



CITY OF BANGOR DEPARTMENT OF ASSESSING

MEMORANDUM

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

From: Philip S. Drew, City Assessor

Subject: FY2023 Assessor's Commitment Report – as of April 1, 2022

In accordance with Title 36, M.R.S.A. Sections 708 & 709, I have committed on July 14, 2022, a list of all taxable real and personal property as of April 1, 2022 to both the Treasurer and Tax Collector. This report contains full reports, graphs, tables and charts. Below is a summary for your consideration.

- Graph of tax rates displays a 24-year chart and a 5-year chart. (Page 1)
- Graph of who pays what share of property taxes in Bangor. (Page 2)
- A list and pie chart showing a breakdown of taxable and exempt value. (Page 3)
 - 66.5% of the City's total valuation is taxable and 33.5% is exempt.
- A list and bar chart showing a breakdown of the exempt real property value. (Page 4)
 - Benevolent and Charitable organizations are the largest category at \$447 million.
 - The second largest category is Bangor (City and Schools), along with the Penobscot County at a combined value of \$277 million.
 - The homestead exemption, which is typically just a partial exemption, stands at \$132 million. Each category is listed along with the percentage of the total exempt value.
- There are three tables of the Top 25 Taxpayers in Bangor. (Pages 5-7)
 - The first table combines the real and personal property values and reports the total land value, total building or improvement value and the personal property value.
 - For example, GLP Capital, L.P. (a gaming facility lessor on Main Street) has a land and building value, but no personal property value as the gaming operation is owned and operated by HC Bangor, LLC (which is on the list of top 25, but a little further down the list). Each entity's total valuation is reported along with their percentage of the total taxable value. For example, GLP Capital, L.P. represents 2.42% of the city's tax base.
 - The next table reports just the Top 25 Real Property Taxpayers. Please note that the second column from the left shows the number of parcels or accounts included in the value. For example, Versant Power owns 27 parcels.
 - The final table reports just the Top 25 Personal Property Taxpayers displaying General Electric Company as the largest. The BETE value is not displayed.

- 2022 Municipal Valuation Return is part of our Commitment Book and provides a quick summary of the following: (Pages 8-17)
 - Total taxable valuation of real estate and personal property is \$3.06 billion.
 - 5,375 properties benefited from the Homestead Exemption and each saved up to \$510.00 in tax.
 - 408 businesses benefited from the Business Equipment Tax Exemption (BETE) program—a small decrease from the previous year. Total tax savings for local businesses was \$3.36 million.
 - \$185,400,300 is the captured assessed value within Tax Increment Financing (TIF) districts.
 - 28 parcels, containing 974 acres of classified forest land, benefited from the Tree Growth Tax program by having lower tax bills on their real estate.
 - 8 parcels containing 144 acres of classified farmland benefited from the Farm Land Tax program.
 - Complete breakdown of exempt classes of property.
 - 501 property owners benefited from the Veteran Exemption and each saved up to \$122.40 in tax.
 - 12 property owners benefited from the Legally Blind Exemption and each saved up to \$81.60 in tax.
 - 62 property owners applied for and benefited from the Renewable energy/Solar Equipment Exemption.
 - New construction added \$28.8 million to the total value of the city.

- The enhanced BETE municipal tax rate calculator form is included. (Pages 18-19)
 - The upper section (line 3) reports the Total Taxable Valuation at \$3.06 billion.
 - The middle section reports the Net Assessments (lines 7 thru 10 - uses of funds by the County, Municipal, TIF financing and local education.)
 - The third section (line 12) reports the forecasted State Municipal Revenue Sharing at \$8.5 million—a 35% increase from just a year ago.
 - The fourth section (line 15) reports the Net to be raised by local property tax rate at \$66.1 million—a 2.3% increase from just a year ago.
 - The bottom section reports the tax rate at 0.0204 (or \$20.40/\$1,000 of net valuation) along with the amounts the city expects to receive from the State of Maine for the Homestead Reimbursement at \$1.97 million, and Business Equipment Tax Exemption (BETE) reimbursement at \$2.05 million. The overlay of \$385,303.53 is the amount collected above the budgeted amounts and results from the selection of a particular tax rate. The maximum overlay allowed was \$3.30 million (line 20) or 5% of the “Net to be raised,” so the city’s overlay was 11.7% or 1/8 of the maximum allowed.

- Tax Increment Financing District Summary. (Pages 20-25)

- Credit Enhancement Agreement Valuation Summary. (Pages 26-33)

- There are two taxes collected by the city on the real property value within the Bangor Center (Downtown) Development District. For example, within this district a property valued at \$100,000 received a real estate tax bill for \$2,040.00 and received a downtown tax bill for \$53.00. Exempt properties within the district boundaries do not receive a tax bill for the downtown tax. The district map is shown. (Page 34)

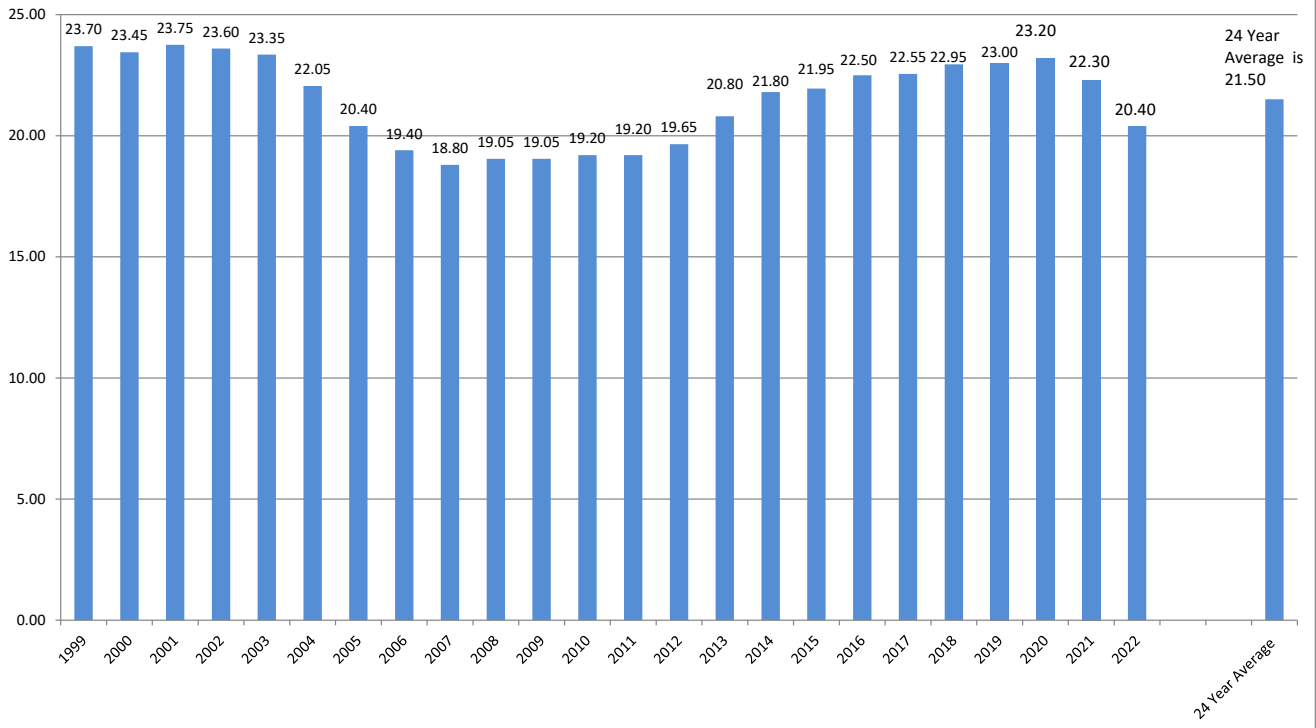
- Preliminary 2023 State Valuation Report is a complete annual review performed by Maine Revenue Services. (Pages 35-61)
 - The state valuation is important to both our city/schools due to the distribution of state revenues being partially based on this figure.
 - Equalization brings a community's State Valuation up to 100% of market value.
 - Bangor's equalized property value as of April 1, 2021 was \$3,094,050,000, a 6.44% increase over the previous year.
 - The equalization process adjusts the valuation of all communities, which should result in the equitable distribution of state resources.
 - Bangor's combined study (all qualified sales) Average Ratio was 84% based on sales in 2020 and 2021. 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 is a good rating due to the wide variety of property types in the city. The lower the rating the better, as this rating does indicate how well the community's valuation model is performing. For example, the condominium/PUD study showed a quality rating of 8. A low quality rating means the average difference between the assessed value and the most recent sale price for the entire study group is within a smaller, tighter range.
 - The combined study ratio (includes commercial, industrial, condo/PUD, single residence and multi-residence) was 84%; the residential-only study ratio was 83%; the condo/PUD study ratio was 87%; and the commercial study ratio was 87%. Again, these ratios are calculated using the assessed value as of April 1, 2021.
 - The annual adjustments to assessed values are based upon recent sales. The intent is to move toward a ratio of 100% and an improved quality rating.
 - There was a general increase to assessed values, as of April 1, 2022, which are not reflected in the above ratios.

- The final section of this document outlines the assessing mission. (Page 62)

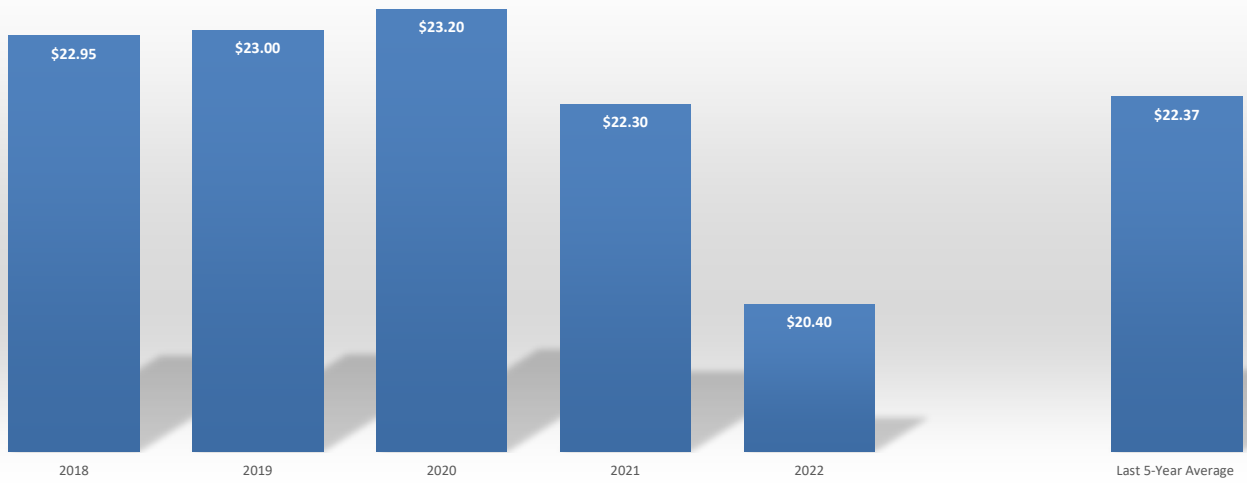
Respectfully submitted,

Philip S. Drew
City Assessor

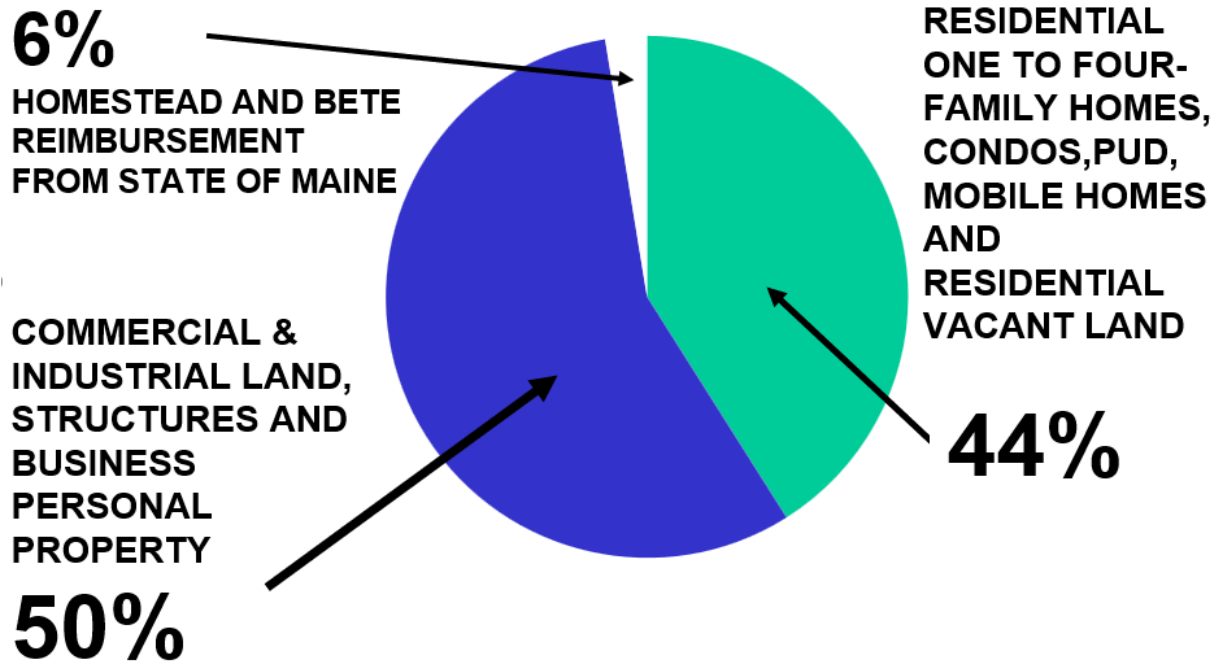
City of Bangor Tax Rates for the last 24 years - April 1st of the Calendar Year



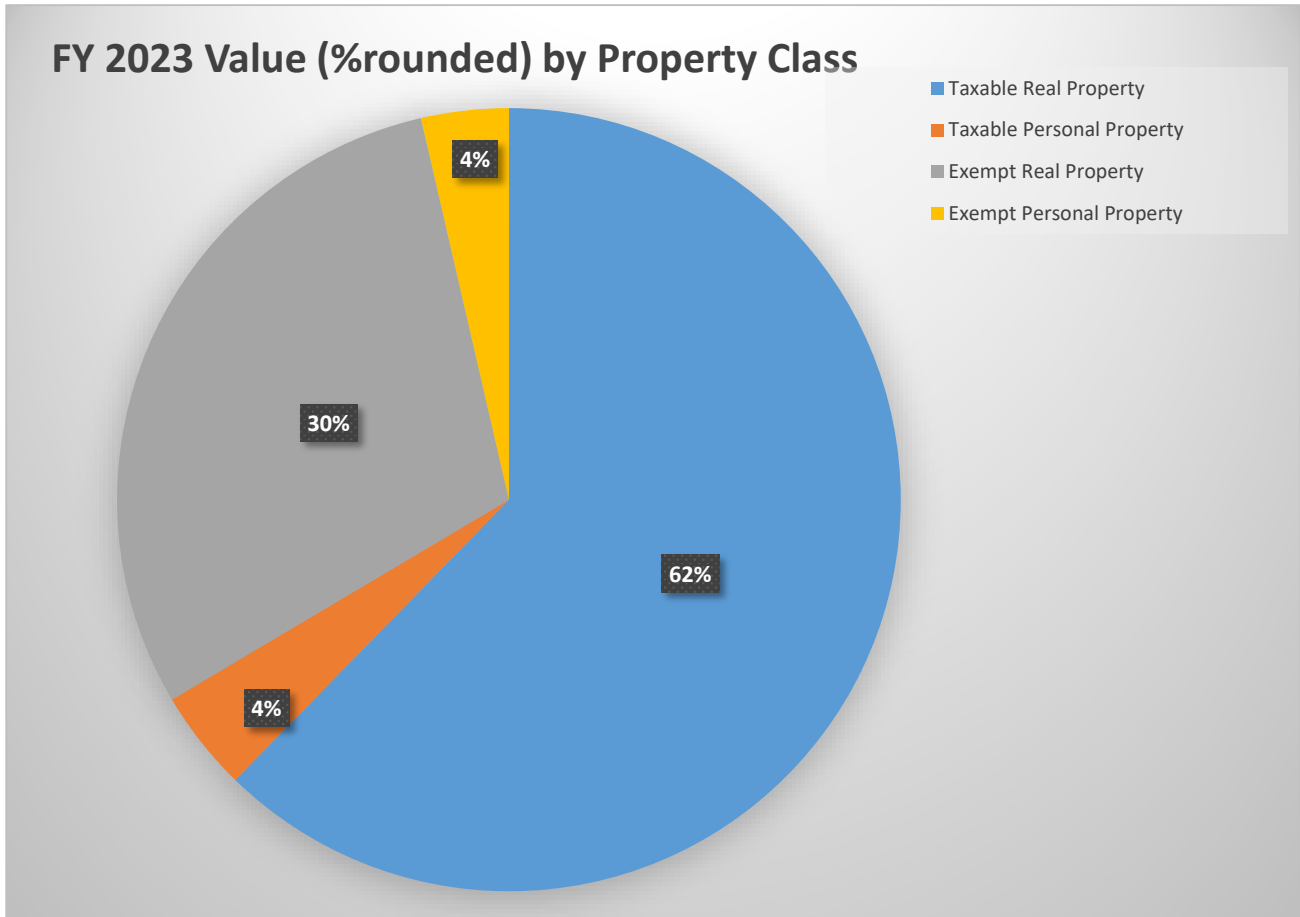
City of Bangor Tax Rates for the last 5 years



Who pays what share of property taxes in Bangor?

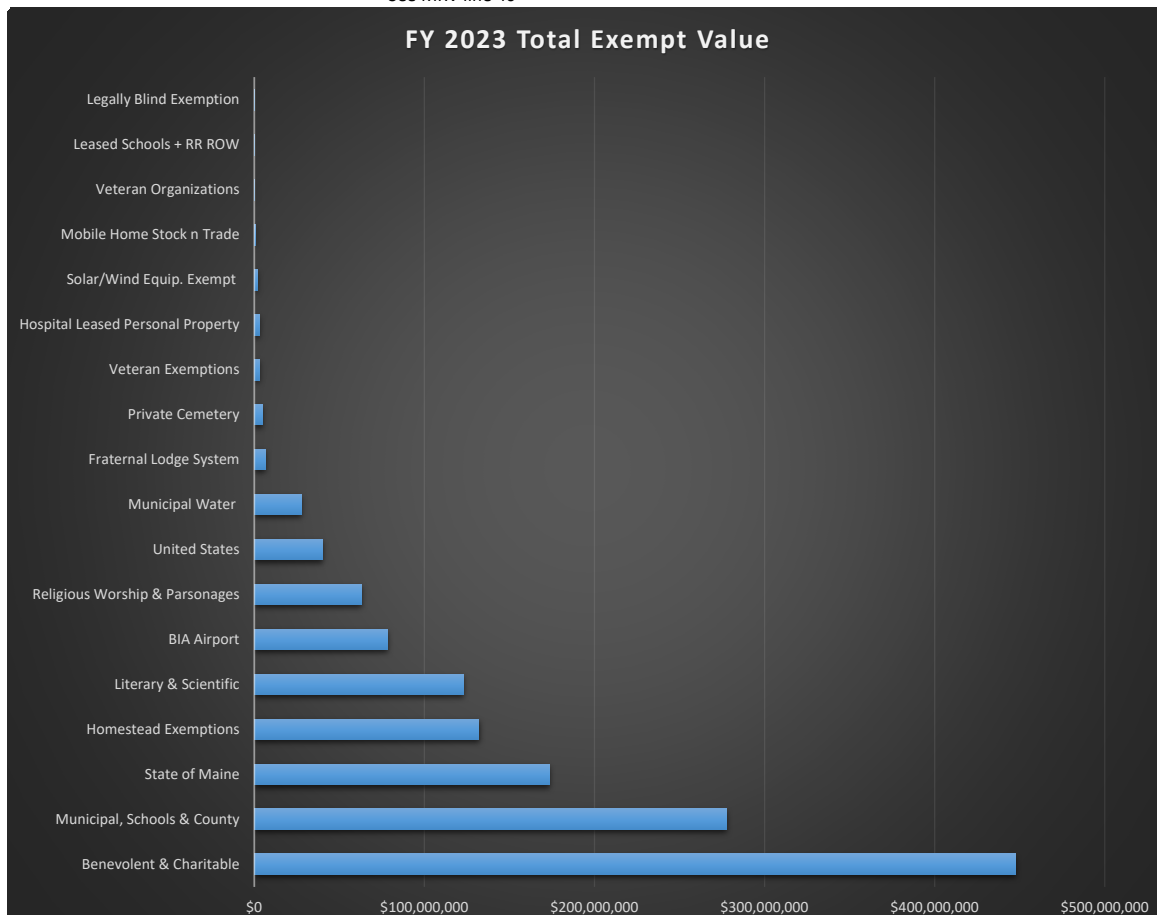


<u>Property Classification</u>	<u>FY 2023 Value by Property Class</u>	<u>% of Total</u>
Taxable Real Property	\$2,870,032,000	62.3%
Taxable Personal Property	\$192,161,100	4.2%
Exempt Real Property	\$1,378,316,600	29.9%
Exempt Personal Property	\$166,062,900	3.6%
Total	\$4,606,572,600	100%



<u>Exemption/Type</u>	<u>FY 2023 Total Exempt Value</u>	<u>% of Total</u>	<u>Total Exemption by Statute</u>	<u>Partial Exemption by Statute</u>
Benevolent & Charitable	\$447,497,500	32.361%	\$447,497,500	
Municipal, Schools & County	\$277,464,000	20.065%	\$277,464,000	
State of Maine	\$173,370,700	12.537%	\$173,370,700	
Homestead Exemptions	\$132,079,900	9.551%		\$132,079,900
Literary & Scientific	\$122,805,100	8.881%	\$122,805,100	
BIA Airport	\$78,350,900	5.666%	\$78,350,900	
Religious Worship & Parsonages	\$63,069,500	4.561%	\$63,069,500	
United States	\$39,933,200	2.888%	\$39,933,200	
Municipal Water	\$27,738,000	2.006%	\$27,738,000	
Fraternal Lodge System	\$6,427,700	0.465%	\$6,427,700	
Private Cemetery	\$4,818,300	0.348%	\$4,818,300	
Veteran Exemptions	\$3,050,000	0.221%		\$3,050,000
Hospital Leased Personal Property	\$3,019,860	0.218%	\$3,019,860	
Solar/Wind Equip. Exempt	\$1,859,000	0.134%	\$1,859,000	
Mobile Home Stock n Trade	\$865,400	0.063%	\$865,400	
Veteran Organizations	\$315,000	0.023%	\$315,000	
Leased Schools + RR ROW	\$134,400	0.010%	\$134,400	
Legally Blind Exemption	\$48,000	0.003%		\$48,000
Total	\$1,382,846,460	100.00%	\$1,247,668,560	\$135,177,900

See MRV line 40



CITY OF BANGOR - FY2023 - Taxable Valuation Top 25 - Real and Personal Property combined

<u>Place</u>	<u>No. of RE ACCTS</u>	<u>Taxpayer Name</u>	<u>Business Activity</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Personal Property Value</u>	<u>Total Combined Value</u>	<u>% of City Total Valuation</u>
1	1	GLP CAPITAL L.P.	GAMING LESSOR	\$1,598,100	\$72,374,200	\$0	\$73,972,300	2.42%
2	27	VERSANT POWER	UTILITY	\$41,748,800	\$1,239,200	\$4,105,300	\$47,093,300	1.54%
3	15	BANGOR SAVINGS BANK	FINANCIAL	\$2,040,600	\$33,299,400	\$1,952,800	\$37,292,800	1.22%
4	4	GENERAL ELECTRIC INC	MANUFACTURER & LESSEE	\$861,500	\$14,806,100	\$14,441,400	\$30,109,000	0.98%
5	5	BANGOR NATURAL GAS	UTILITY	\$21,428,400	\$2,430,300	\$822,200	\$24,680,900	0.81%
6	8	QV REALTY TRUST	RETAIL/OFFICE LESSOR	\$8,545,900	\$13,813,500	\$0	\$22,359,400	0.73%
7	1	WAL-MART REAL ESTATE	RETAIL	\$6,064,700	\$11,361,800	\$3,294,200	\$20,720,700	0.68%
8	1	GM Realty of Bangor LLC	SHOPPING CENTER LESSOR	\$0	\$18,586,800	\$0	\$18,586,800	0.61%
9	1	Winterfell Sunbury	RETIREMENT HOUSING	\$431,500	\$16,909,100	\$216,300	\$17,556,900	0.57%
10	2	BROADWAY SHOPPING CENTER	SHOPPING CENTER LESSOR	\$5,792,700	\$10,475,000	\$0	\$16,267,700	0.53%
TOP 1 THRU 10							\$308,639,800	10.08%
11	1	BANRES, LLC	HOTEL/MOTEL	\$781,800	\$15,277,400	\$5,500	\$16,064,700	0.52%
12	10	CABREL COMPANY	RETAIL/OFFICE LESSOR	\$3,643,100	\$12,341,700	\$2,900	\$15,987,700	0.52%
13	23	SUN BIRCH HILL LLC	MOBILE HOME PARK/HOMES	\$14,570,100	\$1,147,400	\$232,300	\$15,949,800	0.52%
14	1	LOWE'S HOME CENTERS INC	RETAIL	\$4,049,600	\$8,414,500	\$2,208,100	\$14,672,200	0.48%
15	4	BANGOR MALL REALTY LLC	REGIONAL MALL	\$9,160,400	\$5,041,600	\$0	\$14,202,000	0.46%
16	1	HC Bangor LLC	GAMING & RACETRACK LESSEE	\$894,100	\$1,306,800	\$10,999,900	\$13,200,800	0.43%
17	0	SUNBELT RENTALS #293A	EQUIPMENT LESSOR	\$0	\$0	\$12,971,100	\$12,971,100	0.42%
18	19	GRANT REALTY CORP	RETAIL/OFFICE LESSOR	\$11,142,000	\$1,569,700	\$0	\$12,711,700	0.42%
19	1	ROSS MANOR ASSOCIATES	NURSING HOME	\$299,400	\$12,299,300	\$0	\$12,598,700	0.41%
20	1	BANGOR ASSISTED LIVING LLC	ASSISTED HOUSING	\$198,300	\$12,274,100	\$3,600	\$12,476,000	0.41%
21	5	J.B. BROWN & SONS	OFFICE/INDUSTRIAL LESSOR	\$783,300	\$11,251,300	\$0	\$12,034,600	0.39%
22	0	UNITED RENTALS NORTH AMERICA INC	EQUIPMENT LESSOR	\$0	\$0	\$11,903,900	\$11,903,900	0.39%
23	1	SAM'S REAL ESTATE	RETAIL	\$3,300,000	\$7,400,800	\$1,197,900	\$11,898,700	0.39%
24	1	TARGET CORPORATION T-1855	RETAIL	\$2,684,400	\$7,462,100	\$1,526,800	\$11,673,300	0.38%
25	24	B&L PROPERTIES LLC	OFFICE/RETAIL/APT LESSOR	\$1,683,000	\$9,162,800	\$37,400	\$10,883,200	0.36%
TOP 11 THRU 25							\$199,228,400	6.51%
TOP 1 THRU 25							\$507,868,200	16.59%
Bangor FY2023								
Total Taxable Valuation - Real and Personal				\$3,062,193,100				

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

No. of RE

<u>Position</u>	<u>ACCTS</u>	<u>Taxpayer Name</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Total Value</u>	<u>% of City Total Valuation</u>
1	1	GLP CAPITAL L.P.	\$1,598,100	\$72,374,200	\$73,972,300	2.42%
2	27	VERSANT POWER	\$41,748,800	\$1,239,200	\$42,988,000	1.40%
3	15	BANGOR SAVINGS BANK	\$2,040,600	\$33,299,400	\$35,340,000	1.15%
4	5	BANGOR NATURAL GAS	\$21,428,400	\$2,430,300	\$23,858,700	0.78%
5	8	QV REALTY TRUST	\$8,545,900	\$13,813,500	\$22,359,400	0.73%
6	1	GM Realty of Bangor LLC	\$0	\$18,586,800	\$18,586,800	0.61%
7	1	WAL-MART REAL ESTATE	\$6,064,700	\$11,361,800	\$17,426,500	0.57%
8	1	Winterfell Sunbury	\$431,500	\$16,909,100	\$17,340,600	0.57%
9	2	BROADWAY SHOPPING CENTER,	\$5,792,700	\$10,475,000	\$16,267,700	0.53%
10	1	BANRES, LLC	\$781,800	\$15,277,400	\$16,059,200	0.52%
11	10	CABREL COMPANY	\$3,643,100	\$12,341,700	\$15,984,800	0.52%
12	23	SUN BIRCH HILL LLC	\$14,570,100	\$1,147,400	\$15,717,500	0.51%
13	4	GENERAL ELECTRIC INC	\$861,500	\$14,806,100	\$15,667,600	0.51%
14	4	Bangor Mall Realty LLC	\$9,160,400	\$5,041,600	\$14,202,000	0.46%
15	19	GRANT REALTY CORPORATION	\$11,142,000	\$1,569,700	\$12,711,700	0.42%
16	1	ROSS MANOR ASSOCIATES	\$299,400	\$12,299,300	\$12,598,700	0.41%
17	1	BANGOR ASSISTED LIVING	\$198,300	\$12,274,100	\$12,472,400	0.41%
18	1	LOWE'S HOME CENTERS INC	\$4,049,600	\$8,414,500	\$12,464,100	0.41%
19	5	J.B. BROWN & SONS	\$783,300	\$11,251,300	\$12,034,600	0.39%
20	24	B&L PROPERTIES LLC	\$1,683,000	\$9,162,800	\$10,845,800	0.35%
21	1	B33 BANGOR II LLC	\$3,494,400	\$7,222,200	\$10,716,600	0.35%
22	1	SAM'S REAL ESTATE	\$3,300,000	\$7,400,800	\$10,700,800	0.35%
23	1	TARGET CORPORATION T-1855	\$2,684,400	\$7,462,100	\$10,146,500	0.33%
24	3	BEV INC	\$876,800	\$9,128,800	\$10,005,600	0.33%
25	6	<u>HAYMARKET LLC</u>	<u>\$612,000</u>	<u>\$9,180,500</u>	<u>\$9,792,500</u>	<u>0.32%</u>
TOP 1 thru 25			\$145,790,800	\$324,469,600	\$470,260,400	15.36%

Bangor FY2023

Total Taxable Valuation - Real and Personal **\$3,062,193,100**

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

<u>Position</u>	<u>Taxpayer Name</u>	<u>Personal Property Value</u>	<u>% of City Total Valuation</u>
1	GENERAL ELECTRIC COMPANY	\$14,441,400	0.47%
2	SUNBELT RENTALS #293A	\$12,971,100	0.42%
3	UNITED RENTALS NORTH AMERICA INC	\$11,903,900	0.39%
4	HC BANGOR LLC	\$10,999,900	0.36%
5	WELLS FARGO EQUIPMENT FINANCE INC	\$9,231,000	0.30%
6	SPECTRUM NORTHEAST LLC	\$6,431,900	0.21%
7	BB&T	\$5,086,800	0.17%
8	HANNAFORD BROS CO (ACCTS 8107 8109 8110)	\$4,909,200	0.16%
9	VERSANT POWER	\$4,105,300	0.13%
10	WALMART STORES EAST LP	\$3,294,200	0.11%
11	LEADBRO LLC	\$2,286,100	0.07%
12	LOWE'S HOME CENTERS LLC	\$2,208,100	0.07%
13	EASTERN MAINE MEDICAL CENTER	\$2,091,000	0.07%
14	BJME OPERATING CORP	\$1,999,100	0.07%
15	BANGOR SAVINGS BANK	\$1,952,800	0.06%
16	HPE DEPOSITOR MASTER TRUST	\$1,694,900	0.06%
17	TARGET CORPORATION	\$1,526,800	0.05%
18	NAUTEL MAINE INC	\$1,525,200	0.05%
19	IRVING OIL MARKETING INC	\$1,507,400	0.05%
20	SHAWS SUPERMARKETS INC #4556	\$1,485,100	0.05%
21	ARCTIC GLACIER USA INC	\$1,470,700	0.05%
22	EUROVIA ATLANTIC COAST LLC	\$1,357,400	0.04%
23	HOME DEPOT USA	\$1,306,700	0.04%
24	GENERAL PARTS DISTRIBUTION LLC	\$1,247,700	0.04%
25	<u>VILLAGE CAR COMPANY</u>	<u>\$1,200,200</u>	<u>0.04%</u>
	TOP 1 thru 25	\$108,233,900	3.53%
	Bangor FY2023		
	Total Taxable Valuation - Real and Personal	\$3,062,193,100	

2022 Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2022 (or within 30 days of commitment, whichever is later)

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

For help in filling out this return, please see the Municipal Valuation Return Guidance Document at www.maine.gov/revenue/tax-return-forms/property-tax

BANGOR
Municipality

MAINE REVENUE SERVICES - 2022 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2022 (or within 30 days of commitment, whichever is later)

1. County: **PENOBSCOT**

Commitment Date: **7/14/2022**
mm/dd/yyyy

2. Municipality **BANGOR**

Check one: 6-month commitment 12-month commitment 18-month commitment

3. 2022 Certified Ratio (Percentage of current just value upon which assessments are based.) 3 **100.00%**
Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage

TAXABLE VALUATION OF REAL ESTATE
(Exclude exempt valuation of all categories)

4. Land (include value of transmission, distribution lines and substations, dams and power houses) 4 **599,134,100**

5. Buildings 5 **2,270,897,900**

6. Total **taxable** valuation of real estate (sum of lines 4 & 5 above) 6 **2,870,032,000**
(must match Tax Rate Form, line 1)

TAXABLE VALUATION OF PERSONAL PROPERTY
(Exclude exempt valuation of all categories)

7. Production machinery and equipment 7 **125,498,400**

8. Business equipment (furniture, furnishings and fixtures) 8 **66,661,800**

9. All other personal property 9 **900**

10. Total **taxable** valuation of personal property (sum of lines 7 through 9 above) 10 **192,161,100**
(must match Tax Rate Form line 2)

OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above) 11 **3,062,193,100**
(must match Tax Rate Form line 3)

12. 2022 Property Tax Rate (example .01520) 12 **0.020400**

13. 2022 Property Tax Levy (includes overlay and any fractional gains from rounding) 13 **\$62,468,739.24**
Note: This is the exact amount of 2022 tax actually committed to the collector
(must match Tax Rate Form line 19)

HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

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

14. a. Total number of \$25,000 homestead exemptions granted 14a **5,119**

b. Total exempt value for all \$25,000 homestead exemptions granted (Line 14a x \$25,000) 14b **127,975,000**

c. Total number of properties fully exempted (valued less than \$25,000) by homestead exemptions granted 14c **256**

d. Total exempt value for all properties fully exempted (valued less than \$25,000) by homestead exemptions granted 14d **4,104,900**

e. Total number of homestead exemptions granted (sum of 14a & 14c) 14e **5,375**

f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d) 14f **132,079,900**
(Must match Tax Rate Form line 4a)

g. Total **assessed** value of all homestead qualified property (land and buildings) 14g **1,001,166,700**

MAINE REVENUE SERVICES - 2022 MUNICIPAL VALUATION RETURN

Municipality: BANGOR

EXEMPT PROPERTY CONTINUED

40. h. Property of benevolent and charitable institutions. (§ 652(1)(A))	40h	447,497,500
i. Property of literary and scientific institutions. (§ 652(1)(B))	40i	122,805,100
j. Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E))		
1) Total exempt value of veterans organizations.	40 j(1)	315,000
2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption).	40 j(2)	0
k. Property of chambers of commerce or boards of trade (§ 652(1)(F))		
1) chambers of commerce or boards of trade	40k(1)	0
2) central labor councils (reimbursable exemption)	40k(2)	0
l. Property of houses of religious worship and parsonages (§ 652(1)(G))		
1) Number of parsonages within this municipality	40 l(1)	8
2) Total exempt value of those parsonages	40 l(2)	160,000
3) Total taxable value of those parsonages	40 l(3)	1,778,100
4) Total exempt value of all houses of religious worship	40 l(4)	62,909,500
TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (Sum of lines 40l(2) + 40l(4))	40l	63,069,500
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))	40m	6,427,700
n. Personal property leased 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	3,019,860
o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) (\$4,000 adjusted by certified ratio)	40o	48,000
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))	40p	27,738,000
q. Animal waste storage facilities constructed after April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Conservation and Forestry (§ 656(1)(J)) (reimbursable exemption)	40q	0
r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E))	40r	0
s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption)	40s	0

MAINE REVENUE SERVICES - 2022 MUNICIPAL VALUATION RETURN

Municipality: BANGOR

40t. VETERANS EXEMPTIONS - The following information is necessary in order to calculate reimbursement. (36 M.R.S. § 653)

SECTION 1: The section is only for those veterans who served during a federally recognized war period		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
Widower:		
1. Living male spouse or male parent of a deceased veteran \$6,000 adjusted by the certified ratio (§ 653(1)(D))	40t(1)A <input type="text" value="0"/>	40t(1)B <input type="text" value="\$0"/>
Revocable Living Trusts:		
2. Paralegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(2)A <input type="text" value="0"/>	40t(2)B <input type="text" value="\$0"/>
3. All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio (§ 653(1)(C) or (D))	40t(3)A <input type="text" value="14"/>	40t(3)B <input type="text" value="\$84,000"/>
WW I Veterans:		
4. WW I veteran (or their widow) enlisted as Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(4)A <input type="text" value="0"/>	40t(4)B <input type="text" value="\$0"/>
5. WW I veteran (or their widow) enlisted as non-Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(5)A <input type="text" value="0"/>	40t(5)B <input type="text" value="\$0"/>
Paralegic Veterans:		
6. Paralegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(6)A <input type="text" value="1"/>	40t(6)B <input type="text" value="\$50,000"/>
Cooperative Housing Corporation Veterans:		
7. Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio (§ 653(2))	40t(7)A <input type="text" value="0"/>	40t(7)B <input type="text" value="\$0"/>
All Other Veterans:		
8. All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(8)A <input type="text" value="374"/>	40t(8)B <input type="text" value="\$2,244,000"/>
9. All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(9)A <input type="text" value="83"/>	40t(9)B <input type="text" value="\$498,000"/>
SECTION 2: This section is only for those veterans who did not serve during a federally recognized war period		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
10. Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t(10)A <input type="text" value="8"/>	40t(10)B <input type="text" value="\$48,000"/>
11. Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(11)A <input type="text" value="15"/>	40t(11)B <input type="text" value="\$90,000"/>
12. Veteran (or their widow) who served during the period from February 27, 1961 and August 4, 1964, but did not serve prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(12)A <input type="text" value="6"/>	40t(12)B <input type="text" value="\$36,000"/>

Total number of ALL veteran exemptions granted in 2022 40t(A)

Total exempt value of ALL veteran exemptions granted in tax year 2022 40t(B)

MAINE REVENUE SERVICES - 2022 MUNICIPAL VALUATION RETURN

Municipality: BANGOR

EXEMPT PROPERTY CONTINUED

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

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

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

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

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE
Leased School	Title 20-A	\$132,900
Homestead Exemption	36 MRS Sec 681	132,079,900
StockTrade/Priv Cemetery/RR ROW	655-1-B	5,685,200
TOTAL		40v <input type="text" value="137,898,000"/>
40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW		40 <input type="text" value="1,382,846,460"/> (sum of all exempt value)

MUNICIPAL RECORDS

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

MAINE REVENUE SERVICES - 2022 MUNICIPAL VALUATION RETURN

Municipality: BANGOR

MUNICIPAL RECORDS CONTINUED

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

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

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

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

47. Interest rate charged on overdue 2022 property taxes (36 M.R.S. § 505) 47 4.00
4.00% maximum

48. Date(s) that 2022 property taxes are due. 48a 9/15/2022 48b 3/15/2023
48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

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

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

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

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

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

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

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

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

ASSESSOR(S)
SIGNATURES

Philip S. Drew
Philip S. Drew, City Assessor

DATE 8-16-2022
mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2022 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 2022 tax year.

MAINE REVENUE SERVICES - 2022 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, 2021, 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	25 bldgs	3 bldgs - 6u	1 bldg - 4u	3 bldgs - 19 u	12 units	none
Demolished	5 bldgs	2 bldgs - 4u	3 bldgs - 11u	1 bldg - 6u		
Converted						
Valuation Increase (+)	\$5,826,300	\$448,900	\$290,900	\$1,003,300	\$710,500	
Valuation Loss (-)	\$355,500	\$204,800	\$578,800	\$165,800		
Net Increase/Loss	\$5,470,800	\$244,100	(\$287,900)	\$837,500	\$710,500	\$0

2. Enter any new industrial or commercial growth started or expanded since April 1, 2021, giving the approximate full market value and additional machinery, equipment, etc.

New two-story mini-storage, warehouse, apartment remodel, office remodel, retail, new airport hanger, new brewery, new 40 unit apartment bldg - new value at \$12M.
Sun Home Services, Inc. had 15 Stock n trade mobile homes in Holiday Park on April 1, 2022 - value of \$865,400

3. Enter any extreme losses in valuation since April 1, 2021, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

Note: Line 40 includes the real estate exemption amount of \$1,378,316,600 from the Real Estate Commitment Book and \$1,510,000 from the Personal Property Commitment Book (Exempt Solar) for the grand total of \$1,379,826,600.00
Note: Line 40 includes personal property leased to hospitals which caused the figure to be higher by \$3,019,860
Three retail buildings demo \$-1.2M

4. Explain any general increase or decrease in valuation since April 1, 2021 based on revaluations, change in ratio used, adjustments, etc.

Total RE Growth from new construction was \$28.8M
Total PP Growth: \$12.2M of BETE assets (2191 assets) and \$18M of taxable assets (3379 assets) = Total of \$ 30.2 M. (all personal property assets included in the above count were only assets purchased in 2021 - no 2022 assets.
Total RE and PP Taxable Growth was \$28.8M plus \$30.2M for a grand total of \$59M.
Single Family and two-unit typical increase 11 to 19% increase - the upper end received 5% nbhd adjustment.
Three to four-unit typical increase 7 to 12% increase - the upper end received 5% nbhd adjustment.
Commercial/Industrial/Large Apartment properties received a 8 to 11% increase.
Mobile Home Parks increased at various percentages.
All land values increased 8%.

2022 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: **BANGOR**

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

- | | | | |
|--|------|---|--|
| 1. Total taxable valuation of real estate | 1 | \$2,870,032,000
<small>(from Page 1, line 6)</small> | |
| 2. Total taxable valuation of personal property | 2 | \$192,161,100
<small>(from Page 1, line 10)</small> | |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | \$3,062,193,100
<small>(from Page 1, line 11)</small> | |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | \$132,079,900
<small>(from Page 1, line 14f)</small> | |
| (b) Homestead exemption reimbursement value | 4(b) | \$96,418,327 | |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | \$164,552,900
<small>(from Page 2, line 15c)</small> | |
| (b) BETE exemption reimbursement value | 5(b) | \$100,364,923 | |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | \$3,258,976,350 | |

ASSESSMENTS

- | | | | |
|--|----|---|--|
| 7. County tax | 7 | \$4,430,604.00 | |
| 8. Municipal appropriation | 8 | \$40,180,208.00 | |
| 9. TIF financing plan amount | 9 | \$4,205,258.00
<small>(must match page 2, line 16c + 16d)</small> | |
| 10. Local education appropriation (Local share/contribution)
<small>(Adjusted to municipal fiscal year)</small> | 10 | \$25,806,744.00 | |
| 11. Total appropriations (Add lines 7 through 10) | 11 | \$74,622,814.00 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|------------------------|--|
| 12. Anticipated state municipal revenue sharing | 12 | \$8,525,000.00 | |
| 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 | \$0.00 | |
| 14. Total deductions (Line 12 plus line 13) | 14 | \$8,525,000.00 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | \$66,097,814.00 | |

- | | | | | | | |
|-----|---|---|--|---|---|-------------------------|
| 16. | \$66,097,814.00
<small>(Amount from line 15)</small> | x | 1.05 | = | \$69,402,704.70 | Maximum Allowable Tax |
| 17. | \$66,097,814.00
<small>(Amount from line 15)</small> | ÷ | \$3,258,976,350
<small>(Amount from line 6)</small> | = | 0.02028 | Minimum Tax Rate |
| 18. | \$69,402,704.70
<small>(Amount from line 16)</small> | ÷ | \$3,258,976,350
<small>(Amount from line 6)</small> | = | 0.02130 | Maximum Tax Rate |
| 19. | \$3,062,193,100.00
<small>(Amount from line 3)</small> | x | 0.02040
<small>(Selected Rate)</small> | = | \$62,468,739.24
<small>(Enter on page 1, line 13)</small> | Tax for Commitment |
| 20. | \$66,097,814.00
<small>(Amount from line 15)</small> | x | 0.05 | = | \$3,304,890.70 | Maximum Overlay |
| 21. | \$96,418,327
<small>(Amount from line 4b.)</small> | x | 0.02040
<small>(Selected Rate)</small> | = | \$1,966,933.87
<small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. | \$100,364,923
<small>(Amount from line 5b.)</small> | x | 0.02040
<small>(Selected Rate)</small> | = | \$2,047,444.42
<small>(Enter on line 9, Assessment Warrant)</small> | BETE Reimbursement |
| 23. | \$66,483,117.53
<small>(Line 19 plus lines 21 and 22)</small> | - | \$66,097,814.00
<small>(Amount from line 15)</small> | = | \$385,303.53
<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.

2022 MUNICIPAL TAX RATE CALCULATION FORM

ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: BANGOR

BE SURE TO COMPLETE AND FILE THIS FORM IN CONJUNCTION WITH THE TAX RATE FORM

1. Standard BETE Reimbursement Computation

(a) Total valuation of ALL BETE qualified exempt property as of April 1, 2022	\$164,552,900
	<small>(from page 2, line 15c.)</small>
(b) Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	\$144,331,700
(c) Percent of reimbursement for BETE exempt property (2022 statutory standard 50% reimbursement)	50.00%
(d) Valuation of all BETE qualified exempt property subject to standard reimbursement	\$0

2. Enhanced Reimbursement if Personal Property Factor Exceeds 5% of Total Taxable Value

(a) Total value of all business personal property <small>(include all taxable and all exempt BETE qualified business personal property)</small>	\$356,714,000
(b) Total value of all taxable real and personal property	\$3,062,193,100
(c) Total valuation of all BETE qualified exempt property subject to enhanced reimbursement if not located in a Municipal Retention TIF District subject to a > % of line 2.(f)	\$144,331,700
(d) Personal property factor [2a. / (2b. + 1a.)]	11.05%
(e) Line 2d. / 2	5.53%
(f) Line 2(e) plus 50% (if line 2(d) is greater than 5%)	55.53%
(g) Valuation of all BETE qualified exempt property subject to Enhanced reimbursement	\$80,143,723

(if zero results see below)

3. Municipal Retention Tax Increment Percentage

(a) Percentage of captured assessed value retained by the municipality and allocated for the municipality's own authorized TIF project costs approved as of 4/1/2008. <small>(Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)</small>	100.00%	100.00%
(b) Captured Assessed Value of BETE qualified property located within a Municipal Retention TIF district		\$20,221,200
(c) Valuation of all TIF BETE qualified exempt property subject to reimbursement		\$20,221,200

(if zero results see below)

4. Total Reimbursable BETE Exempt Valuation

(a) Total of all reimbursable BETE Exempt Valuation 1.(d) or 2.(g)+ 3.(c)	\$100,364,923
---	----------------------

City Assessor's - Tax Increment Financing District Summary

Fiscal Year 2023 – Commitment on July 14, 2022



CITY OF BANGOR

Title 30-A

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

Subsection 1 Designation of captured assessed value.

“The municipal assessor shall certify the amount of captured assessed value to the municipality each year.” **As of April 1, 2022, this amount is \$185,400,300, See MVR line 16b.**

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 2023 – Commitment on July 14, 2022

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

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

<u>Real Property Account # 4423</u>	<u>\$5,317,400</u>
Total Assessed Value in District	\$5,317,400
<u>Less: Original Assessed Value in District</u>	<u>\$ 595,200</u>
Increase in Assessed Value in District	\$4,722,200
Capture Rate: (real value only)	100%
Captured Assessed Value in District	\$4,722,200
Term: until June 30, 2024	
Refund: 100% of increment in taxes paid above base year.	



City Assessor's - Tax Increment Financing District Summary

Fiscal Year 2023 – Commitment on July 14, 2022

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

Real Property Total (228 parcels)	\$274,223,300 (Taxable)
<u>Personal Property Total (360 accounts)</u>	<u>\$ 24,377,300 (Taxable)</u>
Total Taxable Value in District	\$298,687,800

Total Taxable Value in District	\$298,687,800
<u>Less: Original Assessed Value in District</u>	<u>\$136,528,900</u>
Increase in Assessed Value in District	\$162,158,900
Capture Rate: (real and personal value)	100%
Captured Assessed Value in District	\$162,158,900
Term: until June 30, 2036	

BETE Exempt Personal Property (64 accounts) \$ 20,221,200 (Exempt)

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

See District Map on next page. No changes to the District for April 1, 2022.

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

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.

City Assessor's - Tax Increment Financing District Summary

Fiscal Year 2023 – Commitment on July 14, 2022

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	\$ 4,411,400 (land only)
Real Property Account #14935	\$ 6,386,100 (building only)
Real Property Account #14910	\$ 1,196,200
<u>Real Property Account #14911</u>	<u>\$ 228,700</u>
Total Assessed Value in District	\$12,222,400
<u>Less: Original Assessed Value in District</u>	<u>\$ 963,900</u>
Increase in Assessed Value in District	\$11,258,500
Capture Rate: (real value only)	25%
Captured Assessed Value in District	\$ 2,814,625
Term: until June 30, 2038	



City Assessor's - Tax Increment Financing District Summary

Fiscal Year 2023 – Commitment on July 14, 2022

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	\$17,426,500
Real Property Account #3300	\$ 2,539,000
Real Property Account #10901	\$ 432,600
<hr/>	
Total Assessed Value in District	\$20,398,100
<u>Less: Original Assessed Value in District</u>	<u>\$ 2,172,800</u>
Increase in Assessed Value in District	\$18,225,300
Capture Rate: (real value only)	75%
Captured Assessed Value in District	\$13,668,975
Term: extended until 2039	



City Assessor's - Tax Increment Financing District Summary

Fiscal Year 2023 – Commitment on July 14, 2022

**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>	<u>\$2,498,600</u>
Total Assessed Value in District	\$2,498,600
<u>Less: Original Assessed Value in District</u>	<u>\$ 385,800</u>
Increase in Assessed Value in District	\$2,112,800
Capture Rate: (real value only)	100%
Captured Assessed Value in District	\$2,112,800
Refund: Tax Amount paid in excess of \$15,000 until June 30, 2025	



City Assessor's – Credit Enhancement Agreement Valuation Summary

Fiscal Year 2023 – Commitment on July 14, 2022



CITY OF BANGOR

Credit Enhancement Agreements and Other Tax Agreements (NOT TIFs)

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

29 Franklin Street – Map 41 Lot 062

Real Property Account #**2070** \$1,502,600 FY2023 Tax Amount \$30,653.04

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

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** \$1,383,700 FY2023 Tax Amount \$28,227.48

Downtown Tax Account #13209

Real Property Account #**3032** \$62,200 FY2023 Tax Amount \$1,268.88

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.)

City Assessor's – Credit Enhancement Agreement Valuation Summary

Fiscal Year 2023 – Commitment on July 14, 2022

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	\$1,491,500	FY2023 Tax Amount	\$30,426.60
Real Property Account #6633	\$2,030,700	FY2023 Tax Amount	\$41,426.28
Total	\$3,522,200		

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

Ernst Manor Housing Assoc. Limited Partnership

686 Broadway
Map R41-004-C

Real Property Account #10559 \$1,046,700 FY2023 Tax Amount \$21,352.68

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

Furth Properties, LLC

26 State Street
Map 41 Lot 88

Real Property Account #882 \$359,700 FY2023 Tax Amount \$7,337.88

(Beginning June 16, 2016 for 7 years – Refund 75% of increment in taxes paid above base amount. End date September 1, 2023)

City Assessor's – Credit Enhancement Agreement Valuation Summary

Fiscal Year 2023 – Commitment on July 14, 2022

Grandview Housing Associates Limited Partnership

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

Real Property Account #**12055** \$3,076,500 FY2023 Tax Amount \$62,760.60

(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	\$358,400	FY2023 Tax Amount	\$7,311.36
Real Property Account # 6669	\$527,500	FY2023 Tax Amount	\$10,761.00
Total	\$885,900		

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

Mirage Holdings, LLC

295 Griffin Road – Map 101 Lot 008 RE#11373

Real Property Account #**11373** \$3,522,300 FY2023 Tax Amount \$71,854.92

(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 1st 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.)

City Assessor's – Credit Enhancement Agreement Valuation Summary

Fiscal Year 2023 – Commitment on July 14, 2022

Newton Place Limited Partnership

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

Real Property Account #**12074** \$2,966,100 FY2023 Tax Amount \$60,508.44

(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.)

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

28 Broad Street

Map 42 Lot 196

Real Property Account #**8914** \$2,266,000 FY2023 Tax Amount \$46,226.40

(Beginning June 4, 2015 for 8 years – Refund 100% of increment in taxes paid above base amount. End date is June 4, 2023)

Northside Family Housing Associates, LP

250 Griffin Road

Map R24 Lot 11-J

Real Property Account #**12783** \$2,821,300 FY2023 Tax Amount \$57,554.52

(Beginning December 7, 2006 for 15 years – Refund 50% of taxes paid or \$24,000 whichever is lesser. End date includes April 1, 2023 assessment.)

City Assessor's – Credit Enhancement Agreement Valuation Summary

Fiscal Year 2023 – Commitment on July 14, 2022

Penquis C.A.P. Inc.

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

Real Property Account #**10020** \$147,300 FY2023 Tax Amount \$3,004.92

(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 AS OF APRIL 1, 2022.

Queen City Properties, LLC

22 Merchants Plaza

Map 42 Lot 152

Real Property Account #**4919** \$688,100 FY2023 Tax Amount \$14,037.24

(Beginning October 31, 2011 for 20 years beginning in 2016 – Refund 50% of taxes paid. End date includes 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 \$2,634,900 FY2023 Tax Amount \$53,751.96

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 2023 – Commitment on July 14, 2022

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** \$412,700 FY2023 Tax Amount \$8,419.08

46-D Real Property Account #**12178** \$989,600 FY2023 Tax Amount \$20,187.84

46-D D'town Property Account #13226

46-E Real Property Account #**12394** \$246,700 FY2023 Tax Amount \$5,032.68

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 2023 – Commitment on July 14, 2022

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 Dev. TIF District

RE#11207	Land Value 4-1-2022	\$ 948,000
	<u>Bldg Value 4-1-2022</u>	<u>\$5,204,100</u>
	Total Value 4-1-2022	\$6,152,100
	FY2023 Tax Amount	\$125,502.84

PP#10249	Taxable Personal Property Value 4-1-2022	\$351,800
	<u>Exempt BETE Property Value 4-1-2022</u>	<u>\$518,900</u>
	Total Valuation 4-1-2022	\$870,700
	FY2023 Tax Amount on Taxable Value	\$7,176.72

(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 2023 – Commitment on July 14, 2022

Waterworks Development, LP

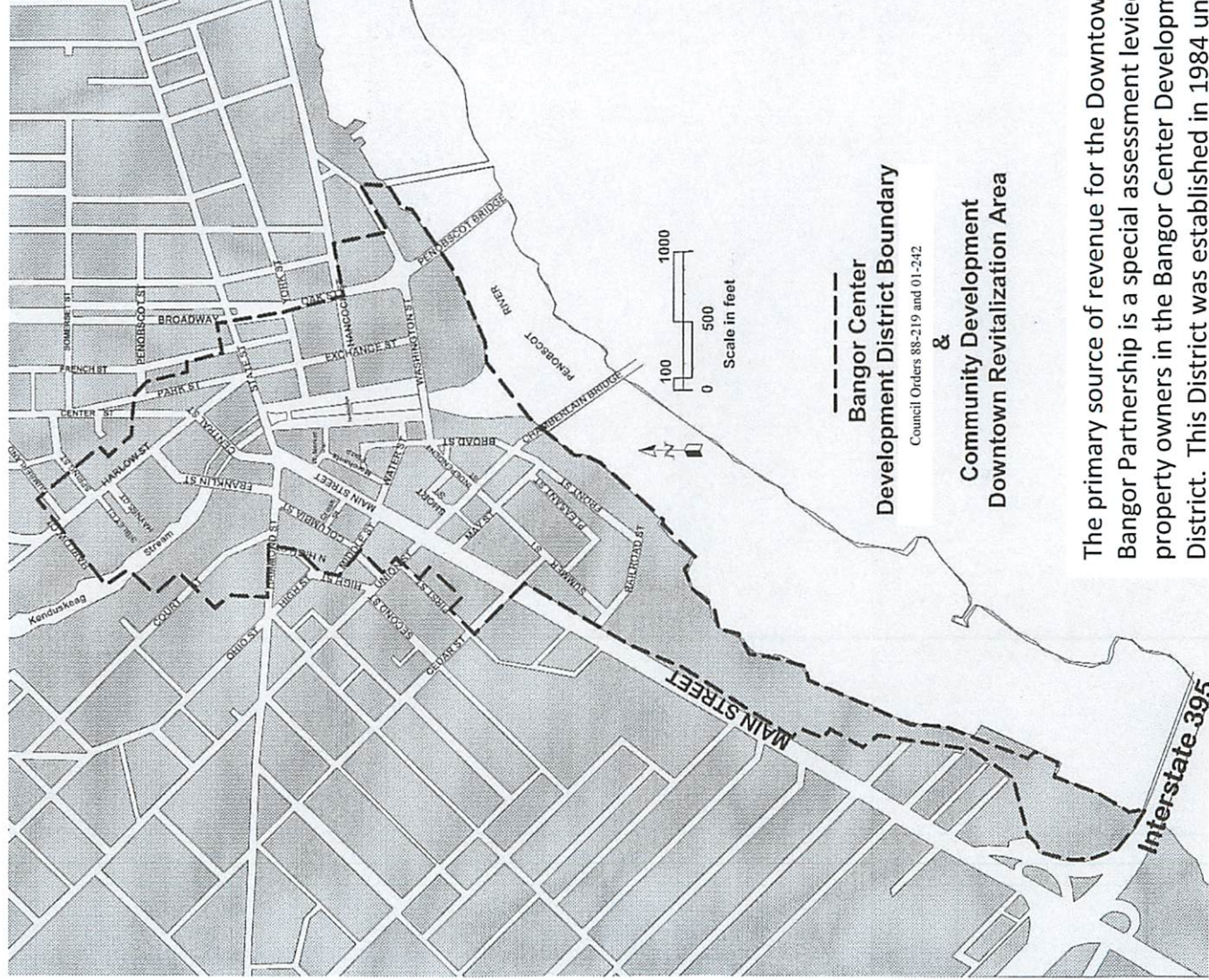
1 Waterworks Rd

Map R64 Lot 1

Real Property Account #**10266** \$1,519,500 FY2023 Tax Amount \$30,997.80

(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.)

Bangor Center Development District



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



JANET T. MILLS
GOVERNOR

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

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

February 2022

Municipal Assessors and Chairman of the Board of Selectpersons:

RE: Preliminary 2023 State Valuation

Dear Municipal Official(s):

Enclosed you will find a copy of the **preliminary** 2023 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, 2021**. 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 2023 State Valuation Notice will be sent by certified mail on or before September 30, 2022.

REPORT OF ASSESSMENT REVIEW



Municipality	Bangor			County	Penobscot (s)	
	2021	2022	2023			
1. State Valuation	2,744,650,000	2,906,950,000	3,094,050,000			
2. Amount of Change	77,500,000	162,300,000	187,100,000			
3. Percent of Change	2.91%	5.91%	6.44%			
4. Eff. Full Value Rate (line 6d/1)	0.02203	0.02126	0.0198			
5. Local mil. Rate 19-20-21	0.023	0.0232	0.0223			
6a. Commitment 2019-20-21	60,924,546	61,897,354	60,683,199			
6b. Homestead Reimbursement	1,399,678	1,995,714	1,921,293			
6c. BETE Reimbursement	2,035,758	2,207,347	2,363,015			
6d. Total (6a, 6b & 6c)	64,359,982	66,100,415	64,967,507			
6e. % change from prior year (6d.)	3.10%	2.70%	-1.71%			
	2020	2021				
A. Municipal Valuation	2,667,989,400	2,721,219,700				
Net Supplements / Abatements	(1,230,350)	(466,180)		Amount of Change		Percent of Change
Homestead (Exempt Valuation)	86,022,160	86,156,630				
BETE (Exempt Valuation)	95,144,246	105,964,798				
Adjusted Municipal Valuation	2,847,925,456	2,912,874,948	64,949,492			2.28%
B. Sales Information						
Sales Period Used	07/19 - 06/20	07/20 - 06/21				
State Valuation	2022	2023		Combined Sales Ratio		84%
# of Sales	441	568				
# of Appraisals						
Residential Study				Percent of Change		
Weighted Average	87%	83%				
Average Ratio	87%	83%	-4.60%			
Assessment Rating	13	14				
Waterfront Study						
Weighted Average						
Average Ratio						
Assessment Rating						
Condominium Study						
Weighted Average	91%	87%				
Average Ratio	93%	87%	-6.45%			
Assessment Rating	8	8				
Certified Ratio	100%	100%				

STATE VALUATION ANALYSIS

Municipality	Bangor			County	Penobscot (s)
Municipal Valuation - 2021	100%	Declared Certified Ratio		2023 State Valuation	
LAND			Ratio	Source	
Electrical Utilities (Trans & Dist)		37,698,700	112%	Declaration Value	33,773,081
Classified Tree Growth	1,043 ac	143,800	100%	State Rates	143,804
Classified Farm Land	182 ac	98,932	92%	Adj. Cert Ratio	107,535
Classified Farm Woodland	57 ac	8,130	100%	State Rates	8,133
Classified Open Space					
Classified Working Waterfront					
Commercial Lots		229,468,500	92%	Adj. Cert Ratio	249,422,283
Industrial Lots		25,229,100	92%	Adj. Cert Ratio	27,422,935
Residential Lots		230,545,878	83%	Residential Study	277,766,118
Waterfront & Water Influenced Lots					
Condominium Lots		9,882,300	87%	Condo Study	11,358,966
Working Forest Roads					
Waste Acres	920 ac	178,560	194/ Mun Avg	130/ac SR	119,650
# Undeveloped Acres	6,923 ac	14,081,900	2034/ Mun Avg	1025/ac SR	7,096,340
		547,335,800		TOTAL LAND	607,218,845
BUILDINGS					
	# accts				
Commercial		865,122,200	92%	Adj. Cert Ratio	940,350,217
Industrial		121,052,400	92%	Adj. Cert Ratio	131,578,696
Residential		941,385,200	83%	Residential Study	1,134,199,036
Mobile Homes in Parks		13,013,300	84%	Combined Study	15,492,024
Condominiums		61,259,500	87%	Condo Study	70,413,218
		2,001,832,600		TOTAL BUILDINGS	2,292,033,191
PERSONAL PROPERTY					
	# accts				
Commercial		172,051,300	100%	Personal Property Ratio	172,051,300
Industrial					
Other					
		172,051,300		TOTAL PERSONAL	172,051,300
TOTALS		2,721,219,700			3,071,303,936
Adjustments (Net Abates/Supp)		(457,280)	84%	Combined Study	(544,381)
Adjustments (Comm., Ind. & Pers.)		(8,900)	92%	Adj. Cert Ratio	(9,674)
Homestead (Exempt Valuation)		86,156,630	83%	Residential Study	103,803,169
BETE (Exempt Valuation)		105,964,798	100%	Personal Property Ratio	105,964,798
ADJUSTED TOTAL		2,912,874,948			3,280,517,248
TIF ADJUSTMENTS		<i>TIF Development Program Fund</i>		3,992,174	<i>(186,480,475)</i>
NET w/ ADJUSTMENTS & TIF					3,094,036,773
STATE VALUATION					3,094,050,000

STATE OF MAINE Sales Ratio Analysis - 2023 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

Penobscot (s)

1 Year - **COMBINED STUDY**

Weighted Avg. =	85%	=	126,611,100	/	149,647,318
Average Ratio =	84%	=	332.64	/	398
Avg. Deviation =	11	=	6444	/	568
Quality Rating =	13	=	11	/	84%

Average Selling Price = **\$263,464** 2021

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	6 2021	16068	319	52	98		130,900	70,700	0.54	30
2	U	4 2021	15981	171	46	091		144,900	79,000	0.55	29
3	R	9 2020	15719	58	024	124-A		148,300	81,200	0.55	29
4	R	5 2021	16042	151	047	070		305,700	172,500	0.56	28
5	U	6 2021	16057	300	14	10		269,950	154,200	0.57	27
6	U	6 2021	16084	153	14	113		222,000	127,100	0.57	27
7	U	3 2021	15933	145	6	070-A		194,500	113,000	0.58	26
8	U	6 2021	16067	243	53	36		284,000	164,300	0.58	26
9	U	3 2021	15949	261	035	035		160,000	93,800	0.59	25
10	C	5 2021	16012	257	042	066		585,000	345,300	0.59	25
11	C	7 2020	15622	279	R40	006-B		360,000	210,800	0.59	25
12	U	11 2020	15802	309	11	12		160,000	94,600	0.59	25
13	C	2 2021	15918	166	41	46		290,000	173,400	0.60	24
14	U	3 2021	15952	263	46	30		123,900	74,800	0.60	24
15	U	4 2021	16005	44	38	91		208,500	124,300	0.60	24
16	U	6 2021	16065	28	6	38		215,000	129,200	0.60	24
17	U	6 2021	16054	349	037	063-A		221,000	132,200	0.60	24
18	R	1 2021	15879	41	31	8		254,500	154,600	0.61	23
19	R	6 2021	16048	18	014	002		220,000	133,300	0.61	23
20	R	6 2021	16046	62	023	118		218,000	132,300	0.61	23
21	U	8 2020	15652	22	054	071		380,000	232,000	0.61	23
22	R	12 2020	15821	154	R43	008-A		193,000	116,900	0.61	23
23	U	4 2021	16004	232	47	248		230,000	143,700	0.62	22
24	U	6 2021	16076	124	21	96		117,000	72,600	0.62	22
25	R	8 2020	15684	303	R11	16-G		280,000	174,200	0.62	22
26	U	10 2020	15749	221	12	9		116,500	72,200	0.62	22
27	U	2 2021	15911	64	054	026		187,900	118,200	0.63	21
28	U	5 2021	16044	7	048	084		210,000	131,500	0.63	21
29	U	5 2021	16024	249	47	278		101,000	64,000	0.63	21
30	C	9 2020	15720	8	39	130		625,000	395,700	0.63	21
31	U	9 2020	15703	341	031	019		143,000	90,700	0.63	21
32	R	2 2021	15895	315	042	130		354,500	226,600	0.64	20
33	U	5 2021	16036	143	020	010		184,000	117,300	0.64	20
34	U	9 2020	15683	309	067	016		290,000	185,200	0.64	20
35	R	11 2020	15804	148	025	31		222,500	141,500	0.64	20
36	U	11 2020	15810	256	020	092-A		162,500	104,500	0.64	20
37	U	12 2020	15816	300	054	115		190,000	122,400	0.64	20
38	U	1 2021	15881	211	39	17		340,000	220,000	0.65	19
39	M	3 2021	15950	329	R34	61		144,500	94,200	0.65	19
40	R	4 2021	16003	311	052	009-A		147,500	95,300	0.65	19
41	U	4 2021	16002	46	016	048		228,000	148,900	0.65	19
42	R	5 2021	16005	205	054	110		191,000	124,500	0.65	19
43	U	5 2021	16041	1	063	024		229,000	148,300	0.65	19
44	U	6 2021	16061	119	069	032		195,000	127,300	0.65	19
45	U	6 2021	16052	240	R45	047		420,000	270,900	0.65	19
46	U	8 2020	15640	91	030	064		176,000	114,300	0.65	19
47	U	3 2021	15946	286	53	216		182,900	120,300	0.66	18
48	U	4 2021	15986	202	006	082		165,000	109,400	0.66	18
49	R	5 2021	16032	216	11	25		189,900	124,600	0.66	18

50	U	6	2021	16068	48	055	116	390,000	256,700	0.66	18
51	R	7	2020	15620	147	R11	014-B	259,000	171,300	0.66	18
52	C	9	2020	15683	81	R15	30	290,000	191,700	0.66	18
53	R	12	2020	15833	304	034	210-A	148,000	97,900	0.66	18
54	R	12	2020	15818	15	R44	004-B	171,000	113,200	0.66	18
55	U	2	2021	15917	153	14	119	135,000	91,000	0.67	17
56	U	3	2021	15932	178	55	78	165,000	110,100	0.67	17
57	U	3	2021	15945	22	052	064	169,900	113,800	0.67	17
58	U	4	2021	15959	232	62	115	289,000	194,600	0.67	17
59	U	6	2021	16053	237	R14	208	250,000	168,400	0.67	17
60	U	10	2020	15742	242	46	24-A	112,500	75,300	0.67	17
61	U	10	2020	15745	40	38	118	214,900	145,000	0.67	17
62	R	1	2021	15857	25	032	105	142,900	96,500	0.68	16
63	U	1	2021	15879	18	39	74	163,000	110,900	0.68	16
64	R	4	2021	15994	248	R36	019	505,000	345,500	0.68	16
65	U	4	2021	15981	40	R21	163	174,000	118,200	0.68	16
66	U	5	2021	16015	1	R14	151	267,000	181,200	0.68	16
67	U	6	2021	16052	82	47	044-A	160,000	109,000	0.68	16
68	U	7	2020	15609	310	46	96	140,000	95,500	0.68	16
69	R	10	2020	15765	20	39	185	188,000	128,100	0.68	16
70	U	11	2020	15798	76	5	43	120,000	81,500	0.68	16
71	U	12	2020	15830	183	14	47	285,000	193,600	0.68	16
72	U	3	2021	15929	318	034	003	191,500	132,500	0.69	15
73	U	4	2021	15974	84	052	122	160,000	111,000	0.69	15
74	R	6	2021	16053	216	054	173	170,000	117,100	0.69	15
75	R	6	2021	16073	303	25	95	152,800	105,700	0.69	15
76	U	6	2021	16079	247	R34	049	195,000	135,200	0.69	15
77	U	6	2021	16076	13	033	076	221,500	153,500	0.69	15
78	U	7	2020	15591	333	039	138	185,000	126,800	0.69	15
79	U	8	2020	15667	158	R42	259	142,500	98,200	0.69	15
80	U	9	2020	15704	33	23	43	203,000	140,700	0.69	15
81	R	10	2020	15750	45	047	226	180,000	123,600	0.69	15
82	U	10	2020	15754	154	6	42C	132,900	92,000	0.69	15
83	U	10	2020	15753	65	018	007	230,000	158,000	0.69	15
84	U	10	2020	15737	45	33	13	484,900	334,600	0.69	15
85	U	10	2020	15762	185	057	043	212,250	146,600	0.69	15
86	U	12	2020	15827	310	R23	016-B	162,500	111,900	0.69	15
87	U	12	2020	15814	324	044	015	154,497	107,100	0.69	15
88	U	1	2021	15856	64	006	006	335,000	233,400	0.70	14
89	R	3	2021	15929	139	21	99	220,000	153,100	0.70	14
90	R	3	2021	15942	55	040	134	95,000	66,300	0.70	14
91	R	3	2021	15965	235	034	053	215,000	150,200	0.70	14
92	U	6	2021	16085	27	051	114	300,000	209,500	0.70	14
93	U	6	2021	16063	136	67	17	248,000	173,600	0.70	14
94	U	8	2020	15656	247	R32	011	175,000	122,800	0.70	14
95	C	12	2020	15839	269	101	10	2,950,000	2,064,400	0.70	14
96	R	12	2020	15817	316	053	003	155,000	108,600	0.70	14
97	U	12	2020	15844	32	058	004	265,000	184,300	0.70	14
98	U	1	2021	15865	181	014	087	159,000	113,100	0.71	13
99	U	1	2021	15875	87	11	54	126,000	89,300	0.71	13
100	U	1	2021	15877	332	056	157	206,900	146,500	0.71	13
101	M	6	2021	16046	85	R41	40	159,000	112,600	0.71	13
102	U	8	2020	15663	85	045	028	185,000	132,200	0.71	13
103	R	10	2020	15742	333	35	19	133,000	94,000	0.71	13
104	U	10	2020	15739	234	039	033	207,000	147,300	0.71	13
105	C	12	2020	15847	154	R24	005	875,000	617,300	0.71	13
106	U	12	2020	15815	122	35	3	108,000	76,400	0.71	13
107	U	2	2021	15919	13	11	066	165,000	119,000	0.72	12
108	R	3	2021	15962	88	R14	002-J	266,900	191,100	0.72	12
109	R	3	2021	16008	105	014	100	232,000	168,000	0.72	12

110	U	4	2021	15974	143	052	007	129,000	92,400	0.72	12
111	U	5	2021	16053	274	53	110-A	190,000	136,600	0.72	12
112	U	5	2021	16031	79	047	245	200,000	144,000	0.72	12
113	U	7	2020	15603	308	053	009	161,000	115,200	0.72	12
114	U	10	2020	15751	306	052	126	143,400	102,600	0.72	12
115	U	12	2020	15826	186	R23	015-C	46,000	32,900	0.72	12
116	U	1	2021	15872	175	24	089-D	130,000	95,000	0.73	11
117	M	4	2021	16004	330	61	237	228,000	165,800	0.73	11
118	R	4	2021	15959	79	048	248	385,000	282,600	0.73	11
119	U	4	2021	15961	149	024	068	215,000	157,400	0.73	11
120	U	5	2021	16010	180	037	149	405,000	296,200	0.73	11
121	U	6	2021	16049	71	R34	045	244,900	177,800	0.73	11
122	U	7	2020	15591	244	020	001-P	309,000	225,900	0.73	11
123	U	10	2020	15736	294	037	065	204,900	148,700	0.73	11
124	U	11	2020	15801	164	38	98	199,000	145,900	0.73	11
125	U	11	2020	15775	69	059	001	600,000	440,200	0.73	11
126	M	1	2021	15852	174	R41	003-F	165,000	122,400	0.74	10
127	U	1	2021	15883	345	023	015	199,900	147,100	0.74	10
128	R	2	2021	15900	52	R36	004	449,000	330,300	0.74	10
129	U	2	2021	15913	146	3	25	175,000	128,700	0.74	10
130	U	3	2021	15947	304	015	108	185,000	136,100	0.74	10
131	U	3	2021	15947	287	056	155	238,900	176,500	0.74	10
132	U	4	2021	16008	220	059	006	299,000	222,400	0.74	10
133	U	4	2021	15966	302	R34	13	95,000	70,600	0.74	10
134	M	8	2020	15654	325	061	206	221,500	163,600	0.74	10
135	U	8	2020	15640	297	R42	80	147,000	108,300	0.74	10
136	U	8	2020	15685	192	015	046	268,900	199,100	0.74	10
137	U	8	2020	15636	95	045	012	176,000	130,000	0.74	10
138	U	9	2020	15693	292	057	059	221,000	162,900	0.74	10
139	U	9	2020	15685	344	62	17	268,400	199,600	0.74	10
140	U	9	2020	15721	194	R14	221	228,000	167,900	0.74	10
141	U	10	2020	15749	219	053	004	150,000	111,500	0.74	10
142	U	10	2020	15766	303	R14	254	230,000	171,100	0.74	10
143	U	10	2020	15772	180	R14	148	230,000	169,200	0.74	10
144	U	11	2020	15799	218	R42	002	139,484	102,700	0.74	10
145	U	11	2020	15800	109	R45	056	247,800	182,200	0.74	10
146	U	11	2020	15806	101	5	21	179,900	132,900	0.74	10
147	U	11	2020	15796	84	R14	27	179,000	132,300	0.74	10
148	U	1	2021	15879	294	R55	011-B	172,450	129,000	0.75	9
149	C	2	2021	15896	340	R18	011-B	1,361,000	1,026,500	0.75	9
150	R	2	2021	15894	189	54	153	142,700	106,900	0.75	9
151	U	4	2021	15981	130	024	121	159,900	119,600	0.75	9
152	M	5	2021	16041	258	61	91	155,000	116,700	0.75	9
153	U	5	2021	16017	168	034	155	156,600	117,000	0.75	9
154	U	8	2020	15660	211	R42	116	156,500	117,600	0.75	9
155	U	8	2020	15646	89	053	132	135,000	101,700	0.75	9
156	U	9	2020	15687	160	67	15	211,000	159,200	0.75	9
157	R	10	2020	15762	34	46	70	199,000	149,600	0.75	9
158	U	10	2020	15753	1	016	046	171,700	128,300	0.75	9
159	U	10	2020	15739	17	055	183	186,001	140,200	0.75	9
160	R	12	2020	15818	33	047	153	210,000	157,600	0.75	9
161	U	12	2020	15820	1	R42	191	135,000	101,800	0.75	9
162	U	12	2020	15826	89	39	13	319,000	240,100	0.75	9
163	C	1	2021	15873	172	031	051	80,000	60,700	0.76	8
164	U	2	2021	15895	214	035	167	159,900	121,900	0.76	8
165	U	2	2021	15919	236	R46	43	274,900	209,200	0.76	8
166	C	4	2021	15981	154	R41	024-C	395,000	300,700	0.76	8
167	R	4	2021	15976	88	39	170	275,000	207,700	0.76	8
168	U	6	2021	16049	62	R23	48	265,000	202,600	0.76	8
169	R	7	2020	15625	220	13	191	237,500	179,700	0.76	8
170	U	7	2020	15602	319	20	100	164,900	125,500	0.76	8

171	U	7	2020	15606	174	R42	070	139,000	106,100	0.76	8
172	U	9	2020	15699	150	R42	177	155,000	118,000	0.76	8
173	U	10	2020	15726	318	R48	50	225,000	170,800	0.76	8
174	U	11	2020	15804	209	013	114	155,000	117,500	0.76	8
175	U	11	2020	15772	200	046	111-B	115,000	87,700	0.76	8
176	C	12	2020	15848	8	52	176	840,000	636,500	0.76	8
177	U	12	2020	15831	104	14	3	267,612	202,800	0.76	8
178	C	3	2021	15917	245	042	087	1,065,000	815,900	0.77	7
179	R	3	2021	15942	248	047	018	345,000	265,500	0.77	7
180	U	5	2021	16013	268	021	027-A	215,000	165,100	0.77	7
181	U	6	2021	16052	179	R42	043	169,000	130,900	0.77	7
182	C	7	2020	15626	44	6	87	300,000	230,900	0.77	7
183	R	10	2020	15727	322	R68	008B	185,000	143,300	0.77	7
184	U	11	2020	15771	131	051	003-B	168,875	129,200	0.77	7
185	U	12	2020	15828	248	R34	027-B	199,000	152,300	0.77	7
186	M	1	2021	15875	81	R22	008D	199,900	155,600	0.78	6
187	U	1	2021	15882	251	026	005	165,000	128,300	0.78	6
188	U	1	2021	15867	265	10	12-A	174,900	136,600	0.78	6
189	U	1	2021	15868	279	70	48	336,500	263,800	0.78	6
190	U	2	2021	15918	122	K42	81	153,000	119,300	0.78	6
191	U	3	2021	15942	118	12	089-A	200,000	156,000	0.78	6
192	U	4	2021	16004	286	46	168	258,000	202,200	0.78	6
193	U	4	2021	16002	348	R45	62	233,500	183,200	0.78	6
194	U	4	2021	15993	315	064	158	117,000	91,400	0.78	6
195	U	5	2021	16034	55	047	273	130,000	101,400	0.78	6
196	M	6	2021	16049	220	R14	006-D	146,500	113,900	0.78	6
197	U	6	2021	16085	66	R45	051	189,900	148,600	0.78	6
198	U	10	2020	15736	120	003	009	169,000	132,100	0.78	6
199	U	10	2020	15756	181	R14	169	232,333	181,700	0.78	6
200	M	11	2020	15780	256	61	56	142,000	110,600	0.78	6
201	U	11	2020	15772	17	16	51	335,000	261,100	0.78	6
202	U	2	2021	15890	322	R42	172	159,000	125,200	0.79	5
203	U	2	2021	15919	145	R42	032	139,200	109,300	0.79	5
204	R	3	2021	15936	78	R51	24	560,000	443,700	0.79	5
205	U	3	2021	15947	69	031	022	194,900	153,500	0.79	5
206	U	4	2021	15996	202	R71	005	313,000	247,000	0.79	5
207	R	5	2021	16017	122	R57	11	520,000	412,800	0.79	5
208	U	6	2021	16058	262	51	024-A	189,000	150,100	0.79	5
209	R	9	2020	15721	105	046	122	222,000	176,400	0.79	5
210	R	9	2020	15699	240	14	30	266,000	211,100	0.79	5
211	R	10	2020	15751	96	R44	003-A	239,000	187,900	0.79	5
212	U	10	2020	15744	138	R21	121	155,000	122,800	0.79	5
213	U	11	2020	15778	195	052	099	120,500	94,800	0.79	5
214	U	1	2021	15870	223	37	42	159,900	128,100	0.80	4
215	U	3	2021	15923	135	039	011	205,000	163,200	0.80	4
216	U	3	2021	15932	94	022	042	175,000	139,500	0.80	4
217	U	3	2021	15944	179	14	26	239,000	190,700	0.80	4
218	U	3	2021	15934	97	R42	104	149,900	119,900	0.80	4
219	R	4	2021	16002	332	21	98	204,000	163,200	0.80	4
220	M	6	2021	16046	329	R22	008-D	223,000	178,500	0.80	4
221	R	6	2021	16044	84	39	5	270,000	215,600	0.80	4
222	U	6	2021	16046	42	030	017	164,250	130,600	0.80	4
223	U	7	2020	15608	232	57	18	210,000	167,100	0.80	4
224	M	8	2020	15659	267	R71	028-D	452,000	360,600	0.80	4
225	R	8	2020	15638	343	23	41	135,000	108,400	0.80	4
226	U	8	2020	15650	59	021	010	199,900	160,200	0.80	4
227	U	9	2020	15707	11	47	10	170,000	136,000	0.80	4
228	M	11	2020	15774	41	R41	001-B	184,000	146,400	0.80	4
229	M	11	2020	15774	285	061	052	138,000	110,600	0.80	4
230	U	11	2020	15800	42	R14	183	257,000	205,500	0.80	4
231	U	11	2020	15801	281	035	159	250,000	199,300	0.80	4

232	R	1	2021	15877	85	R29	5-A	260,000	209,300	0.81	3
233	R	1	2021	15878	150	35	154	191,000	154,300	0.81	3
234	U	1	2021	15860	135	R35	65	162,000	130,800	0.81	3
235	R	3	2021	15952	7	048	096	171,000	138,500	0.81	3
236	U	3	2021	15960	37	K42	75	139,000	111,900	0.81	3
237	U	4	2021	16008	152	059	018	442,500	357,000	0.81	3
238	U	4	2021	15984	238	006	088	195,000	158,200	0.81	3
239	U	4	2021	15984	29	013	178	162,000	131,700	0.81	3
240	U	5	2021	16044	313	R42	005-A	320,000	259,400	0.81	3
241	U	6	2021	16063	69	46	205	140,000	113,400	0.81	3
242	U	6	2021	16066	52	48	3	230,000	186,100	0.81	3
243	U	7	2020	15600	88	046	120	125,000	101,200	0.81	3
244	U	7	2020	15592	179	R55	250	249,000	201,500	0.81	3
245	R	8	2020	15671	251	R73	005	85,000	69,200	0.81	3
246	U	9	2020	15700	159	R70	042	465,372	377,200	0.81	3
247	U	1	2021	15878	279	R23	043	230,000	188,400	0.82	2
248	U	3	2021	15959	341	24	55-A	170,500	140,000	0.82	2
249	C	4	2021	16005	5	048	200	625,000	511,200	0.82	2
250	M	4	2021	15981	288	41	76	275,000	225,100	0.82	2
251	U	4	2021	16002	158	023	032	310,000	254,300	0.82	2
252	U	4	2021	15990	339	037	044	150,000	122,700	0.82	2
253	R	5	2021	16013	350	R20	011-E	325,000	266,500	0.82	2
254	U	5	2021	16006	74	024	021	170,000	140,100	0.82	2
255	U	6	2021	16057	344	006	123	209,900	173,000	0.82	2
256	U	6	2021	16083	298	022	034	545,000	447,900	0.82	2
257	C	7	2020	15622	281	R23	013-A	420,000	345,500	0.82	2
258	U	7	2020	15622	83	064	169	104,200	85,300	0.82	2
259	U	7	2020	15636	214	R35	060-A	250,000	205,000	0.82	2
260	U	8	2020	15680	214	038	073	221,000	182,200	0.82	2
261	U	8	2020	15657	15	053	041	252,000	206,100	0.82	2
262	U	9	2020	15704	321	020	001-E	200,000	163,100	0.82	2
263	M	10	2020	15750	275	61	34	134,000	110,400	0.82	2
264	R	10	2020	15759	233	034	223	125,000	102,800	0.82	2
265	U	11	2020	15796	192	R42	105	135,900	111,800	0.82	2
266	U	11	2020	15807	259	013	049	200,000	163,400	0.82	2
267	U	12	2020	15818	130	R42	230	121,600	99,800	0.82	2
268	M	2	2021	15895	256	061	018	139,000	115,800	0.83	1
269	U	2	2021	15896	20	62	60	626,000	520,800	0.83	1
270	U	2	2021	15912	145	R14	224	193,000	160,400	0.83	1
271	R	3	2021	15951	344	R51	028	436,000	363,200	0.83	1
272	M	4	2021	15969	199	R24	009-B	149,000	124,200	0.83	1
273	U	4	2021	15985	229	034	052	138,500	115,000	0.83	1
274	R	5	2021	16045	269	034	227	160,000	133,100	0.83	1
275	U	5	2021	16020	322	034	103	198,000	164,600	0.83	1
276	R	6	2021	16074	238	R57	043	570,000	475,600	0.83	1
277	R	6	2021	16076	195	22	3	145,000	120,600	0.83	1
278	U	7	2020	15618	71	R42	154	138,000	115,000	0.83	1
279	U	7	2020	15608	267	R55	168	199,000	165,900	0.83	1
280	R	8	2020	15660	301	055	158	164,000	136,500	0.83	1
281	U	8	2020	15656	215	048	088	161,500	134,700	0.83	1
282	U	9	2020	15681	168	016	015	205,000	170,000	0.83	1
283	M	10	2020	15739	195	R41	003F	145,000	120,900	0.83	1
284	U	10	2020	15770	344	070	001	444,000	366,300	0.83	1
285	R	11	2020	15802	183	035	077	125,000	103,800	0.83	1
286	M	12	2020	15843	128	061	012	131,000	108,400	0.83	1
287	U	2	2021	15910	93	048	055	239,900	200,500	0.84	
288	U	2	2021	15901	160	14	12	190,000	160,100	0.84	
289	R	3	2021	15948	284	R60	006-B	280,000	236,300	0.84	
290	R	3	2021	15929	80	46	36	134,650	113,200	0.84	
291	R	3	2021	15940	227	20	105	210,250	177,600	0.84	
292	R	3	2021	15935	332	048	166	280,000	235,100	0.84	

293	M	4	2021	15982	230	R14	6D	135,000	113,900	0.84	
294	R	4	2021	15984	339	54	203	200,000	168,800	0.84	
295	M	5	2021	16024	163	R71	028-D	366,000	306,200	0.84	
296	U	5	2021	16020	303	R23	030	249,900	211,000	0.84	
297	U	5	2021	16024	293	R55	103	230,000	194,100	0.84	
298	U	6	2021	16058	35	064	115	100,000	83,900	0.84	
299	U	6	2021	16071	137	R71	010	90,000	75,500	0.84	
300	M	7	2020	15620	305	R14	6-D	129,900	109,500	0.84	
301	U	7	2020	15613	264	R23	46	190,000	160,000	0.84	
302	M	8	2020	15667	16	041	076	193,500	162,400	0.84	
303	U	8	2020	15651	59	064	150	112,400	94,800	0.84	
304	U	8	2020	15662	290	R42	043	155,000	130,900	0.84	
305	M	9	2020	15706	80	R41	40	88,500	74,300	0.84	
306	U	9	2020	15719	279	015	032	165,000	139,000	0.84	
307	M	10	2020	15723	288	061	013	137,513	115,900	0.84	
308	U	10	2020	15753	202	010	081-B	165,000	138,200	0.84	
309	U	10	2020	15726	243	039	176	99,500	83,200	0.84	
310	C	12	2020	15845	35	21	3	290,000	242,200	0.84	
311	M	12	2020	15821	194	061	001	138,000	115,800	0.84	
312	U	12	2020	15822	76	R48	025	309,000	260,800	0.84	
313	U	5	2021	16015	208	006	081	190,000	160,800	0.85	1
314	R	7	2020	15595	78	R46	9A	125,000	105,800	0.85	1
315	U	8	2020	15650	147	R48	020	305,000	259,000	0.85	1
316	U	9	2020	15721	272	R14	128	205,000	174,400	0.85	1
317	U	9	2020	15717	291	070	054	420,000	356,600	0.85	1
318	C	10	2020	15727	98	048	196	400,000	338,700	0.85	1
319	M	10	2020	15755	260	R24	009-B	135,900	114,900	0.85	1
320	U	10	2020	15721	87	055	117	140,200	119,200	0.85	1
321	U	10	2020	15741	103	K42	101	194,500	165,900	0.85	1
322	C	12	2020	15857	55	R07	15	3,993,965	3,379,200	0.85	1
323	U	12	2020	15826	109	R42	147	160,000	135,400	0.85	1
324	U	4	2021	15999	149	47	292	192,000	165,500	0.86	2
325	U	5	2021	16026	1	R40	006-C	250,000	214,500	0.86	2
326	M	6	2021	16060	317	041	076	250,000	214,000	0.86	2
327	M	7	2020	15631	246	R24	009-B	132,900	114,900	0.86	2
328	R	7	2020	15594	215	R47	003	780,000	669,500	0.86	2
329	U	7	2020	15625	70	R42	115	160,000	137,000	0.86	2
330	U	7	2020	15631	215	R70	074	359,443	310,100	0.86	2
331	R	8	2020	15668	34	032	116	140,000	120,200	0.86	2
332	U	8	2020	15661	181	70	49	269,900	232,500	0.86	2
333	U	8	2020	15645	277	46	79	105,200	90,500	0.86	2
334	R	9	2020	15685	120	047	250	190,000	162,500	0.86	2
335	M	10	2020	15755	342	R14	006-D	132,000	112,900	0.86	2
336	U	10	2020	15725	134	52	127-C	126,250	108,500	0.86	2
337	M	11	2020	15784	192	61	59	128,000	110,600	0.86	2
338	R	11	2020	15797	77	48	119	215,000	184,400	0.86	2
339	U	11	2020	15797	297	R42	92	140,000	120,800	0.86	2
340	U	11	2020	15808	22	R42	53	156,000	134,300	0.86	2
341	U	3	2021	15938	8	13	127	175,000	151,800	0.87	3
342	U	3	2021	15934	83	020	003	200,000	173,800	0.87	3
343	C	4	2021	15962	333	38	116	245,000	214,100	0.87	3
344	R	4	2021	15962	230	59	12	565,000	489,400	0.87	3
345	U	4	2021	15976	292	014	068	145,000	125,900	0.87	3
346	C	6	2021	16082	313	R24	1	11,250,000	9,774,300	0.87	3
347	M	7	2020	15611	210	R14	6-D	154,900	134,600	0.87	3
348	M	7	2020	15635	50	R34	069	125,750	109,700	0.87	3
349	U	7	2020	15639	234	006	044	167,500	145,600	0.87	3
350	R	8	2020	15645	193	47	218	212,000	184,000	0.87	3
351	U	8	2020	15665	116	013	189	140,000	121,800	0.87	3
352	U	8	2020	15640	115	070	024	374,500	324,600	0.87	3
353	M	9	2020	15709	212	R22	008-D	181,000	156,900	0.87	3

354	U	10	2020	15741	240	12	081-B	278,000	242,600	0.87	3
355	R	12	2020	15844	118	R21	128	60,000	52,000	0.87	3
356	U	12	2020	15842	342	012	062-A	143,000	124,800	0.87	3
357	U	6	2021	16063	253	48	68	180,000	158,700	0.88	4
358	M	7	2020	15640	96	R14	006-D	125,000	109,500	0.88	4
359	U	7	2020	15600	41	11	60	120,000	105,700	0.88	4
360	R	8	2020	15651	307	R46	007H	350,000	308,500	0.88	4
361	U	8	2020	15645	169	051	040	191,900	169,500	0.88	4
362	U	10	2020	15765	115	30	032	149,900	131,400	0.88	4
363	U	10	2020	15726	265	070	030	332,000	293,600	0.88	4
364	U	10	2020	15782	163	11	37	155,000	135,700	0.88	4
365	U	12	2020	15844	172	K42	005	183,550	161,700	0.88	4
366	U	12	2020	15830	223	046	196-A	145,000	127,800	0.88	4
367	U	12	2020	15845	90	56	195	216,000	190,300	0.88	4
368	U	1	2021	15871	61	045	037	235,000	209,800	0.89	5
369	C	3	2021	15938	92	49	220	3,050,000	2,714,400	0.89	5
370	R	3	2021	15945	164	32	154	119,000	106,400	0.89	5
371	R	3	2021	15935	280	25	77	163,500	146,000	0.89	5
372	R	4	2021	15980	11	R15	23	221,500	196,500	0.89	5
373	U	4	2021	15985	105	56	58	215,000	190,600	0.89	5
374	U	4	2021	15984	317	R23	037	265,000	235,900	0.89	5
375	U	6	2021	16053	185	23	19	239,000	213,100	0.89	5
376	U	6	2021	16080	124	6	074-B	170,000	150,600	0.89	5
377	U	7	2020	15611	53	70	26	290,000	256,700	0.89	5
378	M	8	2020	15651	73	041	076	185,000	165,400	0.89	5
379	R	8	2020	15670	36	055	178	209,200	186,800	0.89	5
380	U	8	2020	15655	347	7	123	395,000	349,600	0.89	5
381	U	8	2020	15665	45	54	202-A	120,000	106,600	0.89	5
382	M	9	2020	15724	170	61	26	129,900	115,800	0.89	5
383	U	10	2020	15778	172	64	136	103,000	91,300	0.89	5
384	U	12	2020	15836	231	30	009-A	176,000	155,900	0.89	5
385	M	1	2021	15855	285	R22	008-D	175,000	156,900	0.90	6
386	M	1	2021	15857	228	041	076	185,000	165,900	0.90	6
387	R	1	2021	15878	35	23	120	125,000	111,900	0.90	6
388	R	1	2021	15866	285	R11	16D	265,000	238,300	0.90	6
389	C	2	2021	15903	265	43	24	788,000	713,000	0.90	6
390	U	6	2021	16071	186	048	279	109,000	97,800	0.90	6
391	R	7	2020	15615	85	R45	004-C	219,509	197,100	0.90	6
392	R	7	2020	15614	279	R46	007	449,000	402,200	0.90	6
393	U	7	2020	15640	236	59	22	505,000	453,400	0.90	6
394	U	7	2020	15624	257	38	20	236,456	213,200	0.90	6
395	U	8	2020	15651	269	048	223	378,000	338,500	0.90	6
396	R	9	2020	15706	340	R73	006-E	158,000	142,300	0.90	6
397	U	9	2020	15719	161	038	050	200,000	180,700	0.90	6
398	U	11	2020	15792	344	056	038	220,000	197,700	0.90	6
399	R	3	2021	15961	74	13	170	153,000	138,600	0.91	7
400	C	5	2021	16030	293	34	72	364,500	331,400	0.91	7
401	U	7	2020	15629	104	037	071	156,000	141,200	0.91	7
402	U	7	2020	15593	191	020	070-A	156,000	141,400	0.91	7
403	U	7	2020	15637	105	R23	039	192,500	175,500	0.91	7
404	U	7	2020	15632	147	032	020	178,000	162,100	0.91	7
405	U	7	2020	15626	279	015	125	199,000	180,700	0.91	7
406	U	9	2020	15689	271	025	086	124,000	113,100	0.91	7
407	U	9	2020	15701	78	7	132	130,000	117,800	0.91	7
408	U	12	2020	15811	72	3	52	369,950	338,000	0.91	7
409	M	1	2021	15860	49	R71	028-D	296,000	271,600	0.92	8
410	R	3	2021	15936	43	31	18	115,000	105,400	0.92	8
411	U	3	2021	15950	24	053	007	187,000	172,800	0.92	8
412	U	5	2021	16009	88	24	50	199,400	183,900	0.92	8
413	M	6	2021	16090	321	061	210	178,000	164,200	0.92	8
414	M	7	2020	15629	58	061	027	133,250	122,000	0.92	8

415	M	8	2020	15677	195	R24	009B	140,000	128,400	0.92	8
416	M	9	2020	15688	237	R41	40	100,000	92,300	0.92	8
417	M	9	2020	15691	18	61	219	185,000	170,300	0.92	8
418	R	9	2020	15705	33	R51	13	404,400	371,900	0.92	8
419	U	9	2020	15719	185	053	140	130,000	119,700	0.92	8
420	U	11	2020	15771	149	R45	027	250,000	229,600	0.92	8
421	U	11	2020	15770	331	023	125	173,500	159,500	0.92	8
422	R	12	2020	15818	61	048	272	160,000	147,300	0.92	8
423	U	12	2020	15821	340	7	106	203,000	185,900	0.92	8
424	R	3	2021	15933	84	034	131	285,000	264,300	0.93	9
425	U	5	2021	16019	213	64	117	90,000	83,300	0.93	9
426	U	7	2020	15607	307	007	039	185,000	172,400	0.93	9
427	U	7	2020	15607	50	R70	054	292,000	271,900	0.93	9
428	M	8	2020	15681	118	R71	028-D	339,900	315,100	0.93	9
429	R	9	2020	15704	56	R32	002-B	320,000	297,000	0.93	9
430	U	10	2020	15727	4	032	079	196,000	182,100	0.93	9
431	U	10	2020	15752	49	20	001-F	189,900	176,700	0.93	9
432	U	12	2020	15812	127	23	111	203,000	189,200	0.93	9
433	U	4	2021	15987	2	048	078	230,000	216,700	0.94	10
434	U	6	2021	16061	65	069	033	139,999	131,700	0.94	10
435	C	8	2020	15639	175	13	115	195,000	183,500	0.94	10
436	U	8	2020	15656	80	K42	058	232,000	217,200	0.94	10
437	U	9	2020	15705	42	5	24	185,000	174,400	0.94	10
438	U	10	2020	15732	335	048	108	265,000	248,100	0.94	10
439	R	11	2020	15769	345	R12	003-A	155,000	146,200	0.94	10
440	U	11	2020	15780	199	038	022	353,000	330,700	0.94	10
441	M	12	2020	15847	299	R22	008-D	189,900	178,500	0.94	10
442	M	12	2020	15828	269	R22	008-D	190,000	178,500	0.94	10
443	R	12	2020	15848	305	054	070	230,000	216,400	0.94	10
444	U	1	2021	15876	176	013	112	131,000	125,000	0.95	11
445	M	3	2021	15935	153	R71	033-A	136,000	129,500	0.95	11
446	U	8	2020	15662	327	051	055	168,600	160,700	0.95	11
447	U	8	2020	15669	155	R42	179	145,000	137,100	0.95	11
448	U	10	2020	15767	239	53	198	149,900	141,700	0.95	11
449	U	11	2020	15780	88	32	87	180,000	170,900	0.95	11
450	U	1	2021	15861	63	053	175	91,400	87,300	0.96	12
451	M	2	2021	15944	286	R71	028-B	320,000	307,600	0.96	12
452	U	5	2021	16006	350	10	019-A	105,000	100,700	0.96	12
453	U	5	2021	16010	1	48	171	140,000	134,700	0.96	12
454	U	5	2021	16042	2	34	18	125,000	120,400	0.96	12
455	C	6	2021	16076	63	52	128-A	230,000	220,700	0.96	12
456	U	10	2020	15729	283	R70	80	328,000	315,300	0.96	12
457	U	10	2020	15751	337	R23	32	180,000	173,600	0.96	12
458	U	12	2020	15821	326	25	91	117,000	112,700	0.96	12
459	U	12	2020	15841	103	R35	47	133,000	127,600	0.96	12
460	U	1	2021	15857	299	46	90	164,000	158,400	0.97	13
461	U	1	2021	15883	118	005	039	140,000	136,400	0.97	13
462	U	1	2021	15854	167	R35	060-D	183,800	177,500	0.97	13
463	M	7	2020	15631	177	61	42	122,000	117,900	0.97	13
464	R	8	2020	15818	116	R14	002-M	221,500	215,200	0.97	13
465	M	9	2020	15682	303	61	25	119,000	115,800	0.97	13
466	R	10	2020	15755	114	048	119	190,000	184,400	0.97	13
467	M	11	2020	15778	211	R45	001-L	135,000	130,800	0.97	13
468	U	11	2020	15780	322	052	088	99,000	96,400	0.97	13
469	R	5	2021	16023	276	023	075	190,000	185,800	0.98	14
470	M	7	2020	15627	244	061	078	123,000	120,600	0.98	14
471	R	8	2020	15650	19	R14	002H	280,000	273,800	0.98	14
472	R	8	2020	15657	53	R52	001-B	375,000	366,500	0.98	14
473	R	9	2020	15721	330	R14	2K	220,000	215,300	0.98	14
474	C	10	2020	15742	138	R61	14	3,550,000	3,473,900	0.98	14
475	M	10	2020	15741	159	061	070	120,000	118,100	0.98	14

476	U	10	2020	15764	236	46	24	139,900	136,800	0.98	14
477	U	11	2020	15794	222	062	019	241,000	235,900	0.98	14
478	U	11	2020	15797	239	54	129	50,000	49,000	0.98	14
479	R	12	2020	15812	35	48	38	225,000	221,400	0.98	14
480	U	12	2020	15837	304	12	057	184,000	180,200	0.98	14
481	U	12	2020	15856	100	053	019	129,000	126,400	0.98	14
482	R	3	2021	15937	37	53	83	112,000	110,700	0.99	15
483	C	4	2021	15970	259	R18	20C	125,000	124,000	0.99	15
484	U	4	2021	16000	227	006	065	90,000	89,300	0.99	15
485	R	8	2020	15646	229	48	94	157,951	156,800	0.99	15
486	R	8	2020	15690	47	R36	015	397,000	394,000	0.99	15
487	M	1	2021	15885	121	R41	55	109,000	109,000	1.00	16
488	R	1	2021	15872	1	48	165	250,000	248,900	1.00	16
489	U	4	2021	16004	152	22	45	70,100	70,100	1.00	16
490	U	8	2020	15637	334	005	050	147,500	147,700	1.00	16
491	U	8	2020	15655	40	34	224	125,000	124,900	1.00	16
492	U	9	2020	15715	252	023	048	135,000	134,600	1.00	16
493	U	10	2020	15728	94	38	103	156,000	156,600	1.00	16
494	R	11	2020	15768	85	R57	52	480,000	480,000	1.00	16
495	U	12	2020	15822	103	005	025	162,500	161,900	1.00	16
496	U	3	2021	15950	156	R23	036	234,200	236,800	1.01	17
497	U	5	2021	16018	268	059	009	449,000	455,300	1.01	17
498	U	7	2020	15592	35	010	014	52,000	52,400	1.01	17
499	U	7	2020	15613	208	026	002	160,000	161,800	1.01	17
500	U	8	2020	15662	321	014	105	215,000	216,600	1.01	17
501	M	11	2020	15795	200	061	250	178,000	179,100	1.01	17
502	C	12	2020	15838	223	41	94	1,400,000	1,420,200	1.01	17
503	U	6	2021	16085	204	039	066B	135,000	137,700	1.02	18
504	R	7	2020	15620	324	31	26	90,000	91,800	1.02	18
505	U	7	2020	15627	107	013	103	122,500	125,100	1.02	18
506	U	8	2020	15637	221	34	172	169,710	173,400	1.02	18
507	U	11	2020	15782	317	R34	014	89,000	91,100	1.02	18
508	R	1	2021	15868	97	37	161	235,000	242,600	1.03	19
509	M	2	2021	15899	298	061	006	112,250	115,800	1.03	19
510	U	6	2021	16071	177	024	136	58,000	59,800	1.03	19
511	R	10	2020	15771	346	26	89	210,000	216,900	1.03	19
512	R	10	2020	15741	159	034	173	168,000	173,400	1.03	19
513	M	8	2020	15643	307	R71	028-B	280,000	290,200	1.04	20
514	M	9	2020	15722	300	R41	055	105,000	109,000	1.04	20
515	U	9	2020	15719	330	020	115	250,000	259,300	1.04	20
516	R	10	2020	15755	46	035	077	100,000	103,800	1.04	20
517	U	12	2020	15828	263	51	107	180,000	186,800	1.04	20
518	R	1	2021	15880	99	48	146	120,000	125,800	1.05	21
519	U	3	2021	15927	251	034	007	248,500	260,500	1.05	21
520	C	4	2021	15984	276	033	032	200,000	209,300	1.05	21
521	U	4	2021	15981	255	045	027	110,900	116,200	1.05	21
522	U	6	2021	16082	283	007	026	201,000	211,600	1.05	21
523	U	7	2020	15599	294	22	62	169,900	177,700	1.05	21
524	U	8	2020	15659	294	62	91	292,500	306,700	1.05	21
525	U	12	2020	15833	337	10	37	164,000	172,000	1.05	21
526	U	10	2020	15727	223	012	004	126,900	135,100	1.06	22
527	U	11	2020	15804	195	038	023	335,000	356,500	1.06	22
528	U	10	2020	15723	227	R39	73	179,000	190,800	1.07	23
529	C	2	2021	15906	130	33	49	400,000	432,900	1.08	24
530	U	7	2020	15621	346	021	045	207,000	223,600	1.08	24
531	U	7	2020	15625	312	47	29	337,000	362,500	1.08	24
532	C	10	2020	15755	88	048	198	210,000	227,000	1.08	24
533	C	11	2020	15798	16	R18	017-C	1,150,000	1,238,900	1.08	24
534	U	7	2020	15633	71	7	34	430,000	469,100	1.09	25
535	C	12	2020	15815	72	R08	002-A	920,000	1,004,800	1.09	25

536	M	8	2020	15673	117	R24	009-B	99,998	110,300	1.10	26
537	R	1	2021	15855	316	48	163-A	105,100	116,700	1.11	27
538	U	7	2020	15633	33	R35	044	165,000	183,000	1.11	27
539	U	9	2020	15704	74	04	053	275,900	305,100	1.11	27
540	U	8	2020	15642	196	060	107	282,900	316,700	1.12	28
541	U	12	2020	15842	328	R55	164	200,000	224,500	1.12	28
542	U	4	2021	15971	114	32	78	300,000	341,500	1.14	30
543	R	5	2021	16038	32	66	27	200,000	227,300	1.14	30
544	R	7	2020	15613	326	035	116	124,500	141,500	1.14	30
545	U	8	2020	15659	79	R23	51	177,000	203,200	1.15	31
546	U	8	2020	15680	216	55	145	145,000	166,300	1.15	31
547	U	12	2020	15832	303	7	36	183,000	211,100	1.15	31
548	U	6	2021	16047	227	14	70	130,000	150,200	1.16	32
549	C	12	2020	15815	36	054	143-A	72,500	84,200	1.16	32
550	U	3	2021	15944	288	R42	036	140,000	163,400	1.17	33
551	U	3	2021	15926	166	38	005A	196,000	229,800	1.17	33
552	C	5	2021	16020	251	45	11	1,225,000	1,433,900	1.17	33
553	R	10	2020	15742	349	R4	9A	317,500	376,000	1.18	34
554	R	12	2020	15847	88	41	15	198,900	236,200	1.19	35
555	U	7	2020	15640	28	53	173	109,000	132,400	1.21	37
556	R	11	2020	15797	276	023	056	136,500	166,300	1.22	38
557	U	9	2020	15718	1	038	083	155,000	190,800	1.23	39
558	U	9	2020	15683	74	051	003B	105,000	129,200	1.23	39
559	U	10	2020	15752	349	6	98	122,500	151,100	1.23	39
560	U	7	2020	15614	311	034	145	126,000	157,600	1.25	41
561	C	8	2020	15666	41	R55	011	295,000	380,100	1.29	45
562	U	8	2020	15651	219	047	017	171,200	220,400	1.29	45
563	R	12	2020	15849	1	34	107	120,000	155,600	1.30	46
564	U	4	2021	15972	146	51	024-A	115,000	150,100	1.31	47
565	U	10	2020	15772	333	040	099	74,000	98,400	1.33	49
566	U	4	2021	15994	134	039	098	180,000	243,800	1.35	51
567	U	8	2020	15646	237	34	71	160,000	217,500	1.36	52
568	R	10	2020	15757	165	34	70	180,000	247,500	1.38	54

STATE OF MAINE Sales Ratio Analysis - 2023 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

Penobscot (s)

1 Year - Residential Study

Weighted Avg. =	83%	=	81,433,000	/	97,760,892
Average Ratio =	83%	=	272.18	/	329
Avg. Deviation =	12	=	5455	/	471
Quality Rating =	14	=	12	/	83%

Average Selling Price = \$207,560 2021

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	6 2021	16068	319	52	98		130,900	70,700	0.54	29
2	U	4 2021	15981	171	46	091		144,900	79,000	0.55	28
3	R	9 2020	15719	58	024	124-A		148,300	81,200	0.55	28
4	R	5 2021	16042	151	047	070		305,700	172,500	0.56	27
5	U	6 2021	16057	300	14	10		269,950	154,200	0.57	26
6	U	6 2021	16084	153	14	113		222,000	127,100	0.57	26
7	U	3 2021	15933	145	6	070-A		194,500	113,000	0.58	25
8	U	6 2021	16067	243	53	36		284,000	164,300	0.58	25
9	U	3 2021	15949	261	035	035		160,000	93,800	0.59	24
10	U	11 2020	15802	309	11	12		160,000	94,600	0.59	24
11	U	3 2021	15952	263	46	30		123,900	74,800	0.60	23
12	U	4 2021	16005	44	38	91		208,500	124,300	0.60	23
13	U	6 2021	16065	28	6	38		215,000	129,200	0.60	23
14	U	6 2021	16054	349	037	063-A		221,000	132,200	0.60	23
15	R	1 2021	15879	41	31	8		254,500	154,600	0.61	22
16	R	6 2021	16048	18	014	002		220,000	133,300	0.61	22
17	R	6 2021	16046	62	023	118		218,000	132,300	0.61	22
18	U	8 2020	15652	22	054	071		380,000	232,000	0.61	22
19	R	12 2020	15821	154	R43	008-A		193,000	116,900	0.61	22
20	U	4 2021	16004	232	47	248		230,000	143,700	0.62	21
21	U	6 2021	16076	124	21	96		117,000	72,600	0.62	21
22	R	8 2020	15684	303	R11	16-G		280,000	174,200	0.62	21
23	U	10 2020	15749	221	12	9		116,500	72,200	0.62	21
24	U	2 2021	15911	64	054	026		187,900	118,200	0.63	20
25	U	5 2021	16044	7	048	084		210,000	131,500	0.63	20
26	U	5 2021	16024	249	47	278		101,000	64,000	0.63	20
27	U	9 2020	15703	341	031	019		143,000	90,700	0.63	20
28	R	2 2021	15895	315	042	130		354,500	226,600	0.64	19
29	U	5 2021	16036	143	020	010		184,000	117,300	0.64	19
30	U	9 2020	15683	309	067	016		290,000	185,200	0.64	19
31	R	11 2020	15804	148	025	31		222,500	141,500	0.64	19
32	U	11 2020	15810	256	020	092-A		162,500	104,500	0.64	19
33	U	12 2020	15816	300	054	115		190,000	122,400	0.64	19
34	U	1 2021	15881	211	39	17		340,000	220,000	0.65	18
35	R	4 2021	16003	311	052	009-A		147,500	95,300	0.65	18
36	U	4 2021	16002	46	016	048		228,000	148,900	0.65	18
37	R	5 2021	16005	205	054	110		191,000	124,500	0.65	18
38	U	5 2021	16041	1	063	024		229,000	148,300	0.65	18
39	U	6 2021	16061	119	069	032		195,000	127,300	0.65	18
40	U	6 2021	16052	240	R45	047		420,000	270,900	0.65	18
41	U	8 2020	15640	91	030	064		176,000	114,300	0.65	18
42	U	3 2021	15946	286	53	216		182,900	120,300	0.66	17
43	U	4 2021	15986	202	006	082		165,000	109,400	0.66	17
44	R	5 2021	16032	216	11	25		189,900	124,600	0.66	17
45	U	6 2021	16068	48	055	116		390,000	256,700	0.66	17
46	R	7 2020	15620	147	R11	014-B		259,000	171,300	0.66	17

47	R	12	2020	15833	304	034	210-A	148,000	97,900	0.66	17
48	R	12	2020	15818	15	R44	004-B	171,000	113,200	0.66	17
49	U	2	2021	15917	153	14	119	135,000	91,000	0.67	16
50	U	3	2021	15932	178	55	78	165,000	110,100	0.67	16
51	U	3	2021	15945	22	052	064	169,900	113,800	0.67	16
52	U	4	2021	15959	232	62	115	289,000	194,600	0.67	16
53	U	6	2021	16053	237	R14	208	250,000	168,400	0.67	16
54	U	10	2020	15742	242	46	24-A	112,500	75,300	0.67	16
55	U	10	2020	15745	40	38	118	214,900	145,000	0.67	16
56	R	1	2021	15857	25	032	105	142,900	96,500	0.68	15
57	U	1	2021	15879	18	39	74	163,000	110,900	0.68	15
58	R	4	2021	15994	248	R36	019	505,000	345,500	0.68	15
59	U	4	2021	15981	40	R21	163	174,000	118,200	0.68	15
60	U	5	2021	16015	1	R14	151	267,000	181,200	0.68	15
61	U	6	2021	16052	82	47	044-A	160,000	109,000	0.68	15
62	U	7	2020	15609	310	46	96	140,000	95,500	0.68	15
63	R	10	2020	15765	20	39	185	188,000	128,100	0.68	15
64	U	11	2020	15798	76	5	43	120,000	81,500	0.68	15
65	U	12	2020	15830	183	14	47	285,000	193,600	0.68	15
66	U	3	2021	15929	318	034	003	191,500	132,500	0.69	14
67	U	4	2021	15974	84	052	122	160,000	111,000	0.69	14
68	R	6	2021	16053	216	054	173	170,000	117,100	0.69	14
69	R	6	2021	16073	303	25	95	152,800	105,700	0.69	14
70	U	6	2021	16079	247	R34	049	195,000	135,200	0.69	14
71	U	6	2021	16076	13	033	076	221,500	153,500	0.69	14
72	U	7	2020	15591	333	039	138	185,000	126,800	0.69	14
73	U	8	2020	15667	158	R42	259	142,500	98,200	0.69	14
74	U	9	2020	15704	33	23	43	203,000	140,700	0.69	14
75	R	10	2020	15750	45	047	226	180,000	123,600	0.69	14
76	U	10	2020	15754	154	6	42C	132,900	92,000	0.69	14
77	U	10	2020	15753	65	018	007	230,000	158,000	0.69	14
78	U	10	2020	15737	45	33	13	484,900	334,600	0.69	14
79	U	10	2020	15762	185	057	043	212,250	146,600	0.69	14
80	U	12	2020	15827	310	R23	016-B	162,500	111,900	0.69	14
81	U	12	2020	15814	324	044	015	154,497	107,100	0.69	14
82	U	1	2021	15856	64	006	006	335,000	233,400	0.70	13
83	R	3	2021	15929	139	21	99	220,000	153,100	0.70	13
84	R	3	2021	15942	55	040	134	95,000	66,300	0.70	13
85	R	3	2021	15965	235	034	053	215,000	150,200	0.70	13
86	U	6	2021	16085	27	051	114	300,000	209,500	0.70	13
87	U	6	2021	16063	136	67	17	248,000	173,600	0.70	13
88	U	8	2020	15656	247	R32	011	175,000	122,800	0.70	13
89	R	12	2020	15817	316	053	003	155,000	108,600	0.70	13
90	U	12	2020	15844	32	058	004	265,000	184,300	0.70	13
91	U	1	2021	15865	181	014	087	159,000	113,100	0.71	12
92	U	1	2021	15875	87	11	54	126,000	89,300	0.71	12
93	U	1	2021	15877	332	056	157	206,900	146,500	0.71	12
94	U	8	2020	15663	85	045	028	185,000	132,200	0.71	12
95	R	10	2020	15742	333	35	19	133,000	94,000	0.71	12
96	U	10	2020	15739	234	039	033	207,000	147,300	0.71	12
97	U	12	2020	15815	122	35	3	108,000	76,400	0.71	12
98	U	2	2021	15919	13	11	066	165,000	119,000	0.72	11
99	R	3	2021	15962	88	R14	002-J	266,900	191,100	0.72	11
100	R	3	2021	16008	105	014	100	232,000	168,000	0.72	11
101	U	4	2021	15974	143	052	007	129,000	92,400	0.72	11
102	U	5	2021	16053	274	53	110-A	190,000	136,600	0.72	11
103	U	5	2021	16031	79	047	245	200,000	144,000	0.72	11

104	U	7	2020	15603	308	053	009	161,000	115,200	0.72	11
105	U	10	2020	15751	306	052	126	143,400	102,600	0.72	11
106	U	12	2020	15826	186	R23	015-C	46,000	32,900	0.72	11
107	U	1	2021	15872	175	24	089-D	130,000	95,000	0.73	10
108	R	4	2021	15959	79	048	248	385,000	282,600	0.73	10
109	U	4	2021	15961	149	024	068	215,000	157,400	0.73	10
110	U	5	2021	16010	180	037	149	405,000	296,200	0.73	10
111	U	6	2021	16049	71	R34	045	244,900	177,800	0.73	10
112	U	7	2020	15591	244	020	001-P	309,000	225,900	0.73	10
113	U	10	2020	15736	294	037	065	204,900	148,700	0.73	10
114	U	11	2020	15801	164	38	98	199,000	145,900	0.73	10
115	U	11	2020	15775	69	059	001	600,000	440,200	0.73	10
116	U	1	2021	15883	345	023	015	199,900	147,100	0.74	9
117	R	2	2021	15900	52	R36	004	449,000	330,300	0.74	9
118	U	2	2021	15913	146	3	25	175,000	128,700	0.74	9
119	U	3	2021	15947	304	015	108	185,000	136,100	0.74	9
120	U	3	2021	15947	287	056	155	238,900	176,500	0.74	9
121	U	4	2021	16008	220	059	006	299,000	222,400	0.74	9
122	U	4	2021	15966	302	R34	13	95,000	70,600	0.74	9
123	U	8	2020	15640	297	R42	80	147,000	108,300	0.74	9
124	U	8	2020	15685	192	015	046	268,900	199,100	0.74	9
125	U	8	2020	15636	95	045	012	176,000	130,000	0.74	9
126	U	9	2020	15693	292	057	059	221,000	162,900	0.74	9
127	U	9	2020	15685	344	62	17	268,400	199,600	0.74	9
128	U	9	2020	15721	194	R14	221	228,000	167,900	0.74	9
129	U	10	2020	15749	219	053	004	150,000	111,500	0.74	9
130	U	10	2020	15766	303	R14	254	230,000	171,100	0.74	9
131	U	10	2020	15772	180	R14	148	230,000	169,200	0.74	9
132	U	11	2020	15799	218	R42	002	139,484	102,700	0.74	9
133	U	11	2020	15800	109	R45	056	247,800	182,200	0.74	9
134	U	11	2020	15806	101	5	21	179,900	132,900	0.74	9
135	U	11	2020	15796	84	R14	27	179,000	132,300	0.74	9
136	U	1	2021	15879	294	R55	011-B	172,450	129,000	0.75	8
137	R	2	2021	15894	189	54	153	142,700	106,900	0.75	8
138	U	4	2021	15981	130	024	121	159,900	119,600	0.75	8
139	U	5	2021	16017	168	034	155	156,600	117,000	0.75	8
140	U	8	2020	15660	211	R42	116	156,500	117,600	0.75	8
141	U	8	2020	15646	89	053	132	135,000	101,700	0.75	8
142	U	9	2020	15687	160	67	15	211,000	159,200	0.75	8
143	R	10	2020	15762	34	46	70	199,000	149,600	0.75	8
144	U	10	2020	15753	1	016	046	171,700	128,300	0.75	8
145	U	10	2020	15739	17	055	183	186,001	140,200	0.75	8
146	R	12	2020	15818	33	047	153	210,000	157,600	0.75	8
147	U	12	2020	15820	1	R42	191	135,000	101,800	0.75	8
148	U	12	2020	15826	89	39	13	319,000	240,100	0.75	8
149	U	2	2021	15895	214	035	167	159,900	121,900	0.76	7
150	U	2	2021	15919	236	R46	43	274,900	209,200	0.76	7
151	R	4	2021	15976	88	39	170	275,000	207,700	0.76	7
152	U	6	2021	16049	62	R23	48	265,000	202,600	0.76	7
153	R	7	2020	15625	220	13	191	237,500	179,700	0.76	7
154	U	7	2020	15602	319	20	100	164,900	125,500	0.76	7
155	U	7	2020	15606	174	R42	070	139,000	106,100	0.76	7
156	U	9	2020	15699	150	R42	177	155,000	118,000	0.76	7
157	U	10	2020	15726	318	R48	50	225,000	170,800	0.76	7
158	U	11	2020	15804	209	013	114	155,000	117,500	0.76	7
159	U	11	2020	15772	200	046	111-B	115,000	87,700	0.76	7
160	U	12	2020	15831	104	14	3	267,612	202,800	0.76	7
161	R	3	2021	15942	248	047	018	345,000	265,500	0.77	6

162	U	5	2021	16013	268	021	027-A	215,000	165,100	0.77	6
163	U	6	2021	16052	179	R42	043	169,000	130,900	0.77	6
164	R	10	2020	15727	322	R68	008B	185,000	143,300	0.77	6
165	U	11	2020	15771	131	051	003-B	168,875	129,200	0.77	6
166	U	12	2020	15828	248	R34	027-B	199,000	152,300	0.77	6
167	U	1	2021	15882	251	026	005	165,000	128,300	0.78	5
168	U	1	2021	15867	265	10	12-A	174,900	136,600	0.78	5
169	U	1	2021	15868	279	70	48	336,500	263,800	0.78	5
170	U	2	2021	15918	122	K42	81	153,000	119,300	0.78	5
171	U	3	2021	15942	118	12	089-A	200,000	156,000	0.78	5
172	U	4	2021	16004	286	46	168	258,000	202,200	0.78	5
173	U	4	2021	16002	348	R45	62	233,500	183,200	0.78	5
174	U	4	2021	15993	315	064	158	117,000	91,400	0.78	5
175	U	5	2021	16034	55	047	273	130,000	101,400	0.78	5
176	U	6	2021	16085	66	R45	051	189,900	148,600	0.78	5
177	U	10	2020	15736	120	003	009	169,000	132,100	0.78	5
178	U	10	2020	15756	181	R14	169	232,333	181,700	0.78	5
179	U	11	2020	15772	17	16	51	335,000	261,100	0.78	5
180	U	2	2021	15890	322	R42	172	159,000	125,200	0.79	4
181	U	2	2021	15919	145	R42	032	139,200	109,300	0.79	4
182	R	3	2021	15936	78	R51	24	560,000	443,700	0.79	4
183	U	3	2021	15947	69	031	022	194,900	153,500	0.79	4
184	U	4	2021	15996	202	R71	005	313,000	247,000	0.79	4
185	R	5	2021	16017	122	R57	11	520,000	412,800	0.79	4
186	U	6	2021	16058	262	51	024-A	189,000	150,100	0.79	4
187	R	9	2020	15721	105	046	122	222,000	176,400	0.79	4
188	R	9	2020	15699	240	14	30	266,000	211,100	0.79	4
189	R	10	2020	15751	96	R44	003-A	239,000	187,900	0.79	4
190	U	10	2020	15744	138	R21	121	155,000	122,800	0.79	4
191	U	11	2020	15778	195	052	099	120,500	94,800	0.79	4
192	U	1	2021	15870	223	37	42	159,900	128,100	0.80	3
193	U	3	2021	15923	135	039	011	205,000	163,200	0.80	3
194	U	3	2021	15932	94	022	042	175,000	139,500	0.80	3
195	U	3	2021	15944	179	14	26	239,000	190,700	0.80	3
196	U	3	2021	15934	97	R42	104	149,900	119,900	0.80	3
197	R	4	2021	16002	332	21	98	204,000	163,200	0.80	3
198	R	6	2021	16044	84	39	5	270,000	215,600	0.80	3
199	U	6	2021	16046	42	030	017	164,250	130,600	0.80	3
200	U	7	2020	15608	232	57	18	210,000	167,100	0.80	3
201	R	8	2020	15638	343	23	41	135,000	108,400	0.80	3
202	U	8	2020	15650	59	021	010	199,900	160,200	0.80	3
203	U	9	2020	15707	11	47	10	170,000	136,000	0.80	3
204	U	11	2020	15800	42	R14	183	257,000	205,500	0.80	3
205	U	11	2020	15801	281	035	159	250,000	199,300	0.80	3
206	R	1	2021	15877	85	R29	5-A	260,000	209,300	0.81	2
207	R	1	2021	15878	150	35	154	191,000	154,300	0.81	2
208	U	1	2021	15860	135	R35	65	162,000	130,800	0.81	2
209	R	3	2021	15952	7	048	096	171,000	138,500	0.81	2
210	U	3	2021	15960	37	K42	75	139,000	111,900	0.81	2
211	U	4	2021	16008	152	059	018	442,500	357,000	0.81	2
212	U	4	2021	15984	238	006	088	195,000	158,200	0.81	2
213	U	4	2021	15984	29	013	178	162,000	131,700	0.81	2
214	U	5	2021	16044	313	R42	005-A	320,000	259,400	0.81	2
215	U	6	2021	16063	69	46	205	140,000	113,400	0.81	2
216	U	6	2021	16066	52	48	3	230,000	186,100	0.81	2
217	U	7	2020	15600	88	046	120	125,000	101,200	0.81	2
218	U	7	2020	15592	179	R55	250	249,000	201,500	0.81	2
219	R	8	2020	15671	251	R73	005	85,000	69,200	0.81	2

220	U	9	2020	15700	159	R70	042	465,372	377,200	0.81	2
221	U	1	2021	15878	279	R23	043	230,000	188,400	0.82	1
222	U	3	2021	15959	341	24	55-A	170,500	140,000	0.82	1
223	U	4	2021	16002	158	023	032	310,000	254,300	0.82	1
224	U	4	2021	15990	339	037	044	150,000	122,700	0.82	1
225	R	5	2021	16013	350	R20	011-E	325,000	266,500	0.82	1
226	U	5	2021	16006	74	024	021	170,000	140,100	0.82	1
227	U	6	2021	16057	344	006	123	209,900	173,000	0.82	1
228	U	6	2021	16083	298	022	034	545,000	447,900	0.82	1
229	U	7	2020	15622	83	064	169	104,200	85,300	0.82	1
230	U	7	2020	15636	214	R35	060-A	250,000	205,000	0.82	1
231	U	8	2020	15680	214	038	073	221,000	182,200	0.82	1
232	U	8	2020	15657	15	053	041	252,000	206,100	0.82	1
233	U	9	2020	15704	321	020	001-E	200,000	163,100	0.82	1
234	R	10	2020	15759	233	034	223	125,000	102,800	0.82	1
235	U	11	2020	15796	192	R42	105	135,900	111,800	0.82	1
236	U	11	2020	15807	259	013	049	200,000	163,400	0.82	1
237	U	12	2020	15818	130	R42	230	121,600	99,800	0.82	1
238	U	2	2021	15896	20	62	60	626,000	520,800	0.83	
239	U	2	2021	15912	145	R14	224	193,000	160,400	0.83	
240	R	3	2021	15951	344	R51	028	436,000	363,200	0.83	
241	U	4	2021	15985	229	034	052	138,500	115,000	0.83	
242	R	5	2021	16045	269	034	227	160,000	133,100	0.83	
243	U	5	2021	16020	322	034	103	198,000	164,600	0.83	
244	R	6	2021	16074	238	R57	043	570,000	475,600	0.83	
245	R	6	2021	16076	195	22	3	145,000	120,600	0.83	
246	U	7	2020	15618	71	R42	154	138,000	115,000	0.83	
247	U	7	2020	15608	267	R55	168	199,000	165,900	0.83	
248	R	8	2020	15660	301	055	158	164,000	136,500	0.83	
249	U	8	2020	15656	215	048	088	161,500	134,700	0.83	
250	U	9	2020	15681	168	016	015	205,000	170,000	0.83	
251	U	10	2020	15770	344	070	001	444,000	366,300	0.83	
252	R	11	2020	15802	183	035	077	125,000	103,800	0.83	
253	U	2	2021	15910	93	048	055	239,900	200,500	0.84	1
254	U	2	2021	15901	160	14	12	190,000	160,100	0.84	1
255	R	3	2021	15948	284	R60	006-B	280,000	236,300	0.84	1
256	R	3	2021	15929	80	46	36	134,650	113,200	0.84	1
257	R	3	2021	15940	227	20	105	210,250	177,600	0.84	1
258	R	3	2021	15935	332	048	166	280,000	235,100	0.84	1
259	R	4	2021	15984	339	54	203	200,000	168,800	0.84	1
260	U	5	2021	16020	303	R23	030	249,900	211,000	0.84	1
261	U	5	2021	16024	293	R55	103	230,000	194,100	0.84	1
262	U	6	2021	16058	35	064	115	100,000	83,900	0.84	1
263	U	6	2021	16071	137	R71	010	90,000	75,500	0.84	1
264	U	7	2020	15613	264	R23	46	190,000	160,000	0.84	1
265	U	8	2020	15651	59	064	150	112,400	94,800	0.84	1
266	U	8	2020	15662	290	R42	043	155,000	130,900	0.84	1
267	U	9	2020	15719	279	015	032	165,000	139,000	0.84	1
268	U	10	2020	15753	202	010	081-B	165,000	138,200	0.84	1
269	U	10	2020	15726	243	039	176	99,500	83,200	0.84	1
270	U	12	2020	15822	76	R48	025	309,000	260,800	0.84	1
271	U	5	2021	16015	208	006	081	190,000	160,800	0.85	2
272	R	7	2020	15595	78	R46	9A	125,000	105,800	0.85	2
273	U	8	2020	15650	147	R48	020	305,000	259,000	0.85	2
274	U	9	2020	15721	272	R14	128	205,000	174,400	0.85	2
275	U	9	2020	15717	291	070	054	420,000	356,600	0.85	2
276	U	10	2020	15721	87	055	117	140,200	119,200	0.85	2
277	U	10	2020	15741	103	K42	101	194,500	165,900	0.85	2

278	U	12	2020	15826	109	R42	147	160,000	135,400	0.85	2
279	U	4	2021	15999	149		47 292	192,000	165,500	0.86	3
280	U	5	2021	16026	1	R40	006-C	250,000	214,500	0.86	3
281	R	7	2020	15594	215	R47	003	780,000	669,500	0.86	3
282	U	7	2020	15625	70	R42	115	160,000	137,000	0.86	3
283	U	7	2020	15631	215	R70	074	359,443	310,100	0.86	3
284	R	8	2020	15668	34	032	116	140,000	120,200	0.86	3
285	U	8	2020	15661	181	70	49	269,900	232,500	0.86	3
286	U	8	2020	15645	277	46	79	105,200	90,500	0.86	3
287	R	9	2020	15685	120	047	250	190,000	162,500	0.86	3
288	U	10	2020	15725	134	52	127-C	126,250	108,500	0.86	3
289	R	11	2020	15797	77	48	119	215,000	184,400	0.86	3
290	U	11	2020	15797	297	R42	92	140,000	120,800	0.86	3
291	U	11	2020	15808	22	R42	53	156,000	134,300	0.86	3
292	U	3	2021	15938	8	13	127	175,000	151,800	0.87	4
293	U	3	2021	15934	83	020	003	200,000	173,800	0.87	4
294	R	4	2021	15962	230	59	12	565,000	489,400	0.87	4
295	U	4	2021	15976	292	014	068	145,000	125,900	0.87	4
296	U	7	2020	15639	234	006	044	167,500	145,600	0.87	4
297	R	8	2020	15645	193	47	218	212,000	184,000	0.87	4
298	U	8	2020	15665	116	013	189	140,000	121,800	0.87	4
299	U	8	2020	15640	115	070	024	374,500	324,600	0.87	4
300	U	10	2020	15741	240	12	081-B	278,000	242,600	0.87	4
301	R	12	2020	15844	118	R21	128	60,000	52,000	0.87	4
302	U	12	2020	15842	342	012	062-A	143,000	124,800	0.87	4
303	U	6	2021	16063	253	48	68	180,000	158,700	0.88	5
304	U	7	2020	15600	41	11	60	120,000	105,700	0.88	5
305	R	8	2020	15651	307	R46	007H	350,000	308,500	0.88	5
306	U	8	2020	15645	169	051	040	191,900	169,500	0.88	5
307	U	10	2020	15765	115	30	032	149,900	131,400	0.88	5
308	U	10	2020	15726	265	070	030	332,000	293,600	0.88	5
309	U	10	2020	15782	163	11	37	155,000	135,700	0.88	5
310	U	12	2020	15844	172	K42	005	183,550	161,700	0.88	5
311	U	12	2020	15830	223	046	196-A	145,000	127,800	0.88	5
312	U	12	2020	15845	90	56	195	216,000	190,300	0.88	5
313	U	1	2021	15871	61	045	037	235,000	209,800	0.89	6
314	R	3	2021	15945	164	32	154	119,000	106,400	0.89	6
315	R	3	2021	15935	280	25	77	163,500	146,000	0.89	6
316	R	4	2021	15980	11	R15	23	221,500	196,500	0.89	6
317	U	4	2021	15985	105	56	58	215,000	190,600	0.89	6
318	U	4	2021	15984	317	R23	037	265,000	235,900	0.89	6
319	U	6	2021	16053	185	23	19	239,000	213,100	0.89	6
320	U	6	2021	16080	124	6	074-B	170,000	150,600	0.89	6
321	U	7	2020	15611	53	70	26	290,000	256,700	0.89	6
322	R	8	2020	15670	36	055	178	209,200	186,800	0.89	6
323	U	8	2020	15655	347	7	123	395,000	349,600	0.89	6
324	U	8	2020	15665	45	54	202-A	120,000	106,600	0.89	6
325	U	10	2020	15778	172	64	136	103,000	91,300	0.89	6
326	U	12	2020	15836	231	30	009-A	176,000	155,900	0.89	6
327	R	1	2021	15878	35	23	120	125,000	111,900	0.90	7
328	R	1	2021	15866	285	R11	16D	265,000	238,300	0.90	7
329	U	6	2021	16071	186	048	279	109,000	97,800	0.90	7
330	R	7	2020	15615	85	R45	004-C	219,509	197,100	0.90	7
331	R	7	2020	15614	279	R46	007	449,000	402,200	0.90	7
332	U	7	2020	15640	236	59	22	505,000	453,400	0.90	7
333	U	7	2020	15624	257	38	20	236,456	213,200	0.90	7
334	U	8	2020	15651	269	048	223	378,000	338,500	0.90	7
335	R	9	2020	15706	340	R73	006-E	158,000	142,300	0.90	7

336	U	9	2020	15719	161	038	050	200,000	180,700	0.90	7
337	U	11	2020	15792	344	056	038	220,000	197,700	0.90	7
338	R	3	2021	15961	74	13	170	153,000	138,600	0.91	8
339	U	7	2020	15629	104	037	071	156,000	141,200	0.91	8
340	U	7	2020	15593	191	020	070-A	156,000	141,400	0.91	8
341	U	7	2020	15637	105	R23	039	192,500	175,500	0.91	8
342	U	7	2020	15632	147	032	020	178,000	162,100	0.91	8
343	U	7	2020	15626	279	015	125	199,000	180,700	0.91	8
344	U	9	2020	15689	271	025	086	124,000	113,100	0.91	8
345	U	9	2020	15701	78	7	132	130,000	117,800	0.91	8
346	U	12	2020	15811	72	3	52	369,950	338,000	0.91	8
347	R	3	2021	15936	43	31	18	115,000	105,400	0.92	9
348	U	3	2021	15950	24	053	007	187,000	172,800	0.92	9
349	U	5	2021	16009	88	24	50	199,400	183,900	0.92	9
350	R	9	2020	15705	33	R51	13	404,400	371,900	0.92	9
351	U	9	2020	15719	185	053	140	130,000	119,700	0.92	9
352	U	11	2020	15771	149	R45	027	250,000	229,600	0.92	9
353	U	11	2020	15770	331	023	125	173,500	159,500	0.92	9
354	R	12	2020	15818	61	048	272	160,000	147,300	0.92	9
355	U	12	2020	15821	340	7	106	203,000	185,900	0.92	9
356	R	3	2021	15933	84	034	131	285,000	264,300	0.93	10
357	U	5	2021	16019	213	64	117	90,000	83,300	0.93	10
358	U	7	2020	15607	307	007	039	185,000	172,400	0.93	10
359	U	7	2020	15607	50	R70	054	292,000	271,900	0.93	10
360	R	9	2020	15704	56	R32	002-B	320,000	297,000	0.93	10
361	U	10	2020	15727	4	032	079	196,000	182,100	0.93	10
362	U	10	2020	15752	49	20	001-F	189,900	176,700	0.93	10
363	U	12	2020	15812	127	23	111	203,000	189,200	0.93	10
364	U	4	2021	15987	2	048	078	230,000	216,700	0.94	11
365	U	6	2021	16061	65	069	033	139,999	131,700	0.94	11
366	U	8	2020	15656	80	K42	058	232,000	217,200	0.94	11
367	U	9	2020	15705	42	5	24	185,000	174,400	0.94	11
368	U	10	2020	15732	335	048	108	265,000	248,100	0.94	11
369	R	11	2020	15769	345	R12	003-A	155,000	146,200	0.94	11
370	U	11	2020	15780	199	038	022	353,000	330,700	0.94	11
371	R	12	2020	15848	305	054	070	230,000	216,400	0.94	11
372	U	1	2021	15876	176	013	112	131,000	125,000	0.95	12
373	U	8	2020	15662	327	051	055	168,600	160,700	0.95	12
374	U	8	2020	15669	155	R42	179	145,000	137,100	0.95	12
375	U	10	2020	15767	239	53	198	149,900	141,700	0.95	12
376	U	11	2020	15780	88	32	87	180,000	170,900	0.95	12
377	U	1	2021	15861	63	053	175	91,400	87,300	0.96	13
378	U	5	2021	16006	350	10	019-A	105,000	100,700	0.96	13
379	U	5	2021	16010	1	48	171	140,000	134,700	0.96	13
380	U	5	2021	16042	2	34	18	125,000	120,400	0.96	13
381	U	10	2020	15729	283	R70	80	328,000	315,300	0.96	13
382	U	10	2020	15751	337	R23	32	180,000	173,600	0.96	13
383	U	12	2020	15821	326	25	91	117,000	112,700	0.96	13
384	U	12	2020	15841	103	R35	47	133,000	127,600	0.96	13
385	U	1	2021	15857	299	46	90	164,000	158,400	0.97	14
386	U	1	2021	15883	118	005	039	140,000	136,400	0.97	14
387	U	1	2021	15854	167	R35	060-D	183,800	177,500	0.97	14
388	R	8	2020	15818	116	R14	002-M	221,500	215,200	0.97	14
389	R	10	2020	15755	114	048	119	190,000	184,400	0.97	14
390	U	11	2020	15780	322	052	088	99,000	96,400	0.97	14
391	R	5	2021	16023	276	023	075	190,000	185,800	0.98	15
392	R	8	2020	15650	19	R14	002H	280,000	273,800	0.98	15
393	R	8	2020	15657	53	R52	001-B	375,000	366,500	0.98	15

394	R	9	2020	15721	330	R14	2K	220,000	215,300	0.98	15
395	U	10	2020	15764	236	46	24	139,900	136,800	0.98	15
396	U	11	2020	15794	222	062	019	241,000	235,900	0.98	15
397	U	11	2020	15797	239	54	129	50,000	49,000	0.98	15
398	R	12	2020	15812	35	48	38	225,000	221,400	0.98	15
399	U	12	2020	15837	304	12	057	184,000	180,200	0.98	15
400	U	12	2020	15856	100	053	019	129,000	126,400	0.98	15
401	R	3	2021	15937	37	53	83	112,000	110,700	0.99	16
402	U	4	2021	16000	227	006	065	90,000	89,300	0.99	16
403	R	8	2020	15646	229	48	94	157,951	156,800	0.99	16
404	R	8	2020	15690	47	R36	015	397,000	394,000	0.99	16
405	R	1	2021	15872	1	48	165	250,000	248,900	1.00	17
406	U	4	2021	16004	152	22	45	70,100	70,100	1.00	17
407	U	8	2020	15637	334	005	050	147,500	147,700	1.00	17
408	U	8	2020	15655	40	34	224	125,000	124,900	1.00	17
409	U	9	2020	15715	252	023	048	135,000	134,600	1.00	17
410	U	10	2020	15728	94	38	103	156,000	156,600	1.00	17
411	R	11	2020	15768	85	R57	52	480,000	480,000	1.00	17
412	U	12	2020	15822	103	005	025	162,500	161,900	1.00	17
413	U	3	2021	15950	156	R23	036	234,200	236,800	1.01	18
414	U	5	2021	16018	268	059	009	449,000	455,300	1.01	18
415	U	7	2020	15592	35	010	014	52,000	52,400	1.01	18
416	U	7	2020	15613	208	026	002	160,000	161,800	1.01	18
417	U	8	2020	15662	321	014	105	215,000	216,600	1.01	18
418	U	6	2021	16085	204	039	066B	135,000	137,700	1.02	19
419	R	7	2020	15620	324	31	26	90,000	91,800	1.02	19
420	U	7	2020	15627	107	013	103	122,500	125,100	1.02	19
421	U	8	2020	15637	221	34	172	169,710	173,400	1.02	19
422	U	11	2020	15782	317	R34	014	89,000	91,100	1.02	19
423	R	1	2021	15868	97	37	161	235,000	242,600	1.03	20
424	U	6	2021	16071	177	024	136	58,000	59,800	1.03	20
425	R	10	2020	15771	346	26	89	210,000	216,900	1.03	20
426	R	10	2020	15741	159	034	173	168,000	173,400	1.03	20
427	U	9	2020	15719	330	020	115	250,000	259,300	1.04	21
428	R	10	2020	15755	46	035	077	100,000	103,800	1.04	21
429	U	12	2020	15828	263	51	107	180,000	186,800	1.04	21
430	R	1	2021	15880	99	48	146	120,000	125,800	1.05	22
431	U	3	2021	15927	251	034	007	248,500	260,500	1.05	22
432	U	4	2021	15981	255	045	027	110,900	116,200	1.05	22
433	U	6	2021	16082	283	007	026	201,000	211,600	1.05	22
434	U	7	2020	15599	294	22	62	169,900	177,700	1.05	22
435	U	8	2020	15659	294	62	91	292,500	306,700	1.05	22
436	U	12	2020	15833	337	10	37	164,000	172,000	1.05	22
437	U	10	2020	15727	223	012	004	126,900	135,100	1.06	23
438	U	11	2020	15804	195	038	023	335,000	356,500	1.06	23
439	U	10	2020	15723	227	R39	73	179,000	190,800	1.07	24
440	U	7	2020	15621	346	021	045	207,000	223,600	1.08	25
441	U	7	2020	15625	312	47	29	337,000	362,500	1.08	25
442	U	7	2020	15633	71	7	34	430,000	469,100	1.09	26
443	R	1	2021	15855	316	48	163-A	105,100	116,700	1.11	28
444	U	7	2020	15633	33	R35	044	165,000	183,000	1.11	28
445	U	9	2020	15704	74	04	053	275,900	305,100	1.11	28
446	U	8	2020	15642	196	060	107	282,900	316,700	1.12	29
447	U	12	2020	15842	328	R55	164	200,000	224,500	1.12	29
448	U	4	2021	15971	114	32	78	300,000	341,500	1.14	31
449	R	5	2021	16038	32	66	27	200,000	227,300	1.14	31
450	R	7	2020	15613	326	035	116	124,500	141,500	1.14	31

451	U	8	2020	15659	79	R23	51	177,000	203,200	1.15	32
452	U	8	2020	15680	216		55 145	145,000	166,300	1.15	32
453	U	12	2020	15832	303		7 36	183,000	211,100	1.15	32
454	U	6	2021	16047	227		14 70	130,000	150,200	1.16	33
455	U	3	2021	15944	288	R42	036	140,000	163,400	1.17	34
456	U	3	2021	15926	166		38 005A	196,000	229,800	1.17	34
457	R	10	2020	15742	349	R4	9A	317,500	376,000	1.18	35
458	R	12	2020	15847	88		41 15	198,900	236,200	1.19	36
459	U	7	2020	15640	28		53 173	109,000	132,400	1.21	38
460	R	11	2020	15797	276		023 056	136,500	166,300	1.22	39
461	U	9	2020	15718	1		038 083	155,000	190,800	1.23	40
462	U	9	2020	15683	74		051 003B	105,000	129,200	1.23	40
463	U	10	2020	15752	349		6 98	122,500	151,100	1.23	40
464	U	7	2020	15614	311		034 145	126,000	157,600	1.25	42
465	U	8	2020	15651	219		047 017	171,200	220,400	1.29	46
466	R	12	2020	15849	1		34 107	120,000	155,600	1.30	47
467	U	4	2021	15972	146		51 024-A	115,000	150,100	1.31	48
468	U	10	2020	15772	333		040 099	74,000	98,400	1.33	50
469	U	4	2021	15994	134		039 098	180,000	243,800	1.35	52
470	U	8	2020	15646	237		34 71	160,000	217,500	1.36	53
471	R	10	2020	15757	165		34 70	180,000	247,500	1.38	55

STATE OF MAINE Sales Ratio Analysis - 2023 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

Penobscot (s)

1 Year - Condominium Study

Weighted Avg. =	87%	=	9,110,900	/	10,471,461
Average Ratio =	87%	=	37.58	/	43
Avg. Deviation =	7	=	428	/	61
Quality Rating =	8	=	7	/	87%

Average Selling Price = \$171,663 2021

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	M	3 2021	15950	329	R34	61		144,500	94,200	0.65	22
2	M	6 2021	16046	85	R41	40		159,000	112,600	0.71	16
3	M	4 2021	16004	330	61	237		228,000	165,800	0.73	14
4	M	1 2021	15852	174	R41	003-F		165,000	122,400	0.74	13
5	M	8 2020	15654	325	061	206		221,500	163,600	0.74	13
6	M	5 2021	16041	258	61	91		155,000	116,700	0.75	12
7	M	1 2021	15875	81	R22	008D		199,900	155,600	0.78	9
8	M	6 2021	16049	220	R14	006-D		146,500	113,900	0.78	9
9	M	11 2020	15780	256	61	56		142,000	110,600	0.78	9
10	M	6 2021	16046	329	R22	008-D		223,000	178,500	0.80	7
11	M	8 2020	15659	267	R71	028-D		452,000	360,600	0.80	7
12	M	11 2020	15774	41	R41	001-B		184,000	146,400	0.80	7
13	M	11 2020	15774	285	061	052		138,000	110,600	0.80	7
14	M	4 2021	15981	288	41	76		275,000	225,100	0.82	5
15	M	10 2020	15750	275	61	34		134,000	110,400	0.82	5
16	M	2 2021	15895	256	061	018		139,000	115,800	0.83	4
17	M	4 2021	15969	199	R24	009-B		149,000	124,200	0.83	4
18	M	10 2020	15739	195	R41	003F		145,000	120,900	0.83	4
19	M	12 2020	15843	128	061	012		131,000	108,400	0.83	4
20	M	4 2021	15982	230	R14	6D		135,000	113,900	0.84	3
21	M	5 2021	16024	163	R71	028-D		366,000	306,200	0.84	3
22	M	7 2020	15620	305	R14	6-D		129,900	109,500	0.84	3
23	M	8 2020	15667	16	041	076		193,500	162,400	0.84	3
24	M	9 2020	15706	80	R41	40		88,500	74,300	0.84	3
25	M	10 2020	15723	288	061	013		137,513	115,900	0.84	3
26	M	12 2020	15821	194	061	001		138,000	115,800	0.84	3
27	M	10 2020	15755	260	R24	009-B		135,900	114,900	0.85	2
28	M	6 2021	16060	317	041	076		250,000	214,000	0.86	1
29	M	7 2020	15631	246	R24	009-B		132,900	114,900	0.86	1
30	M	10 2020	15755	342	R14	006-D		132,000	112,900	0.86	1
31	M	11 2020	15784	192	61	59		128,000	110,600	0.86	1
32	M	7 2020	15611	210	R14	6-D		154,900	134,600	0.87	
33	M	7 2020	15635	50	R34	069		125,750	109,700	0.87	
34	M	9 2020	15709	212	R22	008-D		181,000	156,900	0.87	
35	M	7 2020	15640	96	R14	006-D		125,000	109,500	0.88	1
36	M	8 2020	15651	73	041	076		185,000	165,400	0.89	2
37	M	9 2020	15724	170	61	26		129,900	115,800	0.89	2
38	M	1 2021	15855	285	R22	008-D		175,000	156,900	0.90	3
39	M	1 2021	15857	228	041	076		185,000	165,900	0.90	3
40	M	1 2021	15860	49	R71	028-D		296,000	271,600	0.92	5
41	M	6 2021	16090	321	061	210		178,000	164,200	0.92	5
42	M	7 2020	15629	58	061	027		133,250	122,000	0.92	5
43	M	8 2020	15677	195	R24	009B		140,000	128,400	0.92	5
44	M	9 2020	15688	237	R41	40		100,000	92,300	0.92	5
45	M	9 2020	15691	18	61	219		185,000	170,300	0.92	5

46	M	8	2020	15681	118	R71	028-D	339,900	315,100	0.93	6
47	M	12	2020	15847	299	R22	008-D	189,900	178,500	0.94	7
48	M	12	2020	15828	269	R22	008-D	190,000	178,500	0.94	7
49	M	3	2021	15935	153	R71	033-A	136,000	129,500	0.95	8
50	M	2	2021	15944	286	R71	028-B	320,000	307,600	0.96	9
51	M	7	2020	15631	177	61	42	122,000	117,900	0.97	10
52	M	9	2020	15682	303	61	25	119,000	115,800	0.97	10
53	M	11	2020	15778	211	R45	001-L	135,000	130,800	0.97	10
54	M	7	2020	15627	244	061	078	123,000	120,600	0.98	11
55	M	10	2020	15741	159	061	070	120,000	118,100	0.98	11
56	M	1	2021	15885	121	R41	55	109,000	109,000	1.00	13
57	M	11	2020	15795	200	061	250	178,000	179,100	1.01	14
58	M	2	2021	15899	298	061	006	112,250	115,800	1.03	16
59	M	8	2020	15643	307	R71	028-B	280,000	290,200	1.04	17
60	M	9	2020	15722	300	R41	055	105,000	109,000	1.04	17
61	M	8	2020	15673	117	R24	009-B	99,998	110,300	1.10	23

STATE OF MAINE Sales Ratio Analysis - 2023 State Valuation

Municipality: **Bangor**

County: **Penobscot (s)**

Penobscot (s)

1 Year - Commercial Study

Weighted Avg. =	87%	=	36,067,200	/	41,414,965
Average Ratio =	87%	=	22.69	/	26
Avg. Deviation =	14	=	509	/	36
Quality Rating =	16	=	14	/	87%

Average Selling Price = \$1,150,416 2021

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	C	5 2021	16012	257	042	066		585,000	345,300	0.59	28
2	C	7 2020	15622	279	R40	006-B		360,000	210,800	0.59	28
3	C	2 2021	15918	166	41	46		290,000	173,400	0.60	27
4	C	9 2020	15720	8	39	130		625,000	395,700	0.63	24
5	C	9 2020	15683	81	R15	30		290,000	191,700	0.66	21
6	C	12 2020	15839	269	101	10		2,950,000	2,064,400	0.70	17
7	C	12 2020	15847	154	R24	005		875,000	617,300	0.71	16
8	C	2 2021	15896	340	R18	011-B		1,361,000	1,026,500	0.75	12
9	C	1 2021	15873	172	031	051		80,000	60,700	0.76	11
10	C	4 2021	15981	154	R41	024-C		395,000	300,700	0.76	11
11	C	12 2020	15848	8	52	176		840,000	636,500	0.76	11
12	C	3 2021	15917	245	042	087		1,065,000	815,900	0.77	10
13	C	7 2020	15626	44	6	87		300,000	230,900	0.77	10
14	C	4 2021	16005	5	048	200		625,000	511,200	0.82	5
15	C	7 2020	15622	281	R23	013-A		420,000	345,500	0.82	5
16	C	12 2020	15845	35	21	3		290,000	242,200	0.84	3
17	C	10 2020	15727	98	048	196		400,000	338,700	0.85	2
18	C	12 2020	15857	55	R07	15		3,993,965	3,379,200	0.85	2
19	C	4 2021	15962	333	38	116		245,000	214,100	0.87	
20	C	6 2021	16082	313	R24	1		11,250,000	9,774,300	0.87	
21	C	3 2021	15938	92	49	220		3,050,000	2,714,400	0.89	2
22	C	2 2021	15903	265	43	24		788,000	713,000	0.90	3
23	C	5 2021	16030	293	34	72		364,500	331,400	0.91	4
24	C	8 2020	15639	175	13	115		195,000	183,500	0.94	7
25	C	6 2021	16076	63	52	128-A		230,000	220,700	0.96	9
26	C	10 2020	15742	138	R61	14		3,550,000	3,473,900	0.98	11
27	C	4 2021	15970	259	R18	20C		125,000	124,000	0.99	12
28	C	12 2020	15838	223	41	94		1,400,000	1,420,200	1.01	14
29	C	4 2021	15984	276	033	032		200,000	209,300	1.05	18
30	C	2 2021	15906	130	33	49		400,000	432,900	1.08	21
31	C	10 2020	15755	88	048	198		210,000	227,000	1.08	21
32	C	11 2020	15798	16	R18	017-C		1,150,000	1,238,900	1.08	21
33	C	12 2020	15815	72	R08	002-A		920,000	1,004,800	1.09	22
34	C	12 2020	15815	36	054	143-A		72,500	84,200	1.16	29
35	C	5 2021	16020	251	45	11		1,225,000	1,433,900	1.17	30
36	C	8 2020	15666	41	R55	011		295,000	380,100	1.29	42

Business Equipment Tax Exemption Audit

Municipality: Bangor

Date: 1/13/2022

County: Penobscot (s)

Municipal Official(s): Phil Drew - City Assessor

Municipal Valuation - 2021

2023 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	442 of 442	<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: Accounts emailed to me were reviewed and revealed no issues in BETE administration.

Signature: *Byron D. Tibbetts*

Field Rep.

Property Tax Division

REPORT OF ASSESSMENT REVIEW

Municipality Bangor **County** Penobscot (s)

I. Valuation System

A. Land: Tax Maps by American Air Surveys Date: 1960 with annual updates
 Undeveloped Acreage 200 to 10,000/acre Undeveloped Lots Varied by location
 Road Frontage 4,125 to 20,600/acre Water Frontage N/A
 House Lots 4,200 to 125,000 Other _____
 City Assessor 1987 _____
 B. Buildings : Revaluation By: Updated annually Computerized Records Yes-Trio Software
 C. Personal Property: Assessed? Y/N Yes Method Used: Cost less depreciation
 Is Cert Ratio Applied? Y/N Yes

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

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

III. Supplements and Abatements

Supplements: Number Made	<u>6</u>	Value Supplemented	<u>189,200</u>
Abatements: Number granted (excluding current use penalties)	<u>21</u>	Value Abated	<u>(655,380)</u>

IV. Statistical Information

Number of Parcels	<u>9,968</u>	Land Area	<u>21,300</u>
Taxable Acres	<u>19,589</u>	Bog/Swamp	<u>750</u>
Population (2020)	<u>31,753</u>		

V. Assessment Standards

Standards Ratio 100.22% = (2021 Municipal Valuation /2022 State Valuation)
 Assessment Quality: Combined 13

Comments or Plans for Compliance: _____

VI. Audit Information

Municipal Official providing data: Phil Drew - City Assessor

Date(s) of Field Audit: 1/13/2022

VII. Office Review

Recommended by: Byron D. Tibbetts

Checked by: HL Field Rep

Approved by: John J. Kelly 1/14/2022

Copies Mailed: (date) _____

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