

# 2025 Municipal Valuation Return



**DUE DATE - NOVEMBER 1, 2025 (or within 30 days of commitment, whichever is later)**

*Mail the signed original to Maine Revenue Services, Property Tax Division,  
PO Box 9106, Augusta, ME 04332-9106 and affix copy to front cover of Municipal Valuation book.  
You may also file this return online using the Maine Tax Portal at: <https://revenue.maine.gov>.*

For help in filling out this return, please see the MVR Instructions at [www.maine.gov/revenue/taxes/property-tax/assessor](http://www.maine.gov/revenue/taxes/property-tax/assessor)

# MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

**DUE DATE - NOVEMBER 1, 2025 (or within 30 days of commitment, whichever is later)**

**CARIBOU**

Municipality

1. County: **AROOSTOOK**

Commitment Date: **9/19/2025**  
mm/dd/yyyy

2. Municipality **CARIBOU**

Commitment period (select one): **12 months**

3. 2025 Certified Ratio (Percentage of current just value upon which assessments are based.) **3 100%**  
Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage

## TAXABLE VALUE OF REAL ESTATE

(Exclude exempt values)

4. Land (include value of transmission, distribution lines and substations, dams and power houses) **4 115,761,500**

5. Buildings **5 375,028,099**

6. Total **taxable** value of real estate (line 4 + line 5) **6 490,789,599**  
(this amount will be entered on Tax Rate Form, line 1)

## TAXABLE VALUE OF PERSONAL PROPERTY

(Exclude exempt values)

7. Production machinery and equipment **7 8,148,800**

8. Business equipment (furniture, furnishings and fixtures) **8 3,980,300**

9. All other personal property **9 554,000**

10. Total **taxable** value of personal property (line 7 + line 8 + line 9) **10 12,683,100**  
(this amount will be entered on Tax Rate Form, line 2)

## OTHER TAX INFORMATION

11. Total taxable value of real estate and personal property (line 6 + line 10) **11 503,472,699**  
(must match Tax Rate Form, line 3)

12. 2025 Property Tax Rate (example .01520) **12 0.02200**  
(from Tax Rate Form, line 19, column B)

13. 2025 Property Tax Levy (includes overlay and any fractional gains from rounding) **13 \$11,076,399.38**  
**Note: This is the amount of 2025 tax actually committed to the collector**  
(must match Tax Rate Form line 19, column C)

## HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

Homestead exemptions must be adjusted by the municipality's certified ratio

14. a. Number of maximum homestead exemptions granted **14a 1,960**  
(maximum exemption = \$25,000 x line 3 certified ratio)

b. Value of homestead exemptions on line 14a (line 14a x \$25,000 x line 3) **14b 49,000,000**

c. Number of exemptions granted for homesteads valued less than the maximum **14c 47**

d. Value of homestead exemptions on line 14c **14d 555,400**

e. Total number of homestead exemptions granted (line 14a + line 14c) **14e 2,007**

f. Total value of all homestead exemptions granted (line 14b + line 14d) **14f 49,555,400**  
(this amount will be entered on Tax Rate Form, line 4a)

g. Total assessed value of all property with homestead exemptions **14g 297,825,500**  
(include taxable and exempt value)





31. Number of acres first enrolled in the Open Space program for April 1, 2025

31

32. Total number of acres currently enrolled in the Open Space program

32

33. Total value of land enrolled in the Open Space program

33









MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality: CARIBOU

MUNICIPAL RECORDS, continued

45. Enter the best choice that describes how the municipality administers its assessment function. Choose SINGLE ASSESSOR, ASSESSORS' AGENT or BOARD OF ASSESSORS. Include the name of any single assessor or agent.

a) Function 45a ASSESSORS' AGENT
b) Name 45b STEVEN J. SALLEY
c) Email address 45c JSALLEY@CARIBOUMaine.ORG

46. Enter the beginning and ending dates of the fiscal year in your municipality.

FROM 46a 1/1/2025 TO 46b 12/31/2025
mm/dd/yyyy mm/dd/yyyy

47. Interest rate charged on overdue 2025 property taxes

47 7.50
7.50% maximum

48. Date(s) that 2025 property taxes are due

48a 12/15/2025 48b
48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

49a YES YES/NO Name of software used 49b TRIO SQL

50. Has your municipality implemented a local property tax relief program under 36 M.R.S. § 6232(1)?

50a NO YES/NO How many people qualified? 50b
How much relief was granted? 50c

51. Has your municipality implemented a local senior volunteer tax credit program under 36 M.R.S. § 6232(1-A)?

51a NO YES/NO How many people qualified? 51b
How much relief was granted? 51c

52. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?

52a NO YES/NO How many people qualified? 52b
How much relief was granted? 52c

I/We, the Assessor(s) of the Municipality of CARIBOU do state that the

foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing and submitting the information.

ASSESSOR(S) SIGNATURES

Four horizontal lines for assessor signatures.

DATE 10/31/2025 mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2025 or within 30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Tax Law municipal reimbursement program for the 2025 tax year.





