

FY2026 Tax Rate Calculation & Impact

	Mill Rate	Overlay	Average Property Assessed Value	FY2026 Tax Bill	FY2025 Tax Bill	Increase	% Increase
Possible FY26 Rates	22.11	\$28,570.32	250,000	\$5,527.50	\$5,250.00	\$277.50	5.29%
	22.12	\$32,149.39	250,000	\$5,530.00	\$5,250.00	\$280.00	5.33%
	22.13	\$35,728.43	250,000	\$5,532.50	\$5,250.00	\$282.50	5.38%
	22.14	\$39,307.50	250,000	\$5,535.00	\$5,250.00	\$285.00	5.43%
	22.15	\$42,886.57	250,000	\$5,537.50	\$5,250.00	\$287.50	5.48%

History	Overlay Amount	Mill Rate	Tax Bill	Increase	% Increase
FY2025	\$36,638.73	\$21.00	\$5,250.00	\$375.00	7.69%
FY2024	\$22,000.72	\$19.50	\$4,875.00	\$352.50	7.79%
FY2023	\$26,954.71	\$18.09	\$4,522.50	\$280.00	6.19%
FY2022	\$56,979.91	\$16.97	\$4,242.50	\$25.00	0.59%
FY2021	\$18,034.25	\$16.87	\$4,217.50	\$100.00	2.37%
FY2020	\$20,939.94	16.47	\$4,117.50	-\$170.00	-4.13%
FY2019	\$19,459.99	17.15	\$4,287.50	\$75.00	1.75%
FY2018	\$57,180.98	16.85	\$4,212.50	\$75.00	1.78%
FY2017	\$22,863.53	16.55	\$4,137.50		

MAINE REVENUE SERVICES - 2025 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Bowdoinham

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

1. Total taxable valuation of real estate	1	376,115,160	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	1,602,800	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	377,717,960	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	15,796,400	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	12,005,264	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	935,100	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	467,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	390,190,774	

Assessments

7. County tax	7	810,432.00	
8. Municipal appropriation	8	4,241,361.00	
9. TIF Financing plan amount	9	713,807.62	
		(must match MVR Page 2, line 16c +16d)	
10. Local education appropriation (local share/contribution)	10	4,669,775.08	
		(Adjusted to municipal fiscal year)	
11. Total Appropriation (Add lines 7 through 10)	11	10,435,375.70	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	650,000.00	
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	1,186,828.00	
14. Total deductions (Line 12 plus line 13)	14	1,836,828.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	8,598,547.70	

16.	8,598,547.70	X	1.05	=	9,028,475.09	Maximum Allowable Tax
	(Amount from line 15)					
17.	8,598,547.70	/	390,190,774	=	0.022037	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	9,028,475.09	/	390,190,774	=	0.023138	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	377,717,960	X	0.022110	=	8,351,344.10	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	8,598,547.70	X	0.05	=	429,927.39	Maximum Overlay
	(Amount from line 15)					
21.	12,005,264	X	0.022110	=	265,436.39	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	467,550	X	0.022110	=	10,337.53	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	8,627,118.02	-	8,598,547.70	=	28,570.32	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

(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.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Bowdoinham for State, 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 Bowdoinham this 16 day of September, 2025.

_____ Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Bowdoinham County of Sagadahoc
To Nicole Briand, 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	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	713,807.62	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	28,570.32	
6. Total Assessments		10,463,946.02

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,436.39	
9. Business Equipment Tax Exemption reimbursement	10,337.53	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,601.92
12. <u>Net Assessment for Commitment</u>		8,351,344.10

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County Sagadahoc, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Bowdoinham for the fiscal year 07/01/2025 to 06/30/2026, at 22.11 mills on the dollar, on a total taxable valuation of \$377,717,960

Assessments:

1. County Tax	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	713,807.62	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	28,570.32	
6. Total Assessments		10,463,946.02

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,436.39	
9. Business Equipment Tax Exemption reimbursement	10,337.53	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,601.92
12. <u>Net Assessment for Commitment</u>		8,351,344.10

Lists of all the same we have committed to Nicole Briand, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Nicole Briand, Municipal 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 09/16/2025

_____ Municipal Assessor(s)

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

MAINE REVENUE SERVICES - 2025 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Bowdoinham

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

1. Total taxable valuation of real estate	1	376,115,160	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	1,602,800	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3		377,717,960
			(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	15,796,400	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	12,005,264	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	935,100	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	467,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6		390,190,774

Assessments

7. County tax	7	810,432.00	
8. Municipal appropriation	8	4,241,361.00	
9. TIF Financing plan amount	9	714,130.46	
		(must match MVR Page 2, line 16c +16d)	
10. Local education appropriation (local share/contribution)	10	4,669,775.08	
		(Adjusted to municipal fiscal year)	
11. Total Appropriation (Add lines 7 through 10)	11		10,435,698.54

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	650,000.00	
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	1,186,828.00	
14. Total deductions (Line 12 plus line 13)	14		1,836,828.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15		8,598,870.54

16.	8,598,870.54	X	1.05	=	9,028,814.07	Maximum Allowable Tax
	(Amount from line 15)					
17.	8,598,870.54	/	390,190,774	=	0.022038	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	9,028,814.07	/	390,190,774	=	0.023139	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	377,717,960	X	0.022120	=	8,355,121.28	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	8,598,870.54	X	0.05	=	429,943.53	Maximum Overlay
	(Amount from line 15)					
21.	12,005,264	X	0.022120	=	265,556.44	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	467,550	X	0.022120	=	10,342.21	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	8,631,019.93	-	8,598,870.54	=	32,149.39	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

(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.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Bowdoinham for State, 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 Bowdoinham this 16 day of September, 2025.

_____ Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Bowdoinham County of Sagadahoc
To Nicole Briand, 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	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	714,130.46	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	32,149.39	
6. Total Assessments		10,467,847.93

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,556.44	
9. Business Equipment Tax Exemption reimbursement	10,342.21	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,726.65
12. <u>Net Assessment for Commitment</u>		8,355,121.28

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE

County Sagadahoc , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Bowdoinham for the fiscal year 07/01/2025 to 06/30/2026, at 22.12 mils on the dollar, on a total taxable valuation of \$377,717,960

Assessments:

1. County Tax	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	714,130.46	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	32,149.39	
6. Total Assessments		10,467,847.93

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,556.44	
9. Business Equipment Tax Exemption reimbursement	10,342.21	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,726.65
12. <u>Net Assessment for Commitment</u>		8,355,121.28

Lists of all the same we have committed to Nicole Briand, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Nicole Briand, Municipal 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 09/16/2025

_____ Municipal Assessor(s)

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

MAINE REVENUE SERVICES - 2025 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Bowdoinham

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

1. Total taxable valuation of real estate	1	376,115,160	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	1,602,800	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	377,717,960	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	15,796,400	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	12,005,264	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	935,100	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	467,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	390,190,774	

Assessments

7. County tax	7	810,432.00	
8. Municipal appropriation	8	4,241,361.00	
9. TIF Financing plan amount	9	714,453.31	
		(must match MVR Page 2, line 16c + 16d)	
10. Local education appropriation (local share/contribution)	10	4,669,775.08	
		(Adjusted to municipal fiscal year)	
11. Total Appropriation (Add lines 7 through 10)	11	10,436,021.39	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	650,000.00	
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	1,186,828.00	
14. Total deductions (Line 12 plus line 13)	14	1,836,828.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	8,599,193.39	

16.	8,599,193.39	X	1.05	=	9,029,153.06	Maximum Allowable Tax
	(Amount from line 15)					
17.	8,599,193.39	/	390,190,774	=	0.022038	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	9,029,153.06	/	390,190,774	=	0.023140	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	377,717,960	X	0.022130	=	8,358,898.45	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	8,599,193.39	X	0.05	=	429,959.67	Maximum Overlay
	(Amount from line 15)					
21.	12,005,264	X	0.022130	=	265,676.49	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	467,550	X	0.022130	=	10,346.88	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	8,634,921.82	-	8,599,193.39	=	35,728.43	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

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

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State of Maine Municipality Bowdoinham County of Sagadahoc
To Nicole Briand, Tax Collector

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Assessments:

1. County Tax	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	714,453.31	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	35,728.43	
6. Total Assessments		10,471,749.82

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,676.49	
9. Business Equipment Tax Exemption reimbursement	10,346.88	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,851.37
12. <u>Net Assessment for Commitment</u>		8,358,898.45

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE

County Sagadahoc , ss.

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10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,851.37
12. <u>Net Assessment for Commitment</u>		8,358,898.45

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Given under our hands this 09/16/2025

_____ Municipal Assessor(s)

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

MAINE REVENUE SERVICES - 2025 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Bowdoinham

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

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5. (a) Total exempt value of all BETE qualified property	5(a)	935,100	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	467,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6		390,190,774

Assessments

7. County tax	7	810,432.00	
8. Municipal appropriation	8	4,241,361.00	
9. TIF Financing plan amount	9	714,776.15	
		(must match MVR Page 2, line 16c +16d)	
10. Local education appropriation (local share/contribution)	10	4,669,775.08	
(Adjusted to municipal fiscal year)			
11. Total Appropriation (Add lines 7 through 10)	11		10,436,344.23

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	650,000.00	
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	1,186,828.00	
14. Total deductions (Line 12 plus line 13)	14		1,836,828.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15		8,599,516.23

16.	8,599,516.23	X	1.05	=	9,029,492.04	Maximum Allowable Tax
	(Amount from line 15)					
17.	8,599,516.23	/	390,190,774	=	0.022039	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	9,029,492.04	/	390,190,774	=	0.023141	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	377,717,960	X	0.022140	=	8,362,675.63	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	8,599,516.23	X	0.05	=	429,975.81	Maximum Overlay
	(Amount from line 15)					
21.	12,005,264	X	0.022140	=	265,796.54	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	467,550	X	0.022140	=	10,351.56	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	8,638,823.73	-	8,599,516.23	=	39,307.50	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

(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.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Bowdoinham for State, 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 Bowdoinham this 16 day of September, 2025.

_____ Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Bowdoinham County of Sagadahoc
To Nicole Briand, 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	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	714,776.15	
4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	39,307.50	
6. Total Assessments		10,475,651.73

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,796.54	
9. Business Equipment Tax Exemption reimbursement	10,351.56	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,112,976.10
12. <u>Net Assessment for Commitment</u>		8,362,675.63

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE

County Sagadahoc , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Bowdoinham for the fiscal year 07/01/2025 to 06/30/2026, at 22.14 mills on the dollar, on a total taxable valuation of \$377,717,960

Assessments:

1. County Tax	810,432.00	
2. Municipal Appropriation	4,241,361.00	
3. Tax increment financing plan amount	714,776.15	
4. Local Educational Appropriation	4,669,775.08	
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11. Total Deductions		2,112,976.10
12. <u>Net Assessment for Commitment</u>		8,362,675.63

Lists of all the same we have committed to Nicole Briand, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Nicole Briand, Municipal 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 09/16/2025

_____ Municipal Assessor(s)

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

MAINE REVENUE SERVICES - 2025 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Bowdoinham

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

1. Total taxable valuation of real estate	1	376,115,160	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	1,602,800	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3		377,717,960
			(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	15,796,400	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	12,005,264	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	935,100	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	467,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6		390,190,774

Assessments

7. County tax	7	810,432.00	
8. Municipal appropriation	8	4,241,361.00	
9. TIF Financing plan amount	9	715,098.99	
		(must match MVR Page 2, line 16c +16d)	
10. Local education appropriation (local share/contribution)	10	4,669,775.08	
(Adjusted to municipal fiscal year)			
11. Total Appropriation (Add lines 7 through 10)	11		10,436,667.07

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	650,000.00	
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	1,186,828.00	
14. Total deductions (Line 12 plus line 13)	14		1,836,828.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15		8,599,839.07

16.	8,599,839.07	X	1.05	=	9,029,831.02	Maximum Allowable Tax
	(Amount from line 15)					
17.	8,599,839.07	/	390,190,774	=	0.022040	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	9,029,831.02	/	390,190,774	=	0.023142	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	377,717,960	X	0.022150	=	8,366,452.81	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	8,599,839.07	X	0.05	=	429,991.95	Maximum Overlay
	(Amount from line 15)					
21.	12,005,264	X	0.022150	=	265,916.60	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	467,550	X	0.022150	=	10,356.23	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	8,642,725.64	-	8,599,839.07	=	42,886.57	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

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

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4. Local Educational Appropriation	4,669,775.08	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	42,886.57	
6. Total Assessments		10,479,553.64

Deductions:

7. State Municipal Revenue Sharing	650,000.00	
8. Homestead exemption reimbursement	265,916.60	
9. Business Equipment Tax Exemption reimbursement	10,356.23	
10. Other Revenue	1,186,828.00	
11. Total Deductions		2,113,100.83
12. <u>Net Assessment for Commitment</u>		8,366,452.81

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

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