



CITY OF BANGOR DEPARTMENT OF ASSESSING

MEMORANDUM

To: City Councilors  
Carollynn Lear, City Manager  
Courtney L. O'Donnell, Assistant City Manager/Director of Human Resources

Dated: September 17, 2025

From: Philip S. Drew, City Assessor

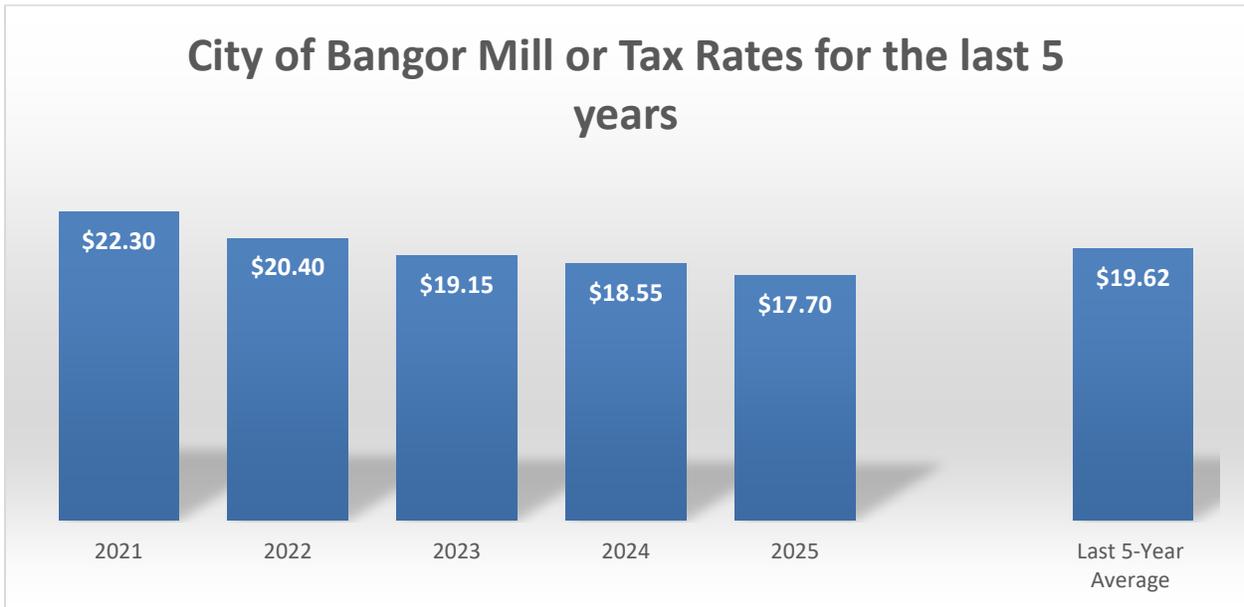
Subject: FY2026 Assessor's Commitment Report – as of April 1, 2025

In accordance with Title 36, M.R.S.A. Sections 708 & 709, I have committed on July 10, 2025, a list of all taxable real and personal property as of April 1, 2025 to both the Treasurer and Tax Collector.

This report contains full reports, graphs, tables and charts relevant to understanding this year's assessed values.

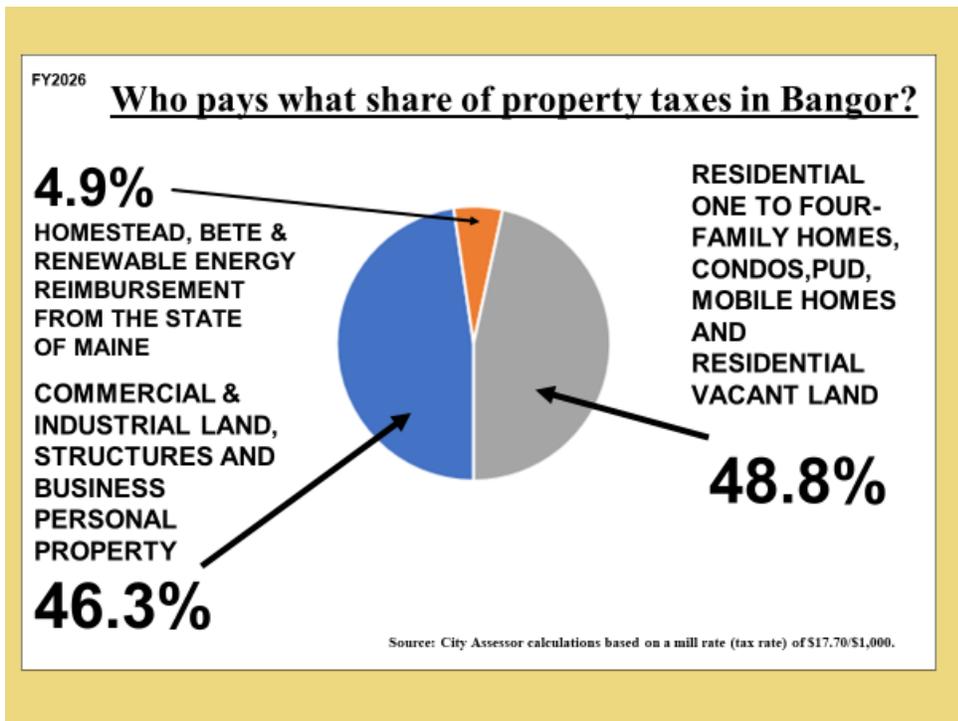
2025 Municipal Valuation Return.....Page 10  
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Graph of mill (tax) rates displays a 5-year chart.

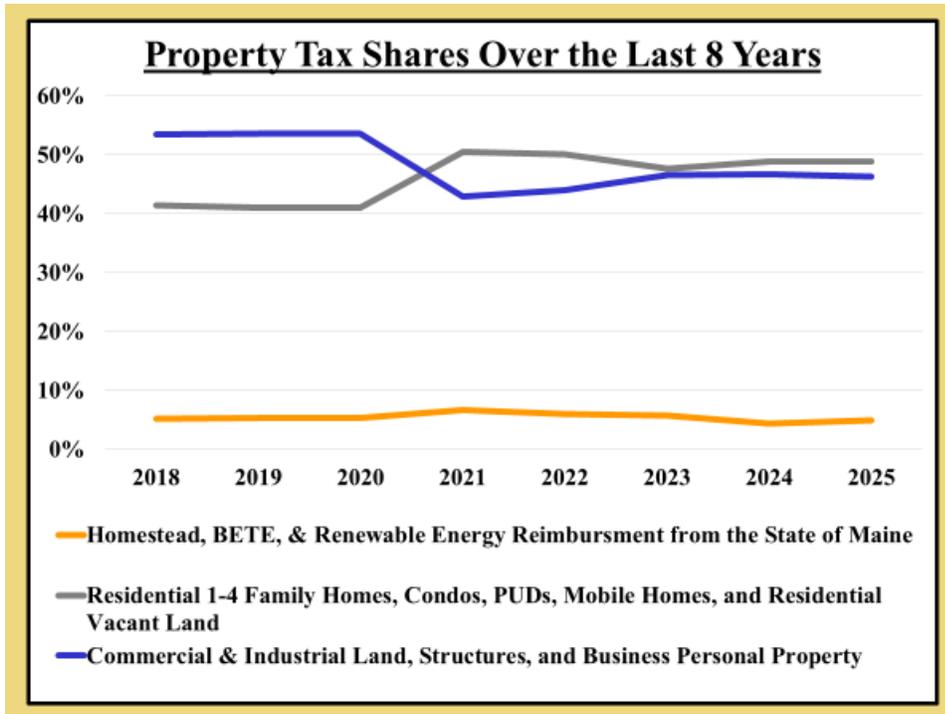


Graph of who pays what share of property taxes in Bangor.

For Fiscal Year 2026 the residential group supports 48.8% of taxes collected and the commercial group supports 46.3% and the state of Maine 4.9%.



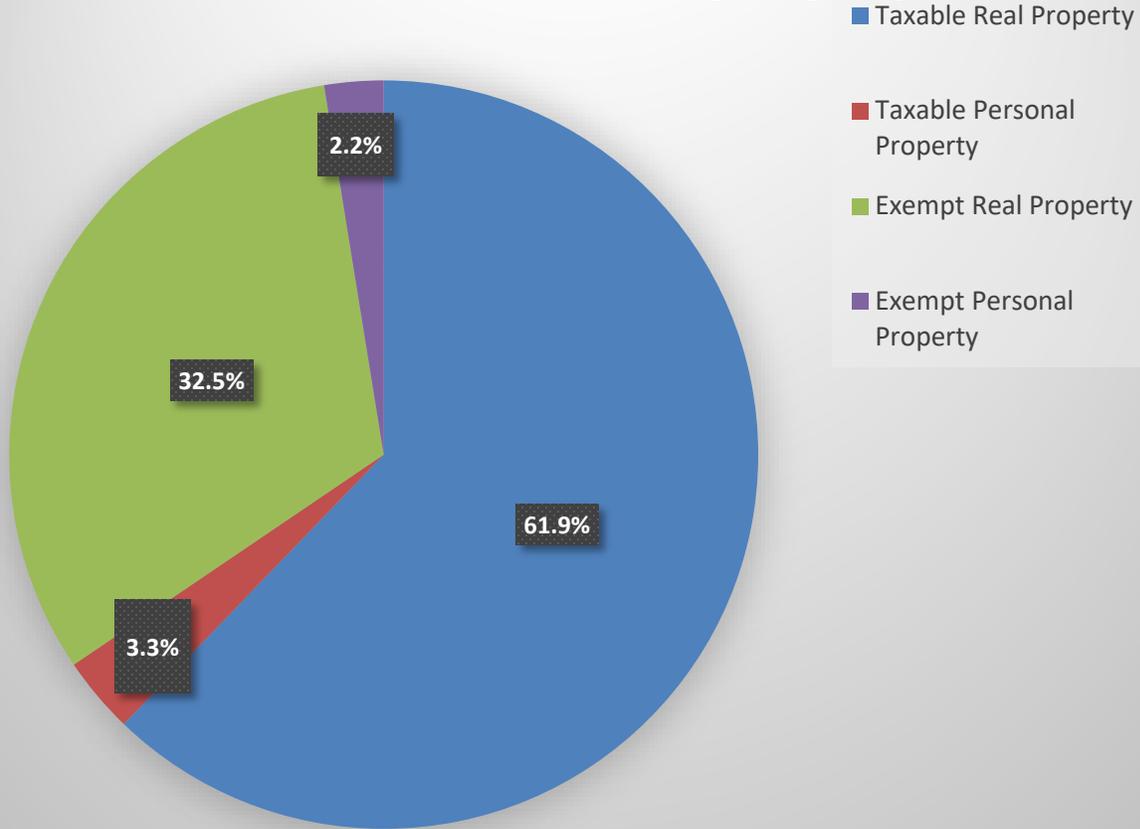
Over the last 8 years, who pays what share of property taxes has shifted. Eight years ago, Commercial & Industrial Land, Structures, and Business Personal Property paid the largest share of taxes. Now Residential 1-4 Family Homes, Condos, PUDs, Mobile Homes, and Residential Vacant Land pay the largest share by a thin margin. State of Maine reimbursements have been steady over that time frame.



A list and pie chart showing a breakdown of taxable and exempt value.

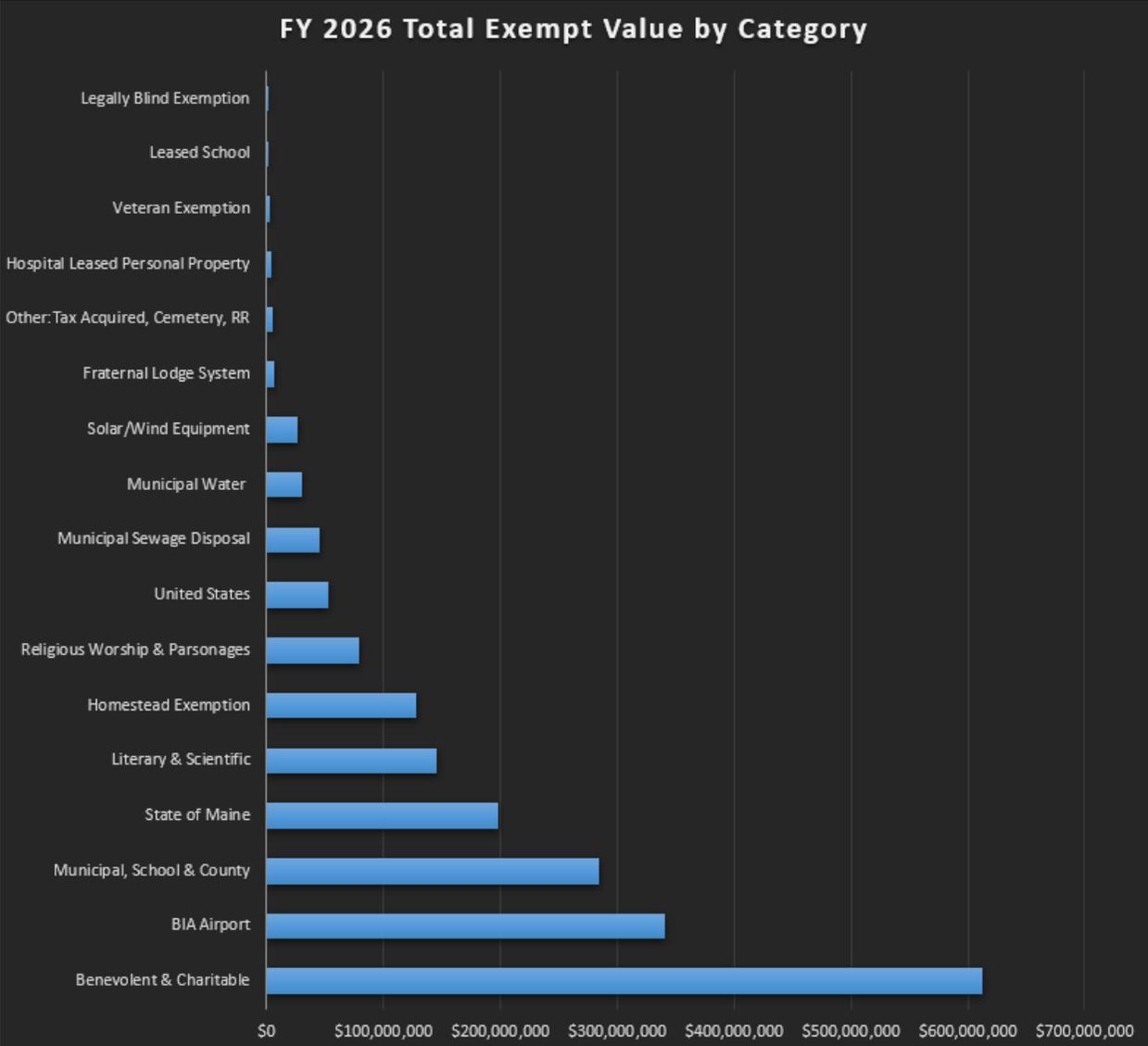
<u>Property Classification</u>	<u>FY 2026 Value by Property Class</u>	<u>% of Total</u>
Taxable Real Property	\$3,815,616,500	62.2%
Taxable Personal Property	\$202,669,000	3.3%
Exempt Real Property	\$1,958,802,800	31.9%
<u>Exempt Personal Property</u>	<u>\$156,381,300</u>	<u>2.5%</u>
<b>Total</b>	<b>\$6,133,469,600</b>	<b>100%</b>

## FY 2026 Value (%rounded) by Property Class



A list and bar chart showing a breakdown of the exempt real property value by exemption type.

<u>Exemption/Type/Category</u>	<u>FY 2026 Total Exempt Value</u>	<u>% of Total</u>	<u>Total Exemption by Statute</u>	<u>Partial Exemption by Statute</u>
Benevolent & Charitable	\$612,841,300	31.221%	\$612,841,300	
BIA Airport	\$340,738,400	17.359%	\$340,738,400	
Municipal, School & County	\$284,508,000	14.494%	\$284,508,000	
State of Maine	\$198,319,600	10.103%	\$198,319,600	
Literary & Scientific	\$145,502,600	7.413%	\$145,502,600	
Homestead Exemption	\$128,470,900	6.545%		\$128,470,900
Religious Worship & Parsonages	\$78,546,500	4.002%	\$78,546,500	
United States	\$52,454,300	2.672%	\$52,454,300	
Municipal Sewage Disposal	\$44,751,500	2.280%	\$44,751,500	
Municipal Water	\$30,096,700	1.533%	\$30,096,700	
Solar/Wind Equipment	\$26,885,000	1.370%	\$26,885,000	
Fraternal Lodge System	\$7,011,100	0.357%	\$7,011,100	
Other:Tax Acquired, Cemetery, RR	\$5,495,100	0.280%	\$5,495,100	
Hospital Leased Personal Property	\$4,106,200	0.209%	\$4,106,200	
Veteran Exemption	\$2,834,000	0.144%		\$2,834,000
Leased School	\$303,800	0.015%	\$303,800	
<u>Legally Blind Exemption</u>	<u>\$44,000</u>	<u>0.002%</u>		<u>\$44,000</u>
<b>Total</b>	<b>\$1,962,909,000</b>	<b>100.00%</b>	<b>\$1,831,560,100</b>	<b>\$131,348,900</b>



The Top 25 Highest Assessments by Taxpayer Name – combined real and personal property.

- The table combines the real and personal property net taxable values.
  - For example, GLP Capital, L.P. (a gaming facility lessor/landlord on Main Street) has two real estate accounts with a land and building value, but no personal property value as the gaming operation is owned and operated by HC Bangor, LLC (which is not on the top 25, but is in position 4 on the Personal Property - Top 25 Highest list). Each entity’s total valuation is reported along with their percentage of the total taxable value is shown in the far-right column. For example, GLP Capital, L.P. represents 1.88% of the city’s tax base.

FY2026 - Top 25 Highest Assessment - Real & Personal Property - by Taxpayer Name (Combined Accounts)							
Position	Owner's Name	Land Value	Building Value	Solar Exemption	Personal Property Value	Total Value	% of Total City Valuation
1	GLP CAPITAL, L.P. 2 Accounts	\$ 2,251,000	\$ 73,093,700		\$ -	\$ 75,344,700	1.88%
2	VERSANT POWER - 29 Accounts	\$ 47,368,100	\$ 1,473,600	\$ -	\$ 4,508,100	\$ 53,349,800	1.33%
3	BANGOR SAVINGS BANK	\$ 1,826,400	\$ 44,269,800	\$ 640,000	\$ 2,772,600	\$ 48,228,800	1.20%
4	GENERAL ELECTRIC INC (PIP)	\$ 861,500	\$ 14,806,100	\$ -	\$ 19,774,100	\$ 35,441,700	0.88%
5	QV REALTY TRUST	\$ 8,809,300	\$ 23,156,600	\$ 1,200,000	\$ -	\$ 30,765,900	0.77%
6	BANGOR NATURAL GAS COMPANY	\$ 22,180,600	\$ 3,029,400	\$ -	\$ 1,703,700	\$ 26,913,700	0.67%
7	GM Realty of Bangor LLC	\$ -	\$ 22,839,500	\$ -	\$ -	\$ 22,839,500	0.57%
8	WAL-MART REAL ESTATE BUSINESS TRUST	\$ 6,064,700	\$ 13,948,100	\$ -	\$ 2,709,300	\$ 22,722,100	0.57%
9	BANRES, LLC	\$ 781,800	\$ 21,633,400	\$ -	\$ 3,300	\$ 22,418,500	0.56%
10	J.B. BROWN & SONS	\$ 1,098,000	\$ 19,538,700	\$ -	\$ -	\$ 20,636,700	0.51%
11	BROADWAY SHOPPING CENTER, LLC	\$ 7,154,800	\$ 13,394,800	\$ -	\$ -	\$ 20,549,600	0.51%
12	CABREL COMPANY	\$ 3,643,100	\$ 15,657,700	\$ -	\$ 2,700	\$ 19,303,500	0.48%
13	SUN BIRCH HILL LLC	\$ 18,500,000	\$ 404,600	\$ -	\$ 185,700	\$ 19,090,300	0.48%
14	WATERFRONT CONCERTS, LLC (PIP)	\$ 1,900,000	\$ 16,480,000	\$ -	\$ 698,100	\$ 19,078,100	0.47%
15	Winterfell Sunbury Village (ME) Owner, LLC	\$ 663,900	\$ 15,435,500	\$ -	\$ 607,300	\$ 16,706,700	0.42%
16	B&L PROPERTIES LLC	\$ 1,786,000	\$ 14,018,000	\$ -	\$ 12,100	\$ 15,816,100	0.39%
17	LOWE'S HOME CENTERS INC	\$ 4,049,600	\$ 9,324,000	\$ -	\$ 1,874,000	\$ 15,247,600	0.38%
18	ROSS MANOR ASSOCIATES	\$ 299,400	\$ 14,677,100	\$ -	\$ -	\$ 14,976,500	0.37%
19	BEV INC	\$ 876,800	\$ 12,908,900	\$ -	\$ 315,600	\$ 14,101,300	0.35%
20	SAM'S REAL ESTATE BUSINESS TRUST	\$ 3,300,000	\$ 9,000,100	\$ -	\$ 1,703,900	\$ 14,004,000	0.35%
21	Bangor Mall Realty LLC	\$ 9,160,400	\$ 4,383,500	\$ -	\$ 62,300	\$ 13,606,200	0.34%
22	TARGET CORPORATION T-1855	\$ 2,684,400	\$ 9,386,000	\$ -	\$ 1,483,600	\$ 13,554,000	0.34%
23	B33 BANGOR II LLC	\$ 3,494,400	\$ 9,152,300	\$ -	\$ -	\$ 12,646,700	0.31%
24	SUNBELT RENTALS #293A	\$ -	\$ -	\$ -	\$ 12,397,700	\$ 12,397,700	0.31%
25	BANGOR ASSISTED LIVING LLC	\$ 305,100	\$ 11,546,900	\$ -	\$ 200	\$ 11,852,200	0.29%
Top 1 thru 25 Taxpayer List		\$ 149,059,300	\$ 393,558,300	\$ 1,840,000	\$ 50,814,300	\$ 591,591,900	14.72%
						Total Tax Amount:	\$ 10,471,177

2025 Municipal Valuation Return is part of our Commitment Book and provides a quick summary of the following:

- Total taxable valuation of real estate and personal property is \$4.018 billion (was \$3.798 in 2024).
- Participation in the Homestead Exemption is 5,176 properties (5,107 in 2024). Each property owner saved up to \$442.50 in property tax.
- Participation in the Business Equipment Tax Exemption (BETE) is 392 businesses. (down from 457 in 2024)
- Total BETE tax savings for local businesses was \$2.77 million (up from \$2.4m in 2022). The state of Maine will reimburse the city approximately 59% of this amount or \$1.64 million.
- There is \$273 million of captured assessed value within Tax Increment Financing (TIF) districts.
- 23 parcels, containing 711 acres of classified forest land, benefited from the state of Maine Tree Growth Tax program.
- 8 parcels containing 126 acres of classified as farmland benefited from the state of Maine Farm Land Tax program.
- Complete breakdown of exempt classes of property.
- 465 Veterans (down from 478 in 2024) and property owners benefited from the state of Maine Veteran Exemption Program. Each saved up to \$106.20 in tax.
- 11 Legally-Blind property owners benefited from the state of Maine Legally-Blind Exemption. Each saved up to \$70.80 in tax.

- 10 new applications were received for the state of Maine Renewable Energy/Solar Equipment Exemption. A grand total of 122 properties benefit from this exemption and the tax dollar savings this year totaled \$475,864.50
- The construction of new structures between April 2, 2024 and April 1, 2025 was valued at \$31 million (down from \$35.5 million in 2024, but higher than the \$29 million in 2023).

How was the mill rate or tax rate determined for Fiscal Year 2026

On an annual basis, the city's Finance Director reports to the Assessor *just* the dollar amount that needs to be raised/collected from the local property tax, on both personal property and real property. This collection will fund:

- the city and local schools
- TIF fund operations
- the Overlay amount
- the apportionment for Penobscot County, which Penobscot County requests in a report provided directly to the City.

The amount to be raised for the city and school budgets has already been reduced by all the other funds expected to be collected over the fiscal year from school funding, car registrations, permits, fees, state and federal grants, etc.

How is the mill (tax) rate determined

- The total taxable amount of Property in the City is 4,018,285,500.00.
- The amount to be raised with taxes is \$74,105,551.00.
- The amount to be raised for the Overlay\* is \$389,011.21
- The amount to be received from the state of Maine for Homestead and BETE Reimbursements is \$3,370,908.86
- So, the actual tax for commitment then ended up being \$71,123,653.35.
- This figure is then divided by the city's total taxable value of \$4,018,285,500.
- Formula: \$74,105,551 plus \$389,011.21 less \$3,370,908.86 equals \$71,123,653.35 and divided by \$4,018,285,500.00 = 0.017699 or rounded to 0.0177. Mill (tax) rate expressed in \$/\$1,000 of net valuation or \$17.70/\$1,000

\*State of Maine Title 36 Section 710 .... *municipal officers may assess on the estates such sum above the sum necessary for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.* This year the 5% Maximum Overlay amount was \$3,705,277.55, but and the actual overlay amount was just \$389,011.21.

Please see the copy of the Tax Rate Calculation Form on the next page.

**2025 MUNICIPAL TAX RATE CALCULATION FORM**

Municipality: Bangor

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

1. Total taxable value of real estate	1	<input type="text" value="\$3,815,616,500"/> <small>(from page 1, line 6)</small>
2. Total taxable value of personal property	2	<input type="text" value="\$202,669,000"/> <small>(from page 1, line 10)</small>
3. Total taxable value of real estate and personal property (Line 1 plus line 2)	3	<input type="text" value="\$4,018,285,500"/> <small>(from page 1, line 11)</small>
4. a. Total exempt value for all homestead exemptions granted	4a.	<input type="text" value="\$128,470,900"/> <small>(from Page 1, line 14f)</small>
b. Homestead exemption reimbursement value	4b.	<input type="text" value="\$97,637,884"/>
5. a. Total exempt value of all BETE qualified property	5a.	<input type="text" value="\$156,381,300"/> <small>(from page 2, line 15c)</small>
b. BETE exemption reimbursement value	5b.	<input type="text" value="\$92,808,944"/>
6. Total valuation base (Line 3 + line 4b + line 5b)	6	<input type="text" value="\$4,208,732,328"/>

**ASSESSMENTS**

7. County tax	7	<input type="text" value="\$5,171,827.00"/>
8. Municipal appropriation	8	<input type="text" value="\$46,524,357.00"/>
9. TIF financial plan amount	9	<input type="text" value="\$4,312,592"/> <small>(must match page 2, line 16c + 16d)</small>
10. Local education appropriation	10	<input type="text" value="\$30,409,511.00"/>
11. Total appropriations (Add lines 7 through 10)	11	<input type="text" value="\$86,418,287.00"/>

**ALLOWABLE DEDUCTIONS**

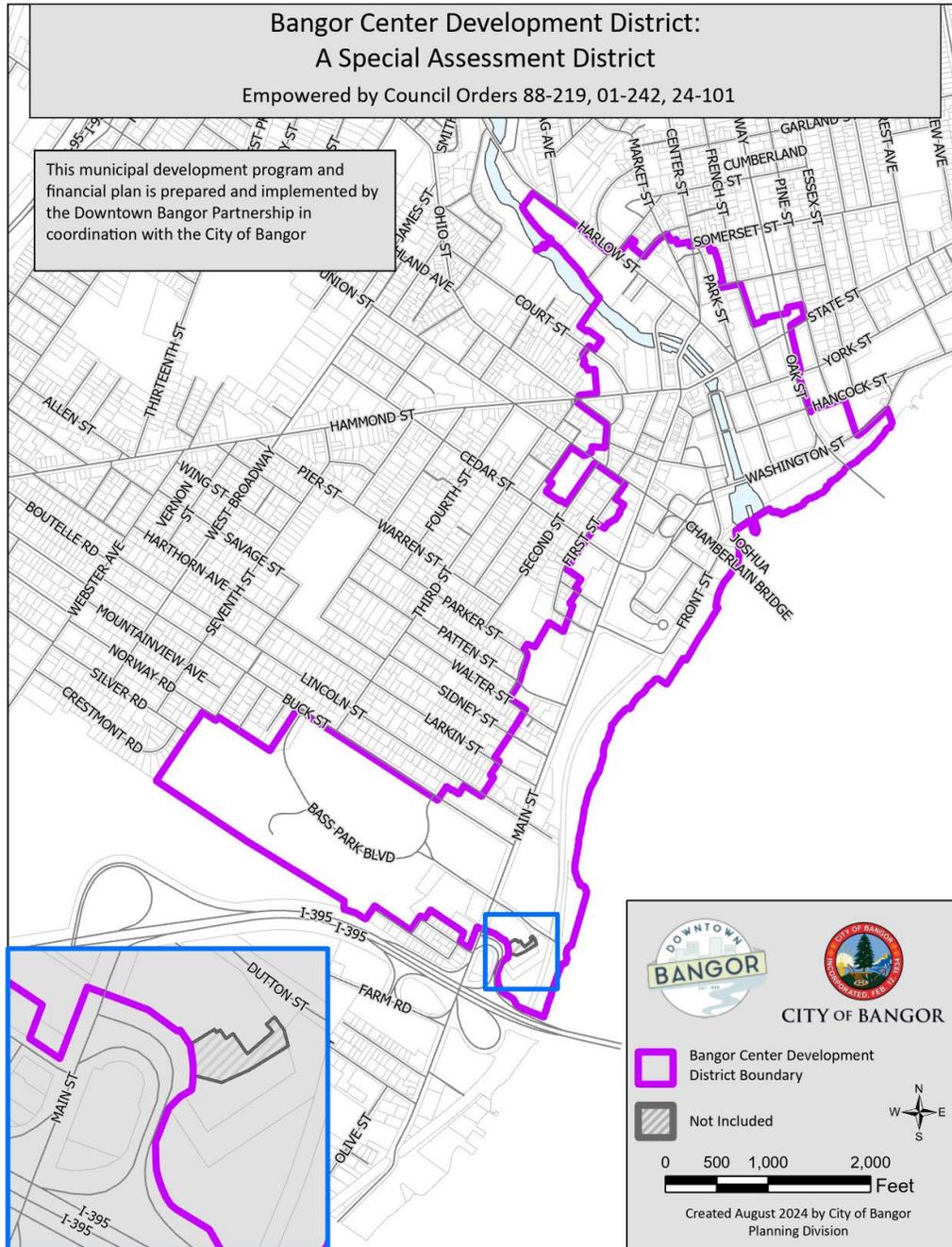
12. Anticipated state municipal revenue sharing	12	<input type="text" value="\$12,312,736.00"/>
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement))	13	<input type="text" value="\$0.00"/>
14. Total deductions (Line 12 plus line 13)	14	<input type="text" value="\$12,312,736.00"/>
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<input type="text" value="\$74,105,551.00"/>

16.	<input type="text" value="\$74,105,551.00"/> <small>(Amount from line 15)</small>	x	<input type="text" value="1.05"/>	=	<input type="text" value="\$77,810,828.55"/>	Maximum Allowable Tax
17.	<input type="text" value="\$74,105,551.00"/> <small>(Amount from line 15)</small>	÷	<input type="text" value="\$4,208,732,328"/> <small>(Amount from line 6)</small>	=	<input type="text" value="0.01761"/>	Minimum Tax Rate
18.	<input type="text" value="\$77,810,828.55"/> <small>(Amount from line 16)</small>	÷	<input type="text" value="\$4,208,732,328"/> <small>(Amount from line 6)</small>	=	<input type="text" value="0.01849"/>	Maximum Tax Rate
19.	<input type="text" value="\$4,018,285,500.00"/> <small>(Amount from line 3)</small>	x	<input type="text" value="0.01770"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$71,123,653.35"/> <small>(Enter on page 1, line 13)</small>	Tax for Commitment
20.	<input type="text" value="\$74,105,551.00"/> <small>(Amount from line 15)</small>	x	<input type="text" value="0.05"/>	=	<input type="text" value="\$3,705,277.55"/>	Maximum Overlay
21.	<input type="text" value="\$97,637,884"/> <small>(Amount from line 4b.)</small>	x	<input type="text" value="0.01770"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$1,728,190.55"/> <small>(Enter on line 9, Assessment Warrant)</small>	Homestead Reimbursement
22.	<input type="text" value="\$92,808,944"/> <small>(Amount from line 5b.)</small>	x	<input type="text" value="0.01770"/> <small>(Selected Rate)</small>	=	<input type="text" value="\$1,642,718.31"/> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	<input type="text" value="\$74,494,562.21"/> <small>(Line 19 plus lines 21 and 22)</small>	-	<input type="text" value="\$74,105,551.00"/> <small>(Amount from line 15)</small>	=	<input type="text" value="\$389,011.21"/> <small>(Enter on line 5, Assessment Warrant)</small>	Overlay

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

- For taxable real property located in the city’s Bangor Center (Downtown) Development District (BCDD), there are two tax bills for each property. For example, this year a property owner with a property valued at \$200,000 received a real estate tax bill for \$3,540 and also received a BCDD (downtown) tax bill for \$1,440. Please note that exempt properties within the district boundaries do not receive a tax bill for either. The district map is provided. The Bangor Center Development District 2025 Certificate of Assessment Form shows the following. The assessment was \$265,566 and the net to be raised for this District was approximately \$273,069.43 in 2025 (\$239,229.9 in 2024 & \$111,357.56 in 2023).



# 2025 Municipal Valuation Return



**DUE DATE - NOVEMBER 1, 2025 (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.  
You may also file this return online using the Maine Tax Portal at: <https://revenue.maine.gov>.*

For help in filling out this return, please see the MVR Instructions at [www.maine.gov/revenue/taxes/property-tax/assessor](http://www.maine.gov/revenue/taxes/property-tax/assessor)

**MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN**

(36 M.R.S. § 383)

**DUE DATE - NOVEMBER 1, 2025 (or within 30 days of commitment, whichever is later)**

**Bangor**

Municipality

1. County:

Commitment Date:   
mm/dd/yyyy

2. Municipality

Commitment period (select one):

3. 2025 Certified Ratio (Percentage of current just value upon which assessments are based.) 3   
Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage

**TAXABLE VALUE OF REAL ESTATE**

(Exclude exempt values)

4. Land (include value of transmission, distribution lines and substations, dams and power houses) 4

5. Buildings 5

6. Total **taxable** value of real estate (line 4 + line 5) 6   
(this amount will be entered on Tax Rate Form, line 1)

**TAXABLE VALUE OF PERSONAL PROPERTY**

(Exclude exempt values)

7. Production machinery and equipment 7

8. Business equipment (furniture, furnishings and fixtures) 8

9. All other personal property 9

10. Total **taxable** value of personal property (line 7 + line 8 + line 9) 10   
(this amount will be entered on Tax Rate Form, line 2)

**OTHER TAX INFORMATION**

11. Total taxable value of real estate and personal property (line 6 + line 10) 11   
(must match Tax Rate Form, line 3)

12. 2025 Property Tax Rate (example .01520) 12   
(from Tax Rate Form, line 19, column B)

13. 2025 Property Tax Levy (includes overlay and any fractional gains from rounding) 13   
**Note: This is the amount of 2025 tax actually committed to the collector**  
(must match Tax Rate Form line 19, column C)

**HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM**

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

14. a. Number of maximum homestead exemptions granted 14a   
(maximum exemption = \$25,000 x line 3 certified ratio)

b. Value of homestead exemptions on line 14a (line 14a x \$25,000 x line 3) 14b

c. Number of exemptions granted for homesteads valued less than the maximum 14c

d. Value of homestead exemptions on line 14c 14d

e. Total number of homestead exemptions granted (line 14a + line 14c) 14e

f. Total value of all homestead exemptions granted (line 14b + line 14d) 14f   
(this amount will be entered on Tax Rate Form, line 4a)

g. Total assessed value of all property with homestead exemptions 14g   
(include taxable and exempt value)





32. Total number of acres currently enrolled in the Open Space program

32

33. Total value of land enrolled in the Open Space program

33

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MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality: Bangor

EXEMPT PROPERTY, continued

40. h. Property of benevolent and charitable institutions	40h	612,841,300
i. Property of literary and scientific institutions	40i	145,502,600
j. Property of veteran organizations:		
1) Total exempt value of veteran organizations	40 j(1)	0
2) Exempt value attributable to purposes <b>other than</b> meetings, ceremonies, or instruction facilities <b>(reimbursable exemption)</b> .	40 j(2)	0
k. Property of central labor councils, chambers of commerce, and boards of trade		
1) chambers of commerce or boards of trade	40k(1)	0
2) central labor councils <b>(reimbursable exemption)</b>	40k(2)	0
l. Property of houses of religious worship and parsonages		
1) Number of parsonages within this municipality	40 l(1)	8
2) Total <b>exempt</b> value of those parsonages	40 l(2)	160,000
3) Total <b>taxable</b> value of those parsonages	40 l(3)	2,482,000
4) Total <b>exempt</b> value of all houses of religious worship (excluding parsonages)	40 l(4)	78,386,500
Total exempt value of houses of religious worship and parsonages (40l(2) + 40l(4))	40l	78,546,500
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))	40m	7,011,100
n. Personal property <b>leased</b> by a benevolent and charitable organization exempt from taxation under § 501 of the Internal Revenue Code of 1954 and the primary purpose is the operation of a hospital licensed by the Dept. of Health and Human Services, health maintenance organization or blood bank (§ 652(1)(K)) (Value of property <u>owned</u> by a hospital should be reported on line 40h)	40n	4,106,200
o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) ( \$4,000 adjusted by certified ratio)	40o	44,000
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))	40p	30,096,700
q. Animal waste storage facilities certified as exempt <b>(reimbursable exemption)</b>	40q	0
r. Pollution control facilities certified by the Department of Environmental Protection	40r	0
s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 <b>(reimbursable exemption)</b>	40s	0





MAINE REVENUE SERVICES - 2025 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 SINGLE 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 7/1/2025 TO 46b 6/30/2026
mm/dd/yyyy mm/dd/yyyy

47. Interest rate charged on overdue 2025 property taxes

47 7.50
7.50% maximum

48. Date(s) that 2025 property taxes are due

48a 9/15/2025 48b 3/16/2026
48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

49a YES YES/NO Name of software used 49b HARRIS TRIO

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.

Philip S. Drew

ASSESSOR(S) SIGNATURES

PHILIP S DREW, CITY ASSESSOR

DATE 7/24/2025
mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2025 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 2025 tax year.

**MAINE REVENUE SERVICES - 2025 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, 2024, 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	<b>52</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>1ADU/10TINY</b>
Demolished	<b>5</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>
Converted	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Valuation Increase (+)	<b>\$8,014,400</b>	<b>\$587,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$846,332</b>	<b>\$490,700</b>
Valuation Loss (-)	<b>\$433,900</b>	<b>\$144,360</b>	<b>\$169,000</b>	<b>\$0</b>	<b>\$257,500</b>	<b>\$0</b>
Net Increase/Loss	<b>\$7,580,500</b>	<b>\$442,940</b>	<b>(\$169,000)</b>	<b>\$0</b>	<b>\$588,832</b>	<b>\$490,700</b>

2. Enter any new industrial or commercial growth started or expanded since April 1, 2024, giving the approximate full market value and additional machinery, equipment, etc.

<b>IMPROVEMENTS TO THE WATERFRONT CONCERT VENUE \$2.1M.</b>
<b>NEW CAR DEALERSHIP BUILDING ON HOGAN ROAD \$4.5M</b>
<b>NEW TAXABLE SOLAR FARM ON BROADWAY \$2.4M. NEW TAXABLE SOLAR FARM ON PUSHAW ROAD \$4.3M.</b>
<b>NEW EXEMPT SOLAR FARM ON UNION ST \$3.5M.</b>
<b>NEW RETAIL BLDG ON HOGAN RD \$645K.</b>
<b>MOTEL REMODEL TO CREATE SUITES \$860K.</b>
<b>BUS SERVICE GARAGE ON OHIO STREET \$500K.</b>
<b>NEW DRIVE THRU CAR WASH AND VAC CENTER \$665K RE ONLY PERSONAL PROPERTY AT \$384,700 (BETE)</b>

3. Enter any extreme losses in valuation since April 1, 2024, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

<b>NO EXTREME LOSSES IN VALUATION SINCE APRIL 1, 2024</b>
<b>NOTE: FUGURES ON TAX RATE FORM LINES 8 THRU 13 WERE PROVIDED BY FINANCE DIRECTOR DAVID LITTLE</b>
<b>NOTE: 47 PROPERTIES IN BANGOR HAVE A SOLAR ARRAY THAT IS OWNED BY A THIRD PARTY. THIS PROPERTY IS ASSESSED AS PERSONAL PROPERTY AND NOT EXEMPT. OWNERS INCLUDE ODYSSEY SOLAR HOLDINGS, GOLDEN TRAIL SOLAR HOLDINGS AND EVERBRIGHT.</b>

4. Explain any general increase or decrease in valuation since April 1, 2024, based on revaluations, change in ratio used, adjustments, etc.

<b>TOTAL YEAR OVER YEAR INCREASE IN REAL PROPERTY VALUATION WAS APPROXIMATELY \$ 209M.</b>
<b>MARKET-BASED ADJUSTMENTS OF \$178 M PLUS NEW CONSTRUCTION OF \$31M.</b>
<b>AFTER ALL OF THE ADJUSTMENTS, SALES THAT OCCURRED BETWEEN JULY 2023 AND JUNE OF 2024, HAD A MEDIAN RATIO OF APPROXIMATELY 91%, A MEAN RATIO OF APPROXIMATELY 92% AND A COD OF APPROX. 17. FOR EACH SOLD PROPERTY, THE RATIO IS THE SALE'S APRIL 1, 2025 TOTAL ASSESSED VALUE DIVIDED BY THE TOTAL SALE PRICE.</b>
<b>NOTE: RE COMMITMENT BOOK SHOWS \$1,958,802,800 PLUS LINE 40 N OF \$4,106,200 EQUALS \$1,962,900,000 ON LINE 40 TOTAL.</b>

**2025 MUNICIPAL TAX RATE CALCULATION FORM**

Municipality: Bangor

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

1. Total taxable value of real estate	1	<b>\$3,815,616,500</b> <small>(from page 1, line 6)</small>
2. Total taxable value of personal property	2	<b>\$202,669,000</b> <small>(from page 1, line 10)</small>
3. Total taxable value of real estate and personal property (Line 1 plus line 2)	3	<b>\$4,018,285,500</b> <small>(from page 1, line 11)</small>
4. a. Total exempt value for all homestead exemptions granted	4a.	<b>\$128,470,900</b> <small>(from Page 1, line 14f)</small>
b. Homestead exemption reimbursement value	4b.	<b>\$97,637,884</b>
5. a. Total exempt value of all BETE qualified property	5a.	<b>\$156,381,300</b> <small>(from page 2, line 15c)</small>
b. BETE exemption reimbursement value	5b.	<b>\$92,808,944</b>
6. Total valuation base (Line 3 + line 4b + line 5b)	6	<b>\$4,208,732,328</b>

**ASSESSMENTS**

7. County tax	7	<b>\$5,171,827.00</b>
8. Municipal appropriation	8	<b>\$46,524,357.00</b>
9. TIF financial plan amount	9	<b>\$4,312,592</b> <small>(must match page 2, line 16c + 16d)</small>
10. Local education appropriation	10	<b>\$30,409,511.00</b>
11. Total appropriations (Add lines 7 through 10)	11	<b>\$86,418,287.00</b>

**ALLOWABLE DEDUCTIONS**

12. Anticipated state municipal revenue sharing	12	<b>\$12,312,736.00</b>
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement))	13	<b>\$0.00</b>
14. Total deductions (Line 12 plus line 13)	14	<b>\$12,312,736.00</b>
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<b>\$74,105,551.00</b>

16.	<b>A</b>	x	<b>B</b>	=	<b>C</b>	Maximum Allowable Tax
	<b>\$74,105,551.00</b> <small>(Amount from line 15)</small>		<b>1.05</b>		<b>\$77,810,828.55</b>	
17.	<b>\$74,105,551.00</b> <small>(Amount from line 15)</small>	÷	<b>\$4,208,732,328</b> <small>(Amount from line 6)</small>	=	<b>0.01761</b>	Minimum Tax Rate
18.	<b>\$77,810,828.55</b> <small>(Amount from line 16)</small>	÷	<b>\$4,208,732,328</b> <small>(Amount from line 6)</small>	=	<b>0.01849</b>	Maximum Tax Rate
19.	<b>\$4,018,285,500.00</b> <small>(Amount from line 3)</small>	x	<b>0.01770</b> <small>(Selected Rate)</small>	=	<b>\$71,123,653.35</b> <small>(Enter on page 1, line 13)</small>	Tax for Commitment
20.	<b>\$74,105,551.00</b> <small>(Amount from line 15)</small>	x	<b>0.05</b>	=	<b>\$3,705,277.55</b>	Maximum Overlay
21.	<b>\$97,637,884</b> <small>(Amount from line 4b.)</small>	x	<b>0.01770</b> <small>(Selected Rate)</small>	=	<b>\$1,728,190.55</b> <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	<b>\$92,808,944</b> <small>(Amount from line 5b.)</small>	x	<b>0.01770</b> <small>(Selected Rate)</small>	=	<b>\$1,642,718.31</b> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	<b>\$74,494,562.21</b> <small>(Line 19 plus lines 21 and 22)</small>	-	<b>\$74,105,551.00</b> <small>(Amount from line 15)</small>	=	<b>\$389,011.21</b> <small>(Enter on line 5, Assessment Warrant)</small>	Overlay

**(If Line 23 exceeds Line 20 select a lower tax rate.)**

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.



- Preliminary 2026 State Valuation Report is a complete annual review performed by Maine Revenue Services. The field audit review was completed on March 12, 2025.
  - 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, 2024 was \$4.24b (up from \$3.77b in 2023 and up from \$3.59b in 2022). For April 1, 2024 the increase in value was \$468m or 12.4% from 2023.
  - The Effective Full Value Mill Rate (Tax Rate) was 16.42 versus the Municipal Mill Rate of 18.55. The higher Municipal Rate is due to having an Average Ratio of Assessed Value to Sale Price below 100%. Maine Revenue Services makes this determination on an annual basis after reviewing data provide by the local assessor.
  - The equalization process conducted by Maine Revenue Services adjusts the valuation of all communities in the state, which should result in the equitable distribution of state resources like school funding and revenue sharing.
  - Page 27 contains Bangor's combined sales study (includes all qualified sales). The Average Ratio was 84% (84% in the prior report) based on 398 sales (428 sales in prior report) that transacted/sold between July of 2023 to June of 2024. About one-half of sales had a ratio above 84% and one-half of sales had a ratio below 84%. The state adjusts our property values up to arrive at the equalized ratio of 100%. The combined study quality rating of 13 (15 from before) is a good rating due to the wide variety of property types in the city, equal to the rating of 13 just two years ago. The lower the rating the better, as this rating does indicate how well the community's valuation model is performing.



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

September 2025

Municipal Assessors and Chairman of the Board of Selectpersons:

**RE: Preliminary 2026 State Valuation**

Dear Municipal Official(s):

Enclosed you will find a copy of the **preliminary** 2026 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, 2024**. 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 2026 State Valuation Notice will be sent by certified mail on or before September 30, 2025.

Property Tax Division  
**REPORT OF ASSESSMENT REVIEW**



Municipality	<b>Bangor</b>		County	<b>Penobscot (s)</b>
	2024	2025	2026	
1. State Valuation	3,599,450,000	3,775,400,000	4,243,450,000	
2. Amount of Change	505,400,000	175,950,000	468,050,000	
3. Percent of Change	16.33%	4.89%	12.40%	
4. Eff. Full Value Rate (line 6d/1)	0.0173	0.01718	0.01642	
5. Local mil. Rate 22-23-24	0.0204	0.01915	0.01855	
6a. Commitment 2022-23-24	62,468,739	65,301,607	70,455,764	
6b. Homestead Reimbursement	1,966,934	1,896,669	1,841,271	
6c. BETE Reimbursement	2,043,830	1,693,615	1,425,458	
6d. Total (6a, 6b & 6c)	66,479,503	68,891,890	73,722,492	
6e. % change from prior year (6d.)	2.33%	3.63%	7.01%	
	2023	2024		
A. Municipal Valuation	3,410,005,600	3,798,154,400		
Net Supplements / Abatements	(41,742,220)	16,372,320	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	99,042,744	99,259,876		
BETE (Exempt Valuation)	88,439,417	76,844,072		
Adjusted Municipal Valuation	3,555,745,541	3,990,630,668	434,885,126	12.23%
B. Sales Information				
Sales Period Used	07/22 - 06/23	07/23 - 06/24		
State Valuation	<b>2025</b>	<b>2026</b>	Combined Sales Ratio	84%
# of Sales	428	398		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	84%	83%		
Average Ratio	85%	83%	-2.35%	
Assessment Rating	15	13		
Mobile Homes in Parks				
Weighted Average				
Average Ratio				
Assessment Rating				
Condominium Study				
Weighted Average	79%	87%		
Average Ratio	78%	86%	10.26%	
Assessment Rating	12	9		
Certified Ratio	100%	100%		

**STATE VALUATION ANALYSIS**

Municipality	Bangor			County	Penobscot (s)	
<b>Municipal Valuation - 2024</b>	<b>100%</b>	Declared Certified Ratio		<b>2026 State Valuation</b>		
<b>LAND</b>			Ratio	Source		
Electrical Utilities (Trans & Dist)			45,550,100	124%	Declaration Value	36,756,845
Classified Tree Growth	712	ac	105,570	100%	State Rates	105,571
Classified Farm Land	129	ac	78,075	92%	Adj. Cert Ratio	84,864
Classified Farm Woodland	71	ac	11,320	100%	State Rates	11,316
Classified Open Space	37	ac	72,144	92%	Adj. Cert Ratio	78,417
Classified Working Waterfront		ac				
Commercial Lots			102,467,734	92%	Adj. Cert Ratio	111,377,972
Industrial Lots			37,463,798	92%	Adj. Cert Ratio	40,721,520
Residential Lots			391,078,059	83%	Residential Study	471,178,384
Waterfront & Water Influenced Lots						
Condominium Lots			16,039,200	86%	Condo Study	18,650,233
<b>Bangor Natural Gas</b>			23,031,400	100%	Pipeline Ratio	23,031,400
Working Forest Roads		ac				
Waste Acres	760	ac	176,300	232/ Mun Avg	160/ac SR	121,580
# Undeveloped Acres	7,603	ac	23,493,300	3090/ Mun Avg	1275/ac SR	9,693,850
			639,567,000		<b>TOTAL LAND</b>	711,811,952
<b>BUILDINGS</b>						
	# accts					
Commercial			1,500,259,700	92%	Adj. Cert Ratio	1,630,717,065
Industrial			170,222,637	92%	Adj. Cert Ratio	185,024,605
Residential			1,168,699,063	83%	Residential Study	1,408,071,160
<b>Mobile Homes in Parks</b>			30,774,100	84%	Combined Study	36,635,833
Condominiums			94,327,500	86%	Condo Study	109,683,140
			2,964,283,000		<b>TOTAL BUILDINGS</b>	3,370,131,803
<b>PERSONAL PROPERTY</b>						
	# accts					
Commercial			189,831,100	100%	Cert Ratio	189,831,100
Industrial						
Other						
<b>Central Maine Power</b>			4,473,300	100%	Declaration Value	4,473,307
			194,304,400		<b>TOTAL PERSONAL</b>	194,304,407
<b>TOTALS</b>			3,798,154,400			4,276,248,162
Adjustments (Net Abates/Supp)			(3,553,580)	84%	Combined Study	(4,230,452)
Adjustments (Comm., Ind. & Pers.)			19,925,900	92%	Adj. Cert Ratio	21,658,587
<b>Homestead (Exempt Valuation)</b>			99,259,876	83%	Residential Study	119,590,212
<b>BETE (Exempt Valuation)</b>			76,844,072	100%	Cert Ratio	76,844,072
<b>ADJUSTED TOTAL</b>			3,990,630,668			4,490,110,581
<b>TIF ADJUSTMENTS</b>			<i>TIF Development Program Fund</i>		4,392,267	(246,645,721)
<b>NET w/ ADJUSTMENTS &amp; TIF</b>						4,243,464,860
<b>STATE VALUATION</b>						<b>4,243,450,000</b>

STATE OF MAINE Sales Ratio Analysis - 2026 State Valuation

Municipality: **Bangor** County: **Penobscot (s)** Ctrl r - l

1 Year - <b>COMBINED STUDY</b>				When submitting the f			
Weighted Avg. =	85%	=	113,985,800	/	134,602,220		
Average Ratio =	84%	=	233.09	/	278		
Avg. Deviation =	11	=	4521	/	398		
Quality Rating =	13	=	11	/	84%		

								Average Selling Price =				
								\$338,197	2024			
Item No.	Class	Date of Sale		Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
		Month	Year									
1	C	11	2023	17007	164	39	206		489,000	241,500	0.49	35
2	R	5	2024	17130	86	047	105		331,750	161,300	0.49	35
3	R	4	2024	17114	264	63	15		465,000	233,300	0.50	34
4	R	9	2023	16949	176	R21	120		140,000	74,900	0.54	30
5	U	5	2024	17164	74	52	106		225,000	128,400	0.57	27
6	R	11	2023	16999	169	10	46		406,000	234,000	0.58	26
7	R	5	2024	17143	259	52	9-A		250,000	144,400	0.58	26
8	U	8	2023	16937	3	037	180		376,000	216,900	0.58	26
9	U	10	2023	16984	207	053	094		255,000	150,600	0.59	25
10	R	6	2024	17187	121	020	107		273,000	162,600	0.60	24
11	U	6	2024	17168	321	034	153		297,000	178,500	0.60	24
12	U	7	2023	16879	223	020	089		211,800	126,600	0.60	24
13	M	5	2024	17148	62	44	43		265,000	162,600	0.61	23
14	R	6	2024	17189	1	047	062		274,500	166,500	0.61	23
15	R	4	2024	17115	268	047	057		345,000	211,600	0.61	23
16	R	12	2023	17018	181	033	037		410,000	249,600	0.61	23
17	U	9	2023	16931	164	034	058		271,000	164,700	0.61	23
18	U	7	2023	16888	86	54	163		180,000	109,800	0.61	23
19	R	2	2024	17080	205	053	161		245,000	153,100	0.62	22
20	R	7	2023	16898	78	47	1		485,000	302,900	0.62	22
21	R	5	2024	17132	5	054	202		275,000	172,900	0.63	21
22	U	7	2023	16883	43	015	071B		292,594	183,700	0.63	21
23	U	9	2023	16959	252	013	033		219,000	137,800	0.63	21
24	U	6	2024	17161	81	R55	130		400,000	253,800	0.63	21
25	C	4	2024	17115	71	R27	003-H		705,000	448,000	0.64	20
26	R	8	2023	16914	106	39	164		265,000	169,400	0.64	20
27	R	1	2024	17052	295	048	228		240,000	153,600	0.64	20
28	U	6	2024	17176	139	38	90-A		278,950	177,300	0.64	20
29	C	5	2024	17141	156	42	87		1,580,000	1,024,000	0.65	19
30	R	5	2024	17150	319	R57	014		801,000	517,500	0.65	19
31	R	4	2024	17128	223	30	56		320,000	206,800	0.65	19
32	U	8	2023	16915	199	R35	025-A		219,000	142,000	0.65	19
33	U	5	2024	17157	234	051	001-F		325,000	211,500	0.65	19
34	U	7	2023	16884	328	35	195		250,000	162,300	0.65	19
35	R	2	2024	17068	218	046	043		250,000	165,800	0.66	18
36	R	3	2024	17130	110	66	35		535,000	350,900	0.66	18
37	U	8	2023	16915	244	062	038		365,000	242,000	0.66	18
38	U	5	2024	17135	188	31	89		448,000	295,700	0.66	18
39	U	4	2024	17124	163	35	67		240,000	159,400	0.66	18
40	U	6	2024	17189	307	057	055		360,000	239,300	0.66	18
41	U	2	2024	17066	92	039	013		560,000	372,500	0.67	17
42	U	9	2023	16944	200	62	196-A		370,000	248,400	0.67	17
43	C	3	2024	1797	45	052	021		405,000	276,400	0.68	16
44	C	8	2023	16934	303	002	046		300,000	203,000	0.68	16
45	R	7	2023	16897	185	R52	42		1,600,000	1,091,000	0.68	16
46	U	9	2023	16953	48	23	117		270,000	184,600	0.68	16
47	U	10	2023	16982	318	016	009		315,000	214,400	0.68	16
48	U	6	2024	17166	170	69	20		275,000	186,900	0.68	16
49	C	12	2023	17029	64	R08	001-F		600,000	412,900	0.69	15
50	R	8	2023	16919	69	R47	007-A		75,000	52,000	0.69	15
51	R	10	2023	16965	129	53	233		325,000	225,500	0.69	15
52	R	5	2024	17144	170	031	016		350,000	243,100	0.69	15
53	R	4	2024	17127	68	021	007		345,000	237,900	0.69	15

54	R	6	2024	17176	105	54	145	346,000	237,300	0.69	15
55	R	3	2024	17095	185	021	005	275,000	189,200	0.69	15
56	U	12	2023	17024	97	053	140	270,000	187,200	0.69	15
57	U	10	2023	16986	27	046	166	310,111	212,700	0.69	15
58	U	9	2023	16942	150	048	255	550,000	377,900	0.69	15
59	U	11	2023	16997	116	011	012	195,000	133,900	0.69	15
60	U	10	2023	16991	258	53	109-B	190,000	131,600	0.69	15
61	U	8	2023	16909	316	44	32	212,900	147,500	0.69	15
62	C	3	2024	17084	275	022	010	285,000	199,600	0.70	14
63	R	3	2024	17101	29	54	134	374,000	261,500	0.70	14
64	U	3	2024	17099	220	048	017	599,000	420,800	0.70	14
65	U	2	2024	17073	226	66	21	259,000	181,300	0.70	14
66	U	6	2024	17171	211	16	15	390,000	271,700	0.70	14
67	U	7	2023	16872	83	006	052	317,500	223,300	0.70	14
68	U	2	2024	17071	149	024	078-B	252,500	176,200	0.70	14
69	U	1	2024	17047	166	011	50	279,000	194,800	0.70	14
70	M	4	2024	17115	182	R24	9B	269,911	192,800	0.71	13
71	U	7	2023	16892	349	015	101	289,900	205,100	0.71	13
72	U	8	2023	16914	89	060	072-B	375,000	266,000	0.71	13
73	U	3	2024	17106	232	023	036	300,000	211,900	0.71	13
74	U	8	2023	16918	23	020	091	245,000	175,000	0.71	13
75	U	4	2024	17112	302	038	086	385,000	274,100	0.71	13
76	U	11	2023	17005	201	047	295	299,000	211,200	0.71	13
77	C	10	2023	16987	107	40	73	1,177,500	843,500	0.72	12
78	C	10	2023	16989	27	48	31	525,000	376,900	0.72	12
79	M	5	2024	17136	200	061	022	240,000	172,600	0.72	12
80	R	6	2024	17182	131	12	44	314,500	227,300	0.72	12
81	R	9	2023	16953	191	35	165	270,000	195,500	0.72	12
82	U	2	2024	17064	174	062	195-F	360,000	260,600	0.72	12
83	R	3	2024	17086	28	38	53	550,000	403,900	0.73	11
84	U	5	2024	17134	259	R42	169	209,000	153,000	0.73	11
85	U	10	2023	16987	325	3	25	246,000	178,400	0.73	11
86	U	2	2024	17075	78	R34	50	280,000	204,200	0.73	11
87	U	3	2024	17094	210	014	024	260,000	190,100	0.73	11
88	U	5	2024	17140	266	37	128	389,000	285,500	0.73	11
89	C	7	2023	16895	293	48	41	680,000	500,200	0.74	10
90	R	1	2024	17049	266	6	065	254,000	187,300	0.74	10
91	R	12	2023	17026	335	048	163-A	270,000	200,800	0.74	10
92	U	2	2024	17066	295	24	57-B	269,900	198,400	0.74	10
93	U	7	2023	16896	238	8	11A	244,900	180,400	0.74	10
94	U	7	2023	16890	284	070	033	470,000	347,800	0.74	10
95	U	9	2023	16944	81	15	4	292,000	215,000	0.74	10
96	U	10	2023	16984	148	054	011	300,000	221,100	0.74	10
97	U	8	2023	16907	49	R14	214	370,000	272,400	0.74	10
98	C	11	2023	16997	204	R28	005A	1,161,090	872,100	0.75	9
99	M	11	2023	16991	297	061	052	220,000	164,900	0.75	9
100	R	6	2024	17172	60	13	27	250,000	188,700	0.75	9
101	R	5	2024	17161	43	R73	006-E	280,000	209,500	0.75	9
102	U	8	2023	16899	346	R71	0006	490,000	366,400	0.75	9
103	U	11	2023	17008	174	058	023-A	615,000	459,000	0.75	9
104	U	12	2023	17032	250	053	148	339,000	255,500	0.75	9
105	U	4	2024	17115	291	R14	251	310,000	232,300	0.75	9
106	U	7	2023	16896	40	024	035	335,000	253,200	0.76	8
107	C	11	2023	17014	194	048	180	620,000	472,500	0.76	8
108	M	11	2023	16992	187	061	034	216,000	164,600	0.76	8
109	R	8	2023	16900	79	R33	005	433,333	328,100	0.76	8
110	R	4	2024	17110	31	R13	007-A	238,000	181,200	0.76	8
111	R	11	2023	17001	343	039	051	327,500	248,400	0.76	8
112	U	1	2024	17041	64	15	135	320,000	243,300	0.76	8
113	U	2	2024	17078	274	R35	46	175,000	133,200	0.76	8
114	U	5	2024	17163	277	38	73	360,000	274,000	0.76	8
115	U	1	2024	17037	343	22	52-A	385,000	290,900	0.76	8
116	U	6	2024	17166	302	038	018	332,000	250,900	0.76	8

117	M	5	2024	17148	173	61	30	205,000	156,900	0.77	7
118	R	3	2024	17100	60	R05	007	262,000	202,600	0.77	7
119	R	12	2023	17015	253	R39	6	240,000	185,200	0.77	7
120	R	8	2023	16928	70	047	252	275,000	212,000	0.77	7
121	U	8	2023	16931	4	55	116	455,000	351,000	0.77	7
122	U	9	2023	16939	276	057	035	250,000	192,900	0.77	7
123	U	12	2023	17017	297	40	23A	142,000	109,700	0.77	7
124	U	4	2024	71707	208	R42	221	213,000	164,200	0.77	7
125	U	10	2023	16970	343	38	61	320,000	245,100	0.77	7
126	M	4	2024	17110	212	61	86	215,000	167,800	0.78	6
127	R	8	2023	16900	35	021	050-A	310,000	241,800	0.78	6
128	U	12	2023	17027	175	051	020	284,900	222,600	0.78	6
129	U	7	2023	16891	313	053	172	259,000	201,200	0.78	6
130	U	8	2023	16919	176	005	069	310,000	241,000	0.78	6
131	U	7	2023	16876	210	R71	047	530,000	412,300	0.78	6
132	U	6	2023	16867	121	R14	002-H	493,000	384,400	0.78	6
133	U	2	2024	17071	198	R42	88	229,999	180,500	0.78	6
134	U	10	2023	16980	257	64	173	138,000	108,300	0.78	6
135	U	10	2023	16974	115	046	164	280,000	218,900	0.78	6
136	U	9	2023	16942	216	R34	13	140,000	109,300	0.78	6
137	U	11	2023	16998	307	R71	006-A	490,000	380,500	0.78	6
138	U	9	2023	16949	117	37	28	240,000	188,200	0.78	6
139	U	5	2024	17152	235	52	79	295,000	230,500	0.78	6
140	U	4	2024	17123	266	R48	034	360,000	280,900	0.78	6
141	C	5	2024	17156	207	055	070	99,000	78,200	0.79	5
142	R	10	2023	16966	221	R37	5	580,000	458,800	0.79	5
143	R	2	2024	17077	197	48	67	355,000	279,600	0.79	5
144	R	8	2023	16900	221	R47	004-A	210,000	166,300	0.79	5
145	R	8	2023	16899	109	R29	006-C	307,000	242,900	0.79	5
146	U	5	2024	17160	205	054	031	210,000	165,100	0.79	5
147	U	8	2023	16928	167	011	060	191,500	151,500	0.79	5
148	U	7	2023	16869	38	15	008	260,370	206,100	0.79	5
149	U	8	2023	16913	46	R46	033	385,000	305,200	0.79	5
150	U	8	2023	16922	106	R14	220	295,000	232,800	0.79	5
151	U	8	2023	16924	292	007	130	320,000	252,900	0.79	5
152	U	7	2023	16886	252	45	55	375,000	297,700	0.79	5
153	U	4	2024	17113	314	6	81	250,000	197,800	0.79	5
154	U	3	2024	17100	89	044	001-D	335,000	263,600	0.79	5
155	U	4	2024	17111	67	6	29	220,000	174,300	0.79	5
156	U	1	2024	17037	50	R42	200	225,000	178,100	0.79	5
157	M	9	2023	16949	1	R22	008-D	321,000	256,000	0.80	4
158	U	9	2023	16952	175	52	133	350,000	279,800	0.80	4
159	U	9	2023	16952	244	057	015	364,900	293,400	0.80	4
160	U	1	2024	17045	145	53	177	330,000	264,400	0.80	4
161	U	7	2023	16884	187	14	1	338,000	268,800	0.80	4
162	U	10	2023	16983	255	R70	095	525,000	418,600	0.80	4
163	U	5	2024	17143	172	064	185	150,000	119,300	0.80	4
164	M	10	2023	16970	268	R14	006-D	212,000	172,600	0.81	3
165	M	5	2024	17158	196	R71	28-B	373,175	303,400	0.81	3
166	M	4	2024	17109	112	R14	006-D	205,000	166,300	0.81	3
167	R	8	2023	16917	267	R04	21	434,720	353,100	0.81	3
168	U	7	2023	16889	292	25	025-B	279,900	226,400	0.81	3
169	U	5	2024	17156	55	56	148	345,000	278,700	0.81	3
170	U	7	2023	16901	130	R55	116	290,000	235,700	0.81	3
171	U	4	2024	17106	350	15	106-A	239,500	194,400	0.81	3
172	U	10	2023	16975	231	005	023-A	255,000	206,000	0.81	3
173	U	6	2024	17164	254	011	030	242,500	196,100	0.81	3
174	C	1	2024	17057	338	048	048	550,000	452,100	0.82	2
175	M	7	2023	16880	135	R41	40	235,000	192,600	0.82	2
176	R	11	2023	16998	123	19	9-B	370,000	303,400	0.82	2
177	R	8	2023	16924	87	R73	002-A	155,000	126,900	0.82	2
178	R	5	2024	17153	21	R04	029	499,900	410,300	0.82	2
179	U	11	2023	17001	135	055	124	234,600	191,900	0.82	2
180	U	6	2024	17188	278	R34	021	500,000	412,400	0.82	2
181	U	5	2024	17163	244	32	18	290,000	237,500	0.82	2

182	U	5	2024	17143	129	065	165	150,000	123,200	0.82	2
183	U	7	2023	16881	113	15	84	270,000	222,300	0.82	2
184	U	11	2023	16998	104	53	100	160,000	131,500	0.82	2
185	M	2	2024	17068	177	061	023	210,000	173,500	0.83	1
186	M	5	2024	17143	50	44	43	265,000	221,100	0.83	1
187	M	10	2023	16970	317	041	076	399,000	330,700	0.83	1
188	R	11	2023	17024	186	R05	010-B	190,000	157,600	0.83	1
189	R	11	2023	17011	14	39	168	192,050	159,200	0.83	1
190	R	10	2023	16984	83	32	116	210,000	175,100	0.83	1
191	U	10	2023	16959	149	056	185	204,000	169,400	0.83	1
192	U	3	2024	17087	76	012	043-B	227,000	187,900	0.83	1
193	U	7	2023	16893	164	026	005	229,900	190,900	0.83	1
194	U	7	2023	16895	170	R70	52	430,000	357,400	0.83	1
195	U	8	2023	16931	249	R42	223	225,500	187,600	0.83	1
196	U	6	2024	17184	134	14	3	370,000	308,900	0.83	1
197	M	4	2024	17117	92	061	244	300,000	252,600	0.84	
198	M	4	2024	17127	2	R71	028-D	459,900	388,500	0.84	
199	R	8	2023	16902	294	32	84	240,000	200,800	0.84	
200	R	11	2023	17012	3	031	003	255,000	215,300	0.84	
201	R	12	2023	17030	51	10	67	184,000	154,900	0.84	
202	U	7	2023	16890	9	039	185-A	210,000	177,400	0.84	
203	U	6	2024	17161	218	52	165	310,000	260,100	0.84	
204	U	5	2024	17138	129	R42	074	299,900	250,600	0.84	
205	M	8	2023	16916	228	061	007	200,000	170,000	0.85	1
206	M	8	2023	16900	37	R22	008-D	275,000	234,400	0.85	1
207	M	1	2024	17042	218	R45	001-L	201,500	170,500	0.85	1
208	R	10	2023	16983	106	47	218	315,000	267,700	0.85	1
209	R	1	2024	17052	145	046	174	342,000	289,600	0.85	1
210	R	5	2024	17156	214	034	100	317,500	269,900	0.85	1
211	U	4	2024	17108	51	016	033	355,000	302,900	0.85	1
212	U	7	2023	16892	108	046	071	175,000	149,200	0.85	1
213	U	8	2023	16898	207	R70	038	600,000	510,100	0.85	1
214	U	9	2023	16954	274	37	149	525,000	444,500	0.85	1
215	U	4	2024	17126	304	038	050	327,000	279,200	0.85	1
216	U	9	2023	16950	160	5	39	225,000	192,200	0.85	1
217	U	8	2023	16917	318	R42	184	225,000	192,300	0.85	1
218	U	3	2024	17083	242	13	95	170,000	145,000	0.85	1
219	U	8	2023	16923	270	R46	37	355,000	303,100	0.85	1
220	U	5	2024	17154	73	R34	006	550,000	467,600	0.85	1
221	U	7	2023	16876	304	007	076	292,000	247,200	0.85	1
222	U	12	2023	17015	72	064	183	140,000	119,300	0.85	1
223	U	7	2023	16879	45	R45	37	320,000	271,500	0.85	1
224	R	2	2024	17068	244	R14	002-F	345,100	297,500	0.86	2
225	U	2	2024	17070	204	046	115-A	225,000	192,600	0.86	2
226	U	7	2023	16897	5	046	111-B	165,000	141,600	0.86	2
227	U	4	2024	17127	101	013	025	215,000	185,800	0.86	2
228	U	8	2023	16899	6	44	24	220,000	189,400	0.86	2
229	U	6	2024	17186	99	014	124	173,250	149,200	0.86	2
230	U	10	2023	16969	294	R42	004	256,000	221,400	0.86	2
231	U	6	2024	17167	345	066	009-A	204,500	175,300	0.86	2
232	U	10	2023	16976	1	24	49	250,000	214,300	0.86	2
233	U	10	2023	16985	347	R14	170	350,000	302,500	0.86	2
234	U	10	2023	16989	130	12	65	240,000	206,500	0.86	2
235	U	3	2024	17102	50	046	077	210,000	179,900	0.86	2
236	U	10	2023	16999	147	047	256	270,000	230,900	0.86	2
237	U	11	2023	17005	127	032	093	440,000	378,800	0.86	2
238	C	2	2024	17077	230	R09	34	650,000	565,700	0.87	3
239	C	2	2024	17079	232	041	082	225,000	196,200	0.87	3
240	M	3	2024	17106	43	061	035	200,000	173,900	0.87	3
241	R	8	2023	16924	168	R04	028	405,000	352,000	0.87	3
242	R	8	2023	16922	349	38	108	259,000	224,300	0.87	3
243	R	1	2024	17044	333	031	050	310,000	271,100	0.87	3
244	U	5	2024	17146	126	022	015	175,000	152,100	0.87	3
245	U	7	2023	16887	154	007	059	475,000	415,400	0.87	3
246	R	2	2024	17061	326	47	143	250,000	219,400	0.88	4

247	R	7	2023	16889	27	R23	21	267,500	236,400	0.88	4
248	R	2	2024	17068	5	R04	27	405,900	357,700	0.88	4
249	U	1	2024	17052	118	034	181	164,900	144,600	0.88	4
250	U	12	2023	17014	208	R34	021	470,000	412,400	0.88	4
251	U	7	2023	16868	316	051	114	347,500	305,100	0.88	4
252	U	8	2023	16929	210	055	053	242,500	214,300	0.88	4
253	U	1	2024	17052	169	R40	034	385,000	337,500	0.88	4
254	U	6	2024	17187	232	039	105	205,905	181,800	0.88	4
255	C	6	2024	17084	123	R34	064	805,000	720,300	0.89	5
256	R	10	2023	16972	107	R04	26	410,000	362,900	0.89	5
257	R	11	2023	17010	188	046	098	266,000	236,400	0.89	5
258	U	2	2024	17069	255	38	92	450,000	399,100	0.89	5
259	U	7	2023	16870	228	64	133	138,000	122,700	0.89	5
260	U	7	2023	16893	83	23	37	360,000	320,900	0.89	5
261	U	9	2023	16957	103	R70	55	399,900	357,600	0.89	5
262	U	10	2023	16987	240	064	131	139,000	123,400	0.89	5
263	U	8	2023	16903	50	030	084	190,000	168,800	0.89	5
264	U	8	2023	16921	30	045	054	425,000	376,400	0.89	5
265	C	7	2023	16885	6	R18	011-A	850,000	765,200	0.90	6
266	R	7	2023	16871	131	48	38	330,000	297,500	0.90	6
267	R	11	2023	17001	179	R51	013	566,000	506,600	0.90	6
268	R	9	2023	16964	165	R04	22	409,900	369,600	0.90	6
269	U	6	2024	17166	242	16	29	347,500	312,400	0.90	6
270	U	4	2024	17124	56	64	13-B	180,000	162,800	0.90	6
271	U	9	2023	16954	251	R42	233	215,000	193,600	0.90	6
272	U	7	2023	16892	293	R04	34	399,900	361,800	0.90	6
273	C	10	2023	16975	139	62	196	3,500,000	3,168,400	0.91	7
274	R	11	2023	16995	299	R42	032	195,000	177,400	0.91	7
275	R	7	2023	16871	181	047	155	349,000	317,200	0.91	7
276	U	4	2024	17108	6994	K42	072	300,000	272,800	0.91	7
277	U	11	2023	17011	153	R14	189	310,000	281,700	0.91	7
278	U	4	2024	17120	60	7	55	400,000	365,200	0.91	7
279	U	4	2024	17125	30	61	24	190,000	172,600	0.91	7
280	U	9	2023	16953	267	20	101	205,000	186,600	0.91	7
281	U	12	2023	17026	37	6	60	230,000	208,300	0.91	7
282	U	9	2023	16934	350	R42	010	185,000	168,400	0.91	7
283	M	2	2024	17068	127	R34	065	205,000	188,100	0.92	8
284	R	12	2023	17032	200	R14	002-F	325,000	297,500	0.92	8
285	U	9	2023	16952	291	047	052	315,000	291,100	0.92	8
286	U	8	2023	16923	248	R34	006-D	474,000	435,100	0.92	8
287	U	6	2024	17182	38	44	043-E	300,000	276,100	0.92	8
288	M	5	2024	17160	71	61	224	299,000	279,200	0.93	9
289	M	10	2023	16975	182	R41	55	160,000	148,700	0.93	9
290	R	11	2023	17000	280	55	112	185,000	171,900	0.93	9
291	R	3	2024	17098	276	23	91-A	290,000	268,600	0.93	9
292	R	5	2024	17130	326	R46	006-G	450,000	416,500	0.93	9
293	U	3	2024	17088	87	R42	028	212,000	197,100	0.93	9
294	U	11	2023	16993	236	6	123	279,000	259,500	0.93	9
295	U	5	2024	17154	257	10	77	200,000	185,100	0.93	9
296	U	2	2024	17083	220	11	5-B	281,000	260,000	0.93	9
297	U	12	2023	17017	161	R46	54	315,000	291,900	0.93	9
298	U	4	2024	17105	342	R40	019-B	387,000	361,100	0.93	9
299	M	8	2023	16917	74	R71	28-B	395,000	370,700	0.94	10
300	M	8	2023	16920	231	41	76	339,000	318,900	0.94	10
301	M	8	2023	16907	344	R41	003-F	212,000	198,700	0.94	10
302	R	8	2023	16909	170	047	221	289,999	272,800	0.94	10
303	R	7	2023	16890	29	32	74	199,266	187,500	0.94	10
304	R	12	2023	17022	60	40	104	310,000	292,300	0.94	10
305	U	2	2024	17077	5	051	025	257,000	242,100	0.94	10
306	U	10	2023	16977	163	34	40	325,000	304,200	0.94	10
307	U	11	2023	17010	79	062	028	380,000	358,800	0.94	10
308	U	2	2024	17071	138	010	071-A	278,000	261,800	0.94	10
309	U	8	2023	16918	322	64	113	128,571	121,300	0.94	10
310	U	9	2023	16933	170	62	196-A	265,000	248,400	0.94	10
311	C	10	2023	16974	140	R31	005	1,200,000	1,134,400	0.95	11

312	M	10	2023	16973	88	R71	028C	455,000	432,000	0.95	11
313	R	11	2023	17013	68	23	8	325,000	308,900	0.95	11
314	R	3	2024	17104	197	047	149	221,000	208,900	0.95	11
315	U	8	2023	16922	300	R40	39	550,000	521,600	0.95	11
316	U	12	2023	17029	208	7	77	304,000	290,100	0.95	11
317	U	11	2023	17000	211	25	34	181,500	172,400	0.95	11
318	U	7	2023	16895	187	48	3	320,000	304,200	0.95	11
319	C	12	2023	17013	317	R61	003	350,000	335,200	0.96	12
320	U	2	2024	17072	309	O53	O65	285,000	274,800	0.96	12
321	U	10	2023	16982	335	34	118	120,000	115,200	0.96	12
322	C	1	2024	17054	22	37	13	340,000	331,000	0.97	13
323	C	10	2023	16997	7	049	010	450,000	437,400	0.97	13
324	U	8	2023	16918	124	006	088	289,900	280,300	0.97	13
325	U	5	2024	17143	323	24	117-A	300,000	290,200	0.97	13
326	U	4	2024	17115	346	R23	052	321,600	311,300	0.97	13
327	U	8	2023	16918	312	64	103	128,571	125,100	0.97	13
328	U	8	2023	16918	314	64	105	128,571	125,000	0.97	13
329	U	8	2023	16918	316	64	107	128,571	124,300	0.97	13
330	M	6	2024	17165	194	41	76	280,000	275,600	0.98	14
331	R	2	2024	17077	169	017	038	237,000	232,900	0.98	14
332	R	10	2023	16973	127	063	002	500,000	489,800	0.98	14
333	U	9	2023	16948	326	20	099	250,000	244,500	0.98	14
334	U	8	2023	16907	197	007	119	347,500	342,100	0.98	14
335	U	4	2024	17128	172	024	144	260,000	254,800	0.98	14
336	U	8	2023	16904	222	32	62	70,000	68,500	0.98	14
337	U	8	2023	16918	318	64	109	128,571	125,700	0.98	14
338	U	7	2023	16918	320	64	111	128,571	125,700	0.98	14
339	U	1	2024	17050	177	15	16	231,000	229,000	0.99	15
340	U	1	2024	17060	262	R42	44	230,000	227,300	0.99	15
341	U	8	2023	16918	310	64	101	128,571	127,200	0.99	15
342	U	1	2024	17054	330	R14	162	350,000	348,000	0.99	15
343	U	9	2023	16939	193	R14	183	360,000	359,700	1.00	16
344	U	10	2023	16968	239	047	089	250,000	249,400	1.00	16
345	U	10	2023	16986	91	034	070	299,000	299,100	1.00	16
346	C	2	2024	17079	178	041	082	125,000	125,900	1.01	17
347	U	9	2023	16936	9	13	24	200,000	201,000	1.01	17
348	U	5	2024	17138	173	47	168	180,000	182,100	1.01	17
349	C	7	2023	16893	240	048	270	525,000	538,000	1.02	18
350	M	3	2024	17106	316	R41	054	145,000	148,500	1.02	18
351	M	5	2024	17147	320	041	076	235,000	240,100	1.02	18
352	U	7	2023	16884	282	041	041	223,000	227,300	1.02	18
353	U	10	2023	16974	339	R42	146	210,000	214,700	1.02	18
354	U	8	2023	16922	1	037	052	147,500	150,700	1.02	18
355	U	9	2023	16942	31	026	002	231,500	237,200	1.02	18
356	U	8	2023	16903	23	060	107	430,000	441,000	1.03	19
357	U	7	2023	16892	136	25	146	123,000	127,000	1.03	19
358	U	2	2024	17070	262	034	208	134,250	138,900	1.03	19
359	U	2	2024	17071	15	052	084	190,000	195,500	1.03	19
360	U	10	2023	16968	265	062	028	349,900	358,800	1.03	19
361	R	1	2024	17048	41	055	109	225,000	234,300	1.04	20
362	U	8	2023	16899	139	037	071	220,000	228,300	1.04	20
363	U	10	2023	16979	249	38	23	500,000	520,300	1.04	20
364	C	10	2023	16991	143	22	44	375,000	392,100	1.05	21
365	M	10	2023	16986	44	R71	28-D	375,000	392,100	1.05	21
366	R	12	2023	17031	204	040	097	130,000	136,300	1.05	21
367	R	5	2024	17146	149	R51	025	800,000	838,500	1.05	21
368	U	9	2023	16956	13	003	019	289,900	303,800	1.05	21
369	U	12	2023	17028	310	R40	35	400,000	422,400	1.06	22
370	R	6	2024	17172	19	039	147	150,000	159,900	1.07	23
371	R	12	2023	17026	9	R51	018	624,000	668,000	1.07	23
372	U	6	2024	17161	284	041	052	225,000	240,900	1.07	23
373	U	10	2023	16981	348	7	140	290,000	309,600	1.07	23
374	U	8	2023	16909	257	69	34	167,000	179,800	1.08	24
375	U	11	2023	16992	243	7	107	268,000	291,000	1.09	25

376	U	10	2023	16964	163	46	29	148,000	162,000	1.09	25
377	C	10	2023	17016	161	R28	008	1,000,000	1,101,100	1.10	26
378	C	1	2024	17054	322	R70	015	94,000	103,100	1.10	26
379	U	12	2023	17024	305	034	214	158,000	174,000	1.10	26
380	U	6	2023	16867	309	R24	009-A	170,000	187,200	1.10	26
381	U	8	2023	16913	214	038	001	420,000	464,400	1.11	27
382	U	5	2024	17149	331	20	69	165,000	183,900	1.11	27
383	C	5	2024	17141	248	R61	21-A	4,227,300	4,730,700	1.12	28
384	M	8	2023	16914	350	041	076	300,000	339,800	1.13	29
385	U	9	2023	16949	7	20	13	205,000	231,200	1.13	29
386	C	9	2023	16929	314	R09	011-A	600,000	683,400	1.14	30
387	U	10	2023	16981	242	010	080	180,000	205,400	1.14	30
388	U	10	2023	16967	26	15	142	340,000	391,300	1.15	31
389	U	1	2024	17055	236	48	54	295,000	340,700	1.15	31
390	U	8	2023	16904	107	037	173-A	160,000	183,500	1.15	31
391	U	3	2024	17082	137	016	022	300,000	351,400	1.17	33
392	C	9	2023	16948	112	40	118	320,000	402,700	1.26	42
393	U	2	2024	17068	324	47	30	510,000	643,500	1.26	42
394	U	4	2024	17111	89	002	082	145,000	187,200	1.29	45
395	C	12	2023	17025	158	R11	20	800,000	1,056,000	1.32	48
396	C	7	2023	16898	348	39	205	140,000	184,700	1.32	48
397	U	10	2023	16990	80	32	106	62,500	82,800	1.32	48
398	C	1	2024	17055	219	54	111	575,000	779,200	1.36	52

STATE OF MAINE Sales Ratio Analysis - 2026 State Valuation

Municipality:

**Bangor**

County:

**Penobscot (s)**

1 Year - Residential Study

Weighted Avg. =	83%	=	82,113,500	/	99,386,844
Average Ratio =	83%	=	192.31	/	231
Avg. Deviation =	11	=	3627	/	331
Quality Rating =	13	=	11	/	83%

Average Selling Price = \$300,262 2024

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	R	5 2024	17130	86	047	105		331,750	161,300	0.49	34
2	R	4 2024	17114	264	63	15		465,000	233,300	0.50	33
3	R	9 2023	16949	176	R21	120		140,000	74,900	0.54	29
4	U	5 2024	17164	74	52	106		225,000	128,400	0.57	26
5	R	11 2023	16999	169	10	46		406,000	234,000	0.58	25
6	R	5 2024	17143	259	52	9-A		250,000	144,400	0.58	25
7	U	8 2023	16937	3	037	180		376,000	216,900	0.58	25
8	U	10 2023	16984	207	053	094		255,000	150,600	0.59	24
9	R	6 2024	17187	121	020	107		273,000	162,600	0.60	23
10	U	6 2024	17168	321	034	153		297,000	178,500	0.60	23
11	U	7 2023	16879	223	020	089		211,800	126,600	0.60	23
12	R	6 2024	17189	1	047	062		274,500	166,500	0.61	22
13	R	4 2024	17115	268	047	057		345,000	211,600	0.61	22
14	R	12 2023	17018	181	033	037		410,000	249,600	0.61	22
15	U	9 2023	16931	164	034	058		271,000	164,700	0.61	22
16	U	7 2023	16888	86	54	163		180,000	109,800	0.61	22
17	R	2 2024	17080	205	053	161		245,000	153,100	0.62	21
18	R	7 2023	16898	78	47	1		485,000	302,900	0.62	21
19	R	5 2024	17132	5	054	202		275,000	172,900	0.63	20
20	U	7 2023	16883	43	015	071B		292,594	183,700	0.63	20
21	U	9 2023	16959	252	013	033		219,000	137,800	0.63	20
22	U	6 2024	17161	81	R55	130		400,000	253,800	0.63	20
23	R	8 2023	16914	106	39	164		265,000	169,400	0.64	19
24	R	1 2024	17052	295	048	228		240,000	153,600	0.64	19
25	U	6 2024	17176	139	38	90-A		278,950	177,300	0.64	19
26	R	5 2024	17150	319	R57	014		801,000	517,500	0.65	18
27	R	4 2024	17128	223	30	56		320,000	206,800	0.65	18
28	U	8 2023	16915	199	R35	025-A		219,000	142,000	0.65	18
29	U	5 2024	17157	234	051	001-F		325,000	211,500	0.65	18
30	U	7 2023	16884	328	35	195		250,000	162,300	0.65	18
31	R	2 2024	17068	218	046	043		250,000	165,800	0.66	17
32	R	3 2024	17130	110	66	35		535,000	350,900	0.66	17
33	U	8 2023	16915	244	062	038		365,000	242,000	0.66	17
34	U	5 2024	17135	188	31	89		448,000	295,700	0.66	17
35	U	4 2024	17124	163	35	67		240,000	159,400	0.66	17
36	U	6 2024	17189	307	057	055		360,000	239,300	0.66	17
37	U	2 2024	17066	92	039	013		560,000	372,500	0.67	16
38	U	9 2023	16944	200	62	196-A		370,000	248,400	0.67	16
39	R	7 2023	16897	185	R52	42		1,600,000	1,091,000	0.68	15
40	U	9 2023	16953	48	23	117		270,000	184,600	0.68	15
41	U	10 2023	16982	318	016	009		315,000	214,400	0.68	15
42	U	6 2024	17166	170	69	20		275,000	186,900	0.68	15
43	R	8 2023	16919	69	R47	007-A		75,000	52,000	0.69	14
44	R	10 2023	16965	129	53	233		325,000	225,500	0.69	14
45	R	5 2024	17144	170	031	016		350,000	243,100	0.69	14
46	R	4 2024	17127	68	021	007		345,000	237,900	0.69	14

47	R	6	2024	17176	105	54	145	346,000	237,300	0.69	14
48	R	3	2024	17095	185	021	005	275,000	189,200	0.69	14
49	U	12	2023	17024	97	053	140	270,000	187,200	0.69	14
50	U	10	2023	16986	27	046	166	310,111	212,700	0.69	14
51	U	9	2023	16942	150	048	255	550,000	377,900	0.69	14
52	U	11	2023	16997	116	011	012	195,000	133,900	0.69	14
53	U	10	2023	16991	258	53	109-B	190,000	131,600	0.69	14
54	U	8	2023	16909	316	44	32	212,900	147,500	0.69	14
55	R	3	2024	17101	29	54	134	374,000	261,500	0.70	13
56	U	3	2024	17099	220	048	017	599,000	420,800	0.70	13
57	U	2	2024	17073	226	66	21	259,000	181,300	0.70	13
58	U	6	2024	17171	211	16	15	390,000	271,700	0.70	13
59	U	7	2023	16872	83	006	052	317,500	223,300	0.70	13
60	U	2	2024	17071	149	024	078-B	252,500	176,200	0.70	13
61	U	1	2024	17047	166	011	50	279,000	194,800	0.70	13
62	U	7	2023	16892	349	015	101	289,900	205,100	0.71	12
63	U	8	2023	16914	89	060	072-B	375,000	266,000	0.71	12
64	U	3	2024	17106	232	023	036	300,000	211,900	0.71	12
65	U	8	2023	16918	23	020	091	245,000	175,000	0.71	12
66	U	4	2024	17112	302	038	086	385,000	274,100	0.71	12
67	U	11	2023	17005	201	047	295	299,000	211,200	0.71	12
68	R	6	2024	17182	131	12	44	314,500	227,300	0.72	11
69	R	9	2023	16953	191	35	165	270,000	195,500	0.72	11
70	U	2	2024	17064	174	062	195-F	360,000	260,600	0.72	11
71	R	3	2024	17086	28	38	53	550,000	403,900	0.73	10
72	U	5	2024	17134	259	R42	169	209,000	153,000	0.73	10
73	U	10	2023	16987	325	3	25	246,000	178,400	0.73	10
74	U	2	2024	17075	78	R34	50	280,000	204,200	0.73	10
75	U	3	2024	17094	210	014	024	260,000	190,100	0.73	10
76	U	5	2024	17140	266	37	128	389,000	285,500	0.73	10
77	R	1	2024	17049	266	6	065	254,000	187,300	0.74	9
78	R	12	2023	17026	335	048	163-A	270,000	200,800	0.74	9
79	U	2	2024	17066	295	24	57-B	269,900	198,400	0.74	9
80	U	7	2023	16896	238	8	11A	244,900	180,400	0.74	9
81	U	7	2023	16890	284	070	033	470,000	347,800	0.74	9
82	U	9	2023	16944	81	15	4	292,000	215,000	0.74	9
83	U	10	2023	16984	148	054	011	300,000	221,100	0.74	9
84	U	8	2023	16907	49	R14	214	370,000	272,400	0.74	9
85	R	6	2024	17172	60	13	27	250,000	188,700	0.75	8
86	R	5	2024	17161	43	R73	006-E	280,000	209,500	0.75	8
87	U	8	2023	16899	346	R71	0006	490,000	366,400	0.75	8
88	U	11	2023	17008	174	058	023-A	615,000	459,000	0.75	8
89	U	12	2023	17032	250	053	148	339,000	255,500	0.75	8
90	U	4	2024	17115	291	R14	251	310,000	232,300	0.75	8
91	U	7	2023	16896	40	024	035	335,000	253,200	0.76	7
92	R	8	2023	16900	79	R33	005	433,333	328,100	0.76	7
93	R	4	2024	17110	31	R13	007-A	238,000	181,200	0.76	7
94	R	11	2023	17001	343	039	051	327,500	248,400	0.76	7
95	U	1	2024	17041	64	15	135	320,000	243,300	0.76	7
96	U	2	2024	17078	274	R35	46	175,000	133,200	0.76	7
97	U	5	2024	17163	277	38	73	360,000	274,000	0.76	7
98	U	1	2024	17037	343	22	52-A	385,000	290,900	0.76	7
99	U	6	2024	17166	302	038	018	332,000	250,900	0.76	7
100	R	3	2024	17100	60	R05	007	262,000	202,600	0.77	6
101	R	12	2023	17015	253	R39	6	240,000	185,200	0.77	6
102	R	8	2023	16928	70	047	252	275,000	212,000	0.77	6
103	U	8	2023	16931	4	55	116	455,000	351,000	0.77	6

104	U	9	2023	16939	276	057	035	250,000	192,900	0.77	6
105	U	12	2023	17017	297	40	23A	142,000	109,700	0.77	6
106	U	4	2024	71707	208	R42	221	213,000	164,200	0.77	6
107	U	10	2023	16970	343	38	61	320,000	245,100	0.77	6
108	R	8	2023	16900	35	021	050-A	310,000	241,800	0.78	5
109	U	12	2023	17027	175	051	020	284,900	222,600	0.78	5
110	U	7	2023	16891	313	053	172	259,000	201,200	0.78	5
111	U	8	2023	16919	176	005	069	310,000	241,000	0.78	5
112	U	7	2023	16876	210	R71	047	530,000	412,300	0.78	5
113	U	6	2023	16867	121	R14	002-H	493,000	384,400	0.78	5
114	U	2	2024	17071	198	R42	88	229,999	180,500	0.78	5
115	U	10	2023	16980	257	64	173	138,000	108,300	0.78	5
116	U	10	2023	16974	115	046	164	280,000	218,900	0.78	5
117	U	9	2023	16942	216	R34	13	140,000	109,300	0.78	5
118	U	11	2023	16998	307	R71	006-A	490,000	380,500	0.78	5
119	U	9	2023	16949	117	37	28	240,000	188,200	0.78	5
120	U	5	2024	17152	235	52	79	295,000	230,500	0.78	5
121	U	4	2024	17123	266	R48	034	360,000	280,900	0.78	5
122	R	10	2023	16966	221	R37	5	580,000	458,800	0.79	4
123	R	2	2024	17077	197	48	67	355,000	279,600	0.79	4
124	R	8	2023	16900	221	R47	004-A	210,000	166,300	0.79	4
125	R	8	2023	16899	109	R29	006-C	307,000	242,900	0.79	4
126	U	5	2024	17160	205	054	031	210,000	165,100	0.79	4
127	U	8	2023	16928	167	011	060	191,500	151,500	0.79	4
128	U	7	2023	16869	38	15	008	260,370	206,100	0.79	4
129	U	8	2023	16913	46	R46	033	385,000	305,200	0.79	4
130	U	8	2023	16922	106	R14	220	295,000	232,800	0.79	4
131	U	8	2023	16924	292	007	130	320,000	252,900	0.79	4
132	U	7	2023	16886	252	45	55	375,000	297,700	0.79	4
133	U	4	2024	17113	314	6	81	250,000	197,800	0.79	4
134	U	3	2024	17100	89	044	001-D	335,000	263,600	0.79	4
135	U	4	2024	17111	67	6	29	220,000	174,300	0.79	4
136	U	1	2024	17037	50	R42	200	225,000	178,100	0.79	4
137	U	9	2023	16952	175	52	133	350,000	279,800	0.80	3
138	U	9	2023	16952	244	057	015	364,900	293,400	0.80	3
139	U	1	2024	17045	145	53	177	330,000	264,400	0.80	3
140	U	7	2023	16884	187	14	1	338,000	268,800	0.80	3
141	U	10	2023	16983	255	R70	095	525,000	418,600	0.80	3
142	U	5	2024	17143	172	064	185	150,000	119,300	0.80	3
143	R	8	2023	16917	267	R04	21	434,720	353,100	0.81	2
144	U	7	2023	16889	292	25	025-B	279,900	226,400	0.81	2
145	U	5	2024	17156	55	56	148	345,000	278,700	0.81	2
146	U	7	2023	16901	130	R55	116	290,000	235,700	0.81	2
147	U	4	2024	17106	350	15	106-A	239,500	194,400	0.81	2
148	U	10	2023	16975	231	005	023-A	255,000	206,000	0.81	2
149	U	6	2024	17164	254	011	030	242,500	196,100	0.81	2
150	R	11	2023	16998	123	19	9-B	370,000	303,400	0.82	1
151	R	8	2023	16924	87	R73	002-A	155,000	126,900	0.82	1
152	R	5	2024	17153	21	R04	029	499,900	410,300	0.82	1
153	U	11	2023	17001	135	055	124	234,600	191,900	0.82	1
154	U	6	2024	17188	278	R34	021	500,000	412,400	0.82	1
155	U	5	2024	17163	244	32	18	290,000	237,500	0.82	1
156	U	5	2024	17143	129	065	165	150,000	123,200	0.82	1
157	U	7	2023	16881	113	15	84	270,000	222,300	0.82	1
158	U	11	2023	16998	104	53	100	160,000	131,500	0.82	1
159	R	11	2023	17024	186	R05	010-B	190,000	157,600	0.83	
160	R	11	2023	17011	14	39	168	192,050	159,200	0.83	
161	R	10	2023	16984	83	32	116	210,000	175,100	0.83	
162	U	10	2023	16959	149	056	185	204,000	169,400	0.83	

163	U	3	2024	17087	76	012	043-B	227,000	187,900	0.83	
164	U	7	2023	16893	164	026	005	229,900	190,900	0.83	
165	U	7	2023	16895	170	R70	52	430,000	357,400	0.83	
166	U	8	2023	16931	249	R42	223	225,500	187,600	0.83	
167	U	6	2024	17184	134	14	3	370,000	308,900	0.83	
168	R	8	2023	16902	294	32	84	240,000	200,800	0.84	1
169	R	11	2023	17012	3	031	003	255,000	215,300	0.84	1
170	R	12	2023	17030	51	10	67	184,000	154,900	0.84	1
171	U	7	2023	16890	9	039	185-A	210,000	177,400	0.84	1
172	U	6	2024	17161	218	52	165	310,000	260,100	0.84	1
173	U	5	2024	17138	129	R42	074	299,900	250,600	0.84	1
174	R	10	2023	16983	106	47	218	315,000	267,700	0.85	2
175	R	1	2024	17052	145	046	174	342,000	289,600	0.85	2
176	R	5	2024	17156	214	034	100	317,500	269,900	0.85	2
177	U	4	2024	17108	51	016	033	355,000	302,900	0.85	2
178	U	7	2023	16892	108	046	071	175,000	149,200	0.85	2
179	U	8	2023	16898	207	R70	038	600,000	510,100	0.85	2
180	U	9	2023	16954	274	37	149	525,000	444,500	0.85	2
181	U	4	2024	17126	304	038	050	327,000	279,200	0.85	2
182	U	9	2023	16950	160	5	39	225,000	192,200	0.85	2
183	U	8	2023	16917	318	R42	184	225,000	192,300	0.85	2
184	U	3	2024	17083	242	13	95	170,000	145,000	0.85	2
185	U	8	2023	16923	270	R46	37	355,000	303,100	0.85	2
186	U	5	2024	17154	73	R34	006	550,000	467,600	0.85	2
187	U	7	2023	16876	304	007	076	292,000	247,200	0.85	2
188	U	12	2023	17015	72	064	183	140,000	119,300	0.85	2
189	U	7	2023	16879	45	R45	37	320,000	271,500	0.85	2
190	R	2	2024	17068	244	R14	002-F	345,100	297,500	0.86	3
191	U	2	2024	17070	204	046	115-A	225,000	192,600	0.86	3
192	U	7	2023	16897	5	046	111-B	165,000	141,600	0.86	3
193	U	4	2024	17127	101	013	025	215,000	185,800	0.86	3
194	U	8	2023	16899	6	44	24	220,000	189,400	0.86	3
195	U	6	2024	17186	99	014	124	173,250	149,200	0.86	3
196	U	10	2023	16969	294	R42	004	256,000	221,400	0.86	3
197	U	6	2024	17167	345	066	009-A	204,500	175,300	0.86	3
198	U	10	2023	16976	1	24	49	250,000	214,300	0.86	3
199	U	10	2023	16985	347	R14	170	350,000	302,500	0.86	3
200	U	10	2023	16989	130	12	65	240,000	206,500	0.86	3
201	U	3	2024	17102	50	046	077	210,000	179,900	0.86	3
202	U	10	2023	16999	147	047	256	270,000	230,900	0.86	3
203	U	11	2023	17005	127	032	093	440,000	378,800	0.86	3
204	R	8	2023	16924	168	R04	028	405,000	352,000	0.87	4
205	R	8	2023	16922	349	38	108	259,000	224,300	0.87	4
206	R	1	2024	17044	333	031	050	310,000	271,100	0.87	4
207	U	5	2024	17146	126	022	015	175,000	152,100	0.87	4
208	U	7	2023	16887	154	007	059	475,000	415,400	0.87	4
209	R	2	2024	17061	326	47	143	250,000	219,400	0.88	5
210	R	7	2023	16889	27	R23	21	267,500	236,400	0.88	5
211	R	2	2024	17068	5	R04	27	405,900	357,700	0.88	5
212	U	1	2024	17052	118	034	181	164,900	144,600	0.88	5
213	U	12	2023	17014	208	R34	021	470,000	412,400	0.88	5
214	U	7	2023	16868	316	051	114	347,500	305,100	0.88	5
215	U	8	2023	16929	210	055	053	242,500	214,300	0.88	5
216	U	1	2024	17052	169	R40	034	385,000	337,500	0.88	5
217	U	6	2024	17187	232	039	105	205,905	181,800	0.88	5
218	R	10	2023	16972	107	R04	26	410,000	362,900	0.89	6
219	R	11	2023	17010	188	046	098	266,000	236,400	0.89	6
220	U	2	2024	17069	255	38	92	450,000	399,100	0.89	6
221	U	7	2023	16870	228	64	133	138,000	122,700	0.89	6

222	U	7	2023	16893	83	23	37	360,000	320,900	0.89	6
223	U	9	2023	16957	103	R70	55	399,900	357,600	0.89	6
224	U	10	2023	16987	240	064	131	139,000	123,400	0.89	6
225	U	8	2023	16903	50	030	084	190,000	168,800	0.89	6
226	U	8	2023	16921	30	045	054	425,000	376,400	0.89	6
227	R	7	2023	16871	131	48	38	330,000	297,500	0.90	7
228	R	11	2023	17001	179	R51	013	566,000	506,600	0.90	7
229	R	9	2023	16964	165	R04	22	409,900	369,600	0.90	7
230	U	6	2024	17166	242	16	29	347,500	312,400	0.90	7
231	U	4	2024	17124	56	64	13-B	180,000	162,800	0.90	7
232	U	9	2023	16954	251	R42	233	215,000	193,600	0.90	7
233	U	7	2023	16892	293	R04	34	399,900	361,800	0.90	7
234	R	11	2023	16995	299	R42	032	195,000	177,400	0.91	8
235	R	7	2023	16871	181	047	155	349,000	317,200	0.91	8
236	U	4	2024	17108	6994	K42	072	300,000	272,800	0.91	8
237	U	11	2023	17011	153	R14	189	310,000	281,700	0.91	8
238	U	4	2024	17120	60	7	55	400,000	365,200	0.91	8
239	U	4	2024	17125	30	61	24	190,000	172,600	0.91	8
240	U	9	2023	16953	267	20	101	205,000	186,600	0.91	8
241	U	12	2023	17026	37	6	60	230,000	208,300	0.91	8
242	U	9	2023	16934	350	R42	010	185,000	168,400	0.91	8
243	R	12	2023	17032	200	R14	002-F	325,000	297,500	0.92	9
244	U	9	2023	16952	291	047	052	315,000	291,100	0.92	9
245	U	8	2023	16923	248	R34	006-D	474,000	435,100	0.92	9
246	U	6	2024	17182	38	44	043-E	300,000	276,100	0.92	9
247	R	11	2023	17000	280	55	112	185,000	171,900	0.93	10
248	R	3	2024	17098	276	23	91-A	290,000	268,600	0.93	10
249	R	5	2024	17130	326	R46	006-G	450,000	416,500	0.93	10
250	U	3	2024	17088	87	R42	028	212,000	197,100	0.93	10
251	U	11	2023	16993	236	6	123	279,000	259,500	0.93	10
252	U	5	2024	17154	257	10	77	200,000	185,100	0.93	10
253	U	2	2024	17083	220	11	5-B	281,000	260,000	0.93	10
254	U	12	2023	17017	161	R46	54	315,000	291,900	0.93	10
255	U	4	2024	17105	342	R40	019-B	387,000	361,100	0.93	10
256	R	8	2023	16909	170	047	221	289,999	272,800	0.94	11
257	R	7	2023	16890	29	32	74	199,266	187,500	0.94	11
258	R	12	2023	17022	60	40	104	310,000	292,300	0.94	11
259	U	2	2024	17077	5	051	025	257,000	242,100	0.94	11
260	U	10	2023	16977	163	34	40	325,000	304,200	0.94	11
261	U	11	2023	17010	79	062	028	380,000	358,800	0.94	11
262	U	2	2024	17071	138	010	071-A	278,000	261,800	0.94	11
263	U	8	2023	16918	322	64	113	128,571	121,300	0.94	11
264	U	9	2023	16933	170	62	196-A	265,000	248,400	0.94	11
265	R	11	2023	17013	68	23	8	325,000	308,900	0.95	12
266	R	3	2024	17104	197	047	149	221,000	208,900	0.95	12
267	U	8	2023	16922	300	R40	39	550,000	521,600	0.95	12
268	U	12	2023	17029	208	7	77	304,000	290,100	0.95	12
269	U	11	2023	17000	211	25	34	181,500	172,400	0.95	12
270	U	7	2023	16895	187	48	3	320,000	304,200	0.95	12
271	U	2	2024	17072	309	O53	O65	285,000	274,800	0.96	13
272	U	10	2023	16982	335	34	118	120,000	115,200	0.96	13
273	U	8	2023	16918	124	006	088	289,900	280,300	0.97	14
274	U	5	2024	17143	323	24	117-A	300,000	290,200	0.97	14
275	U	4	2024	17115	346	R23	052	321,600	311,300	0.97	14
276	U	8	2023	16918	312	64	103	128,571	125,100	0.97	14
277	U	8	2023	16918	314	64	105	128,571	125,000	0.97	14
278	U	8	2023	16918	316	64	107	128,571	124,300	0.97	14
279	R	2	2024	17077	169	017	038	237,000	232,900	0.98	15
280	R	10	2023	16973	127	063	002	500,000	489,800	0.98	15

281	U	9	2023	16948	326	20	099	250,000	244,500	0.98	15
282	U	8	2023	16907	197	007	119	347,500	342,100	0.98	15
283	U	4	2024	17128	172	024	144	260,000	254,800	0.98	15
284	U	8	2023	16904	222	32	62	70,000	68,500	0.98	15
285	U	8	2023	16918	318	64	109	128,571	125,700	0.98	15
286	U	7	2023	16918	320	64	111	128,571	125,700	0.98	15
287	U	1	2024	17050	177	15	16	231,000	229,000	0.99	16
288	U	1	2024	17060	262	R42	44	230,000	227,300	0.99	16
289	U	8	2023	16918	310	64	101	128,571	127,200	0.99	16
290	U	1	2024	17054	330	R14	162	350,000	348,000	0.99	16
291	U	9	2023	16939	193	R14	183	360,000	359,700	1.00	17
292	U	10	2023	16968	239	047	089	250,000	249,400	1.00	17
293	U	10	2023	16986	91	034	070	299,000	299,100	1.00	17
294	U	9	2023	16936	9	13	24	200,000	201,000	1.01	18
295	U	5	2024	17138	173	47	168	180,000	182,100	1.01	18
296	U	7	2023	16884	282	041	041	223,000	227,300	1.02	19
297	U	10	2023	16974	339	R42	146	210,000	214,700	1.02	19
298	U	8	2023	16922	1	037	052	147,500	150,700	1.02	19
299	U	9	2023	16942	31	026	002	231,500	237,200	1.02	19
300	U	8	2023	16903	23	060	107	430,000	441,000	1.03	20
301	U	7	2023	16892	136	25	146	123,000	127,000	1.03	20
302	U	2	2024	17070	262	034	208	134,250	138,900	1.03	20
303	U	2	2024	17071	15	052	084	190,000	195,500	1.03	20
304	U	10	2023	16968	265	062	028	349,900	358,800	1.03	20
305	R	1	2024	17048	41	055	109	225,000	234,300	1.04	21
306	U	8	2023	16899	139	037	071	220,000	228,300	1.04	21
307	U	10	2023	16979	249	38	23	500,000	520,300	1.04	21
308	R	12	2023	17031	204	040	097	130,000	136,300	1.05	22
309	R	5	2024	17146	149	R51	025	800,000	838,500	1.05	22
310	U	9	2023	16956	13	003	019	289,900	303,800	1.05	22
311	U	12	2023	17028	310	R40	35	400,000	422,400	1.06	23
312	R	6	2024	17172	19	039	147	150,000	159,900	1.07	24
313	R	12	2023	17026	9	R51	018	624,000	668,000	1.07	24
314	U	6	2024	17161	284	041	052	225,000	240,900	1.07	24
315	U	10	2023	16981	348	7	140	290,000	309,600	1.07	24
316	U	8	2023	16909	257	69	34	167,000	179,800	1.08	25
317	U	11	2023	16992	243	7	107	268,000	291,000	1.09	26
318	U	10	2023	16964	163	46	29	148,000	162,000	1.09	26
319	U	12	2023	17024	305	034	214	158,000	174,000	1.10	27
320	U	6	2023	16867	309	R24	009-A	170,000	187,200	1.10	27
321	U	8	2023	16913	214	038	001	420,000	464,400	1.11	28
322	U	5	2024	17149	331	20	69	165,000	183,900	1.11	28
323	U	9	2023	16949	7	20	13	205,000	231,200	1.13	30
324	U	10	2023	16981	242	010	080	180,000	205,400	1.14	31
325	U	10	2023	16967	26	15	142	340,000	391,300	1.15	32
326	U	1	2024	17055	236	48	54	295,000	340,700	1.15	32
327	U	8	2023	16904	107	037	173-A	160,000	183,500	1.15	32
328	U	3	2024	17082	137	016	022	300,000	351,400	1.17	34
329	U	2	2024	17068	324	47	30	510,000	643,500	1.26	43
330	U	4	2024	17111	89	002	082	145,000	187,200	1.29	46
331	U	10	2023	16990	80	32	106	62,500	82,800	1.32	49

STATE OF MAINE Sales Ratio Analysis - 2026 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

**Penobscot (s)**

1 Year - **Condominium Study**

Weighted Avg. =	87%	=	7,720,700	/	8,887,486
Average Ratio =	86%	=	19.74	/	23
Avg. Deviation =	8	=	277	/	33
Quality Rating =	9	=	8	/	86%

Average Selling Price = **\$269,318** 2024

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	M	5 2024	17148	62	44	43		265,000	162,600	0.61	25
2	M	4 2024	17115	182	R24	9B		269,911	192,800	0.71	15
3	M	5 2024	17136	200	061	022		240,000	172,600	0.72	14
4	M	11 2023	16991	297	061	052		220,000	164,900	0.75	11
5	M	11 2023	16992	187	061	034		216,000	164,600	0.76	10
6	M	5 2024	17148	173	61	30		205,000	156,900	0.77	9
7	M	4 2024	17110	212	61	86		215,000	167,800	0.78	8
8	M	9 2023	16949	1	R22	008-D		321,000	256,000	0.80	6
9	M	10 2023	16970	268	R14	006-D		212,000	172,600	0.81	5
10	M	5 2024	17158	196	R71	28-B		373,175	303,400	0.81	5
11	M	4 2024	17109	112	R14	006-D		205,000	166,300	0.81	5
12	M	7 2023	16880	135	R41	40		235,000	192,600	0.82	4
13	M	2 2024	17068	177	061	023		210,000	173,500	0.83	3
14	M	5 2024	17143	50	44	43		265,000	221,100	0.83	3
15	M	10 2023	16970	317	041	076		399,000	330,700	0.83	3
16	M	4 2024	17117	92	061	244		300,000	252,600	0.84	2
17	M	4 2024	17127	2	R71	028-D		459,900	388,500	0.84	2
18	M	8 2023	16916	228	061	007		200,000	170,000	0.85	1
19	M	8 2023	16900	37	R22	008-D		275,000	234,400	0.85	1
20	M	1 2024	17042	218	R45	001-L		201,500	170,500	0.85	1
21	M	3 2024	17106	43	061	035		200,000	173,900	0.87	1
22	M	2 2024	17068	127	R34	065		205,000	188,100	0.92	6
23	M	5 2024	17160	71	61	224		299,000	279,200	0.93	7
24	M	10 2023	16975	182	R41	55		160,000	148,700	0.93	7
25	M	8 2023	16917	74	R71	28-B		395,000	370,700	0.94	8
26	M	8 2023	16920	231	41	76		339,000	318,900	0.94	8
27	M	8 2023	16907	344	R41	003-F		212,000	198,700	0.94	8
28	M	10 2023	16973	88	R71	028C		455,000	432,000	0.95	9
29	M	6 2024	17165	194	41	76		280,000	275,600	0.98	12
30	M	3 2024	17106	316	R41	054		145,000	148,500	1.02	16
31	M	5 2024	17147	320	041	076		235,000	240,100	1.02	16
32	M	10 2023	16986	44	R71	28-D		375,000	392,100	1.05	19
33	M	8 2023	16914	350	041	076		300,000	339,800	1.13	27

STATE OF MAINE Sales Ratio Analysis - 2026 State Valuation

Municipality:

**Bangor**

County:

**Penobscot (s)**

1 Year - Commercial Study

Weighted Avg. =	92%	=	24,151,600	/	26,327,890
Average Ratio =	89%	=	21.38	/	24
Avg. Deviation =	18	=	600	/	34
Quality Rating =	20	=	18	/	89%

Item No.	Class	Date of Sale		Book	Page	Map	Lot	Name	Average Selling Price =		Ratio	Dev.
		Month	Year						\$774,350	2024		
									Selling Price	Assessed Value		
1	C	11	2023	17007	164	39	206		489,000	241,500	0.49	40
2	C	4	2024	17115	71	R27	003-H		705,000	448,000	0.64	25
3	C	5	2024	17141	156	42	87		1,580,000	1,024,000	0.65	24
4	C	3	2024	1797	45	052	021		405,000	276,400	0.68	21
5	C	8	2023	16934	303	002	046		300,000	203,000	0.68	21
6	C	12	2023	17029	64	R08	001-F		600,000	412,900	0.69	20
7	C	3	2024	17084	275	022	010		285,000	199,600	0.70	19
8	C	10	2023	16987	107	40	73		1,177,500	843,500	0.72	17
9	C	10	2023	16989	27	48	31		525,000	376,900	0.72	17
10	C	7	2023	16895	293	48	41		680,000	500,200	0.74	15
11	C	11	2023	16997	204	R28	005A		1,161,090	872,100	0.75	14
12	C	11	2023	17014	194	048	180		620,000	472,500	0.76	13
13	C	5	2024	17156	207	055	070		99,000	78,200	0.79	10
14	C	1	2024	17057	338	048	048		550,000	452,100	0.82	7
15	C	2	2024	17077	230	R09	34		650,000	565,700	0.87	2
16	C	2	2024	17079	232	041	082		225,000	196,200	0.87	2
17	C	6	2024	17084	123	R34	064		805,000	720,300	0.89	
18	C	7	2023	16885	6	R18	011-A		850,000	765,200	0.90	1
19	C	10	2023	16975	139	62	196		3,500,000	3,168,400	0.91	2
20	C	10	2023	16974	140	R31	005		1,200,000	1,134,400	0.95	6
21	C	12	2023	17013	317	R61	003		350,000	335,200	0.96	7
22	C	1	2024	17054	22	37	13		340,000	331,000	0.97	8
23	C	10	2023	16997	7	049	010		450,000	437,400	0.97	8
24	C	2	2024	17079	178	041	082		125,000	125,900	1.01	12
25	C	7	2023	16893	240	048	270		525,000	538,000	1.02	13
26	C	10	2023	16991	143	22	44		375,000	392,100	1.05	16
27	C	10	2023	17016	161	R28	008		1,000,000	1,101,100	1.10	21
28	C	1	2024	17054	322	R70	015		94,000	103,100	1.10	21
29	C	5	2024	17141	248	R61	21-A		4,227,300	4,730,700	1.12	23
30	C	9	2023	16929	314	R09	011-A		600,000	683,400	1.14	25
31	C	9	2023	16948	112	40	118		320,000	402,700	1.26	37
32	C	12	2023	17025	158	R11	20		800,000	1,056,000	1.32	43
33	C	7	2023	16898	348	39	205		140,000	184,700	1.32	43
34	C	1	2024	17055	219	54	111		575,000	779,200	1.36	47

# Business Equipment Tax Exemption Audit

Municipality: Bangor

Date: 3/12/2025

County: Penobscot (s)

Municipal Official(s): Phil Drew - City Assessor

Municipal Valuation - 2024

2026 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	457 of 457	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Are application(s) signed for/approved by the assessor?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. Does the property qualify for BETE?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6. Are municipal depreciation schedules evident and uniformly employed?		<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	
8. Is all qualified property adjusted by the municipal assessment ratio?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**Additional Comments:** BETE is administered in accordance with BETE tax law.

Signature: Byron D. Filbetts  
Field Rep.

**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/ac	Undeveloped Lots	Varied by Location
Road Frontage	4,125 to 20,600/ac	Water Frontage	Not Applicable
House Lots	42,000 - 125,000	Other	
B. Buildings : Revaluation By:	City Assessor - 1987	Computerized Records	Trio - Full
	<b>Updated Annually</b>		
C: Personal Property:	Assessed? Y/N	Method Used:	C.L.D
	Is Cert Ratio Applied? Y/N		

**II. Assessment Records / Condition**

	Website w/VAL data Y/N	<input checked="" type="checkbox"/>	Web Address	<a href="http://www.bangormaine.gov/">http://www.bangormaine.gov/</a>
Valuation Book	Very Good		Tree Growth Forms	Very Good
Property Record Cards	Very Good		Farm Land Forms	Very Good
Veteran Exemption Forms	Very Good		Open Space Forms	Not Applicable
Homestead Exemption Forms	Very Good		Working Waterfront Forms	Not Applicable

**III. Supplements and Abatements**

Supplements: Number Made	10	Value Supplemented	22,442,980
Abatements: Number granted (excluding current use penalties)	44	Value Abated	(6,070,660)

**IV. Statistical Information**

Number of Parcels	9,968	Land Area	21,300
Taxable Acres	19,589	Bog/Swamp	760
Population (2020)	31,753		

**V. Comments or Plans for Compliance**

**VI. Audit Information**

Municipal Official providing data: Phil Drew - City Assessor

Date(s) of Field Audit: 3/12/2025

**VII. Office Review**

Recommended by: Byron D. Tibbetts  
Field Rep

Checked by: Kimberly Duplessis

Approved by: Tony Pinette 7.11.2025

PTF 303.2 (Rev 11/13) Copies Mailed: (date) 9/8/2025

# City Assessor's - Tax Increment Financing District Summary

*Fiscal Year 2026 – Commitment on July 10, 2025*



## 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.”

<u>District</u>	<u>FY2026 RE Value</u>	<u>PP Value</u>	<u>Total Value</u>	<u>OAV Value</u>	<u>Increase in Value over OAV</u>	<u>Capture Rate</u>	<u>Captured Assessed Value</u>
6	\$ 336,519,000	\$ 26,503,200	\$ 363,022,200	\$ 110,335,700	\$ 252,686,500	100%	\$ 252,686,500
7	\$ 13,154,500		\$ 13,154,500	\$ 963,900	\$ 12,190,600	25%	\$ 3,047,650
8	\$ 23,598,700		\$ 23,598,700	\$ 2,172,800	\$ 21,425,900	75%	\$ 16,069,425
9	\$ 2,519,600		\$ 2,519,600	\$ 385,800	\$ 2,133,800	100%	\$ 2,133,800
					\$ 288,436,800		\$ 273,937,375

David Little, Finance Director, provided the figure of \$4,006,682 for line 16c and \$305,910 for line 16d in the city's 2025 Municipal Valuation Return. In sum, these figures match Tax Rate Calculation Form line 9.

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 2026 – Commitment on July 10, 2025*

**Bangor Downtown Omnibus (Downtown Bangor Renamed) - Tax Increment Financing District (Maine DECD approved and modified in 2025) (TIF Code #6)**

Real Property Total (222 parcels)	\$ 336,519,000 (Taxable)
Personal Property Total (362 accounts)	\$ 26,503,200 (Taxable)
Total Taxable Value in District	\$ 363,022,200
<u>Less: Original Assessed Value in District</u>	<u>\$ 110,335,700</u>
Increase in Assessed Value in District	\$ 252,686,500
Capture Rate: (real and personal value)	100%
Captured Assessed Value in District	\$ 252,686,500
Term: until June 30, 2036	
BETE Exempt Personal Property	\$ 17,273,300 (Exempt)
FY2026 BETE reimbursement in District	\$
RENEWABLE ENERGY EQUIP EXEMPT	\$ 615,000
(Energy is not BETE, but is reimbursed)	

See District. No changes to the District for April 1, 2025.

Capture: 100% of increment in taxes paid above base year – April 1, 2006 until June 30, 2036. Original term of 20 years extended by 10 years.

\*OAV is corrected in 2025 from the historic value utilized in this report of \$136,528,900 to \$110,335,700. See the State of Maine Department of Economic and Community Development letter dated June 9, 2025 and effective the date of the letter.

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

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

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

Real Property Account #7159	\$ 4,503,900 (land only)
Real Property Account #14935	\$ 7,052,700 (building only)
Real Property Account #14910	\$ 1,365,400
<u>Real Property Account #14911</u>	<u>\$ 232,500</u>
Total Assessed Value in District	\$13,154,500
<u>Less: Original Assessed Value in District</u>	<u>\$ 963,900</u>
Increase in Assessed Value in District	\$12,190,600
Capture Rate: (real value only)	25%
Captured Assessed Value in District	\$3,047,650
Term: until June 30, 2038	



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

*Fiscal Year 2026 – Commitment on July 10, 2025*

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

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

Real Property Account #4542	\$ 20,012,800
Real Property Account #3300	\$ 3,066,900
<u>Real Property Account #10901</u>	<u>\$ 519,000</u>
Total Assessed Value in District	\$ 23,598,700
<u>Less: Original Assessed Value in District</u>	<u>\$ 2,172,800</u>
Increase in Assessed Value in District	\$ 21,425,900
Capture Rate: (real value only)	75%
Captured Assessed Value in District	\$ 16,069,425

Term: extended until 2039



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

*Fiscal Year 2026 – Commitment on July 10, 2025*

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

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

<u>Real Property Account #10850</u>	\$ 2,519,600
Total Assessed Value in District	\$ 2,519,600
<u>Less: Original Assessed Value in District</u>	\$ 385,800
Increase in Assessed Value in District	\$ 2,133,800
Capture Rate: (real value only)	100%
Captured Assessed Value in District	\$ 2,133,800

Refund: Tax Amount paid in excess of \$15,000  
Term: until June 30, 2025



# City Assessor's – Credit Enhancement Agreement Valuation Summary

*Fiscal Year 2026 – Commitment on July 10, 2025*



## CITY OF BANGOR

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

#### **27 State Street, LLC**

27 State Street - Map 42 Lot 226 Real Estate and Downtown Tax Accounts

Real Property Account #**8776** \$2,481,000 FY2026 Tax Amount \$43,913.70  
Downtown Tax Account #13151

(Approved the creation of a CEA with Council Order 2. EXECUTED agreement on March 15, 2024. 50% of the increase in real estate taxes from the April 1, 2023 assessment - for a 7-year period starting with the April 1, 2024 assessment – the term starts with the April 1, 2024 assessment date and ends on the April 1, 2031 assessment date.)

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

29 Franklin Street – Map 41 Lot 062

Real Property Account #**2070** \$1,759,200 FY2026 Tax Amount \$31,137.84  
Downtown Tax Account #13223

(Beginning March 22, 2019 for 7 years – Refund 75% of increment in taxes paid above base amount. End date includes April 1, 2027 assessment.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**Areys Cove Real Estate, LLC**

2 Hammond Street - Map 42 Lot 188 Real Estate and Downtown Tax Accounts  
Hammond Street – Map 42 Lot 189 Real Estate and Downtown Tax Accounts

Real Property Account #**3982** \$1,720,500 FY2026 Tax Amount \$30,452.85  
Downtown Tax Account #13209  
Real Property Account #**3032** \$63,400 FY2026 Tax Amount \$1,122.18  
Downtown Tax Account #13211

(Approved the creation of a CEA with Council Order 21-103. EXECUTED agreement on July 5, 2022. 50% of the increase in real estate taxes from the April 1, 2021 assessment. For a 7-year period starting with the April 1, 2022 assessment – the term starts with the April 1, 2022 assessment date and ends on the April 1, 2028 assessment date.)

**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** \$1,763,200 FY2026 Tax Amount \$31,208.64  
Downtown Tax Account #13195

Real Property Account #**6633** \$2,358,300 FY2026 Tax Amount \$41,741.91  
Downtown Tax Account #13117

(Beginning November 4, 2004 for 20 years – Refund 100% of increment in taxes paid above base amount. End date is September 30, 2025.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**Ernst Manor Housing Assoc. Limited Partnership**

686 Broadway  
Map R41-004-C

Real Property Account #10559 \$1,395,900 FY2026 Tax Amount \$24,707.43

(Beginning April 23, 2015 for 15 years – Refund 100% of taxes paid. End date including April 1, 2031 assessment.)

**Grandview Housing Associates Limited Partnership**

485 Grandview Avenue – Map R41 Lot 038-A RE#12055

Real Property Account #12055 \$3,892,100 FY2026 Tax Amount \$68,890.17

(Approved TR & CEA with 70% of real estate taxes paid returned for a thirty-year period. If owned by an exempt entity and the property is exempt from tax, a 100% PILOT would be required.)

**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	\$434,000	FY2026 Tax Amount	\$7,681.80
Real Property Account #6669	\$633,800	FY2026 Tax Amount	\$11,218.26
Total	\$		

(Beginning January 11, 2005 for 20 years – Refund 50% of taxes paid above base amount. End date includes April 1, 2026 assessment.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**Mirage Holdings, LLC**

295 Griffin Road – Map 101 Lot 008 RE#11373

Real Property Account #**11373** \$4,414,900 FY2026 Tax Amount \$78,143.73

(Approved Sale of Land and CEA with Council Order 19-333. Approved TR & CEA with 75% of the increase in real estate taxes paid returned for a 5-year period starting with the April 1<sup>st</sup> after the issuance of the C of O. The C of O was signed on September 1, 2021, so the 5-year period starts with the assessment as of April 1, 2022.)

**Newton Place Limited Partnership**

487 Grandview Avenue – Map R41 Lot 038-B RE#12074

Real Property Account #**12074** \$3,776,400 FY2026 Tax Amount \$66,842.28

(Approved TR & CEA with 70% of real estate taxes paid returned for a thirty-year period. If owned by an exempt entity and the property is exempt from tax, a 100% PILOT would be required.)

**Penquis C.A.P. Inc.**

Milford Street Extension – Map 045 Lot 009-E RE#10020

Real Property Account #**10020** \$154,400 FY2026 Tax Amount \$2,732.88

(Approved CEA with Council Order 21-232 70% of the increased valuation returned to developer for a thirty-year period. If owned by an exempt entity and the property is exempt from tax, a 30% PILOT would be required.)

**NO STRUCTURE, JUST VACANT LAND AS OF APRIL 1, 2025.**

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**Penquis Development Inc. (formerly owned by Penquis Mental Health Association, a Maine non-profit Corporation)**

22 Cleveland Street – Map R25 Lot 036 RE#11366

Real Property Account #11366 \$2,299,100 FY2026 Tax Amount \$40,694.07

(Approved CEA with Council Order 23-012. If owned by an exempt entity and the property is exempt from tax, a 100% PILOT would be required. Effective for April 1, 2024 the PILOT was reduced to 50%. **PENQUIS DEVELOPMENT INC DID NOT MAKE APPLICATION FOR EXEMPTION EFFECTIVE 4.1.2025 AND FOR FY2026 THE PROPERTY IS FULLY TAXABLE PROPERTY.**

**Queen City Properties, LLC**

22 Merchants Plaza

Map 42 Lot 152

Real Property Account #4919 \$720,600 FY2026 Tax Amount \$12,754.62

Downtown Account #13200

(Beginning October 31, 2011 for 20 years beginning in 2016 – Refund 50% of taxes paid. Agreement End date includes the April 1, 2035 assessment.)

**Schoolhouse Housing Partners LP**

183 Harlow Street – Map 041 Lot 096 Real Estate and Downtown Tax Accounts

Real Property Account #4545 \$6,019,800 FY2026 Tax Amount \$106,550.46

Downtown Property Account #13067

(Approved TR & CEA – an amount equal to 47% of the increase in real estate taxes generated and paid on the increase in value from its April 1, 2021 assessment for a 15-year period beginning with the April 1, 2023 assessment. If owned by an exempt entity and the property is exempt from tax, a 100% PILOT would be required.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**TIMKA, Inc**

570 Main Street – Map 026 Lot 046-A      Real Estate Account Only  
16 Dutton Street – Map 026 Lot 046-D   Real Estate and Downtown Tax Accounts  
Dutton Street – Map 026-046-E Real Estate and Downtown Tax Accounts

46-A Real Property Account #**8352** \$495,400 FY2026 Tax Amount \$8,768.58  
**NO DOWNTOWN ACCOUNT FOR THIS PARCEL**

46-D Real Property Acct #**12178** \$1,253,700 FY2026 Tax Amount \$22,190.49  
46-D Downtown Property Account #13226

46-E Real Property Account #**12394** \$246,700 FY2026 Tax Amount \$4,366.59  
46-E Downtown Property Account #13228

(Approved TR & CEA will reimburse Developer 50% of increase in real estate taxes generated by the property on the increase in value from its April 1, 2021 assessment for a 10-year period beginning with the April 1, 2023 assessment. If owned by an exempt entity and the property is exempt from tax, a 100% PILOT would be required.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**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 Bangor Center Development District

RE#11207	Land Value 4-1-2025	\$ 1,900,000
	<u>Bldg Value 4-1-2025</u>	<u>\$16,480,000</u>
	Total Value 4-1-2025	\$18,380,000
	FY2026 Tax Amount	\$325,326

PP#10249	Taxable Personal Property Value 4-1-2025	\$ 683,300
	<u>Exempt BETE Property Value 4-1-2025</u>	<u>\$ 669,700</u>
	Total Valuation 4-1-2025	\$1,353,000
	FY2026 Tax Amount on Taxable Value	\$12,094.41

(Disregard the BETE value - only use the taxable pp value! End date includes the April 1, 2034 assessment.)

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

*Fiscal Year 2026 – Commitment on July 10, 2025*

**Waterworks Development, LP**

1 Waterworks Rd

Map R64 Lot 1

Real Property Account #**10266** \$1,836,500 FY2026 Tax Amount \$32,506.05

(Beginning November 1, 2005 for 29 years ? beginning in 2007 – Refund tax amount paid in excess of \$7,500. End date includes April 1, 2036 assessment.)

- The final section of this document outlines the assessing mission.

**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**

Respectfully submitted,

Philip S. Drew, CMA  
City Assessor