MAINE REVENUE SERVICES - 2025 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Bridgton

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

1. Total taxable valuation of real estate	1	2,535,661,777 (must match MVR Page 1, line 6)		
2. Total taxable valuation of personal property	2	20,845,947 (must match MVR Page 1, line10)		
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)			3	2,556,507,724 (must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	28,372,744 (must match MVR Page 1, line 14f)		
(b) Homestead exemption reimbursement value	4(b)	21,563,285 **(Line 4(a) multiplied by 0.76)**		
5. (a) Total exempt value of all BETE qualified property	5(a)	16,340,660 (must match MVR Page 2, line 15c)		
(b) Enhanced BETE exemption reimbursement value	5(b)	8,170,330		
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))			6	2,586,241,339
ASSESSMENTS				
7. County tax	7	1,143,125.00		
8. Municipal appropriation	8	11,253,641.00		
9. TIF Financing plan amount	9	1,076,496.56 (must match MVR Page 2, line 16c + 16d)		
10. Local education appropriation (Adjusted to municipal fiscal year) (local share/contribution)	10	12,394,454.00		
11. Total appropriations (Add lines 7 through 10)			11	25,867,716.56
ALLOWABLE DEDUCTIONS				
12. Anticipated state municipal revenue sharing	12	632,685.00		
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	4,013,681.00		
14. Total deductions (Line 12 plus line 13)			14	4,646,366.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)			15	21,221,350.56

16.	21,221,350.56 (Amount from line 15)	X	1.05	=	22,282,418.09	Maximum Allowable Tax
17.	21,221,350.56 (Amount from line 15)	/	2,586,241,339 (Amount from line 6)	=	0.008205	Minimum Tax Rate
18.	22,282,418.09 (Amount from line 16)	/	2,586,241,339 (Amount from line 6)	=	0.008615	Maximum Tax Rate
19.	2,556,507,724 (Amount from line 3)	X	0.008250 (Selected Rate)	=	21,091,188.72 (Enter on MVR Page 1, line 13)	Tax for Commitment
20.	21,221,350.56 (Amount from line 15)	X	0.05	=	1,061,067.53	Maximum Overlay
21.	21,563,285 (Amount from line 4b)	X	0.008250 (Selected Rate)	=	177,897.10 (Enter on line 8, Assessment Warrant)	Homestead Reimbursement
22.	8,170,330 (Amount from line 5b)	X	0.008250 (Selected Rate)	=	67,405.22 (Enter on line 9, Assessment Warrant)	BETE Reimbursement
23.	21,336,491.04 (Line 19 plus lines 21 and 22)	-	21,221,350.56 (Amount from line 15)	=	115,140.48 (Enter on line 5, Assessment Warrant)	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.

2025 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: Bridgton

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

1. Standard BETE reimbursement computation

(a)	Total valuation of ALL BETE qualified exempt property as of April 1, 2025	$16;340,660
(b)	Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	$16,340,660
(c)	Percent of reimbursement for BETE exempt property (2025 statutory standard 50% reimbursement)	50.00%
(d)	Valuation of all BETE qualified exempt property subject to standard reimbursement	$8,170,330

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

(a)	Total value of all business personal property (include all taxable and all exempt BETE qualified business personal property)	$37,186,607
(b)	Total value of all taxable real and personal property	$2,556,507,724
(c)	Total valuation of all BETE qualified exempt property subject to Enhanced reimbursement if not located in a Municipal Retention TIF District subject to a > % of line 2.(f) Line 1.(a) minus line 3.(c) if 2.(f) > 3.(a)	$16,340,660
(d)	Personal Property Factor [2a. / (2b. + 1a.)]	1.45%
(e)	Line 2d. / 2	0.72%
(f)	Line 2(e). plus 50% (If line 2(d) is greater than 5%)	0.00%
(g)	Valuation of all BETE qualified exempt property subject to Enhanced reimbursement	0

3. Municipal Retention Tax Increment Percentage

(a)	Percentage of captured assessed value retained and allocated to the municipality for the municipality's own authorized TIF project costs approved as of 4/1/2008. (Defaults to Statutory Standard unless Municipal Retention % is greater than standard reimbursement)	0.00%	50.00%
(b)	Captured Assessed Value of BETE qualified property located within a Municipal Retention TIF district		$1,213,990
(c)	Valuation of all TIF BETE qualified exempt property subject to reimbursement		$0

4. Total Reimbursable BETE Exempt Valuation

(a)	Total of all reimbursable BETE Exempt Valuation	1.(d) or 2.(g) + 3.(c)	$8,170,330

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Bridgton for county, district, and municipal taxes for the fiscal year 07/01/2025 to 06/30/2026 as they existed on the first day of April 2025.

IN WITNESS THEREOF, we have hereunto set our hands at Bridgton this 8 day of July, 2025.

Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Bridgton County Cumberland

To Donald M. Kasprzak , Tax Collector

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1.	County Tax	1,143,125.00	
2.	Municipal Appropriation	11,253,641.00	
3.	Tax increment financing plan amount	1,076,496.56	
4.	Local Educational Appropriation	12,394,454.00	
5.	Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	115,140.48	
6.	**Total Assessments**		25,982,857.04

Deductions:

7.	State Municipal Revenue Sharing	632,685.00	
8.	Homestead exemption reimbursement	177,897.10	
9.	Business Equipment Tax Exemption reimbursement	67,405.22	
10.	Other Revenue	4,013,681.00	
11.	**Total Deductions**		4,891,668.32
12.	**Net Assessment for Commitment**		21,091,188.72

You are to pay to Donald M. Kasprzak, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 12/31/2027.

In case of the neglect of any person to pay the sum required by said list until after 08/15/2025, 11/15/2025, 02/15/2026 & 05/15/2026; you will add interest to so much thereof as remains unpaid at the rate of 7.50 percent per annum, commencing 08/16/2025, 11/16/2025, 02/16/2026 & 05/16/2026 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the Laws of the State of Maine, this 07/08/2025.

Assessor(s) of: Bridgton

CERTIFICATE OF COMMITMENT

To Donald M. Kasprzak the Tax Collector of the municipality of Bridgton , aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of $21,091,188.72 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 07/08/2025

Assessor(s) of: Bridgton

File the original certificate with the tax collector. File a copy in the commitment book.

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

STATE OF MAINE

County of Cumberland , ss.

We hereby certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Bridgton for the fiscal year 07/01/2025 to 06/30/2026, at 8.25 mills, on a total taxable valuation of $2,556,507,724

Assessments:

1.	County tax	1,143,125.00	
2.	Municipal appropriation	11,253,641.00	
3.	Tax increment financing plan amount	1,076,496.56	
4.	Local educational appropriation	12,394,454.00	
5.	Overlay (not to exceed 5% of "net to be raised" (see tax rate calculation #16)	115,140.48	
6.	**Total assessments**		25,982,857.04

Deductions:

7.	State-municipal revenue sharing	632,685.00	
8.	Homestead exemption reimbursement	177,897.10	
9.	Business Equipment Tax Exemption reimbursement	67,405.22	
10.	Other revenue	4,013,681.00	
11.	**Total deductions**		4,891,668.32
12.	**Net assessment for commitment** (line 6 minus line 11)		21,091,188.72

Lists of all the same we have committed to Donald M. Kasprzak, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Donald M. Kasprzak, Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 07/08/2025

Municipal Assessor(s)

File the original certificate with the treasurer. File a copy in the commitment book.