

## SPECIAL CITY COUNCIL MEETING NOTICE AND AGENDA



Notice is hereby given that the City Council of Caribou will hold a Special City Council Meeting on **Monday, July 10, 2023**, in the Council Chambers located at 25 High Street, **6:00 pm**.

**THE MEETING WILL BE BROADCAST ON CABLE CHANNELS 8 & 1301 AND THE CITY'S YOUTUBE CHANNEL.**

1. Roll Call
2. Invocation/Inspirational Thought
3. Pledge of Allegiance
4. Public Forum (**PUBLIC COMMENTS SUBMITTED TO THE CITY CLERK PRIOR TO 4:30PM ON THE MEETING DATE WILL BE SHARED WITH THE COUNCIL DURING PUBLIC FORUM. Email [dbrissette@cariboumaine.org](mailto:dbrissette@cariboumaine.org)**)
5. New Business, Ordinances and Resolutions **Pages**
  - a. Resolution 07-01-2023, Establishing the 2023 Property Tax Rates and Related Deadlines 02-31
6. Reports and Discussion by Mayor and Council Members
7. Next Regular Meetings: July 24, August 28
8. Executive Session(s) (May be called to discuss matters identified under MRSA, Title 1, §405.6.A)
9. Adjournment

If you are planning to attend this Public Meeting and due to a disability, need assistance in understanding or participating in the meeting, please notify the City Clerk ten or more hours in advance and we will, within reason, provide what assistance may be required.

### Certificate of Mailing/Posting

The undersigned duly appointed City official for the municipality of Caribou City hereby certifies that a copy of the foregoing Notice and Agenda was posted at City Offices and on-line in accordance with City noticing procedures.

BY: \_\_\_\_\_ Danielle Brissette, City Clerk

**CARIBOU ADMINISTRATION  
25 HIGH STREET  
CARIBOU, ME. 04736**



**MEMO**

**To: Mayor and City Council Members**  
**From: Penny Thompson, City Manager**  
**Date: July 10, 2023**  
**Re: 2023 Tax Commitment**

Like many municipalities in Maine, Caribou needed to update values to maintain equity with the sales prices of homes in the current real estate market. This has been done. Staff have received a lot of questions on methodology. Additional information from the Real Estate Assessor's Agent is attached.

This is a summary of the actions to be taken at the meeting when the Caribou City Council will set the 2023 tax rate and approved the other motions associated with the annual tax commitment.

1. Set a tax rate for the commitment of 2023 property taxes.  
Recommended Action: Set the 2023 tax rate at .01855;
2. Set the date of commitment for the 2023 property taxes to be committed to the Tax Collector as pursuant to MRSA Title 36, §505 (1).  
Recommended Action: Set a commitment date of Friday July 14, 2023;
3. Established a date that the 2023 property taxes will be due and payable, pursuant to MRSA Title 36, §505 (2).  
Recommended Action: Set the due date as Monday July 31, 2023 (+/- two weeks after bill mailing).
4. Established a date for interest to begin accruing on any delinquent 2023 property taxes, pursuant to MRSA Title 36, §505 (4).  
Recommended Action: Set the date for interest to begin as Sunday October 1, 2023 (Typically October 1 annually. Note: last day to pay before interest begins would be Friday September 29, 2023, which will be noted on the tax bill.)
5. Established a rate of interest to be charged on delinquent 2023 property taxes, pursuant to MRSA Title 36, §505(4).  
Recommended Action: Set the rate of interest on delinquent taxes at 8% (Typically set at the state maximum. For 2023, the state maximum is 8%.)
6. Established a rate of interest for the overpayment and or abatement of property taxes for 2022, pursuant to MRSA Title 36 § 506-A.  
Recommended Action: Set the rate of interest on overpayment and or abatement of property taxes at 0% (Typically 0%)
7. Additionally, in speaking with the software provider – Trio – it is recommended that municipal offices close early on the last business day of the year to allow ample time to finish all year-end process while the Trio support line is available. Staff Recommendation: Close the city office at 1:00 pm on Friday December 29, 2023, so staff can complete the year end process. NOTE: Again,

next year, the last business day of the year will NOT be December 31 because of the New Year's Day holiday. By deciding now to close the office early, staff can print this on the tax bills and alert taxpayers to the early closure. This was done last year and the increased communication about the closure was appreciated by taxpayers. The office will be closed. Employees will be working.

8. The changes to the revenue lines would be as follows:

Line Number	Description	Original Budget	Amended Budget ( )
R10-01-32	Property Taxes	\$ 3,615,900	\$ 4,206,602.79
R10-01-34	Overlay	\$ 0	\$ 65,635.03
R11-01-01	Economic Development (TIF)	\$ 315,000	\$ 734,484
R22-01-04	Homestead Exemption	\$ 830,000	\$ 703,611
R22-01-05	BETE Reimbursement	\$ 175,000	\$ 293,386

**A few notes to the Caribou City Council and taxpayers:**

The reimbursement rate for Homestead Exemptions has increased from 73% to 76% in 2023.

There is more BETE eligible property this year with the inclusion of two solar farms who were not online April 1, 2023. Those will be exempt under the Renewable Energy exemption next year.

491 Caribou taxpayers have filed for the property tax stabilization. If the 2023 tax bill is calculated to be higher, the taxpayer will pay the 2022 amount. If the 2023 tax bill amount is calculated to be lower, the taxpayer will pay the 2023 amount.

2023 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: CARIBOU

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

1. Total taxable value of real estate	1	<b>\$514,624,700</b> <small>(from page 1, line 6)</small>
2. Total taxable value of personal property	2	<b>\$12,871,300</b> <small>(from page 1, line 10)</small>
3. Total taxable value of real estate and personal property (Line 1 plus line 2)	3	<b>\$527,496,000</b> <small>(from page 1, line 11)</small>
4. a. Total exempt value for all homestead exemptions granted	4a.	<b>\$49,908,600</b> <small>(from Page 1, line 14f)</small>
b. Homestead exemption reimbursement value	4b.	<b>\$37,930,536</b>
5. a. Total exempt value of all BETE qualified property	5a.	<b>\$29,397,700</b> <small>(from page 2, line 15c)</small>
b. BETE exemption reimbursement value	5b.	<b>\$15,815,963</b>
6. Total valuation base (Line 3 + line 4b + line 5b)	6	<b>\$581,242,499</b>

**ASSESSMENTS**

7. County tax	7	<b>\$675,423.98</b>
8. Municipal appropriation	8	<b>\$11,941,030.00</b>
9. TIF financial plan amount	9	<b>\$734,484</b> <small>(must match page 2, line 16c + 16d)</small>
10. Local education appropriation	10	<b>\$4,102,905.00</b>
11. Total appropriations (Add lines 7 through 10)	11	<b>\$17,453,843.10</b>

**ALLOWABLE DEDUCTIONS**

12. Anticipated state municipal revenue sharing	12	<b>\$1,950,000.00</b>
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	<b>\$4,787,429.78</b>
14. Total deductions (Line 12 plus line 13)	14	<b>\$6,737,429.78</b>
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	<b>\$10,716,413.32</b>

16.	<b>\$10,716,413.32</b> <small>(Amount from line 15)</small>	x	<b>1.05</b>	=	<b>\$11,252,233.99</b>	Maximum Allowable Tax
17.	<b>\$10,716,413.32</b> <small>(Amount from line 15)</small>	÷	<b>\$581,242,499</b> <small>(Amount from line 6)</small>	=	<b>0.01844</b>	Minimum Tax Rate
18.	<b>\$11,252,233.99</b> <small>(Amount from line 16)</small>	÷	<b>\$581,242,499</b> <small>(Amount from line 6)</small>	=	<b>0.01936</b>	Maximum Tax Rate
19.	<b>\$527,496,000.00</b> <small>(Amount from line 3)</small>	x	<b>0.01855</b> <small>(Selected Rate)</small>	=	<b>\$9,785,050.80</b> <small>(Enter on page 1, line 13)</small>	Tax for Commitment
20.	<b>\$10,716,413.32</b> <small>(Amount from line 15)</small>	x	<b>0.05</b>	=	<b>\$535,820.67</b>	Maximum Overlay
21.	<b>\$37,930,536</b> <small>(Amount from line 4b.)</small>	x	<b>0.01855</b> <small>(Selected Rate)</small>	=	<b>\$703,611.44</b> <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	<b>\$15,815,963</b> <small>(Amount from line 5b.)</small>	x	<b>0.01855</b> <small>(Selected Rate)</small>	=	<b>\$293,386.11</b> <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	<b>\$10,782,048.35</b> <small>(Line 19 plus lines 21 and 22)</small>	-	<b>\$10,716,413.32</b> <small>(Amount from line 15)</small>	=	<b>\$65,635.03</b> <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 to 2023 Change Summary

	TRC LINE	2022 FINAL	07.07.2023	CHANGE 2022 TO 2023
TAXABLE REAL ESTATE	1	\$343,685,799.00	\$514,624,700.00	\$170,938,901.00
TAXABLE PERSONAL PROPERTY	2	\$12,450,400.00	\$12,871,300.00	\$420,900.00
EXEMPT VALUE HOMESTEAD	4A	\$48,056,650.00	\$49,908,600.00	\$1,851,950.00
REIMBURSABLE VALUE HOMESTEAD	4B	\$35,081,355.00	\$37,930,536.00	\$2,849,181.00
TOTAL EXEMPT VALUE BETE	5A	\$13,995,200.00	\$29,397,700.00	\$15,402,500.00
ENHANCED BETE VALUE	5B	\$7,497,573.00	\$15,815,963.00	\$8,318,390.00
TIF FINANCING AMOUNT	9	\$512,919.31	\$734,484.00	\$221,564.69
HOMESTEAD REIMBURSEMENT	21	\$826,165.90	\$703,611.44	(\$122,554.46)
BETE REIMBURSEMENT	22	\$176,567.85	\$293,386.11	\$116,818.26
OVERLAY	23	\$3,613.81	\$65,635.03	\$62,021.22

	Budget Line	TRC Line	2022 FINAL	07.07.2023	CHANGE 2022 TO 2023
Tax for commitment		19	\$8,387,007.49	\$9,785,050.80	\$1,398,043.31
County		7	\$603,037.60	\$675,423.98	\$72,386.38
School		10	\$3,653,630.00	\$4,102,905.00	\$449,275.00
TIF	R11-01-01	9	\$512,919.31	\$734,484.00	\$221,564.69
Overlay	R10-01-34	23	\$3,613.81	\$65,635.03	\$62,021.22
Property Tax:	R10-01-32		\$3,613,806.77	\$4,206,602.79	\$592,796.02
Net to be raised		15	\$9,386,127.42	\$10,716,413.32	\$1,330,285.90
Municipal Appropriation		8	\$10,350,597	\$11,941,030	\$1,590,433.00



**Resolution 07-01-2023**

**A Resolution of the Caribou City Council  
Establishing the 2023 Tax Mil Rate and Collection Items**

**WHEREAS,** The City is authorized under Maine State law to levy and collect taxes as needed to cover adopted city budgets expenses, and

**WHEREAS,** The levying of taxes must be uniformly applied based on the taxable value of real estate and personal property, and

**WHEREAS,** the Assessors’ Agents have completed calculation of 2023 taxable real estate and personal property values in accordance with State of Maine Assessing laws and practices, and

**WHEREAS,** The Caribou City Charter now requires the Council to set a tax mil rate prior to June 30, and

**NOW, THEREFORE BE IT RESOLVED BY, THE CARIBOU CITY COUNCIL** that

- 1) the 2023 tax mil rate shall be .01855
- 2) the date of commitment for the 2023 property taxes to be committed to the Tax Collector as pursuant to MRSA Title 36, §505 (1) shall be July 14, 2023
- 3) Property taxes shall be due and payable, on July 31, 2023, pursuant to MRSA Title 36, §505 (2).
- 4) Interest shall begin accruing on any delinquent 2023 property taxes on October 1, 2023, pursuant to MRSA title 36, §505 (4).
- 5) The rate of interest to be charged on delinquent 2023 property taxes, pursuant to MRSA Title 36, §505 (4) shall be eight percent (8.0%).
- 6) The rate of interest to be applied for the overpayment and or abatement of property taxes for 2023, pursuant to MRSA Title 36, §506-A shall be zero percent (0.0%).
- 7) The revenue budget shall be amended as follow:

Line Number	Description	Original Budget	Amended Budget (.01855)
R10-01-32	Property Taxes	\$ 3,615,900	\$ 4,206,602.79
R10-01-34	Overlay	\$ 0	\$ 65,635.03
R11-01-01	Economic Development (TIF)	\$ 315,000	\$ 734,484
R22-01-04	Homestead Exemption	\$ 830,000	\$ 703,611
R22-01-05	BETE Reimbursement	\$ 175,000	\$ 293,386

This resolution was duly passed and approved by a majority of the City Council of the City of Caribou this 10<sup>th</sup> day of July 2023.

\_\_\_\_\_  
Jody R. Smith, Mayor

\_\_\_\_\_  
Attest: Danielle Brissette, City Clerk

[City Seal]

Information for your consideration

Prepared by

Real Estate Assessor's Agent Joe Salley

Details about Assessment Ratio and Quality Rating

SUMMARY

**CARIBOU 2023 MARKET ADJUSTMENT ANALYSIS**

<u>TYPE</u>	<u>PRE ADJUSTMENT RATIO</u>	<u>POST ADJUSTMENT RATIO</u>	<u>PRE ADJUSTMENT COD</u>	<u>POST ADJUSTMENT COD</u>
LAND SALES 7/1/2021-6/30/2022 *	79.72%	91.09%	24	25.2
RESIDENTIAL IMPROVED D GRADE SALES BY MRS 7/1/21-6/30/2022	80.00%	105.00%	21	21
RESIDENTIAL IMPROVED C GRADE SALES BY MRS 7/1/21-6/30/2022	65.00%	100.00%	23	22
RESIDENTIAL IMPROVED SALES BY MRS 7/1/21-6/30/2022	72.00%	102.00%	25	22
<b>RESIDENTIAL IMPROVED WITH ONLY ARMS LENGTH SALES 7/1/2021 TO 6/30/2022</b>	<b>66.00%</b>	<b>95.00%</b>	<b>20.00</b>	<b>16</b>
RESIDENTIAL IMPROVED ARMS LENGTH SALES C DRADE 7/1/21 TO 6/30/2022	62.00%	94.00%	16.00	15
RESIDENTIAL IMPROVED ARMS LENGTH SALES D DRADE 7/1/21 TO 6/30/2022	72.00%	96.00%	21.00	18
RESIDENTIAL IMPROVED ARMS LENGTH SALES 7/1/2022-4/1/2023	NOT CALCULATED	87.00%	NOT CALCULATED	18
RESIDENTIAL IMPROVED ARMS LENGTH SALES D GRADE 7/1/2022-4/1/2023	NOT CALCULATED	95.00%	NOT CALCULATED	19
RESIDENTIAL IMPROVED ARMS LENGTH SALES C GRADE 7/1/2022-4/1/2023	NOT CALCULATED	83.00%	NOT CALCULATED	17

\*FLAT 15% FACTOR ON LAND DOES NOT IMPROVE QUALITY RATING



Information for your consideration

Prepared by

Real Estate Assessor's Agent Joe Salley

Details about Assessment Ratio and Quality Rating

ARMS LENGTH SALES 7/1/2021 TO 6/30/2022

PRE-ADJUSTMENT

Municipality:

Caribou

County:

Aroostook

1 Year - **COMBINED STUDY**

Weighted Avg. =	64%	=	7,645,100	/	11,937,575
Average Ratio =	66%	=	34.85	/	53
Avg. Deviation =	13	=	995	/	75
Quality Rating =	20	=	13	/	66%

Average Selling Price = \$159,168 2022

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	4 2022	6314	224	30	65		219,000	88,500	0.40	26
2	R	6 2022	6331	329	13	35-U		415,000	169,200	0.41	25
3	U	8 2021	6206	66	25	78		121,000	53,100	0.44	22
4	R	4 2022	6308	294	16	47		169,000	75,200	0.44	22
5	U	1 2022	6277	305	39	191		240,000	110,600	0.46	20
6	U	6 2022	6336	237	25	52		95,000	44,300	0.47	19
7	U	12 2021	6267	314	34	124		137,750	66,000	0.48	18
8	R	11 2021	6257	290	29	31		129,000	63,400	0.49	17
9	U	9 2021	6232	140	35	205		155,000	77,000	0.50	16
10	U	5 2022	6326	190	35	190		139,000	69,500	0.50	16
11	R	8 2021	6212	61	39	209		165,000	84,000	0.51	15
12	U	10 2021	6241	278	35	20		141,500	73,500	0.52	14
13	U	6 2022	6335	143	36	17		102,000	53,300	0.52	14
14	U	8 2021	6211	121	36	24		264,900	141,500	0.53	13
15	R	4 2022	6312	307	35	71		160,000	84,300	0.53	13
16	R	5 2022	6319	25	37	1		101,000	53,300	0.53	13
17	U	6 2022	6335	214	24	24-M		85,000	45,800	0.54	12
18	U	8 2021	6205	127	28	143		170,000	96,000	0.56	10
19	R	11 2021	6260	75	16	4-C		340,000	192,000	0.56	10
20	U	2 2022	6293	328	32	119-E		300,000	169,100	0.56	10
21	U	5 2022	6317	228	25	95		75,000	41,800	0.56	10
22	R	7 2021	6197	27	07	45-D		330,000	189,300	0.57	9
23	U	10 2021	6243	325	28	22		110,000	62,800	0.57	9
24	U	3 2022	6298	313	24	17		152,400	87,000	0.57	9
25	U	4 2022	6314	285	35	48		119,000	67,600	0.57	9
26	U	7 2021	6196	106	36	117		317,500	184,900	0.58	8
27	U	7 2021	6199	141	36	5		127,500	73,500	0.58	8
28	R	1 2022	6274	70	36	53		135,000	78,800	0.58	8
29	U	9 2021	6226	152	24	24-F		115,000	68,300	0.59	7
30	R	6 2022	6339	177	23	43		260,000	154,300	0.59	7
31	U	6 2022	6339	114	35	3		220,025	129,700	0.59	7
32	U	11 2021	6258	131	35	144		290,000	174,000	0.60	6
33	R	1 2022	6276	106	08	68		211,000	127,100	0.60	6
34	R	4 2022	6314	245	09	55		72,000	43,400	0.60	6
35	R	11 2021	6247	294	19	28		245,000	148,300	0.61	5
36	R	3 2022	6300	308	35	136		78,000	47,800	0.61	5
37	U	8 2021	6215	68	35	31		129,000	81,600	0.63	3
38	R	8 2021	6211	225	11	86		340,000	215,900	0.64	2
39	R	7 2021	6192	341	42	50-A		324,000	211,800	0.65	1
40	R	7 2021	6198	210	39	113		154,000	101,600	0.66	
41	R	7 2021	6191	301	13	35-C		139,000	94,400	0.68	2
42	R	8 2021	6209	72	12	36-A		150,000	102,200	0.68	2
43	R	10 2021	6245	12	21	6-A		125,000	85,300	0.68	2
44	U	11 2021	6246	215	36A	35		300,000	202,500	0.68	2
45	R	3 2022	6302	144	32	2		90,000	60,900	0.68	2
46	R	4 2022	6307	35	35	158-D		305,000	208,100	0.68	2
47	U	11 2021	6247	189	36A	21		185,000	129,100	0.70	4
48	U	4 2022	6307	170	28	17		102,000	71,900	0.70	4
49	R	9 2021	6226	150	39	202		132,500	95,900	0.72	6
50	R	7 2021	6201	82	35	162		144,000	107,100	0.74	8
51	U	7 2021	6193	279	34	118		85,000	62,500	0.74	8

52	R	11	2021	6250	284	11	43	245,000	180,200	0.74	8
53	R	3	2022	6300	204	09	66	145,000	107,500	0.74	8
54	R	6	2022	6329	6	32	225	110,000	81,200	0.74	8
55	R	11	2021	6251	167	10	31	105,000	78,600	0.75	9
56	R	1	2022	6278	333	32	207	150,000	113,400	0.76	10
57	R	1	2022	6281	50	14	31	167,000	128,600	0.77	11
58	R	5	2022	6319	274	31	263	82,000	63,600	0.78	12
59	R	8	2021	6213	104	25	116	48,500	39,900	0.82	16
60	U	10	2021	6235	110	32	147	58,000	48,500	0.84	18
61	U	8	2021	6211	251	39	301	69,000	58,800	0.85	19
62	U	6	2022	6337	233	36	37	70,000	59,600	0.85	19
63	U	1	2022	6309	288	27	15	92,500	79,400	0.86	20
64	R	8	2021	6208	102	08	57-B	100,000	86,700	0.87	21
65	R	10	2021	6241	122	15	55	52,500	46,100	0.88	22
66	R	2	2022	6294	109	37	36	65,000	56,900	0.88	22
67	R	10	2021	6246	61	13	3-A	69,500	62,200	0.89	23
68	R	9	2021	6227	95	05	4-A	500,000	450,300	0.90	24
69	R	10	2021	6236	256	40	27	185,000	168,300	0.91	25
70	U	10	2021	6240	34	25	93	83,000	79,600	0.96	30
71	U	8	2021	6216	338	27	10	67,000	65,100	0.97	31
72	R	11	2021	6254	249	11	15-E	28,500	28,400	1.00	34
73	R	12	2021	6265	57	30	28	30,000	30,400	1.01	35
74	R	5	2022	6316	23	17	29-A	150,000	155,200	1.03	37
75	R	10	2021	6235	292	19	1-A	54,000	57,600	1.07	41
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Information for your consideration

Prepared by

Real Estate Assessor's Agent Joe Salley

Details about Assessment Ratio and Quality Rating

ARMS LENGTH SALES 7/1/2021 TO 6/30/2022

POST-ADJUSTMENT

Avg. S.P. \$159,168

0.94924528

STATE OF MAINE Sales Ratio Analysis -

2024 State Valuation

Municipality: Caribou

County: Aroostook

Aroostook

1 Year - COMBINED STUDY

Weighted Avg. =	93%	=	11,148,100	/	11,937,575
Average Ratio =	95%	=	50.31	/	53
Avg. Deviation =	15	=	1133	/	75
Quality Rating =	16	=	15	/	95%

Average Selling Price = \$159,168 2022

Item No.	Grade	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	D	8 2021	6206	66	25	78		121,000	74,400	0.61	34
2	C	4 2022	6314	224	30	65&66		219,000	137,400	0.63	32
3	D	11 2021	6257	290	29	31&61J		129,000	91,900	0.71	24
4	D	6 2022	6336	237	25	52		95,000	67,000	0.71	24
5	D	12 2021	6267	314	34	124		137,750	99,400	0.72	23
6	C	4 2022	6308	294	16	47		169,000	127,900	0.76	19
7	C	1 2022	6277	305	39	191		240,000	181,200	0.76	19
8	D	5 2022	6319	25	37	1		101,000	76,600	0.76	19
9	D	6 2022	6335	143	36	17		102,000	77,900	0.76	19
10	C	2 2022	6293	328	32	119-E		300,000	232,200	0.77	18
11	D	6 2022	6335	214	24	24-M		85,000	65,600	0.77	18
12	D	7 2021	6199	141	36	5		127,500	97,600	0.77	18
13	C	11 2021	6260	75	16	4-C		340,000	264,000	0.78	17
14	D	10 2021	6243	325	28	22		110,000	87,800	0.80	15
15	D	4 2022	6314	245	09	55		72,000	57,700	0.80	15
16	C	8 2021	6212	61	39	209		165,000	133,400	0.81	14
17	D	1 2022	6274	70	36	53		135,000	109,100	0.81	14
18	C	8 2021	6211	121	36	24		264,900	217,200	0.82	13
19	C	8 2021	6211	225	11	86		340,000	283,600	0.83	12
20	C	7 2021	6192	341	42	50-A		324,000	269,500	0.83	12
21	C	5 2022	6326	190	35	190		139,000	116,300	0.84	11
22	C	4 2022	6314	285	35	48		119,000	100,300	0.84	11
23	C	6 2022	6339	114	35	3		220,025	188,100	0.85	10
24	D	7 2021	6191	301	13	35-C		139,000	118,300	0.85	10
25	C	9 2021	6226	152	24	24-F		115,000	99,400	0.86	9
26	C	11 2021	6247	189	36A	21		185,000	159,000	0.86	9
27	C	11 2021	6246	215	36A	35		300,000	259,600	0.87	8
28	C	11 2021	6247	294	19	28		245,000	213,600	0.87	8
29	C	7 2021	6197	27	07	45-D		330,000	288,800	0.88	7
30	D	5 2022	6317	228	25	95		75,000	66,000	0.88	7
31	C	4 2022	6312	307	35	71		160,000	142,200	0.89	6
32	C	7 2021	6196	106	36	117		317,500	282,600	0.89	6
33	B	6 2022	6331	329	13	35-U		415,000	373,000	0.90	5
34	C	9 2021	6232	140	35	205		155,000	139,100	0.90	5
35	C	6 2022	6339	177	23	43		260,000	233,000	0.90	5
36	C	1 2022	6276	106	08	68		211,000	192,800	0.91	4
37	D	1 2022	6281	50	14	31		167,000	152,400	0.91	4
38	C	8 2021	6209	72	12	36-A		150,000	137,500	0.92	3
39	C	8 2021	6205	127	28	143		170,000	157,800	0.93	2
40	C	3 2022	6300	308	35	136		78,000	72,500	0.93	2
41	D	10 2021	6245	12	21	6-A		125,000	116,800	0.93	2
42	C	10 2021	6241	278	35	20		141,500	132,500	0.94	1
43	D	3 2022	6302	144	32	2		90,000	84,600	0.94	1
44	D	4 2022	6307	170	28	17		102,000	96,600	0.95	
45	C	7 2021	6198	210	39	113		154,000	147,700	0.96	1
46	C	11 2021	6258	131	35	144		290,000	284,500	0.98	3
47	C	3 2022	6298	313	24	17		152,400	150,400	0.99	4
48	D	11 2021	6251	167	10	31		105,000	104,400	0.99	4
49	C	8 2021	6215	68	35	31		129,000	128,600	1.00	5
50	C	4 2022	6307	35	35	158-D		305,000	303,600	1.00	5
51	D	6 2022	6329	6	32	225		110,000	112,400	1.02	17

52	D	8	2021	6213	104	25	116	48,500	51,300	1.06	11
53	C	9	2021	6226	150	39	202	132,500	141,800	1.07	12
54	D	1	2022	6309	288	27	15	92,500	100,500	1.09	14
55	C	11	2021	6250	284	11	43	245,000	269,200	1.10	15
56	D	11	2021	6254	249	11	15-E	28,500	31,800	1.12	17
57	D	8	2021	6211	251	39	301	69,000	77,800	1.13	18
58	D	10	2021	6240	134	25	93	83,000	93,700	1.13	18
59	C	7	2021	6201	82	35	162	144,000	164,500	1.14	19
60	C	3	2022	6300	204	09	66	145,000	168,000	1.16	21
61	D	10	2021	6235	110	32	147	58,000	67,100	1.16	21
62	D	12	2021	6265	57	30	28	30,000	35,000	1.17	22
63	D	6	2022	6337	233	36	37	70,000	81,600	1.17	22
64	C	7	2021	6193	279	34	118	85,000	100,300	1.18	23
65	C	5	2022	6319	274	31	263	82,000	97,400	1.19	24
66	C	9	2021	6227	95	05	4-A	500,000	594,400	1.19	24
67	D	8	2021	6208	102	08	57-B	100,000	118,700	1.19	24
68	C	1	2022	6278	333	32	207	150,000	180,500	1.20	25
69	C	10	2021	6236	256	40	27	185,000	221,300	1.20	25
70	D	10	2021	6241	122	15	55	52,500	63,700	1.21	26
71	D	2	2022	6294	109	37	36	65,000	79,300	1.22	27
72	D	10	2021	6246	61	13	3-A	69,500	87,200	1.25	30
73	D	8	2021	6216	338	27	10	67,000	86,300	1.29	34
74	C	10	2021	6235	292	19	1-A	54,000	72,100	1.34	39
75	C	5	2022	6316	23	17	29-A	150,000	258,800	1.73	78
76											
77											

Information for your consideration

Prepared by

Councilor Dan Bagley

Prior to setting the 2023 tax rate

Account	Map/Lot	Date	Sale Price	2022		2022 Tax (23.55 mil)	2023		2023		2023 Tax (20.55 mil)	2023 Tax		2023 Tax Increase (%)
				Valuation	Ratio		Valuation	Ratio (%)	Valuation Increase (\$)	Valuation Increase (%)		Increase (\$)	Increase (%)	
2985	030-028	12/09/2021	\$ 30,000	\$ 30,400	101.3333	\$ 716	\$ 37,700	125.6667	\$ 7,300	24.0%	\$ 775	\$ 59	8.2%	
4595	028-110	01/06/2022	\$ 39,000	\$ 36,400	93.3333	\$ 857	\$ 52,500	134.6154	\$ 16,100	44.2%	\$ 1,079	\$ 222	25.9%	
4662	025-116	08/20/2021	\$ 48,500	\$ 39,900	82.2680	\$ 940	\$ 57,200	117.9381	\$ 17,300	43.4%	\$ 1,175	\$ 236	25.1%	
2501	025-095	05/09/2022	\$ 75,000	\$ 41,800	55.7333	\$ 984	\$ 69,700	92.9333	\$ 27,900	66.7%	\$ 1,432	\$ 448	45.5%	
777	009-055	04/26/2022	\$ 72,000	\$ 43,400	60.2778	\$ 1,022	\$ 63,700	88.4722	\$ 20,300	46.8%	\$ 1,309	\$ 287	28.1%	
2463	025-052	06/15/2022	\$ 95,000	\$ 44,300	46.6316	\$ 1,043	\$ 70,800	74.5263	\$ 26,500	59.8%	\$ 1,455	\$ 412	39.5%	
4158	039-044	5/11/2022	\$ 140,000	\$ 45,300	32.3571	\$ 1,067	\$ 87,400	62.4286	\$ 42,100	92.9%	\$ 1,796	\$ 729	68.4%	
2356	024-024-M	06/17/2022	\$ 85,000	\$ 45,800	53.8824	\$ 1,079	\$ 68,900	81.0588	\$ 23,100	50.4%	\$ 1,416	\$ 337	31.3%	
1710	015-055	10/21/2021	\$ 52,500	\$ 46,100	87.8095	\$ 1,086	\$ 66,800	127.2381	\$ 20,700	44.9%	\$ 1,373	\$ 287	26.4%	
3783	035-136	03/18/2022	\$ 78,000	\$ 47,800	61.2821	\$ 1,126	\$ 72,500	92.9487	\$ 24,700	51.7%	\$ 1,490	\$ 364	32.4%	
4720	032-147	10/06/2021	\$ 58,000	\$ 48,500	83.6207	\$ 1,142	\$ 70,500	121.5517	\$ 22,000	45.4%	\$ 1,449	\$ 307	26.8%	
3727	035-080	09/03/2021	\$ 110,000	\$ 51,000	46.3636	\$ 1,201	\$ 83,300	75.7273	\$ 32,300	63.3%	\$ 1,712	\$ 511	42.5%	
4320	040-004	09/30/2021	\$ 50,000	\$ 51,400	102.8000	\$ 1,210	\$ 73,000	146.0000	\$ 21,600	42.0%	\$ 1,500	\$ 290	23.9%	
2524	025-121	05/27/2022	\$ 55,900	\$ 51,500	92.1288	\$ 1,213	\$ 75,600	135.2415	\$ 24,100	46.8%	\$ 1,554	\$ 341	28.1%	
3896	036-017	06/15/2022	\$ 102,000	\$ 53,300	52.2549	\$ 1,255	\$ 82,100	80.4902	\$ 28,800	54.0%	\$ 1,687	\$ 432	34.4%	
4025	037-001	05/12/2022	\$ 101,000	\$ 53,300	52.7723	\$ 1,255	\$ 80,200	79.4059	\$ 26,900	50.5%	\$ 1,648	\$ 393	31.3%	
4045	037-014	05/20/2022	\$ 140,000	\$ 54,400	38.8571	\$ 1,281	\$ 114,300	81.6429	\$ 59,900	110.1%	\$ 2,349	\$ 1,068	83.3%	
2478	025-072	08/17/2021	\$ 105,000	\$ 55,300	52.6667	\$ 1,302	\$ 77,100	73.4286	\$ 21,800	39.4%	\$ 1,584	\$ 282	21.7%	
4062	037-036	03/01/2022	\$ 65,000	\$ 56,900	87.5385	\$ 1,340	\$ 82,400	126.7692	\$ 25,500	44.8%	\$ 1,693	\$ 353	26.4%	
3552	034-052	11/03/2021	\$ 63,500	\$ 57,600	90.7087	\$ 1,356	\$ 88,600	139.5276	\$ 31,000	53.8%	\$ 1,821	\$ 464	34.2%	
2297	023-036	01/07/2022	\$ 163,000	\$ 58,100	35.6442	\$ 1,368	\$ 84,400	51.7791	\$ 26,300	45.3%	\$ 1,734	\$ 366	26.8%	
2297	023-036	10/01/2021	\$ 140,000	\$ 58,100	41.5000	\$ 1,368	\$ 84,400	60.2857	\$ 26,300	45.3%	\$ 1,734	\$ 366	26.8%	
3349	032-065	03/22/2022	\$ 130,000	\$ 58,100	44.6923	\$ 1,368	\$ 96,900	74.5385	\$ 38,800	66.8%	\$ 1,991	\$ 623	45.5%	
4312	039-301	08/17/2021	\$ 69,000	\$ 58,800	85.2174	\$ 1,385	\$ 81,400	117.9710	\$ 22,600	38.4%	\$ 1,673	\$ 288	20.8%	
3916	036-037	06/24/2022	\$ 70,000	\$ 59,600	85.1429	\$ 1,404	\$ 86,400	123.4286	\$ 26,800	45.0%	\$ 1,776	\$ 372	26.5%	
3290	032-002	03/23/2022	\$ 90,000	\$ 60,900	67.6667	\$ 1,434	\$ 88,400	98.2222	\$ 27,500	45.2%	\$ 1,817	\$ 382	26.7%	
387	006-004-B	11/30/2021	\$ 62,000	\$ 61,900	99.8387	\$ 1,458	\$ 93,900	151.4516	\$ 32,000	51.7%	\$ 1,930	\$ 472	32.4%	
1262	013-003-A	10/29/2021	\$ 69,500	\$ 62,200	89.4964	\$ 1,465	\$ 91,000	130.9353	\$ 28,800	46.3%	\$ 1,870	\$ 405	27.7%	
3607	034-118	07/09/2021	\$ 85,000	\$ 62,500	73.5294	\$ 1,472	\$ 100,300	118.0000	\$ 37,800	60.5%	\$ 2,061	\$ 589	40.0%	
4655	031-263	05/12/2022	\$ 82,000	\$ 63,600	77.5610	\$ 1,498	\$ 104,900	127.9268	\$ 41,300	64.9%	\$ 2,156	\$ 658	43.9%	
2462	025-051	07/01/2021	\$ 72,500	\$ 64,100	88.4138	\$ 1,510	\$ 90,700	125.1034	\$ 26,600	41.5%	\$ 1,864	\$ 354	23.5%	
3802	035-153	10/12/2021	\$ 139,900	\$ 64,200	45.8899	\$ 1,512	\$ 90,300	64.5461	\$ 26,100	40.7%	\$ 1,856	\$ 344	22.7%	
2671	027-010	08/31/2021	\$ 67,000	\$ 65,100	97.1642	\$ 1,533	\$ 90,900	135.6716	\$ 25,800	39.6%	\$ 1,868	\$ 335	21.8%	
3612	034-124	12/17/2021	\$ 137,750	\$ 66,000	47.9129	\$ 1,554	\$ 104,500	75.8621	\$ 38,500	58.3%	\$ 2,147	\$ 593	38.2%	
2349	024-024-F	09/23/2021	\$ 115,000	\$ 68,300	59.3913	\$ 1,608	\$ 99,400	86.4348	\$ 31,100	45.5%	\$ 2,043	\$ 434	27.0%	
6	001-004-A	11/15/2021	\$ 151,300	\$ 68,800	45.4726	\$ 1,620	\$ 122,800	81.1633	\$ 54,000	78.5%	\$ 2,524	\$ 903	55.8%	
4615	012-059	10/28/2021	\$ 100,000	\$ 70,000	70.0000	\$ 1,649	\$ 99,800	99.8000	\$ 29,800	42.6%	\$ 2,051	\$ 402	24.4%	
3889	036-010	12/10/2021	\$ 84,000	\$ 71,000	84.5238	\$ 1,672	\$ 108,700	129.4048	\$ 37,700	53.1%	\$ 2,234	\$ 562	33.6%	
2751	028-017	04/06/2022	\$ 102,000	\$ 71,900	70.4902	\$ 1,693	\$ 101,200	99.2157	\$ 29,300	40.8%	\$ 2,080	\$ 386	22.8%	
3669	035-020	04/29/2022	\$ 160,000	\$ 73,500	45.9375	\$ 1,731	\$ 132,500	82.8125	\$ 59,000	80.3%	\$ 2,723	\$ 992	57.3%	
3669	035-020	10/22/2021	\$ 141,500	\$ 73,500	51.9435	\$ 1,731	\$ 107,000	75.6184	\$ 33,500	45.6%	\$ 2,199	\$ 468	27.0%	
3883	036-005	07/22/2021	\$ 127,500	\$ 73,500	57.6471	\$ 1,731	\$ 103,000	80.7843	\$ 29,500	40.1%	\$ 2,117	\$ 386	22.3%	
4203	039-133	07/06/2021	\$ 120,000	\$ 73,900	61.5833	\$ 1,740	\$ 109,700	91.4167	\$ 35,800	48.4%	\$ 2,254	\$ 514	29.5%	



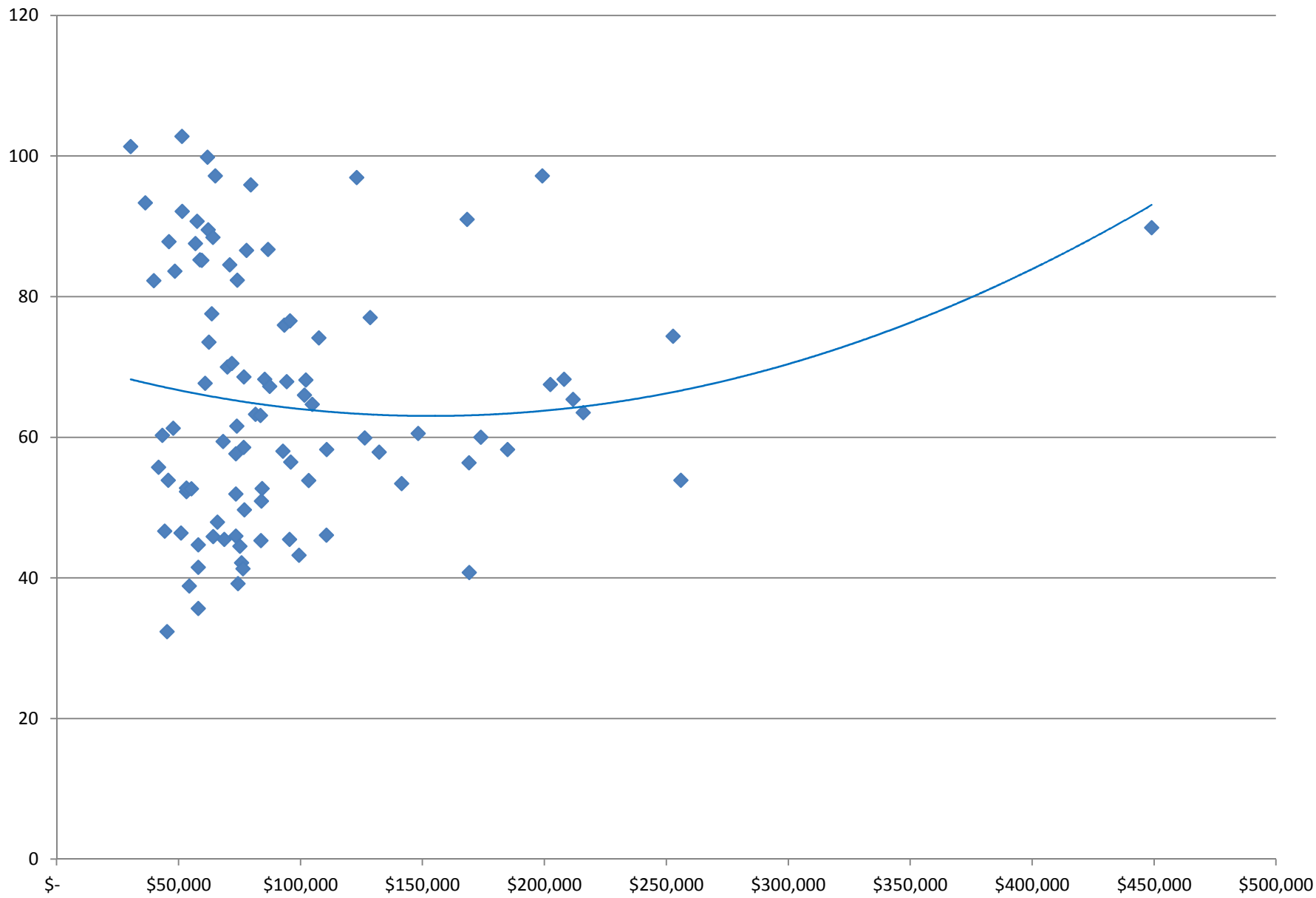
Account	Map/Lot	Date	Sale Price	2022	2022	2022 Tax	2023	2023	2023	2023	2023	2023 Tax	2023 Tax	2023 Tax
				Valuation	Ratio	(23.55 mil)	Valuation	Ratio (%)	Valuation Increase (\$)	Valuation Increase (%)	(20.55 mil)	Increase (\$)	Increase (%)	
3246	031-205	11/10/2021	\$ 90,000	\$ 74,100	82.3333	\$ 1,745	\$ 116,600	129.5556	\$ 42,500	57.4%	\$ 2,396	\$ 651	37.3%	
3914	036-035	06/10/2022	\$ 189,900	\$ 74,400	39.1785	\$ 1,752	\$ 145,500	76.6193	\$ 71,100	95.6%	\$ 2,990	\$ 1,238	70.7%	
1863	016-047	04/08/2022	\$ 169,000	\$ 75,200	44.4970	\$ 1,771	\$ 128,200	75.8580	\$ 53,000	70.5%	\$ 2,635	\$ 864	48.8%	
3870	035-196	08/12/2021	\$ 179,900	\$ 75,800	42.1345	\$ 1,785	\$ 131,200	72.9294	\$ 55,400	73.1%	\$ 2,696	\$ 911	51.0%	
3807	035-154	10/20/2021	\$ 185,000	\$ 76,400	41.2973	\$ 1,799	\$ 120,200	64.9730	\$ 43,800	57.3%	\$ 2,470	\$ 671	37.3%	
2814	028-065	06/27/2022	\$ 131,000	\$ 76,700	58.5496	\$ 1,806	\$ 114,300	87.2519	\$ 37,600	49.0%	\$ 2,349	\$ 543	30.0%	
2737	028-004	09/22/2021	\$ 112,000	\$ 76,800	68.5714	\$ 1,809	\$ 112,600	100.5357	\$ 35,800	46.6%	\$ 2,314	\$ 505	27.9%	
3877	035-205	09/30/2021	\$ 155,000	\$ 77,000	49.6774	\$ 1,813	\$ 139,200	89.8065	\$ 62,200	80.8%	\$ 2,861	\$ 1,047	57.8%	
2316	024-002	01/19/2022	\$ 90,000	\$ 77,900	86.5556	\$ 1,835	\$ 120,300	133.6667	\$ 42,400	54.4%	\$ 2,472	\$ 638	34.8%	
2499	025-093	10/18/2021	\$ 83,000	\$ 79,600	95.9036	\$ 1,875	\$ 99,000	119.2771	\$ 19,400	24.4%	\$ 2,034	\$ 160	8.5%	
3680	035-031	08/25/2021	\$ 129,000	\$ 81,600	63.2558	\$ 1,922	\$ 128,600	99.6899	\$ 47,000	57.6%	\$ 2,643	\$ 721	37.5%	
4274	039-224	07/06/2021	\$ 132,500	\$ 83,600	63.0943	\$ 1,969	\$ 119,200	89.9623	\$ 35,600	42.6%	\$ 2,450	\$ 481	24.4%	
815	010-009-C	05/31/2022	\$ 185,000	\$ 83,800	45.2973	\$ 1,973	\$ 130,200	70.3784	\$ 46,400	55.4%	\$ 2,676	\$ 702	35.6%	
4713	039-209	08/16/2021	\$ 165,000	\$ 84,000	50.9091	\$ 1,978	\$ 133,400	80.8485	\$ 49,400	58.8%	\$ 2,741	\$ 763	38.6%	
3719	035-071	04/21/2022	\$ 160,000	\$ 84,300	52.6875	\$ 1,985	\$ 142,200	88.8750	\$ 57,900	68.7%	\$ 2,922	\$ 937	47.2%	
2204	021-006-A	10/28/2021	\$ 125,000	\$ 85,300	68.2400	\$ 2,009	\$ 129,700	103.7600	\$ 44,400	52.1%	\$ 2,665	\$ 657	32.7%	
678	008-057-B	08/09/2021	\$ 100,000	\$ 86,700	86.7000	\$ 2,042	\$ 124,600	124.6000	\$ 37,900	43.7%	\$ 2,561	\$ 519	25.4%	
2535	025-131	07/19/2021	\$ 130,000	\$ 87,400	67.2308	\$ 2,058	\$ 133,000	102.3077	\$ 45,600	52.2%	\$ 2,733	\$ 675	32.8%	
3520	033-008	05/02/2022	\$ 160,000	\$ 92,800	58.0000	\$ 2,185	\$ 145,500	90.9375	\$ 52,700	56.8%	\$ 2,990	\$ 805	36.8%	
3094	031-010	04/15/2022	\$ 123,000	\$ 93,400	75.9350	\$ 2,200	\$ 142,300	115.6911	\$ 48,900	52.4%	\$ 2,924	\$ 725	32.9%	
1314	013-035-C	07/06/2021	\$ 139,000	\$ 94,400	67.9137	\$ 2,223	\$ 124,500	89.5683	\$ 30,100	31.9%	\$ 2,558	\$ 335	15.1%	
2740	028-007	09/29/2021	\$ 210,000	\$ 95,500	45.4762	\$ 2,249	\$ 164,600	78.3810	\$ 69,100	72.4%	\$ 3,383	\$ 1,134	50.4%	
3051	030-120	04/21/2022	\$ 125,000	\$ 95,700	76.5600	\$ 2,254	\$ 156,600	125.2800	\$ 60,900	63.6%	\$ 3,218	\$ 964	42.8%	
2901	028-143	08/03/2021	\$ 170,000	\$ 96,000	56.4706	\$ 2,261	\$ 157,800	92.8235	\$ 61,800	64.4%	\$ 3,243	\$ 982	43.4%	
1292	013-023	10/29/2021	\$ 230,000	\$ 99,400	43.2174	\$ 2,341	\$ 181,600	78.9565	\$ 82,200	82.7%	\$ 3,732	\$ 1,391	59.4%	
4190	039-113	07/21/2021	\$ 154,000	\$ 101,600	65.9740	\$ 2,393	\$ 147,700	95.9091	\$ 46,100	45.4%	\$ 3,035	\$ 643	26.9%	
1188	012-036-A	08/11/2021	\$ 150,000	\$ 102,200	68.1333	\$ 2,407	\$ 137,500	91.6667	\$ 35,300	34.5%	\$ 2,826	\$ 419	17.4%	
2719	027-079	11/24/2021	\$ 192,000	\$ 103,400	53.8542	\$ 2,435	\$ 177,400	92.3958	\$ 74,000	71.6%	\$ 3,646	\$ 1,211	49.7%	
890	010-048	09/03/2021	\$ 162,000	\$ 104,800	64.6914	\$ 2,468	\$ 146,600	90.4938	\$ 41,800	39.9%	\$ 3,013	\$ 545	22.1%	
785	009-066	03/18/2022	\$ 145,000	\$ 107,500	74.1379	\$ 2,532	\$ 168,000	115.8621	\$ 60,500	56.3%	\$ 3,452	\$ 921	36.4%	
4245	039-191	01/14/2022	\$ 240,000	\$ 110,600	46.0833	\$ 2,605	\$ 181,500	75.6250	\$ 70,900	64.1%	\$ 3,730	\$ 1,125	43.2%	
1444	014-028-G	10/26/2021	\$ 190,000	\$ 110,700	58.2632	\$ 2,607	\$ 153,000	80.5263	\$ 42,300	38.2%	\$ 3,144	\$ 537	20.6%	
3702	035-054	12/31/2021	\$ 127,000	\$ 123,100	96.9291	\$ 2,899	\$ 193,700	152.5197	\$ 70,600	57.4%	\$ 3,981	\$ 1,082	37.3%	
708	008-068	01/11/2022	\$ 211,000	\$ 126,400	59.9052	\$ 2,977	\$ 193,500	91.7062	\$ 67,100	53.1%	\$ 3,976	\$ 1,000	33.6%	
1455	014-031	01/24/2022	\$ 167,000	\$ 128,600	77.0060	\$ 3,029	\$ 161,200	96.5269	\$ 32,600	25.3%	\$ 3,313	\$ 284	9.4%	
1030	011-037-B	04/15/2022	\$ 228,600	\$ 132,300	57.8740	\$ 3,116	\$ 225,700	98.7314	\$ 93,400	70.6%	\$ 4,638	\$ 1,522	48.9%	
3903	036-024	08/11/2021	\$ 264,900	\$ 141,500	53.4164	\$ 3,332	\$ 217,800	82.2197	\$ 76,300	53.9%	\$ 4,476	\$ 1,143	34.3%	
2127	019-028	11/01/2021	\$ 245,000	\$ 148,300	60.5306	\$ 3,492	\$ 215,300	87.8776	\$ 67,000	45.2%	\$ 4,424	\$ 932	26.7%	
4341	040-027	10/11/2021	\$ 185,000	\$ 168,300	90.9730	\$ 3,963	\$ 223,300	120.7027	\$ 55,000	32.7%	\$ 4,589	\$ 625	15.8%	
3405	032-119-E	02/28/2022	\$ 300,000	\$ 169,100	56.3667	\$ 3,982	\$ 232,300	77.4333	\$ 63,200	37.4%	\$ 4,774	\$ 791	19.9%	
1325	013-035-U	06/08/2022	\$ 415,000	\$ 169,200	40.7711	\$ 3,985	\$ 345,100	83.1566	\$ 175,900	104.0%	\$ 7,092	\$ 3,107	78.0%	
3791	035-144	11/24/2021	\$ 290,000	\$ 174,000	60.0000	\$ 4,098	\$ 284,000	97.9310	\$ 110,000	63.2%	\$ 5,836	\$ 1,739	42.4%	
4003	036-117	07/15/2021	\$ 317,500	\$ 184,900	58.2362	\$ 4,354	\$ 283,100	89.1654	\$ 98,200	53.1%	\$ 5,818	\$ 1,463	33.6%	

Account	Map/Lot	Date	Sale Price	2022 Valuation	2022 Ratio	2022 Tax (23.55 mil)	2023 Valuation	2023 Ratio (%)	2023 Valuation Increase (\$)	2023 Valuation Increase (%)	2023 Tax (20.55 mil)	2023 Tax Increase (\$)	2023 Tax Increase (%)
113	003-004	07/01/2021	\$ 205,000	\$ 199,200	97.1707	\$ 4,691	\$ 273,300	133.3171	\$ 74,100	37.2%	\$ 5,616	\$ 925	19.7%
4486	036A-035	11/01/2021	\$ 300,000	\$ 202,500	67.5000	\$ 4,769	\$ 259,200	86.4000	\$ 56,700	28.0%	\$ 5,327	\$ 558	11.7%
3820	035-158-D	04/01/2022	\$ 305,000	\$ 208,100	68.2295	\$ 4,901	\$ 303,600	99.5410	\$ 95,500	45.9%	\$ 6,239	\$ 1,338	27.3%
4426	042-050-A	07/08/2021	\$ 324,000	\$ 211,800	65.3704	\$ 4,988	\$ 269,500	83.1790	\$ 57,700	27.2%	\$ 5,538	\$ 550	11.0%
1128	011-086	08/16/2021	\$ 340,000	\$ 215,900	63.5000	\$ 5,084	\$ 283,600	83.4118	\$ 67,700	31.4%	\$ 5,828	\$ 744	14.6%
4653	016-004-C	11/30/2021	\$ 340,000	\$ 252,800	74.3529	\$ 5,953	\$ 314,000	92.3529	\$ 61,200	24.2%	\$ 6,453	\$ 499	8.4%
1968	017-045-D	05/26/2022	\$ 475,000	\$ 256,000	53.8947	\$ 6,029	\$ 360,100	75.8105	\$ 104,100	40.7%	\$ 7,400	\$ 1,371	22.7%
263	005-004-A	09/23/2021	\$ 500,000	\$ 449,000	89.8000	\$ 10,574	\$ 599,700	119.9400	\$ 150,700	33.6%	\$ 12,324	\$ 1,750	16.5%

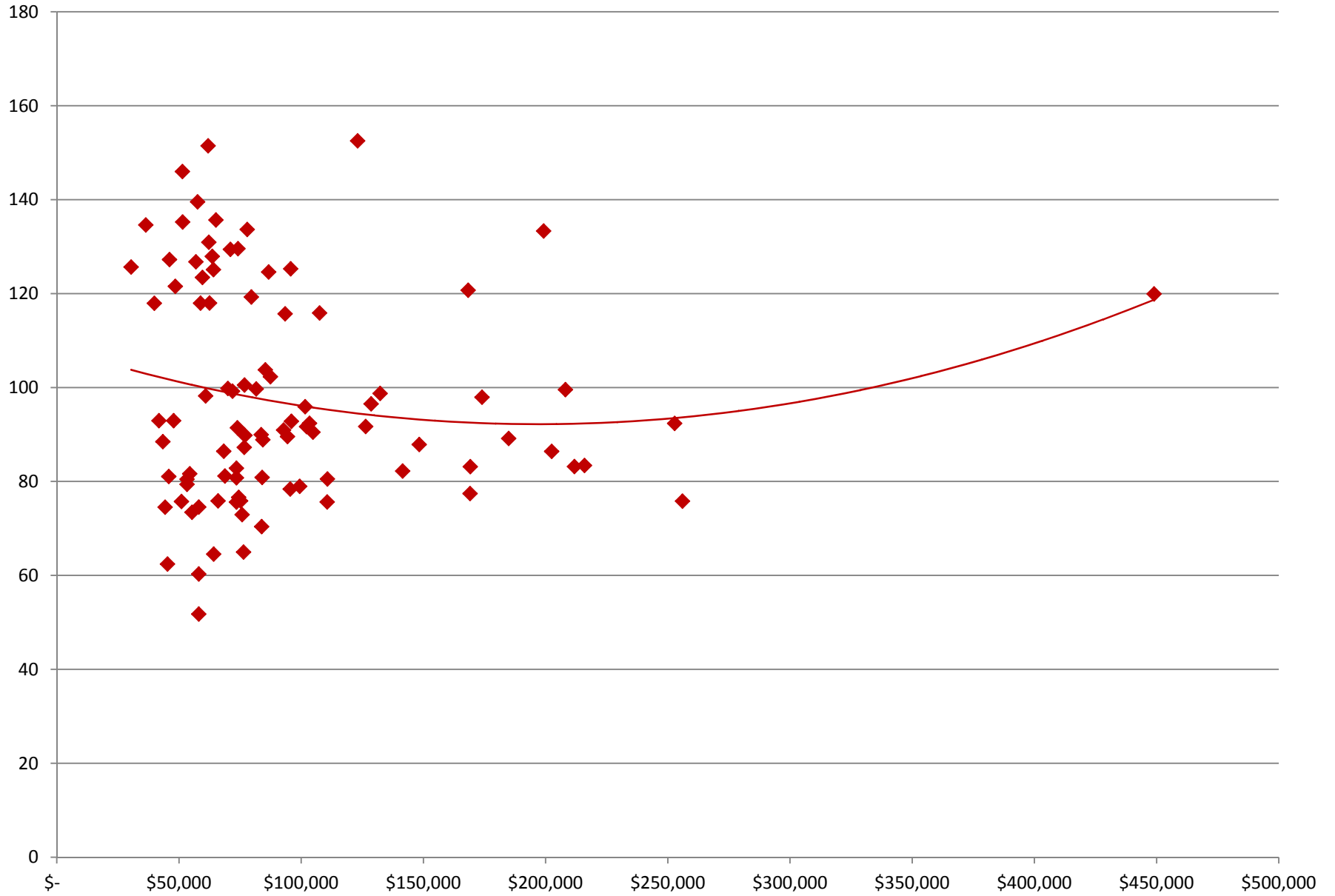
**Mean (average) 2023 Ratio 98.1%**  
**Median 2023 Ratio 91.7%**  
**Standard Deviation 22.9%**

**Mean (average) 2023 Tax Increase 32.9%**  
**Median 2023 Tax Increase 30.7%**  
**Standard Deviation 14.5%**

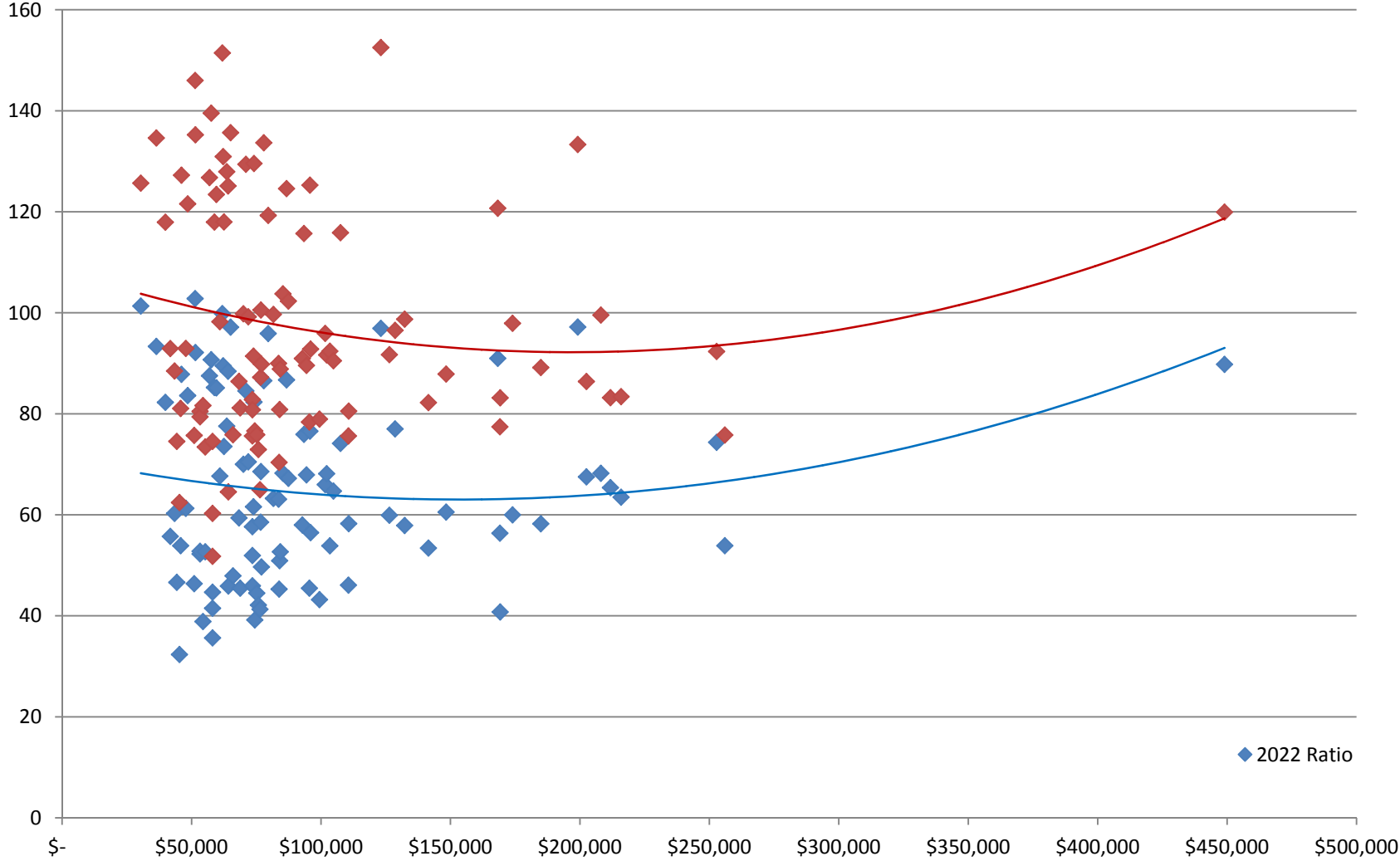
### 2022 Ratio vs. 2022 Valuation



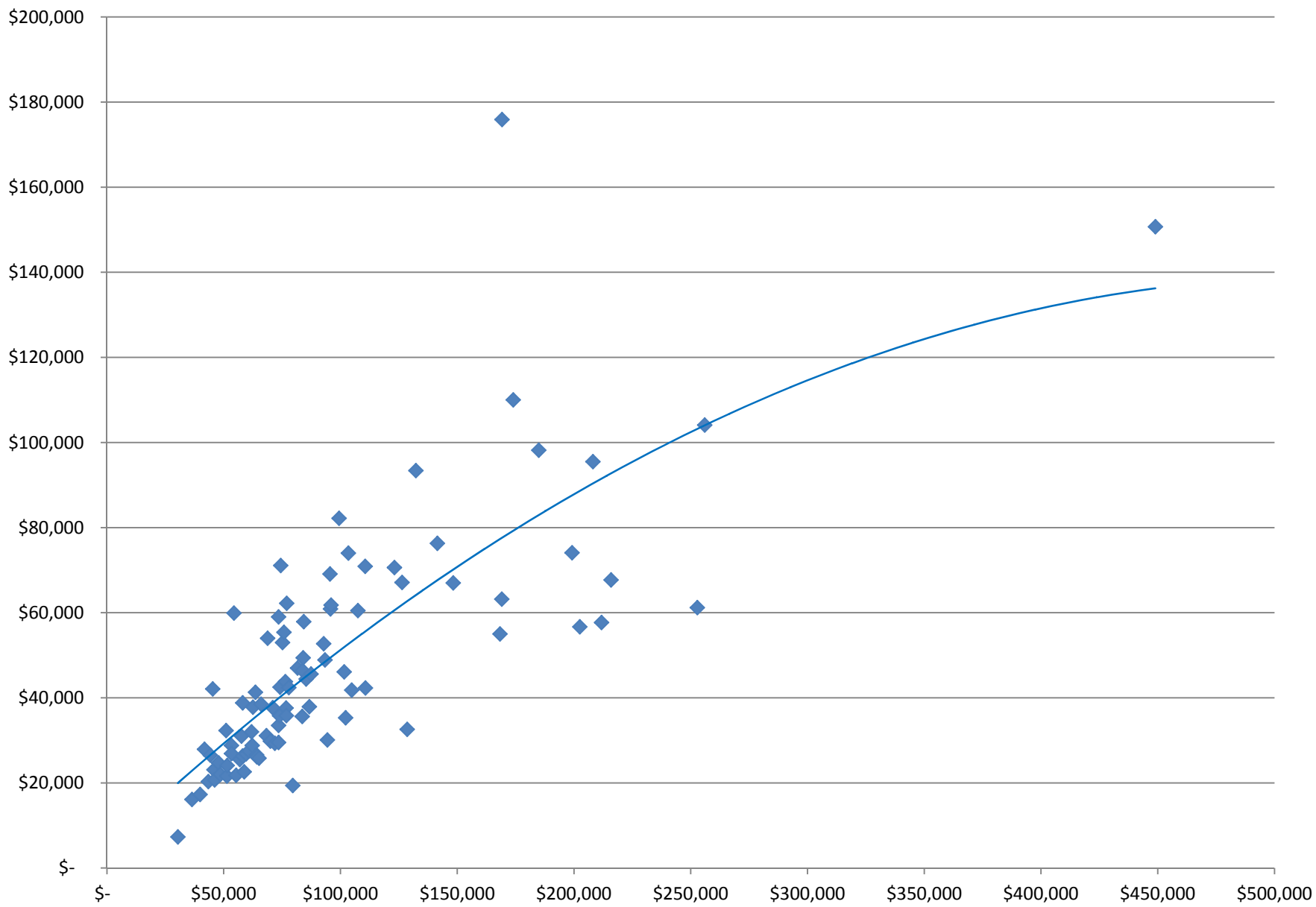
### 2023 Ratio vs. 2022 Valuation



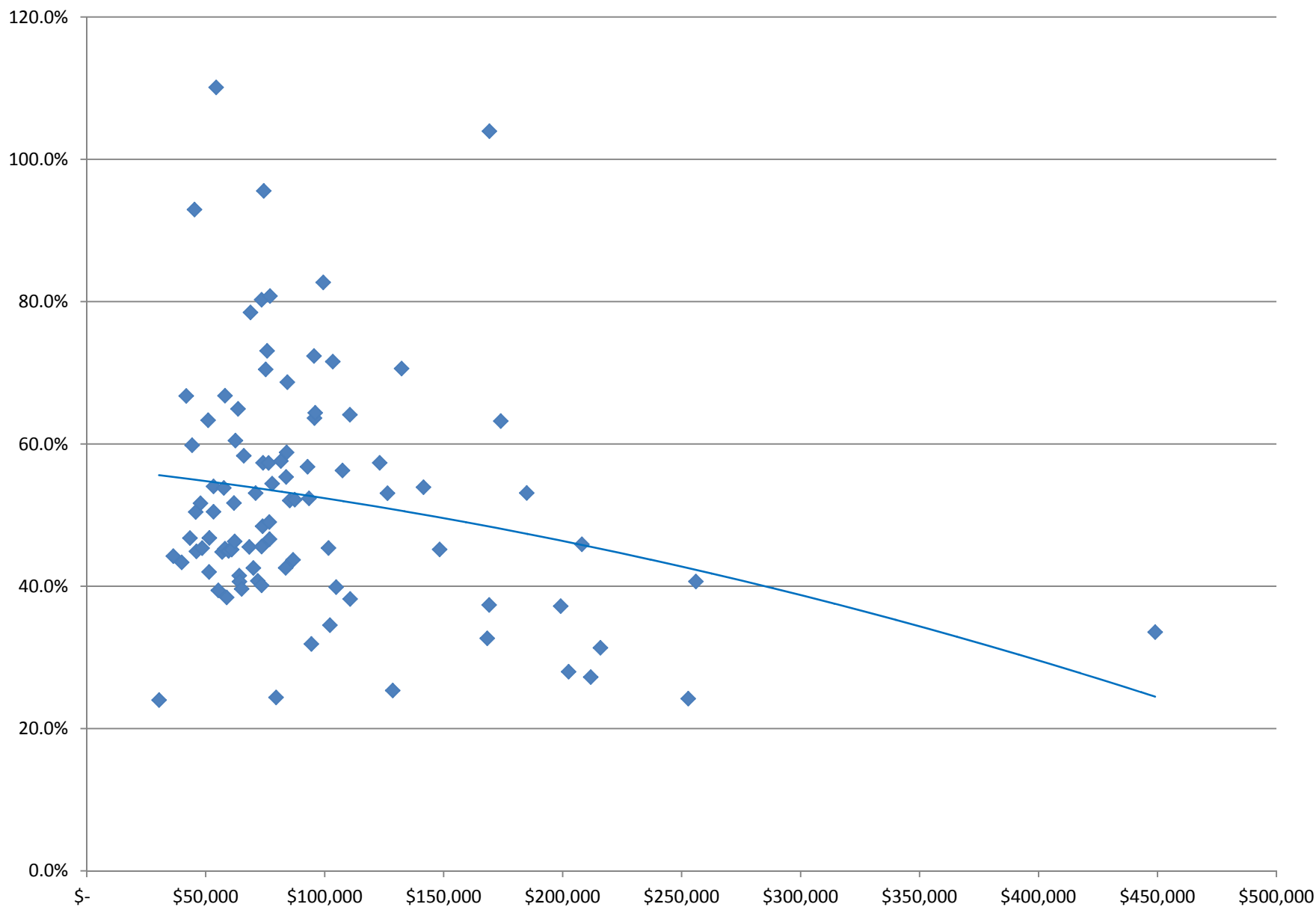
### 2022 and 2023 Ratio Comparison vs. 2022 Valuation



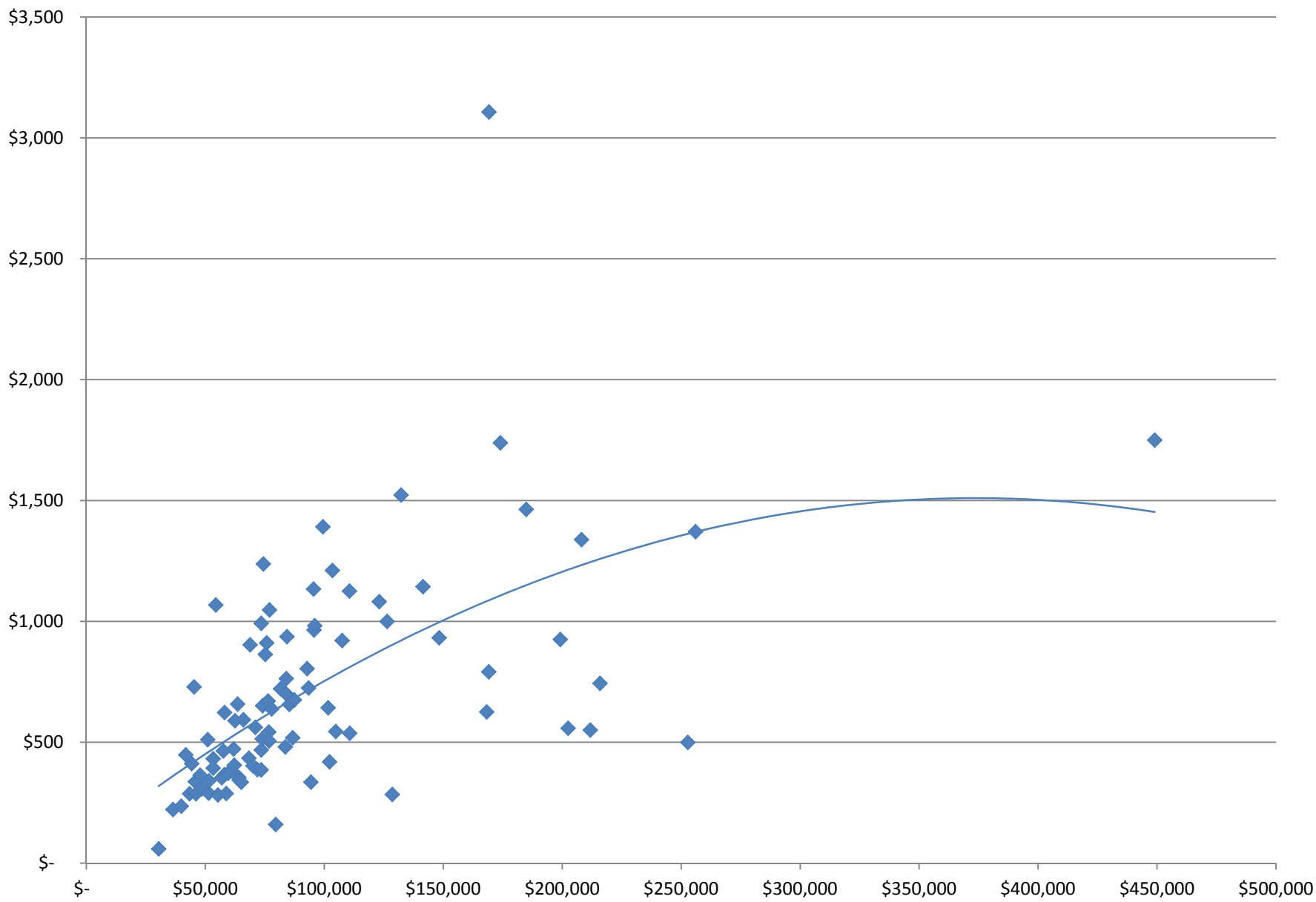
### 2023 Valuation Increase (\$) vs. 2022 Valuation



### 2023 Valuation Increase (%) vs. 2022 Valuation

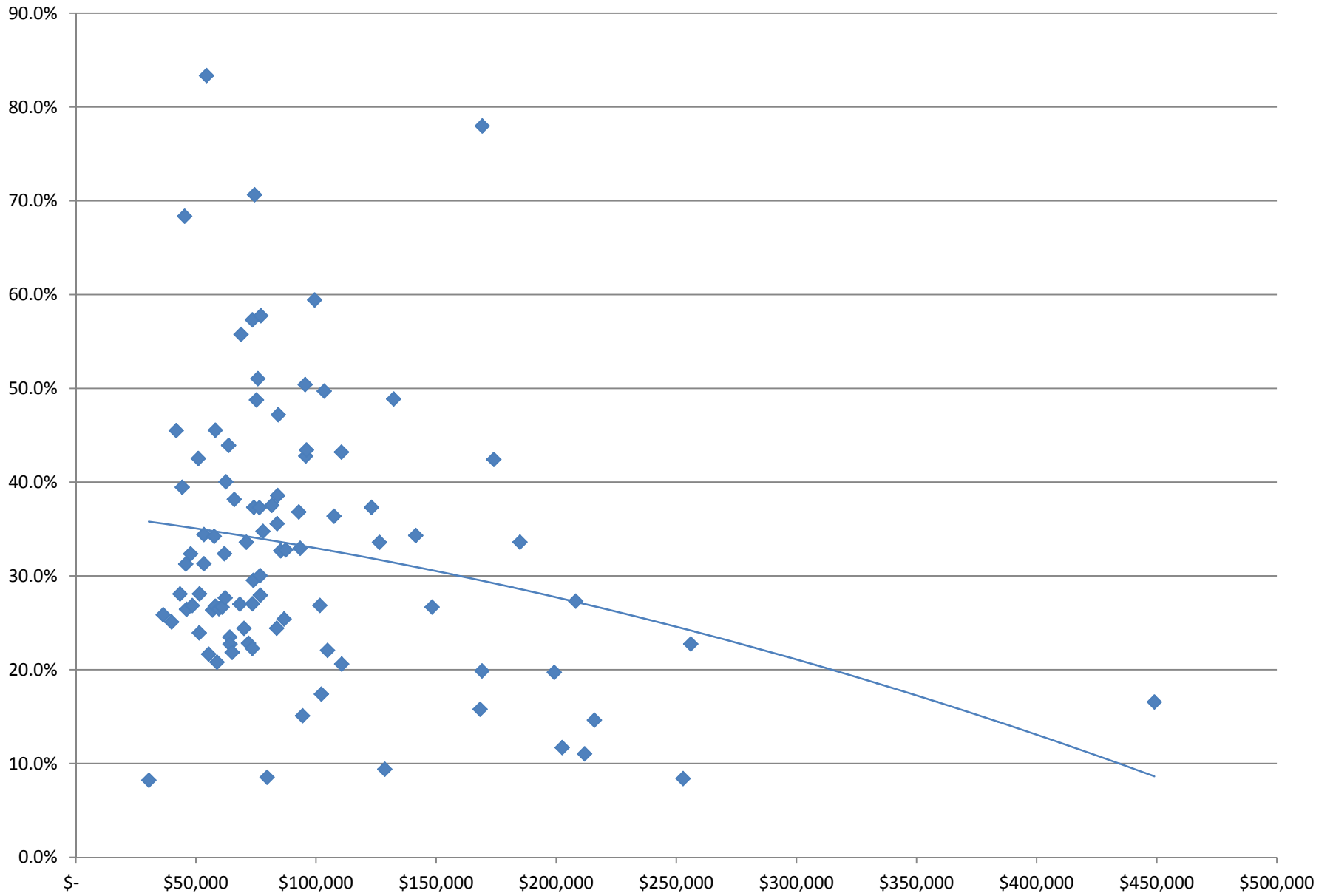


### 2023 Tax Increase (\$) vs. 2022 Valuation

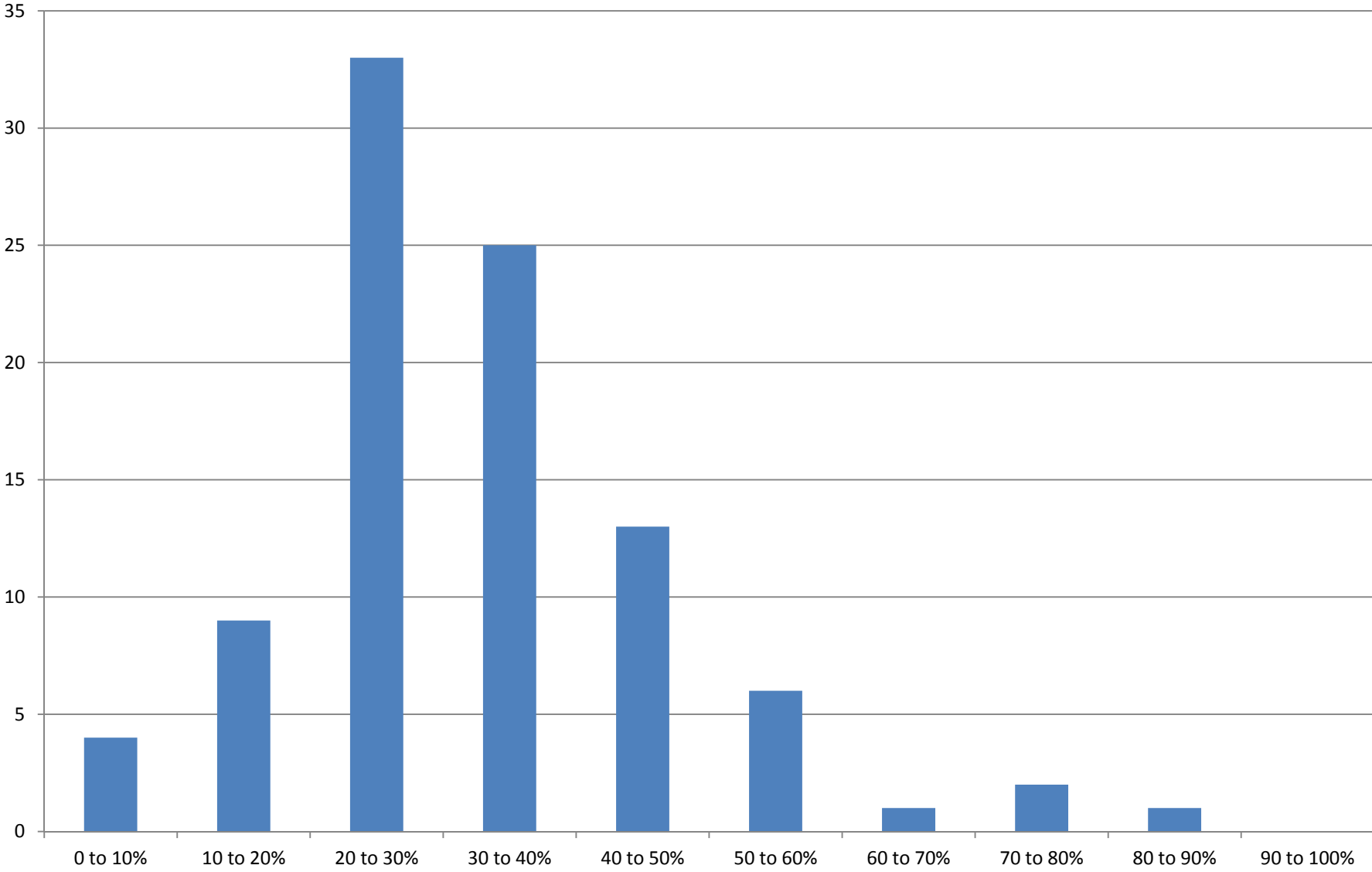




### 2023 Tax Increase (%) vs. 2022 Valuation



**2023 Tax Increase (%) Histogram**



Information for your consideration

Prepared by

Councilor Dan Bagley

Prior to adopting the 2023 Municipal Budget

## Bagley Recommendations - 2023 Expense Budget

- Page 1, 10 General Government, 001 Salaries, 01 Regular Pay: increase by \$35,000 for part-time maintenance person (increase all other salary-related expenses accordingly – SS, WC, Health Ins, etc), seemed to be widespread support for the idea among Council members
- Page 24, 50 Recreation, 026 Heating Fuel, 01 Recreation Center: reduce to \$35,000 (15% increase from prior year end), see attached for rationale
- Page 25, 50 Recreation, 027 Electricity, 05 Recreation Center: reduce to \$29,000 (Gary's update)
- Page 25, 50 Recreation, 027 Electricity, 06 Teague Park: reduce to \$7,000 (Gary's update)
- Page 25, 50 Recreation, 027 Electricity, 07 Soucy Sports Complex: reduce to \$1,300 (Gary's update)
- Page 27, 51 Parks, 026 Heating Fuel, 03 Heating Fuel: reduce to \$9,500 (15% increase from prior year end), see attached for rationale
- Page 27, 51 Parks, 027 Electricity, 09 Park Shop: reduce to \$1,900 (Gary's update)
- Page 27, 51 Parks, 027 Electricity, 10 Park Security Lighting: reduce to \$230 (Gary's update)
- Page 27, 51 Parks, 027 Electricity, 11 Electricity (Collins pond bldg): reduce to \$250 (Gary's update)
- Page 29, 60 Airport, 153 Air Consultant Contract, 01 Air Consultant Contract: increase to \$7,800 (per A/P Committee Recommendation)
- Page 29, 60 Airport, 026 Heating Fuel: reduce to \$9,300 (15% increase from prior year end), see attached for rationale
- Page 31, 61 Caribou Trailer Park, 027 Electricity: reduce to \$1,800 (50% decrease from prior year end), park closes in 2023
- Page 31, 61 Caribou Trailer Park, 028 Water: reduce to \$3,000 (50% decrease from prior year end), park closes in 2023
- Page 31, 61 Caribou Trailer Park, 029 Sewer: reduce to \$400 (50% decrease from prior year end), park closes in 2023
- Page 31, 61 Caribou Trailer Park, 161 Garbage Collection: reduce to \$750 (50% decrease from prior year end), park closes in 2023
- Page 33, 70 Insurance and Retirements: what is this for? WC and UI line items are listed individually in each of the other general budgets
- Page 34, 75 Contributions: Are we going to consider other requests before finalizing the budget? See attached.
- Page 36, 11 Economic Development, 281 Contracted Services, ## Riverfront Plan: increase to \$40,000 (fully fund request in 2023), Council priority and validation of support from public surveys (see attached)
- Page 36, 11 Economic Development, 405 Slum/Blight Removal, 01 Slum/Blight Removal: increase to \$85,000 (2022 year-end expense), Council priority (see attached), Water Street issues
- Page 36, 11 Economic Development, 405 Slum/Blight Removal, 02 Landbank Seed: reduce to \$0 (program not defined, allocation not needed at this time)

## Contribution Requests 2023

Members of the Caribou City Council asked for a total of all contributions. Here is the list. The Trio SQL software back to 2018 shows that Aroostook Agency on Aging has received a contribution from 2019 – 2022. Typically \$4,600 but in 2019 there was \$5,600 paid from that account. In 2018, no contributions were given. The years before that, we had Trio Access and I am unable to track by department. If it is a critical need, I can ask the Finance Department.

Here are those requests:

Account	Requestor	Amount Requested 2023	Amount Funded	Year Last funded
E 75-01-176-01	ACAP	\$3,047.00	\$3,047.6	2022
E 75-01-177-01	Agency on Aging	\$4,600.00	\$4,600.0	2019-2022
	Community Health & Counseling Service	\$250.00		
	Halfway Home Pet Rescue	General Request		
	Homeless Services of Aroostook	\$11,094.00		
	LifeFlight Foundation	\$1,849.00		
	Maine Public Broadcasting	\$100.00		
	Northern Maine Veterans Cemetery	\$200.00		
E 75-01-183-01	American Red Cross	\$1,000.00		
	Northern Light Home Care & Hospice	\$1,000.00		
	Recovery Aroostook*	\$2,500.00		
	TOTAL REQUESTS	\$25,640.00		

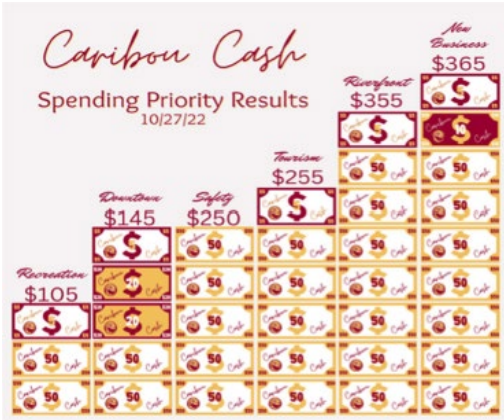
\*NOTE: I have one additional item I'd like the Council to consider: Recovery Aroostook provides an invaluable service to our community, through their leadership and advocacy for substance abuse recovery support. I recommend we approve a \$2,500 contribution to this organization to help with general operating expenses, support to our sober houses, computer equipment and software, events, and outreach in 2023. Although we have not received a formal request yet (they're still working on it), I have engaged with them privately, and Mr. Holabird stated they would be thrilled to receive this contribution as a gesture of the City's commitment and support to their mission.

## Electricity Comparison

Department	% Increase requested over 2022 Actual
12 Nylander	117.4
18 Municipal Bldg	2.4
25 Library	7.1
31 Fire and Ambulance	-4.6
35 Police	-2.7
39 Emergency Mgt	5.7
40 Public Works	4.6
50 Recreation	68.7
51 Parks	288.5
60 Airport	3.3
61 Trailer Park	4.9
<i>Average for other departments: 2.6% increase (Nylander not included)</i>	

## Heating Fuel Comparison

Department	% Increase requested over 2022 Actual
12 Nylander	12.4
18 Municipal Bldg	0.2
25 Library	-17.2
31 Fire and Ambulance	23.8
35 Police	
39 Emergency Mgt	
40 Public Works	3.1
50 Recreation	61.4
51 Parks	44.3
60 Airport	42.0
61 Trailer Park	4.9
<i>Average for other departments: 4.5% increase</i>	



COMMUNITY DEVELOPMENT PRIORITIES (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Blight Removal and Reuse	25	2	1	1		1	1	5
2024 Comprehensive Plan	10			4		4	3	3
Affordable Housing shortage	9	4		3			2	
DOT Village Partnership Initiative	9		3				4	2
Economic/Community Development Director	9					2		1
Branding & Marketing Campaign	8		4	2				4
Weekly Business Visits (Coffee with ...)	5	1						
Wayfinding / Signage in Downtown	4		2					
Define: Community Development	3					3		
Ribbon Cutting Ceremonies	3	3						
Create Strategic Plan for Projects	2					5	5	
Welcome New Residents to Caribou	2	5		5				
Beautification Committee	1		5					
Business Directory & Newsletter								
Chapter 13 Zoning Ordinance Rewrite								
Increase Social Media presence								
Placemaking Strategies								
Other:								

ECONOMIC DEVELOPMENT PRIORITIES (Rank top 5)	FINAL SCORE	Jody Smith	Courtney Boma	Joan Theriault	R. Mark Goughan	Louella Willey	John Morrill	Dan Bagley
Downtown Revitalization	13		1	1		5		4
Riverfront Redevelopment	12		2			2		2
Economic/Community Development Director	8					3		1
Neighborhood redevelopment	7	5	4	2				
Affordable Child Care barriers	6			5		1		
Creation of ED Citizen Committee	6	1						5
Small Business Expansion and Retention	6	3		3				
Airport Business Development	5			4				3
Birdseye Site Cleanup and Master Plan	5						1	
Brownfields Grants	5		5					2
Creating "Shovel Ready" Projects	5					4	3	
Facade Improvement Grants	4	2						
Brochures for Business	3		3					
Define: Economic Development	2						4	
Increase in Taxable Property Values	2	4						
Landbank Creation	1						5	
Sure Site Program								
Workforce Development								