Property Tax Division

REPORT OF ASSESSMENT REVIEW

Municipality	Mount Desert		County	Hancock (c)

	2022	2023	2024
1. State Valuation	2,324,950,000	2,507,250,000	2,780,250,000
2. Amount of Change	150,850,000	182,300,000	273,000,000
3. Percent of Change	6.94%	7.84%	10.89%
4. Eff. Full Value Rate (line 6d/1)	0.00717	0.00691	0.00684
5. Local mil Rate 20-21-22	0.00798	0.00825	0.00804
6a. Commitment 2020-21-22	16,588,745	17,249,138	18,921,614
6b. Homestead Reimbursement	77,226	78,973	80,261
6c. BETE Reimbursement	3,237	2,495	2,435
6d. Total (6a, 6b & 6c)	16,669,209	17,330,606	19,004,310
6e. % change from prior year (6d.)	0.83%	3.97%	9.66%

	2021	2022	Amount of Change	Percent of Change
A. Municipal Valuation	2,090,804,620	2,353,434,611		
Net Supplements / Abatements	(5,200)	(3,168,300)		
Homestead (Exempt Valuation)	9,572,500	9,982,750		
BETE (Exempt Valuation)	302,450	302,800		
Adjusted Municipal Valuation	2,100,674,370	2,360,551,861	259,877,491	12.37%

B. Sales Information				
Sales Period Used	07/20 - 06/21	07/21 - 06/22	Combined Sales Ratio	85%
State Valuation	2023	2024		
# of Sales	52	84		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	84%	83%		
Average Ratio	83%	86%	3.61%	
Assessment Rating	11	17		
Waterfront Study				
Weighted Average		72%		
Average Ratio		82%		
Assessment Rating		20		
Condominium Study				
Weighted Average				
Average Ratio				
Assessment Rating				
Certified Ratio	100%	100%		

STATE VALUATION ANALYSIS

Municipality	Mount Desert				County	Hancock (c)
Municipal Valuation - 2022	**100%**		Declared Certified Ratio			**2024 State Valuation**
LAND				Ratio	Source	
Electrical Utilities (Trans & Dist)			9,388,100	100%	Declaration Value	9,388,100
Classified Tree Growth	265	ac	34,550	100%	State Rates	34,551
Classified Farm Land	35	ac	15,030	100%	Cert Ratio	15,030
Classified Farm Woodland	79	ac	11,590	100%	State Rates	11,585
Classified Open Space	1,822	ac	8,916,900	100%	Cert Ratio	8,916,900
Classified Working Waterfront		ac				
Commercial Lots			36,676,300	100%	Cert Ratio	36,676,300
Industrial Lots			1,072,400	100%	Cert Ratio	1,072,400
Residential Lots			531,577,441	86%	Residential Study	618,113,303
Waterfront & Water Influenced Lots			631,646,200	82%	Water Study	770,300,244
Condominium Lots						
Working Forest Roads		ac				
Waste Acres		ac				
# Undeveloped Acres	1,829	ac	11,663,500	6378/ Mun Avg	2095/ac SR	3,831,150
			1,231,002,011		TOTAL LAND	1,448,359,564
BUILDINGS	# accts					
Commercial	115		35,224,200	100%	Cert Ratio	35,224,200
Industrial	1		1,025,100	100%	Cert Ratio	1,025,100
Residential			620,319,900	86%	Residential Study	721,302,209
Waterfront & Water Influenced	480		456,809,300	82%	Water Study	557,084,512
Condominiums						
			1,113,378,500		TOTAL BUILDINGS	1,314,636,021
PERSONAL PROPERTY	# accts					
Commercial			8,201,900	100%	Personal Property Ratio	8,201,900
Industrial			18,700	100%	Personal Property Ratio	18,700
Spectrum Northeast			833,500	100%	Personal Property Ratio	833,500
			9,054,100		TOTAL PERSONAL	9,054,100
TOTALS			2,353,434,611			2,772,049,685
Adjustments (Net Abates/Supp)			(3,168,300)	85%	Combined Study	(3,727,412)
Adjustments (Comm., Ind. & Pers.)						
Homestead *(Exempt Valuation)*			9,982,750	86%	Residential Study	11,607,849
BETE *(Exempt Valuation)*			302,800	100%	Personal Property Ratio	302,800
ADJUSTED TOTAL			2,360,551,861			2,780,232,922
TIF ADJUSTMENTS		***TIF*** *Development Program Fund*				
NET w/ ADJUSTMENTS & TIF						2,780,232,922
STATE VALUATION						**2,780,250,000**

PTF303.4 (Rev 11/13)

STATE OF MAINE Sales Ratio Analysis - **2024 State Valuation**

Municipality: **Mount Desert** County: **Hancock (c)**

2 Year - **COMBINED STUDY**

Weighted Avg. =	77%	=	79,052,700	/	102,493,200
Average Ratio =	85%	=	49.55	/	58
Avg. Deviation =	15	=	1238	/	84
Quality Rating =	18	=	15	/	85%

Average Selling Price = $1,220,157

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2022 Assessed Value	Ratio	Dev.
1	W	3	2022	7195	771	21	38		5,000,000	1,797,200	0.36	49
2	U	6	2022	7211	110	30	19		830,000	352,400	0.42	43
3	W	9	2022	7233	833	3	35		10,600,000	4,933,300	0.47	38
4	R	6	2022	7214	221	33	53		770,000	384,100	0.50	35
5	R	6	2022	7215	828	12	13.08		1,350,000	705,000	0.52	33
6	W	9	2022	7231	224	25	28.02		2,150,000	1,184,700	0.55	30
7	R	8	2022	7227	487	33	56		404,000	222,100	0.55	30
8	R	11	2022	7242	431	9	92		870,000	487,500	0.56	29
9	W	10	2021	7163	201	8	11		4,000,000	2,329,400	0.58	27
10	U	10	2022	7234	854	25	55		900,000	519,800	0.58	27
11	U	8	2022	7228	339	31	26		650,000	384,200	0.59	26
12	U	10	2022	7236	145	20	16.01		1,400,000	863,400	0.62	23
13	R	10	2022	7237	507	7	17		325,000	205,400	0.63	22
14	U	9	2022	7231	25	21	29.06		335,000	213,800	0.64	21
15	R	10	2022	7236	836	8	18.01		375,000	245,200	0.65	20
16	R	6	2022	7212	233	20	9		550,000	363,400	0.66	19
17	U	8	2022	7224	429	26	16		1,300,000	875,900	0.67	18
18	R	7	2022	7222	618	7	74.01		795,000	540,300	0.68	17
19	U	7	2022	7217	578	31	25.02		1,405,000	973,700	0.69	16
20	R	11	2021	7166	818	18	2.01		1,118,700	788,400	0.70	15
21	U	10	2022	7236	414	25	70		550,000	386,200	0.70	15
22	U	12	2021	7179	603	25	74		430,000	305,700	0.71	14
23	W	1	2022	7183	877	3	49&55		6,096,500	4,538,300	0.74	11
24	U	2	2022	7191	812	25	37		795,000	590,400	0.74	11
25	R	12	2022	7248	803	9	106		421,000	320,700	0.76	9
26	U	1	2022	7182	466	25	73		422,500	326,600	0.77	8
27	U	9	2021	7159	54	25	108		439,000	339,400	0.77	8
28	W	1	2022	7180	629	9	113		960,000	761,400	0.79	6
29	R	10	2022	7239	504	10	123.03		900,000	706,600	0.79	6
30	W	6	2021	7127	955	11	74		1,450,000	1,147,400	0.79	6
31	U	8	2021	7146	270	27	26		625,000	494,500	0.79	6
32	R	7	2021	7141	618	8	17		259,000	206,000	0.80	5
33	U	4	2022	7202	11	25	37.01		855,000	684,400	0.80	5
34	U	2	2022	7187	829	5	33.02		611,500	492,500	0.81	4
35	U	9	2021	7150	948	24	65		540,000	437,200	0.81	4
36	U	9	2021	7152	754	26	12		1,650,000	1,355,100	0.82	3
37	R	8	2021	7149	319	10	44		583,000	485,800	0.83	2
38	R	5	2022	7208	435	20	2		520,000	431,300	0.83	2
39	U	6	2021	7126	182	25	35		725,000	612,400	0.84	1
40	W	9	2021	7155	324	3	9		3,650,000	3,105,300	0.85	
41	U	10	2021	7161	872	25	61		371,500	317,200	0.85	
42	U	8	2022	7225	25	31	42		990,000	843,100	0.85	
43	R	5	2021	7119	931	12	31.02		1,200,000	1,027,500	0.86	1
44	R	12	2021	7178	525	21	10.01		850,000	727,700	0.86	1
45	R	2	2022	7187	701	11	93		1,150,000	1,012,700	0.88	3
46	W	1	2022	7180	30	9	42		1,710,000	1,556,400	0.91	6
47	W	10	2021	7158	837	3	41		5,900,000	5,436,300	0.92	7
48	W	9	2021	7151	531	9	47		1,000,000	919,200	0.92	7

49	R	10	2022	7240	845	19	4	378,000	347,300	0.92	7
50	U	10	2021	7160	330	21	15	650,000	600,900	0.92	7
51	W	9	2021	7151	353	22	12	5,919,000	5,431,900	0.92	7
52	R	12	2022	7247	593	5	9.01	1,740,000	1,609,800	0.93	8
53	R	10	2021	7164	505	10	109	420,000	390,100	0.93	8
54	R	12	2021	7179	574	10	77	810,000	757,800	0.94	9
55	U	12	2021	7177	990	20	15	550,000	516,200	0.94	9
56	U	5	2021	7123	323	24	111	489,000	458,100	0.94	9
57	R	8	2022	7227	458	4	16.01&.02	325,000	308,400	0.95	10
58	W	5	2021	7119	34	7	83	1,900,000	1,797,900	0.95	10
59	U	4	2022	7198	373	12	23.01	895,000	854,200	0.95	10
60	R	10	2021	7161	571	7	45.03	290,000	279,800	0.96	11
61	W	10	2021	7161	930	8	134-04	1,850,000	1,775,400	0.96	11
62	R	7	2021	7141	799	10	4.01	749,000	718,900	0.96	11
63	R	6	2021	7128	218	10	193-14	845,000	814,300	0.96	11
64	R	2	2021	7098	263	21	41.01	468,000	451,600	0.96	11
65	R	12	2021	7174	114	10	186	439,000	427,400	0.97	12
66	R	10	2021	7162	24	10	122-01	1,400,000	1,358,200	0.97	12
67	W	7	2021	7139	370	8	152	1,775,000	1,761,500	0.99	14
68	W	5	2021	7124	380	17	10	775,000	778,400	1.00	15
69	R	2	2022	7189	1	8	17-01	309,000	311,900	1.01	16
70	R	1	2022	7183	743	10	123.01	565,000	569,600	1.01	16
71	U	6	2021	7125	270	25	120	550,000	565,400	1.03	18
72	U	2	2021	7096	901	24	60	1,025,000	1,066,800	1.04	19
73	R	6	2021	7125	181	7	38	630,000	661,800	1.05	20
74	R	9	2021	7159	470	11	111	375,000	393,900	1.05	20
75	R	1	2022	7183	262	19	40.05	810,000	853,700	1.05	20
76	R	3	2021	7108	304	21	23	690,000	724,800	1.05	20
77	R	7	2021	7137	775	10	22	309,000	326,100	1.06	21
78	R	9	2021	7154	891	19	21	380,000	403,300	1.06	21
79	R	12	2021	7179	507	25	71	195,000	209,400	1.07	22
80	R	5	2021	7119	247	12	8.01	375,000	412,100	1.10	25
81	R	3	2021	7110	54	19	14.01	790,000	880,600	1.11	26
82	R	3	2021	7108	769	9	120.07	802,500	898,300	1.12	27
83	R	4	2021	7112	156	10	193.09	739,000	837,900	1.13	28
84	U	9	2022	7229	423	25	39	500,000	562,500	1.13	28

STATE OF MAINE Sales Ratio Analysis - **2024 State Valuation**

Municipality: **Mount Desert** County: **Hancock (c)**

2 Year - **Residential Study**

Weighted Avg. =	83%	=	39,798,700	/	47,757,700
Average Ratio =	86%	=	41.31	/	48
Avg. Deviation =	15	=	994	/	68
Quality Rating =	17	=	15	/	86%

Average Selling Price = ***$702,319*** **2022**

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2022 Assessed Value	Ratio	Dev.
1	U	6	2022	7211	110	30	19		830,000	352,400	0.42	44
2	R	6	2022	7214	221	33	53		770,000	384,100	0.50	36
3	R	6	2022	7215	828	12	13.08		1,350,000	705,000	0.52	34
4	R	8	2022	7227	487	33	56		404,000	222,100	0.55	31
5	R	11	2022	7242	431	9	92		870,000	487,500	0.56	30
6	U	10	2022	7234	854	25	55		900,000	519,800	0.58	28
7	U	8	2022	7228	339	31	26		650,000	384,200	0.59	27
8	U	10	2022	7236	145	20	16.01		1,400,000	863,400	0.62	24
9	R	10	2022	7237	507	7	17		325,000	205,400	0.63	23
10	U	9	2022	7231	25	21	29.06		335,000	213,800	0.64	22
11	R	10	2022	7236	836	8	18.01		375,000	245,200	0.65	21
12	R	6	2022	7212	233	20	9		550,000	363,400	0.66	20
13	U	8	2022	7224	429	26	16		1,300,000	875,900	0.67	19
14	R	7	2022	7222	618	7	74.01		795,000	540,300	0.68	18
15	U	7	2022	7217	578	31	25.02		1,405,000	973,700	0.69	17
16	R	11	2021	7166	818	18	2.01		1,118,700	788,400	0.70	16
17	U	10	2022	7236	414	25	70		550,000	386,200	0.70	16
18	U	12	2021	7179	603	25	74		430,000	305,700	0.71	15
19	U	2	2022	7191	812	25	37		795,000	590,400	0.74	12
20	R	12	2022	7248	803	9	106		421,000	320,700	0.76	10
21	U	1	2022	7182	466	25	73		422,500	326,600	0.77	9
22	U	9	2021	7159	54	25	108		439,000	339,400	0.77	9
23	R	10	2022	7239	504	10	123.03		900,000	706,600	0.79	7
24	U	8	2021	7146	270	27	26		625,000	494,500	0.79	7
25	R	7	2021	7141	618	8	17		259,000	206,000	0.80	6
26	U	4	2022	7202	11	25	37.01		855,000	684,400	0.80	6
27	U	2	2022	7187	829	5	33.02		611,500	492,500	0.81	5
28	U	9	2021	7150	948	24	65		540,000	437,200	0.81	5
29	U	9	2021	7152	754	26	12		1,650,000	1,355,100	0.82	4
30	R	8	2021	7149	319	10	44		583,000	485,800	0.83	3
31	R	5	2022	7208	435	20	2		520,000	431,300	0.83	3
32	U	6	2021	7126	182	25	35		725,000	612,400	0.84	2
33	U	10	2021	7161	872	25	61		371,500	317,200	0.85	1
34	U	8	2022	7225	25	31	42		990,000	843,100	0.85	1
35	R	5	2021	7119	931	12	31.02		1,200,000	1,027,500	0.86	
36	R	12	2021	7178	525	21	10.01		850,000	727,700	0.86	
37	R	2	2022	7187	701	11	93		1,150,000	1,012,700	0.88	2
38	R	10	2022	7240	845	19	4		378,000	347,300	0.92	6
39	U	10	2021	7160	330	21	15		650,000	600,900	0.92	6
40	R	12	2022	7247	593	5	9.01		1,740,000	1,609,800	0.93	7
41	R	10	2021	7164	505	10	109		420,000	390,100	0.93	7
42	R	12	2021	7179	574	10	77		810,000	757,800	0.94	8
43	U	12	2021	7177	990	20	15		550,000	516,200	0.94	8
44	U	5	2021	7123	323	24	111		489,000	458,100	0.94	8
45	R	8	2022	7227	458	4	16.01&.02		325,000	308,400	0.95	9

46	U	4	2022	7198	373	12	23.01	895,000	854,200	0.95	9
47	R	10	2021	7161	571	7	45.03	290,000	279,800	0.96	10
48	R	7	2021	7141	799	10	4.01	749,000	718,900	0.96	10
49	R	6	2021	7128	218	10	193-14	845,000	814,300	0.96	10
50	R	2	2021	7098	263	21	41.01	468,000	451,600	0.96	10
51	R	12	2021	7174	114	10	186	439,000	427,400	0.97	11
52	R	10	2021	7162	24	10	122-01	1,400,000	1,358,200	0.97	11
53	R	2	2022	7189	1	8	17-01	309,000	311,900	1.01	15
54	R	1	2022	7183	743	10	123.01	565,000	569,600	1.01	15
55	U	6	2021	7125	270	25	120	550,000	565,400	1.03	17
56	U	2	2021	7096	901	24	60	1,025,000	1,066,800	1.04	18
57	R	6	2021	7125	181	7	38	630,000	661,800	1.05	19
58	R	9	2021	7159	470	11	111	375,000	393,900	1.05	19
59	R	1	2022	7183	262	19	40.05	810,000	853,700	1.05	19
60	R	3	2021	7108	304	21	23	690,000	724,800	1.05	19
61	R	7	2021	7137	775	10	22	309,000	326,100	1.06	20
62	R	9	2021	7154	891	19	21	380,000	403,300	1.06	20
63	R	12	2021	7179	507	25	71	195,000	209,400	1.07	21
64	R	5	2021	7119	247	12	8.01	375,000	412,100	1.10	24
65	R	3	2021	7110	54	19	14.01	790,000	880,600	1.11	25
66	R	3	2021	7108	769	9	120.07	802,500	898,300	1.12	26
67	R	4	2021	7112	156	10	193.09	739,000	837,900	1.13	27
68	U	9	2022	7229	423	25	39	500,000	562,500	1.13	27

STATE OF MAINE Sales Ratio Analysis - **2024 State Valuation**

Municipality:	**Mount Desert**	County:	**Hancock (c)**

2 Year - **Waterfront & Water Influenced Study**

Weighted Avg. =	72%	=	39,254,000	/	54,735,500
Average Ratio =	82%	=	9.88	/	12
Avg. Deviation =	16	=	250	/	16
Quality Rating =	20	=	16	/	82%

Average Selling Price = ***$3,420,969***

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2022 Assessed Value	Ratio	Dev.
1	W	3	2022	7195	771	21	38		5,000,000	1,797,200	0.36	46
2	W	9	2022	7233	833	3	35		10,600,000	4,933,300	0.47	35
3	W	9	2022	7231	224	25	28.02		2,150,000	1,184,700	0.55	27
4	W	10	2021	7163	201	8	11		4,000,000	2,329,400	0.58	24
5	W	1	2022	7183	877	3	49&55		6,096,500	4,538,300	0.74	8
6	W	1	2022	7180	629	9	113		960,000	761,400	0.79	3
7	W	6	2021	7127	955	11	74		1,450,000	1,147,400	0.79	3
8	W	9	2021	7155	324	3	9		3,650,000	3,105,300	0.85	3
9	W	1	2022	7180	30	9	42		1,710,000	1,556,400	0.91	9
10	W	10	2021	7158	837	3	41		5,900,000	5,436,300	0.92	10
11	W	9	2021	7151	531	9	47		1,000,000	919,200	0.92	10
12	W	9	2021	7151	353	22	12		5,919,000	5,431,900	0.92	10
13	W	5	2021	7119	34	7	83		1,900,000	1,797,900	0.95	13
14	W	10	2021	7161	930	8	134-04		1,850,000	1,775,400	0.96	14
15	W	7	2021	7139	370	8	152		1,775,000	1,761,500	0.99	17
16	W	5	2021	7124	380	17	10		775,000	778,400	1.00	18