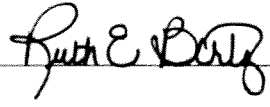


ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to 1 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Lincoln for State, County, District, and Municipal Taxes for the fiscal year 07/01/2017 to 06/30/2018 as they existed on the first day of April 2017.

IN WITNESS THEREOF, we have hereunto set our hands at Lincoln this 2 day of October, 2017.



Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Lincoln County Penobscot
To Tracie L. York, 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	390,287.55	
2. Municipal Appropriation	4,275,338.00	
3. TIF Financing Plan Amount	1,345,331.06	
4. Local Educational Appropriation	4,099,139.70	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	25,292.54	
6. Total Assessments		10,135,388.85

Deductions:

7. State Municipal Revenue Sharing	353,232.92	
8. Homestead Reimbursement	299,029.91	
9. BETE Reimbursement	49,803.64	
10. Other Revenue	2,231,168.08	
11. Total Deductions		2,933,234.55
12. <u>Net Assessment for Commitment</u>		7,202,154.30

You are to pay to Melissa Quintela, 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 06/30/2019.

In case of the neglect of any person to pay the sum required by said list until after 11/15/2017 & 05/15/2018; you will add interest to so much thereof as remains unpaid at the rate of 3.50 percent per annum, commencing 11/16/2017 & 05/16/2018 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 10/02/2017.

Ruth E Burtz

Assessor(s) of: Lincoln

CERTIFICATE OF COMMITMENT

To Tracie L. York
Lincoln

the Collector of the Municipality of
, 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 \$7,202,154.30 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 10/02/2017

Ruth E Burtz

Assessor(s) of: Lincoln

File the original certificate with the Tax Collector. File a copy in the Valuation Book

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

County Penobscot , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Lincoln for the fiscal year 07/01/2017 to 06/30/2018, at 22.55 mils on the dollar, on a total taxable valuation of \$319,386,000

Assessments:

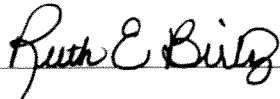
1. County Tax	390,287.55	
2. Municipal Appropriation	4,275,338.00	
3. TIF Financing Plan Amount	1,345,331.06	
4. Local Educational Appropriation	4,099,139.70	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	25,292.54	
6. Total Assessments		10,135,388.85

Deductions:

7. State Municipal Revenue Sharing	353,232.92	
8. Homestead Reimbursement	299,029.91	
9. BETE Reimbursement	49,803.64	
10. Other Revenue	2,231,168.08	
11. Total Deductions		2,933,234.55
12. <u>Net Assessment for Commitment</u>		7,202,154.30

Lists of all the same we have committed to Tracie L. York, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Melissa Quintela, 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 10/02/2017



Municipal Assessor(s)

File the original with the Treasurer. File a copy in the Valuation Book

2017 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM
Municipality: Lincoln

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

1. Total Taxable Valuation of Real Estate	1	270,552,400	
2. Total taxable valuation of personal property	2	48,833,600	
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3		319,386,000
4. (a) Total exempt value for all homestead exemptions granted	4(a)	26,521,500	
(b) Homestead exemption reimbursement value	4(b)	13,260,750	
			(Line 4(a) multiplied by .5)
5. (a) Total exempt value of all BETE qualified property	5(a)	3,798,560	
Enhanced Total of all reimbursable BETE Exempt Valuation	5(b)	2,208,587	
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6		334,855,337

Assessments

7. County Tax	7	390,287.55	
8. Municipal Appropriation	8	4,275,338.00	
9. TIF Financing Plan Amount	9	1,345,331.06	
10. Local Educational Appropriation (Local Share/Contribution)	10	4,099,139.70	
(Adjusted to Municipal Fiscal Year)			
11. Total Assessments (Add lines 7 through 10).....	11		10,110,096.31

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	353,232.92	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)	13	2,231,168.08	
14. Total Deductions (Line 12 plus line 13).....	14		2,584,401.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15		7,525,695.31

16.	7,525,695.31	X	1.05	=	7,901,980.08	Maximum Allowable Tax
17.	7,525,695.31	/	334,855,337	=	0.022474	Minimum Tax Rate
18.	7,901,980.08	/	334,855,337	=	0.023598	Maximum Tax Rate
19.	319,386,000	X	0.022550	=	7,202,154.30	Tax for Commitment
			(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	7,525,695.31	X	0.05	=	376,284.77	Maximum Overlay
21.	13,260,750	X	0.022550	=	299,029.91	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	2,208,587	X	0.022550	=	49,803.64	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	7,550,987.85	-	7,525,695.31	=	25,292.54	Overlay
	(Line 19 plus lines 21 and 22)				(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.

2017 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM
ENHANCED BUSINESS EQUIPMENT TAX EXEMPTION CALC SHEET

Municipality: Lincoln

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

1. Standard BETE reimbursement computation

(a) Total valuation of ALL BETE qualified exempt property as of April 1, 2017	\$3,798,560
(b) Total valuation of all BETE qualified exempt property not located in a Municipal Retention Tax Increment Financing District (Line 1a. minus line 3b.)	\$3,798,560
(c) Percent of reimbursement for BETE exempt property (2016 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 (include all taxable and all exempt BETE qualified business personal property)	\$52,632,160
(b) Total value of all taxable real and personal property	\$319,386,000
(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)	\$3,798,560
(d) Personal Property Factor [2a. / (2b. + 1a.)]	16.29%
(e) Line 2d. / 2	8.14%
(f) Line 23. plus 50% (If line 2(d) is greater than 5%)	58.14%
(g) Valuation of all BETE qualified exempt property subject to Enhanced reimbursement	2,208,587

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		\$0
(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)	\$2,208,587
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Homestead reimbursement	1	\$299,029.91
Revenue Sharing	2	\$49,810.72
Education Subsidy	3	\$5,272,745.24
Total State Aid	4	\$5,621,585.87
Tax Commitment	5	\$7,202,154.30
(4) / (5)	6	0.732106675
X 100		73.2%

Without State Aid for Education, Homestead Exemption Reimbursement and State Revenue Sharing, your tax mill would have been 73.2% higher.

ASSESSOR'S RETURN

Pursuant to a Warrant to us directed from **William J. Collins**, Administrator of the Court of County Commissioners for the County of Penobscot, dated the **7th Seventh Day of February, 2017** we have assessed the polls and estates of the inhabitants, and the estates of the non-resident proprietors of the Town of **Lincoln** in said County, the sum of Three Hundred Ninety Thousand, Two Hundred Eighty-seven Dollars and Fifty-five Cents \$ **390,287.55** and have committed lists thereof to Tracie L. York Collector of said municipality with a warrant in due form of law for collecting and paying the same to Melissa Quintela, Treasurer of said municipality or the successor in office, to be paid by the same to **Daniel Tremble** **Treasurer of said County of Penobscot** or the successor in said office on or before the first day of September next.

In Witness Whereof, we have hereunto set our hands at

Lincoln the 2nd day of October 2017

Keith E. Buttz

Assessor(s) for the municipality of:

Lincoln

\$ **390,287.55**

To be completed & forwarded to the County Treasurer as soon as the assessment shall be completed.

Daniel Tremble, Treasurer
County of Penobscot
97 Hammond Street
Bangor, ME 04401