



STATE OF MAINE
 MAINE REVENUE SERVICES
 PO BOX 1064
 AUGUSTA ME 04332-1064

Letter ID: L0002554710
 Letter Date: March 04, 2025
 TAXPAYER ASSISTANCE: (207) 624-5600
 V/TTY 7-1-1

Municipal Valuation Return
 Account ID: 1141-3004
 Period Start: April 01, 2025
 Period End: March 31, 2026

WATERVILLE CITY OF
 DBA WATERVILLE
 1 COMMON ST
 WATERVILLE ME 04901-6643

CERTIFIED RATIO DECLARATION FORM

Municipality: WATERVILLE County: KENNEBEC Tax Year: 2025 Due Date: June 02, 2025

Under Maine law, municipal assessors must annually certify to Maine Revenue Services (MRS) the ratio of assessed value to just value in their municipality. This certified ratio must be used by the assessors to adjust the value of certain exemptions in the municipality, including the homestead exemption. As part of the process for determining municipal reimbursement for the homestead exemption, assessors must declare their certified ratio to MRS by June 2 each year. Please review the below options for declaring the certified ratio. MRS will accept the ratio declared by an assessor if it is within 10% of the developed parcel ratio determined by MRS for the municipality as part of the most recently completed state valuation. If the ratio declared by the assessor differs by more than 10% from the developed parcel ratio, the assessor must provide evidence showing the ratio declared is more accurate for one of the reasons under Option #2 on page 2.

Option #1: The municipality declares the developed parcel ratio of 87%, determined by MRS as part of the 2025 state valuation, as the certified ratio for 2025.

Option #2: The municipality declares a current year certified ratio that differs from the developed parcel ratio in Option #1.

If this ratio is not between 78% and 96%, select a reason and attach supporting evidence. If insufficient proof is included with this form, MRS will only accept use of the developed parcel ratio in Option #1 and will adjust reimbursements received by the municipality accordingly.

Visit the Maine Tax Portal at revenue.maine.gov to file your Certified Ratio Declaration online. If you cannot file electronically, complete page 2 and mail to the following address:

Maine Revenue Services
 Property Tax Division
 PO BOX 1064
 AUGUSTA ME 04332-1064

Phone: (207) 624-5600
 Fax: (207) 287-6396
 Email: prop.tax@maine.gov

Go Paperless - Visit the Maine Tax Portal at revenue.maine.gov to file and pay today.



Municipality: WATERVILLE
 Due: June 02, 2025



2388010

Letter ID: L0002554710

SECTION A: 2025 RATIO DECLARATION

- Option #1: The municipality declares the developed parcel ratio as determined by MRS as 87 %
 part of the 2025 state valuation as the certified ratio for 2025.
- Option #2: The municipality declares a current year certified ratio that differs from the 100%
 developed parcel ratio in Option #1. Enter the chosen certified ratio.

If the municipality declares a current year certified ratio outside of 78% and 96%, check the appropriate box below and provide supporting documentation.

- A total revaluation will be implemented this year.
- A partial revaluation or market-based adjustment will be implemented this year.
- A total revaluation, partial revaluation or market based adjustment was implemented last year.
- More current sales information is available which justifies a higher ratio.
- Other (explain): _____

SECTION B: 2025 HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

Total number of actual or estimated homestead exemptions granted: 2543

Total value of 2025 homestead exemptions, adjusted by the certified ratio declared in Section A: 63,288,200.00

2025 property tax rate. Note: If commitment is not final for 2025, use the 2024 tax rate or an estimated rate: 00.02000

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: Allen Brochu Date: 6/2/2025 Email: abrochu@waterville-me.gov

Signature: _____ Date: _____ Email: _____

Signature: _____ Date: _____ Email: _____

If more than three assessors, attach a sheet with a copy of the above declaration and additional signatures

Contact Person: _____ Phone: _____ Email: _____

ME Certified Ratio Declaration

0-002-783-860

31-Mar-2026

1141-3004

WATERVILLE

Submitted on 02-Jun-2025

Your Certified Ratio Declaration has been successfully filed. This page is informational, and for your records only. A copy should NOT be mailed to Maine Revenue Services.

Certified Ratio Declaration

County KENNEBEC

Municipality WATERVILLE

Municipality declares a current year Certified Ratio that differs from last year's Developed Parcel Ratio.

Developed parcel ratio % 87.00

Declared certified ratio % 100.00

Homestead Exemption

Total number of homestead exemptions granted 2,543

Total value of homestead exemptions, adjusted by the certified ratio \$63,288,200.00

Property rate 0.02000



STATE OF MAINE
MAINE REVENUE SERVICES
PO BOX 9106
AUGUSTA ME 04332-9106

Letter ID: L0002755973
Letter Date: June 10, 2025
TAXPAYER ASSISTANCE: (207) 624-5600
V/TTY 7-1-1

Municipal Valuation Return
Account ID: 1141-3004
Period Start: April 01, 2025
Period End: March 31, 2026

WATERVILLE CITY OF
DBA WATERVILLE
1 COMMON ST
WATERVILLE ME 04901-6643

CERTIFIED RATIO DECLARATION APPROVAL

Maine Revenue Services (MRS) has received your completed 2025 Certified Ratio Declaration Form. You requested that WATERVILLE be allowed to use a certified ratio that varies by more than 10% from the developed parcel ratio last determined by MRS. After reviewing the evidence you provided, your request to certify at 100% has been approved for commitment April 1, 2025.

However, please remember that the ratio used by WATERVILLE for the homestead exemption program should be used to adjust all other property values in the municipality including the value of acres in the tree growth and farmland program, business equipment tax exemption (BETE) and veterans' exemptions.

If for any reason adjustments to your taxable value can not be implemented and goals are not met then you would use the maximum allowed ratio determined by MRS. Reimbursements would be based on 95.7%, the maximum allowed ratio determined in the Certified Ratio Declaration Form mailed to your municipality.

For questions regarding this notice, you may contact the Property Tax Division at (207) 624-5600 between 9:00 AM and 4:00 PM Monday through Friday, holidays excepted, or by email at prop.tax@maine.gov.

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