	120,000	135,000	1.13	26
419	R	8	2019	15266	54	47	70	145,000	163,200	1.13	26
420	U	1	2020	15417	69	047	197	102,000	117,700	1.15	28
421	U	7	2019	15230	121	R42	146	95,000	109,000	1.15	28
422	U	2	2020	15445	114	R24	012	257,500	297,600	1.16	29
423	U	7	2019	15221	23	53	44	191,000	223,400	1.17	30
424	U	6	2020	15573	300	054	130	110,000	129,600	1.18	31
425	U	10	2019	15337	90	59	21-B	290,000	343,300	1.18	31
426	U	10	2019	15318	10	011	047	207,000	247,000	1.19	32
427	U	1	2020	15421	184	54	19	112,500	134,700	1.20	33
428	U	9	2019	15295	294	K42	082	80,000	95,600	1.20	33
429	C	4	2020	15502	156	R18	009A	705,000	869,900	1.23	36
430	U	7	2019	15225	107	62	7	220,000	271,100	1.23	36
431	R	3	2020	15479	88	35	74	90,000	112,200	1.25	38
432	U	10	2019	15328	222	014	010	55,000	68,600	1.25	38
433	C	7	2019	15230	163	R61	22	3,500,000	4,402,800	1.26	39
434	U	2	2020	15443	277	006	042-B	120,000	152,300	1.27	40
435	R	6	2020	15554	306	023	054	125,000	160,600	1.28	41
436	R	2	2020	15437	198	013	073	107,000	140,200	1.31	44
437	U	5	2020	15537	48	039	099	143,000	187,000	1.31	44
438	U	9	2019	15280	48	011	010-A	105,000	141,200	1.34	47
439	U	2	2020	15453	87	023	017A	55,000	74,400	1.35	48
440	R	12	2019	15382	60	R15	024	47,000	63,800	1.36	49
441	R	2	2020	15433	146	53	38	85,000	117,300	1.38	51



STATE OF MAINE Sales Ratio Analysis - 2022 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

**Penobscot (s)**

1 Year - Residential Study

Weighted Avg. =	87%	=	60,354,200	/	69,209,841
Average Ratio =	87%	=	223.31	/	257
Avg. Deviation =	11	=	4148	/	367
Quality Rating =	13	=	11	/	87%

Average Selling Price = \$188,583 2020

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	4 2020	15501	313	048	164-A		238,000	134,100	0.56	31
2	R	7 2019	15229	309	R13	017-C		97,000	55,700	0.57	30
3	R	9 2019	15299	153	38	53		327,500	185,500	0.57	30
4	R	11 2019	15358	96	39	145-A		214,900	122,900	0.57	30
5	U	3 2020	15482	143	011	028		175,000	101,000	0.58	29
6	U	3 2020	15482	105	010	023		123,500	71,400	0.58	29
7	U	5 2020	15529	246	035	045		168,500	97,900	0.58	29
8	U	6 2020	15564	61	024	102		258,000	153,100	0.59	28
9	R	5 2020	15537	103	R32	002-A		179,500	109,400	0.61	26
10	U	6 2020	15563	173	046	092		138,000	83,600	0.61	26
11	U	4 2020	15510	324	021	018		223,750	138,100	0.62	25
12	U	6 2020	15563	338	026	012		148,000	92,200	0.62	25
13	U	10 2019	15300	78	031	084		148,455	91,400	0.62	25
14	R	10 2019	15304	74	055	007		144,900	90,200	0.62	25
15	U	3 2020	15462	257	53	188		136,000	87,900	0.65	22
16	U	5 2020	15521	15	038	065		192,000	125,200	0.65	22
17	R	7 2019	15221	347	47	151		149,999	97,900	0.65	22
18	R	8 2019	15237	298	042	130		338,000	221,900	0.66	21
19	U	9 2019	15291	295	006	052		218,000	144,300	0.66	21
20	R	10 2019	15311	341	048	210		220,750	144,700	0.66	21
21	U	1 2020	15431	49	015	089		152,500	101,900	0.67	20
22	U	5 2020	15527	251	038	121		205,000	137,000	0.67	20
23	U	6 2020	15598	208	039	076		145,000	96,900	0.67	20
24	R	7 2019	15211	145	48	4		220,000	148,100	0.67	20
25	R	9 2019	15274	279	014	085		145,000	96,500	0.67	20
26	U	10 2019	15313	298	56	180		226,000	151,900	0.67	20
27	U	4 2020	15486	134	62	110		353,000	241,500	0.68	19
28	U	3 2020	15462	185	R42	004		154,000	106,400	0.69	18
29	U	4 2020	15497	190	056	046		135,000	92,800	0.69	18
30	U	4 2020	15503	263	R42	142		145,000	99,700	0.69	18
31	U	6 2020	15577	122	022	016		163,000	112,600	0.69	18
32	U	8 2019	15262	138	R40	002		125,000	86,400	0.69	18
33	U	10 2019	15299	350	38	6		375,000	258,500	0.69	18
34	R	11 2019	15361	140	025	145		114,684	79,500	0.69	18
35	U	2 2020	15441	253	54	38		172,500	121,600	0.70	17
36	U	3 2020	15464	337	014	013		210,000	147,600	0.70	17
37	R	5 2020	15546	213	053	107		132,500	92,900	0.70	17
38	U	8 2019	15257	216	R42	087		125,000	87,600	0.70	17
39	U	9 2019	15300	155	52	44		143,000	100,000	0.70	17
40	R	12 2019	15381	42	35	85		130,000	91,600	0.70	17
41	U	1 2020	15405	296	R42	083		122,000	86,700	0.71	16
42	U	5 2020	15551	298	38	69		273,000	194,300	0.71	16
43	U	6 2020	15558	80	052	034		245,000	175,000	0.71	16
44	R	8 2019	15266	248	48	95		162,500	115,800	0.71	16
45	U	8 2019	15238	180	010	31-A		184,000	130,000	0.71	16
46	U	9 2019	15285	222	R49	001-A		170,000	120,200	0.71	16

47	R	10	2019	15334	171	026	032	155,000	110,100	0.71	16
48	U	11	2019	15364	188	039	023	249,000	175,800	0.71	16
49	R	11	2019	15399	254	047	211	165,000	117,100	0.71	16
50	R	1	2020	15404	255	023	089	249,900	179,400	0.72	15
51	U	2	2020	15439	99	021	005-A	140,000	101,300	0.72	15
52	U	5	2020	15537	188	052	133	229,900	165,800	0.72	15
53	R	7	2019	15202	37	R44	002	161,700	116,800	0.72	15
54	U	3	2020	15463	260	47	44	276,000	202,000	0.73	14
55	U	5	2020	15544	111	51	20	189,000	138,100	0.73	14
56	R	8	2019	15265	339	023	002-A	220,000	161,600	0.73	14
57	R	9	2019	15273	259	033	037	187,500	137,800	0.73	14
58	R	11	2019	15351	292	41	16	300,000	217,600	0.73	14
59	R	1	2020	15417	160	53	25	119,000	88,400	0.74	13
60	U	5	2020	15543	201	R52	039	526,000	391,500	0.74	13
61	U	5	2020	15512	309	R42	205	139,000	103,300	0.74	13
62	U	7	2019	15234	122	12	53A	161,000	118,900	0.74	13
63	U	12	2019	15376	191	53	75	214,000	157,500	0.74	13
64	U	1	2020	15426	307	039	112	152,000	114,300	0.75	12
65	U	2	2020	15457	194	053	199A	148,500	111,500	0.75	12
66	R	7	2019	15206	234	021	050-A	216,000	161,900	0.75	12
67	U	8	2019	15250	321	R21	9C	140,000	104,700	0.75	12
68	R	8	2019	15244	299	63	15	205,000	154,500	0.75	12
69	U	9	2019	15285	85	37	140	170,000	127,800	0.75	12
70	U	11	2019	15343	201	6	38	164,900	123,100	0.75	12
71	R	11	2019	15344	220	34	185	135,000	101,600	0.75	12
72	U	11	2019	15347	152	32	123	97,000	72,800	0.75	12
73	U	1	2020	15404	281	051	026A	170,000	129,000	0.76	11
74	U	6	2020	15575	331	14	114	213,000	162,900	0.76	11
75	U	8	2019	15256	95	053	036	194,500	147,100	0.76	11
76	U	9	2019	15273	302	014	26	178,000	136,100	0.76	11
77	U	10	2019	15328	1	047	124	97,150	74,100	0.76	11
78	R	10	2019	15319	313	49	97	152,500	115,300	0.76	11
79	U	5	2020	15521	227	054	015	163,500	126,100	0.77	10
80	R	5	2020	15552	219	46	78	178,000	137,600	0.77	10
81	U	6	2020	15571	314	64	22	135,000	104,600	0.77	10
82	U	6	2020	15573	317	13	037	169,700	131,300	0.77	10
83	U	9	2019	15287	71	46	70A	173,900	134,700	0.77	10
84	U	10	2019	15309	1	64	173	94,900	73,000	0.77	10
85	U	10	2019	15327	285	024	100	145,000	111,400	0.77	10
86	U	12	2019	15385	196	055	008	165,000	127,500	0.77	10
87	U	12	2019	15387	36	58	24	265,000	203,400	0.77	10
88	U	1	2020	15431	320	R14	232	192,900	151,300	0.78	9
89	U	2	2020	15446	4	052	187	224,500	176,200	0.78	9
90	U	2	2020	15445	65	51	90	225,000	174,900	0.78	9
91	U	4	2020	15490	184	R45	033	235,000	183,900	0.78	9
92	R	7	2019	15199	111	035	009	100,000	78,400	0.78	9
93	R	8	2019	15238	134	68	003K	292,000	226,800	0.78	9
94	U	9	2019	15296	82	R48	039	227,800	178,300	0.78	9
95	U	10	2019	15325	234	23	056-A	165,000	128,200	0.78	9
96	U	11	2019	15369	348	15	14	157,000	122,300	0.78	9
97	R	12	2019	15382	295	34	213	115,000	89,700	0.78	9
98	U	4	2020	15512	118	022	053	314,900	247,300	0.79	8
99	U	5	2020	15544	237	R34	001	173,000	136,000	0.79	8
100	R	6	2020	15549	308	R4	7-A	254,900	201,100	0.79	8
101	R	7	2019	15224	138	025	004	173,900	136,800	0.79	8
102	R	7	2019	15219	155	040	131	176,500	138,600	0.79	8
103	U	9	2019	15272	349	57	33A	182,500	144,700	0.79	8

104	R	11	2019	15350	133	R68	002-B	535,000	420,800	0.79	8
105	U	2	2020	15435	299	R14	203	176,900	140,900	0.80	7
106	R	3	2020	15484	243	32	101	111,600	89,800	0.80	7
107	U	3	2020	15474	262	44	49	61,000	48,900	0.80	7
108	U	3	2020	15476	152	67	014	284,000	225,800	0.80	7
109	U	7	2019	15205	99	006	100	143,000	113,900	0.80	7
110	U	7	2019	15227	19	38	114	200,000	160,700	0.80	7
111	U	12	2019	15397	275	006	100	142,800	113,900	0.80	7
112	R	1	2020	15410	242	46	133	122,475	99,500	0.81	6
113	U	1	2020	15404	125	37	175	180,000	145,600	0.81	6
114	U	4	2020	15511	60	026	016	135,500	109,800	0.81	6
115	U	4	2020	15509	141	015	004	175,000	140,900	0.81	6
116	U	7	2019	15212	80	24	97	169,000	136,800	0.81	6
117	U	7	2019	15231	164	013	072	197,500	160,600	0.81	6
118	U	8	2019	15238	147	K42	095	136,000	110,100	0.81	6
119	U	8	2019	15263	111	11	21	153,000	123,900	0.81	6
120	U	8	2019	15233	342	052	133	204,900	165,800	0.81	6
121	U	8	2019	15247	34	R45	059	159,000	128,200	0.81	6
122	U	8	2019	15259	138	32	147	113,300	91,600	0.81	6
123	U	9	2019	15311	202	R42	038	137,500	111,500	0.81	6
124	U	10	2019	15337	112	R48	055	214,000	173,200	0.81	6
125	R	10	2019	15309	46	R52	1-H	465,000	375,700	0.81	6
126	R	12	2019	15402	161	31	25	166,500	135,600	0.81	6
127	U	1	2020	15415	193	053	195	86,500	70,500	0.82	5
128	U	2	2020	15453	102	R23	019	185,000	152,100	0.82	5
129	U	4	2020	15511	224	57	016	195,000	160,100	0.82	5
130	U	7	2019	15196	260	15	89	125,000	101,900	0.82	5
131	U	7	2019	15205	81	007	074	249,900	205,000	0.82	5
132	R	9	2019	15285	182	52	24	170,000	139,300	0.82	5
133	U	9	2019	15278	166	52	119	160,000	131,000	0.82	5
134	U	10	2019	15315	115	13	166	155,900	128,400	0.82	5
135	U	1	2020	15413	265	R42	074	157,300	129,900	0.83	4
136	R	3	2020	15477	198	21	5	150,000	124,400	0.83	4
137	U	3	2020	15479	11	035	067	122,500	101,400	0.83	4
138	U	4	2020	15510	224	045	058	260,900	215,800	0.83	4
139	U	5	2020	15545	106	56	59B	170,000	141,000	0.83	4
140	U	8	2019	15245	341	025	079	146,500	121,400	0.83	4
141	U	10	2019	15331	99	55	129	162,900	135,700	0.83	4
142	U	10	2019	15332	13	R71	050	300,000	248,600	0.83	4
143	U	12	2019	15382	62	034	041	150,000	124,100	0.83	4
144	U	1	2020	15402	128	030	009	112,000	94,300	0.84	3
145	R	1	2020	15407	304	032	118	105,000	87,800	0.84	3
146	U	2	2020	15438	40	34	121	150,000	126,500	0.84	3
147	U	4	2020	15494	265	R34	006-A	240,000	201,400	0.84	3
148	U	6	2020	15568	26	037	146	257,000	215,500	0.84	3
149	U	7	2019	15217	229	13	90	149,000	124,700	0.84	3
150	R	8	2019	15243	23	R44	003	109,900	92,500	0.84	3
151	U	8	2019	15248	302	012	024	136,000	113,600	0.84	3
152	U	9	2019	15266	211	15	067-A	210,000	176,500	0.84	3
153	U	9	2019	15323	286	14	134	190,000	159,600	0.84	3
154	U	10	2019	15337	151	13	137	168,412	142,300	0.84	3
155	R	12	2019	15386	337	006	120	196,000	164,800	0.84	3
156	R	2	2020	15438	83	R12	009	145,000	123,700	0.85	2
157	R	5	2020	15551	1	66	031	285,000	242,700	0.85	2
158	U	5	2020	15529	248	47	60	122,000	104,100	0.85	2
159	R	5	2020	15513	27	013	058	145,000	123,900	0.85	2
160	U	6	2020	15557	85	53	143-A	153,000	129,800	0.85	2
161	U	7	2019	15226	33	005	017	187,500	159,400	0.85	2

162	U	7	2019	15197	150	56	155	193,500	164,900	0.85	2
163	U	8	2019	15256	201	016	010	180,000	152,500	0.85	2
164	U	8	2019	15242	1	R42	028	138,500	118,400	0.85	2
165	U	8	2019	15264	334	R70	053	295,000	251,300	0.85	2
166	U	12	2019	15399	138	047	300	118,000	100,300	0.85	2
167	U	12	2019	15385	224	R42	085	135,000	115,000	0.85	2
168	R	2	2020	15455	64	25	55	171,000	147,000	0.86	1
169	U	6	2020	15563	241	R14	101	210,000	179,900	0.86	1
170	U	6	2020	15549	288	060	063	230,000	198,100	0.86	1
171	U	6	2020	15580	41	047	227	217,000	186,300	0.86	1
172	U	7	2019	15203	225	R14	228	191,400	164,900	0.86	1
173	U	7	2019	15223	57	62	111	214,000	184,600	0.86	1
174	U	7	2019	15226	208	52	65	105,000	90,400	0.86	1
175	U	8	2019	15236	141	020	051	151,000	130,000	0.86	1
176	U	9	2019	15283	193	047	256	172,400	148,100	0.86	1
177	U	9	2019	15290	268	57	32-C	165,000	142,400	0.86	1
178	U	9	2019	15299	132	R42	120	145,000	124,800	0.86	1
179	U	10	2019	15340	226	30	85	263,966	228,100	0.86	1
180	U	11	2019	15359	341	034	064	245,000	210,400	0.86	1
181	U	12	2019	15378	123	012	081	129,000	110,500	0.86	1
182	R	3	2020	15480	255	040	122	250,000	218,500	0.87	
183	R	4	2020	15492	201	R1	42	404,000	351,300	0.87	
184	U	7	2019	15228	27	R33	033	196,000	170,600	0.87	
185	U	7	2019	15216	142	021	025A	151,000	131,000	0.87	
186	U	8	2019	15251	64	R70	058	284,000	245,700	0.87	
187	U	9	2019	15283	309	R55	129	149,500	129,600	0.87	
188	U	9	2019	15281	184	15	138	160,000	139,500	0.87	
189	U	10	2019	15318	157	10	4	155,000	134,400	0.87	
190	U	11	2019	15353	315	64	19	117,500	102,100	0.87	
191	U	11	2019	15364	96	60	88	265,000	231,200	0.87	
192	R	12	2019	15385	94	R52	1-G	515,000	450,100	0.87	
193	R	2	2020	15450	117	55	5	160,000	140,000	0.88	1
194	R	3	2020	15477	18	006	060	159,000	139,600	0.88	1
195	U	3	2020	15466	192	70	37	280,000	245,400	0.88	1
196	U	3	2020	15482	32	R71	025-A	363,000	321,100	0.88	1
197	U	5	2020	15533	118	14	47	155,000	135,800	0.88	1
198	U	6	2020	15572	186	54	154	162,000	142,000	0.88	1
199	U	7	2019	15215	170	016	002	133,200	116,900	0.88	1
200	U	8	2019	15260	146	052	089	157,000	137,800	0.88	1
201	U	8	2019	15255	260	015	008	158,900	140,300	0.88	1
202	U	11	2019	15358	339	064	001	125,000	110,400	0.88	1
203	U	12	2019	15402	350	24	56-F	134,000	117,700	0.88	1
204	U	1	2020	15430	295	046	156B	96,000	85,500	0.89	2
205	U	2	2020	15439	14	58	11	175,500	155,400	0.89	2
206	U	6	2020	15586	329	012	044-A	160,825	143,800	0.89	2
207	U	6	2020	15569	326	R14	24	141,000	125,600	0.89	2
208	U	7	2019	1517	298	R42	220	90,000	80,300	0.89	2
209	U	7	2019	15204	133	37	63A	154,900	137,100	0.89	2
210	R	8	2019	15258	16	021	074	395,000	352,700	0.89	2
211	U	8	2019	15234	223	R14	236	146,000	130,600	0.89	2
212	U	8	2019	15272	259	R14	268	230,000	205,300	0.89	2
213	U	8	2019	15237	162	037	058	249,000	222,300	0.89	2
214	U	9	2019	15275	228	15	37	141,000	125,800	0.89	2
215	U	9	2019	15275	23	5	21	142,500	126,500	0.89	2
216	U	9	2019	15302	34	47	22	243,500	217,400	0.89	2
217	R	9	2019	15300	319	054	053	160,000	141,900	0.89	2
218	U	10	2019	15313	259	021	057	151,400	134,400	0.89	2
219	U	11	2019	15352	202	025	078	157,000	139,300	0.89	2

220	U	11	2019	15360	22	039	225	140,000	124,700	0.89	2
221	R	12	2019	15036	342	35	165	130,000	115,500	0.89	2
222	U	12	2019	15383	75	059	013	590,000	526,500	0.89	2
223	U	1	2020	15411	322	44	1-A	175,000	156,900	0.90	3
224	U	5	2020	15539	54	R23	055	205,000	184,700	0.90	3
225	U	6	2020	15557	336	024	073	168,560	151,600	0.90	3
226	R	7	2019	15228	52	R51	029	562,500	508,600	0.90	3
227	U	7	2019	15203	41	067	017	189,000	170,500	0.90	3
228	U	7	2019	15208	42	015	100	185,000	166,200	0.90	3
229	U	10	2019	15324	127	R70	81	315,000	282,500	0.90	3
230	U	11	2019	15358	221	064	130	100,000	90,100	0.90	3
231	U	12	2019	15379	250	59	22	491,250	443,200	0.90	3
232	U	5	2020	15539	36	54	20	245,000	222,400	0.91	4
233	U	6	2020	15566	212	R70	072	309,500	281,300	0.91	4
234	U	6	2020	15583	309	70	8	351,000	321,000	0.91	4
235	U	9	2019	15281	328	52	64	115,900	105,000	0.91	4
236	U	9	2019	15295	229	063	024	160,000	145,100	0.91	4
237	U	10	2019	15319	57	R14	123	219,900	200,300	0.91	4
238	U	10	2019	15310	229	64	124	97,000	88,100	0.91	4
239	U	10	2019	15308	73	R42	183	45,000	40,800	0.91	4
240	R	5	2020	15514	196	R02	002-D	375,000	344,200	0.92	5
241	U	8	2019	15255	148	064	129	91,225	83,600	0.92	5
242	U	8	2019	15265	146	62	95	305,000	280,900	0.92	5
243	U	10	2019	15341	311	015	146-A	218,000	199,800	0.92	5
244	U	11	2019	15352	329	006	062	118,500	109,500	0.92	5
245	U	11	2019	15387	183	R70	59	260,000	239,100	0.92	5
246	U	11	2019	15360	91	35	164	165,000	152,500	0.92	5
247	U	11	2019	15345	350	R48	51	137,500	127,000	0.92	5
248	U	3	2020	15458	95	31	62	139,900	130,100	0.93	6
249	U	4	2020	15503	205	58	02	259,900	242,900	0.93	6
250	U	6	2020	15582	288	R70	056	282,500	262,600	0.93	6
251	U	6	2020	15573	218	020	003	140,000	129,600	0.93	6
252	U	7	2019	15231	92	R42	179	138,000	128,700	0.93	6
253	R	7	2019	15208	168	R55	4	100,000	93,400	0.93	6
254	U	7	2019	15223	212	R14	141	185,000	172,000	0.93	6
255	U	7	2019	15224	76	035	090	99,999	93,200	0.93	6
256	U	8	2019	15255	217	032	159	103,000	95,700	0.93	6
257	U	9	2019	15288	181	13	68A	105,000	97,800	0.93	6
258	U	11	2019	15364	207	R14	154	290,380	269,000	0.93	6
259	U	11	2019	15350	268	063	017	211,000	195,600	0.93	6
260	U	4	2020	15493	348	7	142	206,000	193,400	0.94	7
261	U	6	2020	15550	221	058	022-A	815,000	764,600	0.94	7
262	U	6	2020	15573	279	10	53-A	187,683	175,700	0.94	7
263	U	7	2019	15215	106	047	227	198,000	186,300	0.94	7
264	U	9	2019	15283	67	R14	139	219,000	205,000	0.94	7
265	R	10	2019	15302	230	R14	002-F	200,000	187,000	0.94	7
266	U	10	2019	15323	110	047	008	121,500	114,200	0.94	7
267	R	1	2020	15413	319	R43	9A	335,000	316,900	0.95	8
268	R	1	2020	15408	275	054	025	190,000	180,500	0.95	8
269	U	7	2019	15221	269	R55	130	190,000	181,000	0.95	8
270	U	7	2019	15204	195	003	014	175,000	166,400	0.95	8
271	U	7	2019	15232	48	48	280	125,000	119,300	0.95	8
272	U	10	2019	15335	130	45	57	165,000	157,400	0.95	8
273	U	10	2019	15321	123	R14	106	209,000	197,700	0.95	8
274	R	5	2020	15548	102	47	209	188,000	180,800	0.96	9
275	U	6	2020	15580	23	38	4-A	425,000	407,000	0.96	9
276	U	7	2019	15257	344	52	97	161,500	154,600	0.96	9
277	U	8	2019	15268	203	46	172	184,000	177,200	0.96	9

278	U	8	2019	15247	334	R35	046-B	154,900	149,200	0.96	9
279	U	12	2019	15389	205	K42	17	112,000	107,900	0.96	9
280	U	12	2019	15380	332	R21	149	143,000	137,400	0.96	9
281	U	3	2020	15458	99	R56	3F	124,000	120,100	0.97	10
282	U	4	2020	15497	89	R42	148	125,000	121,200	0.97	10
283	U	5	2020	15513	64	54	134	155,000	150,500	0.97	10
284	U	8	2019	15275	336	042	077	300,000	289,700	0.97	10
285	U	10	2019	15321	28	023	111	185,000	179,700	0.97	10
286	U	10	2019	15330	348	R56	003-H	115,000	111,100	0.97	10
287	U	10	2019	15325	62	52	185	171,500	166,800	0.97	10
288	R	11	2019	15364	256	40	038-A	150,000	145,600	0.97	10
289	R	12	2019	15387	55	R14	264	265,000	257,900	0.97	10
290	U	1	2020	15403	76	29	202	360,000	351,500	0.98	11
291	R	8	2019	15233	188	R21	128	50,000	49,100	0.98	11
292	U	1	2020	15418	40	67	26	176,000	174,100	0.99	12
293	R	2	2020	15455	325	R47	3B	185,000	182,800	0.99	12
294	U	5	2020	15521	318	K42	019	159,000	157,800	0.99	12
295	U	9	2019	15300	250	16	54	239,900	238,200	0.99	12
296	U	9	2019	15302	294	015	034	185,000	182,800	0.99	12
297	U	10	2019	15331	115	R48	18	250,000	247,000	0.99	12
298	R	2	2020	15451	139	31	003	135,000	135,600	1.00	13
299	U	4	2020	15486	229	007	114	215,900	216,200	1.00	13
300	U	7	2019	15200	290	K42	012	179,000	178,600	1.00	13
301	U	7	2019	15228	249	062	195	335,000	335,300	1.00	13
302	U	8	2019	12540	178	010	014	51,000	51,200	1.00	13
303	R	9	2019	15270	80	013	121	93,000	93,300	1.00	13
304	R	11	2019	15353	143	051	001-A	160,000	160,000	1.00	13
305	U	4	2020	15495	327	058	003	211,000	213,700	1.01	14
306	U	8	2019	15242	55	34	009	159,500	161,600	1.01	14
307	U	8	2019	15262	90	007	140	210,000	211,900	1.01	14
308	R	9	2019	15276	130	025	130	97,850	98,900	1.01	14
309	U	11	2019	15370	286	46	66A	138,000	139,100	1.01	14
310	R	1	2020	15427	247	46	174	175,000	178,500	1.02	15
311	R	3	2020	15478	22	047	084	190,000	194,600	1.02	15
312	U	9	2019	15297	324	53	168	102,000	104,300	1.02	15
313	U	10	2019	15323	272	007	125	293,500	298,100	1.02	15
314	U	12	2019	15389	73	47	98	168,000	172,000	1.02	15
315	U	12	2019	15394	115	R71	25	253,000	257,700	1.02	15
316	U	2	2020	15452	234	R48	58	160,000	164,200	1.03	16
317	U	3	2020	15455	93	020	026	250,000	257,800	1.03	16
318	U	4	2020	15513	118	38	110	299,900	308,900	1.03	16
319	R	6	2020	15588	276	R68	006-J	310,000	319,000	1.03	16
320	U	7	2019	15229	215	23	113	121,500	124,900	1.03	16
321	U	11	2019	15351	166	011	036	194,000	199,100	1.03	16
322	U	1	2020	15415	145	R46	006	245,250	254,400	1.04	17
323	U	4	2020	15491	40	R34	005-B	179,222	185,600	1.04	17
324	R	7	2019	15232	46	48	281	125,000	130,500	1.04	17
325	R	8	2019	15267	226	54	120	145,000	151,300	1.04	17
326	R	10	2019	15310	323	68	3A	220,000	229,800	1.04	17
327	U	8	2019	15255	13	047	279	115,000	121,100	1.05	18
328	R	9	2019	15281	121	R15	3	231,656	245,200	1.06	19
329	U	11	2019	15361	165	15	19	175,000	185,500	1.06	19
330	U	6	2020	15554	287	038	033	191,500	204,900	1.07	20
331	R	7	2019	15231	346	R52	001	260,000	278,800	1.07	20
332	U	10	2019	15332	153	23	3	150,000	159,800	1.07	20
333	U	12	2019	15381	28	R23	053	193,800	207,000	1.07	20
334	U	3	2020	15458	9	048	116	292,700	315,000	1.08	21

335	R	8	2019	15240	331	53	88	145,000	157,000	1.08	21
336	U	7	2019	15212	59	23	49	190,000	207,700	1.09	22
337	U	8	2019	15231	291	070	023	355,000	389,200	1.10	23
338	U	1	2020	15413	131	004	001	245,000	271,300	1.11	24
339	R	1	2020	15415	120	47	229	65,600	73,100	1.11	24
340	U	7	2019	15213	217	032	007	199,000	221,800	1.11	24
341	U	12	2019	15382	347	038	018A	250,000	278,100	1.11	24
342	R	1	2020	15410	248	14	102	102,900	115,100	1.12	25
343	R	3	2020	15473	344	41	1	189,000	211,200	1.12	25
344	R	8	2019	15235	263	047	265	142,000	159,200	1.12	25
345	U	10	2019	15319	193	020	100	107,000	119,500	1.12	25
346	U	6	2020	15563	68	015	038	120,000	135,000	1.13	26
347	R	8	2019	15266	54	47	70	145,000	163,200	1.13	26
348	U	1	2020	15417	69	047	197	102,000	117,700	1.15	28
349	U	7	2019	15230	121	R42	146	95,000	109,000	1.15	28
350	U	2	2020	15445	114	R24	012	257,500	297,600	1.16	29
351	U	7	2019	15221	23	53	44	191,000	223,400	1.17	30
352	U	6	2020	15573	300	054	130	110,000	129,600	1.18	31
353	U	10	2019	15337	90	59	21-B	290,000	343,300	1.18	31
354	U	10	2019	15318	10	011	047	207,000	247,000	1.19	32
355	U	1	2020	15421	184	54	19	112,500	134,700	1.20	33
356	U	9	2019	15295	294	K42	082	80,000	95,600	1.20	33
357	U	7	2019	15225	107	62	7	220,000	271,100	1.23	36
358	R	3	2020	15479	88	35	74	90,000	112,200	1.25	38
359	U	10	2019	15328	222	014	010	55,000	68,600	1.25	38
360	U	2	2020	15443	277	006	042-B	120,000	152,300	1.27	40
361	R	6	2020	15554	306	023	054	125,000	160,600	1.28	41
362	R	2	2020	15437	198	013	073	107,000	140,200	1.31	44
363	U	5	2020	15537	48	039	099	143,000	187,000	1.31	44
364	U	9	2019	15280	48	011	010-A	105,000	141,200	1.34	47
365	U	2	2020	15453	87	023	017A	55,000	74,400	1.35	48
366	R	12	2019	15382	60	R15	024	47,000	63,800	1.36	49
367	R	2	2020	15433	146	53	38	85,000	117,300	1.38	51

STATE OF MAINE Sales Ratio Analysis - 2016 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

**Penobscot (s)**

1 Year - Condominium Study

Weighted Avg. =	91%	=	6,385,200	/	7,017,670
Average Ratio =	93%	=	27.94	/	30
Avg. Deviation =	7	=	295	/	44
Quality Rating =	8	=	7	/	93%

Average Selling Price = \$159,493 2020

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	M	8 2019	15256	49	R41	040		147,000	108,400	0.74	19
2	M	6 2020	15561	172	41	76		270,000	205,700	0.76	17
3	M	9 2019	15280	78	R71	33		529,155	400,900	0.76	17
4	M	4 2020	15499	137	41	76		179,000	145,500	0.81	12
5	M	5 2020	15513	81	R24	009-B		145,000	117,400	0.81	12
6	M	9 2019	15289	185	R41	040		107,000	86,200	0.81	12
7	M	8 2019	15243	242	61	227		219,500	181,400	0.83	10
8	M	5 2020	15517	256	R41	040		135,000	115,000	0.85	8
9	M	1 2020	15409	12	R14	006-D		130,000	113,000	0.87	6
10	M	3 2020	15472	297	R14	006		130,000	113,000	0.87	6
11	M	5 2020	15537	237	061	008		122,900	107,300	0.87	6
12	M	9 2019	15308	178	061	010		135,000	117,100	0.87	6
13	M	11 2019	15367	284	R22	008-D		177,000	154,200	0.87	6
14	M	5 2020	15529	262	R24	009		129,900	113,900	0.88	5
15	M	8 2019	15240	195	R24	009-B		147,500	129,700	0.88	5
16	M	9 2019	15270	223	41	76		173,000	152,900	0.88	5
17	M	11 2019	15364	271	41	76		170,000	154,700	0.91	2
18	M	5 2020	15547	20	61	014		125,000	114,700	0.92	1
19	M	8 2019	15260	339	R71	033		303,000	279,800	0.92	1
20	M	5 2020	15548	207	R34	065		137,500	127,200	0.93	
21	M	5 2020	15546	164	61	68		129,900	120,200	0.93	
22	M	8 2019	15265	296	R14	6-D		122,000	113,000	0.93	
23	M	4 2020	15501	283	R41	40		85,415	80,500	0.94	1
24	M	3 2020	15458	334	61	31		115,000	109,300	0.95	2
25	M	4 2020	15512	37	61	65		119,500	113,900	0.95	2
26	M	11 2019	15342	140	R14	006		132,000	125,100	0.95	2
27	M	12 2019	15387	90	R71	28D		340,000	323,300	0.95	2
28	M	7 2019	15229	153	61	91		119,900	115,600	0.96	3
29	M	2 2020	15443	73	R45	1-L		133,500	129,600	0.97	4
30	M	10 2019	15322	151	R71	028D		308,000	299,100	0.97	4
31	M	3 2020	15479	136	R45	001-L		126,000	123,000	0.98	5
32	M	3 2020	15477	320	061	087		110,000	107,300	0.98	5
33	M	6 2020	15547	122	R45	1L		125,500	123,000	0.98	5
34	M	8 2019	15257	59	R14	6D		115,000	112,900	0.98	5
35	M	8 2019	15261	67	R71	028-C		299,000	295,100	0.99	6
36	M	2 2020	15453	161	61	7		115,000	114,700	1.00	7
37	M	7 2019	15225	156	R45	001-L		122,000	123,000	1.01	8
38	M	8 2019	15246	194	R41	055		104,000	105,000	1.01	8
39	M	8 2019	15266	161	R14	006D		107,000	108,500	1.01	8
40	M	2 2020	15445	54	R41	001-B		130,000	132,100	1.02	9
41	M	8 2019	15240	237	061	084		115,000	117,100	1.02	9
42	M	4 2020	15484	309	R71	33A		125,000	129,500	1.04	11
43	M	8 2019	15259	316	61	050		107,000	117,100	1.09	16
44	M	9 2019	15293	200	R24	009B		99,500	109,300	1.10	17



STATE OF MAINE Sales Ratio Analysis - 2022 State Valuation

Municipality:

**Bangor**

County:

Penobscot (s)

1 Year - Commercial Study

Weighted Avg. =	85%	=	24,174,200	/	28,593,478
Average Ratio =	83%	=	16.61	/	20
Avg. Deviation =	15	=	452	/	30
Quality Rating =	18	=	15	/	83%

Average Selling Price = \$953,116 2020

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	C	9 2019	15286	130	R05	3		300,000	167,800	0.56	27
2	C	3 2020	15484	158	R28	002		1,500,000	890,200	0.59	24
3	C	2 2020	15440	69	42	196		3,330,000	2,045,700	0.61	22
4	C	8 2019	15259	228	R69	15		280,000	172,700	0.62	21
5	C	9 2019	15295	218	054	181		259,900	166,300	0.64	19
6	C	9 2019	15275	183	17	62		3,500,000	2,262,200	0.65	18
7	C	10 2019	15316	43	42	195		984,500	647,400	0.66	17
8	C	7 2019	15205	208	048	239		179,000	119,800	0.67	16
9	C	1 2020	15421	132	26	90		350,000	246,000	0.70	13
10	C	9 2019	15284	46	52	21		260,000	186,300	0.72	11
11	C	12 2019	15396	242	R05	1		344,000	258,300	0.75	8
12	C	1 2020	15428	213	40	52		3,095,778	2,385,600	0.77	6
13	C	8 2019	15243	172	R09	021		550,000	438,800	0.80	3
14	C	5 2020	15525	284	17	11		842,500	696,800	0.83	
15	C	2 2020	15441	290	R41	25		500,000	420,100	0.84	1
16	C	7 2019	15266	266	53	112		165,000	140,900	0.85	2
17	C	11 2019	15352	182	033	062		195,500	170,100	0.87	4
18	C	12 2019	15385	242	41	82		103,300	90,800	0.88	5
19	C	1 2020	15415	39	R18	2		2,000,000	1,800,000	0.90	7
20	C	9 2019	15293	238	R61	015-A		950,000	862,400	0.91	8
21	C	1 2020	15406	215	25	60		380,000	355,600	0.94	11
22	C	4 2020	15508	118	R07	17		490,000	472,400	0.96	13
23	C	8 2019	15254	9	R68	041		467,000	446,500	0.96	13
24	C	4 2020	15487	321	54	144		192,000	186,900	0.97	14
25	C	8 2019	15251	309	042	110		750,000	734,900	0.98	15
26	C	4 2020	15503	226	R18	031		1,200,000	1,201,800	1.00	17
27	C	4 2020	15493	240	R18	031		1,100,000	1,201,800	1.09	26
28	C	1 2020	15406	219	25	61		120,000	133,400	1.11	28
29	C	4 2020	15502	156	R18	009A		705,000	869,900	1.23	40
30	C	7 2019	15230	163	R61	22		3,500,000	4,402,800	1.26	43

**CITY OF BANGOR**  
**ASSESSING DEPARTMENT – MISSION STATEMENT**

***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 City and to promote goodwill through professionalism and education of assessment processes.*

***Departmental Programs***

Administration

Property Assessments

Property Inspections

Property Tax Maps

Customer Service