

Town of Scarborough

TAX COMMITMENT REPORT

FISCAL YEAR 2023

SCARBOROUGH ASSESSING DEPARTMENT

Nicholas Cloutier, CMA, Assessor Susan Russo, CMA, Deputy Assessor Erika Fennell, Administrative Assistant



Scarborough Assessing Department

Table of Contents

- pg. 1 A > Commitment Memo
 - Final FY23 Tax Rate Computation (8-25-2022)
 - Town Council Adopted Budget (5-18-2022)
 - Assessor's Report to the Town Council
- pg. 6 B > Assessor's Certificate of Assessment and Warrant
 - > Certificate of Assessment to Municipal Treasurer
- pg. 9 C > Municipal Valuation Return
- pg. 20 D > Ratio Declaration to Maine Revenue Services
- pg. 21 E > Cumberland County Assessment
- pg. 24 F > TIF/CEA FY23 Totals
- pg. 25 **G** > TIF/CEA Summary
- _{pg. 27} H > Top Ten Taxpayers





August 26, 2022

To: The Honorable Town Councilors, Town Manager, and Finance Director

of the Town of Scarborough, Maine

Subject: 2022-2023 Commitment

The tax rate was set at \$15.39 for the 2023 fiscal year. The total assessed value of all taxable real and personal property is \$4,988,176,876 an increase of \$142,494,100 over the prior year.

Total taxable valuation of personal property increased from \$110,072,200 to \$110,658,700, whereas total taxable valuation of real estate increased from \$4,735,610,576 to \$4,877,518,176.

Since last year's Commitment, occurring on August 12, 2021, the reductions in assessed value resulting from abatements totaled \$3,302,400. Of that total value abated, \$536,600 was personal property and \$2,765,800 was real estate.

The total value of all Homestead Exemptions increased from \$132,624,900 to \$132,696,400, yielding a reimbursement amount of \$1,490,804.25. The total exempt value for all BETE qualified properties increased from \$104,678,200, to \$107,600,900, yielding a reimbursement of \$827,988.93.

The committed Overlay amount was set at \$333,952.44. This amount is projected to be adequate to cover any speculative abatements to come in this fiscal year. There are no pending abatements unresolved from prior tax years.

Attached, you will find the updated 2022-2023 Tax Rate Computation document, including figures that reflect all final and actual values as of April 1, 2022, with a Commitment date of August 25, 2022.

Sincerely,

Nicholas Cloutier, CMA

Assessor

Town of Scarborough

Final FY23 Tax Rate Computation Tax Commitment 8-25-22 2022 2023 Budget Budget Municipal Gross 39,332,078 41,592,968 5.7% Less: Debt Revenues (922,335)(634,250)-31.2% Less: TIF Revenues (370,000)(1,865,912)404.3% Less: Revenues (16,791,810) 4.2% (17,497,717) Total Municipal - Revenues (18,084,145) (19,997,879) 10.6% **Municipal (Net Appropriation)** 21,247,933 21,595,089 1.6% **Education Gross** 55,683,015 58,801,486 5.6% Less: Revenues (6,226,083) (6,851,528) 10.0% **Education (Net)** 49,456,932 51,949,958 5.0% Adult Learning 179,639 184,370 2.6% Less: Revenues (114,158)(104,370)-8.6% 22.2% 80,000 Adult Learning (Net) 65,481 Food Services 1,806,963 2,041,000 13.0% (1,606,963)Less: Revenues (2,041,000) 27.0% Food Service (Net) 200,000 -100.0% 7,063,742 8,264,872 17.0% Municipal Capital Program School Capital Program 3,638,901 2,313,283 -36.4% Total Capital Projects - Gross 10,702,643 10,578,155 -1.2% Less: Revenues Municipal Capital Program Revenues (5,639,082) 1.6% (5,728,329)ARPA Revenues (1,755,608)Downtow TIF (130,000)Municipal Capital Reserve Use (635,000) -97.3% (17,435)School Capital Reserve Use (286,250) (199,000)-30.5% Education Capital Program Revenues (2,697,300)(1,489,283)-44.8% Total C.I.P. - Revenues (9,257,632) (9,319,655) 0.7% Capital (Net Appropriation) 1,445,011 1,258,500 -12.9% **Total Townwide Operating Budgets** 72,415,357 74,883,547 3.4% 3,081,933 3,119,411 1.2% County Assessment 492,729 -32.2% Overlay 333,952 196,748 2,019,728 926.6% Tax Increment Financing Districts 1,453,940 1,525,197 Credit Enhancement Agreements 4.9% Resident Senior Property Tax Relief Fund 272,000 340,000 25.0% Capital Equipment Reserve 0.0% (1,394,418) Homestead Exemption Reimbursement (Estimate) (1.490.804)6.9% Business Equipment Tax Exemption (BETE) (786,133) (827,989) 5.3% 6.3% (2,950,000) State Municipal Revenue Sharing (Estimate) (3,135,000)**Total Net Budget** 72,782,155.80 76,768,042 5.5% Tax Rate Fiscal Year Taxable Value Rate/\$1,000 % Change Net Budget Change 2023 \$0.01539 \$0.37 2.46% Actual \$4,988,176,876 \$76,768,042 \$15.39 2022 \$4,845,682,776 \$72,782,156 \$0.01502 \$15.02

Town Council Adopted Budget (5/18/2022) ~ Tax Rate Computation with Estimated Valuation Figures ~ 2022 2023 Budget Budget Municipal Gross 39,332,078 41,592,968 5.7% Less: Debt Revenues (922,335) (634,250)-31.2% Less: TIF Revenues (370,000)(1,865,912)404.3% (16,791,810) Less: Revenues (17,497,717) 4.2% Total Municipal - Revenues (18,084,145) (19,997,879) 10.6% **Municipal (Net Appropriation)** 21,247,933 21,595,089 1.6% **Education Gross** 55,683,015 58,801,486 5.6% (6,226,083) (6,851,528)10.0% Less: Revenues **Education (Net)** 49,456,932 51,949,958 5.0% Adult Learning 179,639 184,370 2.6% Less: Revenues (114,158) (104,370) -8.6% 80,000 22.2% Adult Learning (Net) 65,481 13.0% Food Services 1,806,963 2,041,000 (2,041,000)Less: Revenues (1,606,963)27.0% Food Service (Net) 200,000 -100.0% Municipal Capital Program 7,063,742 8,264,872 17.0% School Capital Program 3,638,901 2,313,283 -36.4% Total Capital Projects - Gross 10,702,643 10,578,155 -1.2% Less: Revenues Municipal Capital Program Revenues (5,639,082)1.6% (5,728,329)ARPA Revenues (1,755,608)Downtow TIF (130,000)Municipal Capital Reserve Use (635,000)(17,435)-97.3% -30.5% School Capital Reserve Use (286,250)(199,000)(2,697,300) (1,489,283) -44.8% Education Capital Program Revenues Total C.I.P. - Revenues (9,257,632) (9,319,655) 0.7% -12.9% Capital (Net Appropriation) 1,445,011 1,258,500 74,883,547 **Total Townwide Operating Budgets** 72,415,357 3.4% County Assessment 3,081,933 3,119,411 1.2% Overlay 492,729 250,000 -49.3% 196,748 2,026,000 929.7% Tax Increment Financing Districts Credit Enhancement Agreements 1,453,940 1,511,000 3.9% Resident Senior Property Tax Relief Fund 272,000 340,000 25.0% Capital Equipment Reserve 0.0% (1,484,000) Homestead Exemption Reimbursement (Estimate) (1,394,418)6.4% Business Equipment Tax Exemption (BETE) (786, 133)(700,000)-11.0% State Municipal Revenue Sharing (Estimate) (2,950,000)(3,135,000)6.3% **Total Net Budget** 72,782,155.80 76,810,958 5.5% % Change Fiscal Year Est Taxable Value Net Budget Tax Rate Rate/\$1,000 Change Town Manager Estim 2023 \$0.01547 \$0.45 3.00% \$4,964,134,576 \$76,810,958 \$15.47 Council Policy 2023 \$4,952,289,396 \$76,810,958 \$0.01551 \$15.51 \$0.49 3.26% 2022 \$0.01502 \$4,845,682,776 \$72,782,156 \$15.02

2022-2023 ASSESSOR'S REPORT TO THE TOWN COUNCIL



GENERAL INFORMATION

- The new tax rate is \$15.39 per thousand dollars of value (+2.46% from \$15.02 last year)
- FY23 Commitment Date: August 25, 2022 (4/1/2022 Assessment date)
- The new total taxable valuation base of the town is \$4,988,176,876 (+\$142,494,100 from last year)
- Total number of taxpayers who qualified for State of Maine Exemptions:
 - Homestead Exemption: 5,318 (\$384.75 savings in property taxes)
 - Veteran's Exemption: 557 (\$92.34 savings in property taxes)
- Last year (FY22) was the 14th year of the Town's Senior Property Tax Reimbursement program. 392 applications were approved for a total refund of \$292,099.15.
- The 2022 State Valuation is \$4,988,750,000 (2020 actual), fourth highest in the State behind Portland, South Portland, and York.
- We have a certified assessment ratio of 100%, with an actual of 93%* (State requirement of above 70%) Our quality rating is 9%* (State requirement of below 20%)
 - * Results of Maine Revenue Services' audit of 4/1/2020 valuations.

ASSESSMENT STATISTICS

- Total Real Estate accounts: 10,196, with a total taxable value of \$4,877,518,176. (Up \$141,907,600)
- Total Personal Property accounts: 1,022, with a total taxable value of \$110,658,700. (Up \$586,500)
- Total Exempt Real Estate accounts: 349, with an assessed value of \$379,209,424.
- 1,124 properties had an increase in assessed value:
 - o 363 properties had an increase of \$100 \$9,900
 - o 270 properties had an increase of \$10,000 \$24,900
 - 146 properties had an increase of \$25,000 \$49,900
 - o 96 properties had an increase of \$50,000 \$99,900
 - o 216 properties had an increase of \$100,000 \$499,900
 - 33 properties had an increase of over \$500,000
- 8,780 properties' values stayed the same.
- 141 properties went down in assessed value:
 - o 89 properties had a decrease of \$100 \$9,900
 - 19 properties had a decrease of \$10,000 \$24,900
 - o 12 properties had a decrease of \$25,000 \$49,900
 - o 6 properties had a decrease of \$50,000 \$99,900
 - o 11 properties had a decrease of \$100,000 \$499,900
 - 4 properties had a decrease of over \$500,000
- Primarily due to lot mergers/subdivisions, 34 pre-existing parcels were deleted and 151 new parcels were created (net of 117 new Real Estate accounts). The taxable value resulting from these accounts was a net increase of \$21,857,100 (\$13,512,900 Land, \$8,344,200 Improvements).

- We had 479 qualified sales in 2021/2022 (April 2, 2021 April 1, 2022) compared to 456 the previous year.
- The average sale price of a single-family home (non-waterfront), April 2, 2021 April 1, 2022 was \$607,300.
- The average assessed value of those same homes is \$448,500.
- The average ratio of assessment to sale price for single-family homes (non-waterfront) is 75%. (326 sales)
- The average ratio of assessment to sale price for waterfront properties is 73%. (4 sales)
- The average ratio of assessment to sale price for vacant residential land is 80%. (7 sales)
- The average ratio of assessment to sale price for condominium properties is 77%. (109 sales)
- The average ratio of assessment to sale price for commercial properties is 83%. (33 sales)

SCARBOROUGH TAX-BASE BREAKDOWN FY21 - FY23

		Taxa	Total	Total			
	Residential	Commercial	Industrial	Personal Prop	Total Taxable	Residential	Non-Residential
FY21 (4/1/2020)	3,621,912,300	814,980,776	178,159,600	112,178,300	4,727,230,976	3,621,912,300	1,105,318,676
% of Total	76.6%	17.2%	3.8%	2.4%		76.6%	23.4%
FY22 (4/1/2021)	3,699,245,300	841,175,876	195,189,400	110,072,200	4,845,682,776	3,699,245,300	1,146,437,476
% of Total	76.3%	17.4%	4.0%	2.3%		76.3%	23.7%
FY23 (4/1/2022)	3,776,715,000	883,636,376	217,166,800	110,658,700	4,988,176,876	3,776,715,000	1,211,461,876
% of Total	75.7%	17.7%	4.4%	2.2%		75.7%	24.3%

Historic '	Vifw of T	ΓΔΧΔΒΙΕ \	/ ΔIUF.	ΤΔΧ ΚΔ	TES. AND	BUDGETS
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Fiscal Year	Taxable Valuation	% Change in Valuation	Tax Rate/1000	% Change in Tax Rate	Total Tax Levy	% Change in Annual Budget
2014	\$3,660,305,700	0.79%	14.77	7.03%	\$54,062,715	7.87%
2015	\$3,700,488,200	1.10%	15.10	2.23%	\$55,877,372	3.36%
2016	\$3,745,548,100	1.22%	15.49	2.58%	\$58,706,467	5.06%
2017	\$3,776,362,500	0.82%	15.92	2.78%	\$61,217,501	4.28%
2018	\$3,785,488,432	0.24%	16.49	3.58%	\$62,422,703	1.97%
2019	\$4,012,292,612	5.99%	16.49	0.00%	\$66,162,705	5.99%
2020	\$4,696,461,376	17.05%	14.70	-10.86%	\$69,037,982	4.35%
2021	\$4,727,230,976	0.66%	14.86	1.09%	\$70,246,652	1.75%
2022	\$4,845,682,776	2.51%	15.02	1.08%	\$72,782,155	3.61%
2023	\$4,988,176,876	2.94%	15.39	2.46%	\$76,768,042	5.48%

Respectfully Submitted,

Nicholas Cloutier, Assessor

ASSESSORS' CERTIFICATION OF ASSESSMENT

	WE HEREBY CERTIFY tha	at the pages herein, no	umbered	from	1	to
_	TBD inclusive, conta	ain a list and valuation	of estate	s, real and	d person	al, liable to be taxed in
the Munici	pality of Scarborough		for (county, dis	strict, an	d municipal taxes for the
fiscal year		ryy) to <u>06/30/23</u>	(mm/d	ld/yyyy) as	they ex	risted on the first day of
April, 2022	2.					
	SS THEREOF, we have here					, (municipality) this
I went	y-Fifth day of Augus				la	
Nichol	las T. Cloutier, CMA	Municipal Assessor(s) 01 <u> </u>		·b··	(municipality)
State of Ma	aine, MunicipalityScarbor	ough, Tax Collector	County_			Γ
	ne of the State of Maine, you a			f each ner	con nam	and in the list herewith
	to you the amount set down				son nam	ied in the list herewith
Assessme	ents:					
1.	County tax				\$_	3,119,411.00
2.	Municipal appropriation	•••••			\$	22,568,589.00
3.	Tax increment financing pla	n amount			\$_	3,544,924.85
4.	Local education appropriation	on			\$_	52,654,958.00
5.	Overlay (not to exceed 5%					
6.	Total Assessments	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			\$_	82,221,835.29
Deduction	<u>is:</u>					
7.	State-municipal revenue sh	aring			\$	3,135,000.00
8.	Homestead exemption reim	bursement			\$	1,490,804.25
9.	Business Equipment Tax Ex	xemption reimburseme	ent		\$	827,988.93
10.	Other revenue	-				^
11.	Total deductions					
12.	Net assessment for comm	nitment (line 6 minus l	line 11)		\$	76,768,042.11

You are to pay to Jennifer Lord	, the municipal treasurer, or
to any successor in office, the taxes he collected by you, and you are to comple	rewith committed, paying on the last day of each month all money ete and make an account of your collections of the whole sum on or before d/yyyy).
(mm/dd/yyyy); you will add interest to s percent per annum, commencing 10/18/2022 & 0 the tax remaining unpaid.	pay the sum required by said list until after $\underline{10/17/2022 \& 03/15/2023}$ o much thereof as remains unpaid at the rate of $\phantom{00000000000000000000000000000000000$
of the State of Maine, this08/25/202	
	Municipal Assessor(s) of: Scarborough, Maine
6/1/0	_
	•
Nicholas T. Cloutier, CMA	•
	CERTIFICATE OF COMMITMENT
To Lisa Saulle	, the Tax Collector of the municipality of
Scarborough	, aforesaid.
Herewith are committed to you true lists	s of the assessments of the estates of the persons wherein named; you are
to levy and collect the same, of each or	ne their respective amount, therein set down, of the sum total of
\$76,768,042.11(bein	g the amount of the lists contained herein), according to the tenor of the
foregoing warrant.	
Given under our hands this08/25	5/2022 (mm/dd/yy).
- Oppo	municipal assessor(s) of: Scarborough, Maine
Nicholas T. Cloutier, CMA	r.

File the original certificate with the tax collector. File a copy in the commitment book.



CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

Gir.	County of_	Cumberland				, ss.							
We here	eby certify that we	have assessed a	tax on	the esta	ite, real	and pe	ersonal,	liable	to be	e taxe	d in the Mu	ınicipalit	y of
S	carborough		for	the	fiscal	year		07/01	/202	2	(mm/dd	/уууу)	to
06	6/30/2023	(mm/dd/yyyy),	at	15.	39		mills,	on	а	total	taxable	value	of
\$	4,988,176,876	2											
Assess	ments:												
1.	County tax									\$	3,119,411	.00	
2.	Municipal appro	opriation								\$2	2,568,589	.00	_
3.	Tax increment	financing plan amo	ount							\$	3,544,924	.85	
4.	Local education	n appropriation			•••••					\$5	2,654,958	.00	_
5.	Overlay (not to	exceed 5% of net	to be	raised)			• • • • • • • • • • • • • • • • • • • •			\$	333,952	2.44	_
6.	Total assessm	nents		••••						\$8	2,221,835	.29	
<u>Deducti</u>	ions:												
7.	State-municipal	l revenue sharing.					• • • • • • • • • • • • • • • • • • • •			\$	3,135,000	.00	
8.	Homestead exe	emption reimburse	ment .					•••••		\$	1,490,804	.25	_
9.	Busines Equipn	ment Tax Exemption	on rein	nburseme	ent					\$	827,988	3.93	_
10	Other revenue.									\$	0		
11	I. Total deductio	ns								\$	5,453,793	.18	
12	2. Net assessme	nt for commitme	nt (line	6 minus	line 11))				\$	6,768,042	.11	
warrants	all the same we hav s in due form of law nicipality, or the suc	for collecting and	paying	the sam	ne to	Je	nnifer	Lord			, Treas	surer of	lity
and war	rants received pursi	uant to the laws of	the S	tate of M	aine. (3	6 M.R.	S. § 71	2)					
Given ur	nder our hands this	08/25/2022			(mm/	dd/yyyy	/).						
	M	Mun	icipal	Assesso	or(s) of_		Scarb	oroug	<u>gh, M</u>	laine			_
Nic	cholas T. Cloutier.	, CMA											

File the original certificate with the treasurer. File a copy in the commitment book.

2022

Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2022 (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.

For help in filling out this return, please see the Municipal Valuation Return Guidance Document at www.maine.gov/revenue/tax-return-forms/property-tax

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2022 (or within 30 days of commitment, whichever is later)

gnc	1. County: Cumberland Commitment	.,	
borc	1. County: Cumberland Commitment	Date:	8/25/2022
Scarboroug	2. Municipality Scarborough		mm/dd/yyyy
	Check one: 6-month commitment 12-month commitment 18-month commitme	ent	
3.	2022 Certified Ratio (Percentage of current just value upon which assessments are based.)	3	100.00%
	Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage of the second	tage	
	TAXABLE VALUATION OF REAL ESTATE (Exclude exempt valuation of all categories)		
4.	Land (include value of transmission, distribution lines and substations, dams and power houses)	4	2,132,450,000
5.	Buildings	5	2,745,068,176
6.	Total taxable valuation of real estate (sum of lines 4 & 5 above)	6	4,877,518,176
Ο.	(must match Tax Rate Form, line 1)	0	4,077,010,170
	TAXABLE VALUATION OF PERSONAL PROPERTY		
7.	(Exclude exempt valuation of all categories) Production machinery and equipment	7	108,749,800
8.	Business equipment (furniture, furnishings and fixtures)	8	
			4 000 000
9.	All other personal property	9	1,908,900
10.	Total taxable valuation of personal property (sum of lines 7 through 9 above) (must match Tax Rate Form line 2)	10	110,658,700
	OTHER TAX INFORMATION		
11.	Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above)	11	4,988,176,876
	(must match Tax Rate Form line 3)		
12.	2022 Property Tax Rate (example .01520)	12	0.015390
13.	2022 Property Tax Levy (includes overlay and any fractional gains from rounding) Note: This is the exact amount of 2022 tax actually committed to the collector (must match Tax Rate Form line 19)	13	\$76,768,042.12
	HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM		
	Homestead exemptions must be adjusted by the municipality's certifi	ed ratio	
14.	a. Total number of \$25,000 homestead exemptions granted	14a	5,272
	b. Total exempt value for all \$25,000 homestead exemptions granted (Line 14a x \$25,000)	14b	131,800,000
	c. Total number of properties fully exempted (valued less than \$25,000) by homestead exemptions granted	14c	46
	d. Total exempt value for all properties fully exempted (valued less than \$25,000) by homestead exemptions granted	14d	896,400
	e. Total number of homestead exemptions granted (sum of 14a & 14c)	14e	5,318
	f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d) (Must match Tax Rate Form line 4a)	14f	132,696,400
	g. Total assessed value of all homestead qualified property (land and buildings)	14g	2,070,075,900

- 1 -

Municipality: Scarborough

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSE	MENT CLAIM	
15. a. Number of BETE applications processed for tax year 2022	15a	243
b. Number of BETE applications approved	15b	242
c. Total exempt value of all BETE qualified property (Must match Tax Rate Form line 5a)	15c	107,600,900
d Total exempt value of BETE property located in a municipal retention TIF district	15d	0
TAX INCREMENT FINANCING (TIF)		
16. a. Total amount of increased taxable valuation above original assessed value within TIF districts	16a	230,339,496
b. Amount of captured assessed value within TIF districts	16b	230,339,496
c. Property tax revenue that is appropriated and deposited into either a project		
cost account or a sinking fund account	16c	3,544,925
d. BETE reimbursement revenue that is appropriated and deposited into either a project		
cost account or a sinking fund account	16d	\$0.00
(Lines 16c and 16d combined must match Tax Rate Form line 9)		
EXCISE TAX	47.	FISCAL
17. a. Enter whether excise taxes are collected based on a calendar or fiscal year	17a	FISCAL
b. Motor vehicle excise tax collected	17b	\$7,132,628.15
c. Watercraft excise tax collected	17c	\$30,269.00
ELECTRICAL GENERATION AND DISTRIBUTION PROF	PERTY	
18. Total valuation of distribution and transmission lines owned by electric utility companies	18	\$50,337,300
19. Total valuation of all electrical generation facilities	19	
FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX L	AW PROGRAM	I
(36 M.R.S. §§ 571 - 584-A) 20. Average per acre unit value used for undeveloped acreage (land not classified) 21. Classified forest land. (Do Not include land classified in Farmland as woodland)	20	\$7,500
a. Number of parcels classified as of April 1, 2022	21a	32
b. Softwood acreage	21b	337.92
c. Mixed wood acreage	21c	666.74
d. Hardwood acreage	21d	184.48
e. Total number of acres of forest land only (sum of lines 21 b, c, and d above)	21e	1,189.14
22. Total assessed valuation of all classified forest land for tax year 2022	22	513,800
a. Per acre values used to assess Tree Growth classified forest land value:		•
(1) Softwood	22a(1)	426.00
(2) Mixed Wood	22a(2)	453.00
(3) Hardwood	22a(3)	366.00
(5)	(0)	300.00

Scarborough Municipality: TREE GROWTH TAX LAW CONTINUED 0.00 23. Number of forestland acres first classified for tax year 2022 23 24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581) 0 a. Total number of parcels withdrawn from 4/2/21 through 4/1/22 24a b. Total number of acres withdrawn from 4/2/21 through 4/1/22 24b 0.36 c. Total value of penalties assessed by the municipality due to withdrawal of 24c \$209.40 classified Tree Growth land from 4/2/21 through 4/1/22 4 d. Total number of \$500 penalties assessed for non-compliance 24d NO 24-1 Since April 1, 2021, have any Tree Growth acres been transferred to Farmland? 24-1 Yes/No LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW PROGRAM (36 M.R.S. §§ 1101 to 1121) **FARM LAND:** 25 22 25. Number of parcels classified as Farmland as of April 1, 2022 12.10 26 26. Number of acres first classified as Farmland for tax year 2022 27. a. Total number of acres of all land now classified as Farmland 321.84 27a (Do not include Farm woodland) 161,100 b. Total valuation of all land now classified as Farmland 27b (Do not include Farm woodland) 28. a. Number of Farm woodland acres: 68 (1) Softwood acreage 28a(1) 28a(2) 375.55 (2) Mixed wood acreage 28a(3) 0 (3) Hardwood acreage 443.55 b. Total number of acres of all land now classified as Farm woodland 28b c. Total valuation of all land now classified as Farm woodland 28c 199.100 d. Per acre rates used for Farm woodland: 28d(1) 426 (1) Softwood 28d(2) 453 (2) Mixed Wood (3) Hardwood 28d(3) 366 29. Land withdrawn from Farmland classification (36 M.R.S. § 1112) 0 a. Total number of parcels withdrawn from 4/2/21 through 4/1/22 29a 1.84 b. Total number of acres withdrawn from 4/2/21 through 4/1/22 29b c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/21 through 4/1/22 29c \$643.22 **OPEN SPACE:** 10 30. Number of parcels classified as Open Space as of April 1, 2022 30 0.00 31 31. Number of acres first classified as Open Space for tax year 2022

- 3 -

32. Total number of acres of land now classified as Open Space

33. Total valuation of all land now classified as Open Space

12

32

33

304.67

1,072,900

Municipality: Scarborough

OPEN SPACE CONTINUED		
34. Land withdrawn from Open Space classification (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/21 through 4/1/22	34a	0
b. Total number of acres withdrawn from 4/2/21 through 4/1/22	34b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal		
of classified Open Space land from 4/2/21 through 4/1/22	34c	\$0.00
LAND CLASSIFIED UNDER THE WORKING WATERFRO (36 M.R.S. §§ 1131 - 1140-B)	ONT TAX LAW	
35. Number of parcels classified as Working Waterfront as of April 1, 2022	35	1
36. Number of acres first classified as Working Waterfront for tax year 2022	36	0.00
37. Total acreage of all land now classified as Working Waterfront	37	0.19
38. Total valuation of all land now classified as Working Waterfront	38	104,800
39. Land withdrawn from Working Waterfront classification (36 M.R.S. § 1138)		
a. Total number of parcels withdrawn from 4/2/21 through 4/1/22	39a	0
b. Total number of acres withdrawn from 4/2/21 through 4/1/22	39b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal		
of classified Working Waterfront land from 4/2/21 through 4/1/22	39c	\$0.00
EXEMPT PROPERTY (36 M.R.S. §§ 651, 652, 653, 654-A, 656)		
40. Enter the exempt value of all the following classes of property which are exempt from a. Public Property (§ 651(1)(A) and (B))	n property taxation by	law.
(1) United States	40a(1)	\$46,581,100
(2) State of Maine (excluding roads)	40a(2)	\$22,332,600
Total value of public property (40a(1) + 40a(2)	40a	68,913,700
b. Real estate owned by the Water Resources Board of the State of		
New Hampshire located within this state (§ 651(1)(B-1))	40b	0
c. Property of any public municipal corporation of this state (including county		
property) appropriated to public uses (§ 651(1)(D))	40c	170,120,700
(County, Municipal, Quasi-Municipal owned property)		
d. Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs	404	0
and dams of a public municipal corporation supplying water, power or light if located outside the limits of the municipality (§ 651(1)(E))	40d	U
e. Airport or landing field of a <u>public municipal corporation</u> used for airport or		
aeronautical purposes (§ 651(1)(F))	40e	0
f. Landing area of a <u>privately</u> owned airport when owner grants free use of that		
landing area to the public (§ 656(1)(C))	40f	0
g. Pipes, fixtures, conduits, buildings, pumping stations, and other facilities		
of a public municipal corporation used for sewerage disposal if located outside the limits of the municipality (\$ 651(1)(G))	40g	0

Municipality: Scarborough

EXEMPT PROPERTY CONTINUED 114,465,424 40h 40. h. Property of benevolent and charitable institutions. (§ 652(1)(A)) i. Property of literary and scientific institutions. (§ 652(1)(B)) 40i 5,975,400 j. Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E)) 484,200 40 j(1) 1) Total exempt value of veterans organizations. 2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption). 0 40 j(2) k. Property of chambers of commerce or boards of trade (§ 652(1)(F)) 40k(1) 1) chambers of commerce or boards of trade 0 2) central labor councils (reimbursable exemption) 0 40k(2) I. Property of houses of religious worship and parsonages (§ 652(1)(G)) 5 1) Number of parsonages within this municipality 40 I(1) 100,000 2) Total exempt value of those parsonages 40 I(2) 3) Total taxable value of those parsonages 40 I(3) 1,385,100 4) Total **exempt** value of all houses of religious worship 40 I(4) 17,410,000 TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP 17,510,000 401 AND PARSONAGES (Sum of lines 40I(2) + 40I(4)) m. Property owned or held in trust for fraternal organizations operating under the 1,840,000 lodge system (do not include college fraternities) (§ 652(1)(H)) 40m n. Personal property leased by a benevolent and charitable organization exempt from taxation under § 501 of the Internal Revenue Code of 1954 and the primary 0 purpose is the operation of a hospital licensed by the Dept. of Health and Human 40n Services, health maintenance organization or blood bank (§ 652(1)(K)) (Value of property owned by a hospital should be reported on line 40h) o. Exempt value of real property of all persons determined to be legally blind 12,000 (§ 654-A) (\$4,000 adjusted by certified ratio) 40o p. Aqueducts, pipes and conduits of any corporation supplying a municipality 0 with water (§ 656(1)(A)) 40p q. Animal waste storage facilities constructed after April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Conservation and Forestry (§ 656(1)(J)) (reimbursable exemption) 0 40q r. Pollution control facilities that are certified as such by the Commissioner 0 40r of Environmental Protection (§ 656(1)(E)) s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption) 0 40s

Municipality:	Scarborough	
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40t. VETERANS EXEMPTIONS - The following information is necessary in order to calculate reimbursement. (36 M.R.S. § 653)

SE	CTION 1: The section is only for those veterans who served <u>dur</u>	ing a fede	erally recogn	nized war ı	<u>period</u>
Wi	dower:		NUMBER OF EXEMPTIONS		EXEMPT VALUE
1.	Living male spouse or male parent of a deceased veteran \$6,000 adjusted by the certified ratio (§ 653(1)(D))	40t(1)A	0	40t(1)B	
Re	vocable Living Trusts:				
2.	Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio (§	40t(2)A 653(1)(D-	0	40t(2)B	
3. W V	All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio (§ 653(V I Veterans:	40t(3)A 1)(C) or (E	0)))	40t(3)B	
4.	WW I veteran (or their widow) enlisted as Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1)or (D-2))	40t(4)A	0	40t(4)B	
5.	WW I veteran (or their widow) enlisted as non-Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(5)A	0	40t(5)B	
Pa	raplegic Veterans:				
6.	Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(6)A	0	40t(6)B	
Со	operative Housing Corporation Veterans:				
7.	Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio (§ 653(2))	40t(7)A	0	40t(7)B	
AII	Other Veterans:				
8.	All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(8)A	332	40t(8)B	\$1,992,000
9.	All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(9)A	225	40t(9)B	\$1,350,000
SE	CTION 2: This section is only for those veterans who did not set	ve during	a federally re	cognized w	ar period
			NUMBER OF EXEMPTIONS		EXEMPT VALUE
10.	Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t(10)A	0	40t(10)B	
11.	Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the contract of the second served and the second served during the periods from August 24, 1982 to January 31, 1990.	40t(11)A ertified rati	o . [§ 653(1)(40t(11)B C)(1) or (D)]
12.	Veteran (or their widow) who served during the period from February 27, 1961 and August 4, 1964, but did not serve prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the	40t(12)A	0 ratio. [§ 653(40t(12)B	(D)]
T - 1	tal number of ALL votoran exemptions granted in 2022	40+(A)	557		

Total number of ALL veteran exemptions granted in 2022

40t(A) 557

Total exempt value of ALL veteran exemptions granted in tax year 2022

40t(B) 3,342,000

	Municipality:	Scarborough		
	EXEN	IPT PROPERTY CONTINUED		
u.	. Solar and wind energy equipment. § 655(1)(l	J) & 656(1)(k) (reimbursable ex	emption).	
	1) Total number of solar and wind energy equ	uipment applications processed.	40 u(1)	146
	2) Total number of solar and wind energy equ	uipment applications approved.	40 u(2)	144
	3) Total exempt value of solar and wind energ	gy equipment.	40 u(3)	2,015,000
. V.	. Other. The Laws of the State of Maine provid districts and trust commissions. These exem			such as authorities
	Examples: Section 5114 of Title 30-A provide Authority or Chapter 164, P. & S.L. of 1971 provide Annabessacook Authority. (See also 30-A M	provides for exemption of real est	ate owned by the	Cobbossee-
	Enter the full name of the organization in you a law, the provision of the law granting the ex		•	_
	NAME OF ORGANIZATION	PROVISION OF LAW		EXEMPT VALUE
		TOTA		0
		TOTA	L 40v	0
4	0. TOTAL VALUE OF ALL PROPERTY EXEMI	PTED BY LAW	40	384,678,424
				(sum of all exempt value)
		MUNICIPAL RECORDS		
	. Does your municipality have tax maps?	41a YES	YES/NO	
	yes, proceed to b, c and d. If no, move to line 4 This does not refer to the annual updating of tax		e <u>originally</u> obtair	ned and name of contractor.
b.	. Date	41b 4/1/199	8 mm/dd/yyyy	
C.	. Name of contractor	41c DesLauriers		
d.	. Are your tax maps PAPER, GIS, or CAD?	41d GIS		
	nter the number of land parcels within your mu	nicipality		
1)	Not the number of tax bills)		42	10196
. T				
	otal taxable land acreage in your municipality.		43	21005.75
. a	otal taxable land acreage in your municipality. . Has a professional town-wide revaluation beaution		43	21005.75
. а.			43	21005.75
	. Has a professional town-wide revaluation been lf yes, please answer the questions below.	en completed in your municipality 44a YES	43 /? YES/NO	21005.75
	. Has a professional town-wide revaluation beautifyes, please answer the questions below. If no, please proceed to line 45.	en completed in your municipality 44a YES	43 /? YES/NO	21005.75
	. Has a professional town-wide revaluation beautifyes, please answer the questions below. If no, please proceed to line 45.	en completed in your municipality 44a YES ng? Please enter each category v	43 Y? YES/NO with YES or NO.	21005.75
	. Has a professional town-wide revaluation beautifyes, please answer the questions below. If no, please proceed to line 45.	en completed in your municipality 44a YES ng? Please enter each category v 44b (1) YES	43 Y? YES/NO with YES or NO. LAND	
	Has a professional town-wide revaluation beau If yes, please answer the questions below. If no, please proceed to line 45. Did the revaluation include any of the following the revaluation include any of the following	en completed in your municipality 44a YES ng? Please enter each category v 44b (1) YES 44b (2) YES	43 YES/NO with YES or NO. LAND BUILDINGS PERSONAL PI	
b.	Has a professional town-wide revaluation beautifyes, please answer the questions below. If no, please proceed to line 45. Did the revaluation include any of the following. Effective Date	en completed in your municipality 44a YES 1999 Please enter each category with 44b (1) YES 44b (2) YES 44b (3) NO 44c 4/1/201	43 YES/NO with YES or NO. LAND BUILDINGS PERSONAL PI	ROPERTY
b. c. d.	Has a professional town-wide revaluation beautifyes, please answer the questions below. If no, please proceed to line 45. Did the revaluation include any of the following. Effective Date	en completed in your municipality 44a YES 1999 Please enter each category with 44b (1) YES 44b (2) YES 44b (3) NO 44c 4/1/201	43 YES/NO With YES or NO. LAND BUILDINGS PERSONAL PI Opraisal Co.	ROPERTY

		Municipality:	Scarboro	ough		
		MUNIC	IPAL RECORDS CON	TINUED		
45.		that describes how the mu ESSORS' AGENT or BOARD OF				
	a) Function	45a	Single Asses	ssor		
	b) Name	45b	Nicholas Clo	utier		
	c) Email address	45c ncl	outier@scarborou	ghmaine.org		
46.	Enter the beginning ar	nd ending dates of the fisc	al year in your municip	ality.		
		FROM 46a	7/1/2022	TC	46b	6/30/2023
		<u></u>	mm/dd/yyyy			mm/dd/yyyy
47.	Interest rate charged of	on overdue 2022 property	taxes (36 M.R.S. § 505)	47	4.00
						4.00% maximum
48.	Date(s) that 2022 prop	perty taxes are due.	48a	10/17/2022	48b	3/15/2023
			48c	mm/dd/nnn	48d	mm/dd/yyyy
49.	Are your assessment i	records computerized?		mm/dd/yyyy		ППЛООЛУУУУ
		49a YES YES/NO	Name o	of software used 49	b Vis	sion Gov. Solutions
50	Has your municipality	implemented a local prope			L	
30.	rias your municipality					392
		50a YES YES/NO		any people qualified	-	
				ch relief was granted		\$292,099.15
51.	Has your municipality i	implemented a local senio		_		232(1-A)?
		51a NO YES/NO	How m	any people qualified	? 51b	
			How muc	ch relief was granted	? 51c	
52.	Has your municipality i	implemented a local prope	erty tax deferral for seni	or citizens under 36	M.R.S.	§ 6271?
		52a NO YES/NO	How m	any people qualified	? 52b	
			How muc	ch relief was granted	? 52c	
I/W	e, the Assessor(s) of t	he Municipality of	Scarb	orough		do state that the
	• •	tained herein is, to the be				
		ments of the law have bee	-			
	ASSESSOR(S)	-		52 mg	>	
	SIGNATURES	-	-			
		<u></u>		Nicholas T. Cloutie	r, CMA	
	211	_				
TAC	E 8/25/2022					
	mm/dd/yyyy					

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2022 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 2022 tax year.

	Scarbo	orough	County:	erland	_	
		VALUATIO	ON INFORMATIO	N		
Enter the number and ty April 1, 2021, giving the					nunicipality since	;
	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Home
New	111	6		6	11	
Demolished	8	1			5	
Converted						
Valuation Increase (+)	\$34,960,000	\$2,070,000		\$9,630,000	\$1,370,000	
Valuation Loss (-)	\$1,760,000	\$140,000			\$210,000	
Net Increase/Loss	\$33,200,000	\$1,930,000	\$0	\$9,630,000	\$1,160,000	\$0
Innovation District (Ma The Meadows at Piper						8 M (+24.8 M)
CMP - All Trans/Dist & Bluebird Self-Storage	Substations ~ %UC ~ Current	Current Sum \$50 Sum \$5.4 M (+ 4	0.3 M (+ 7.9 M) .9 M)			
North Village Apts: Ne Hayloft Apts: Bldgs Co The Uplands: 2 Senior	omplete ~ Curre	nt Sum 7.5 M (+	3.7 M)	, ,		
The Opianus. 2 Semon	iit Apt Blugs /	oc - current s	uiii φ 4 ivi (+ 2.11	ivi j		
Enter any extreme losse "fire" or "mill closing", e				planation such as	3	
	rease or decreas	ee in valuation sin	nce April 1, 2021 t	pased on revalua	tions, change in ı	ratio
	rease or decreas	e in valuation sin	nce April 1, 2021 t	pased on revalua	tions, change in I	ratio
Explain any general inclused, adjustments, etc.	rease or decreas	e in valuation sin	ce April 1, 2021 b	pased on revalua	tions, change in ı	ratio
	rease or decreas	e in valuation sin	ice April 1, 2021 t	pased on revalua	tions, change in ı	ratio
Explain any general inclused, adjustments, etc.	rease or decreas	e in valuation sin	nce April 1, 2021 b	pased on revalua	tions, change in i	ratio
	rease or decreas	e in valuation sin	ce April 1, 2021 t	pased on revalua	tions, change in I	ratio
	rease or decreas	e in valuation sin	ce April 1, 2021 t	pased on revalua	tions, change in I	ratio
	rease or decreas	e in valuation sin	ce April 1, 2021 t	pased on revalua	tions, change in I	ratio

2022 MUNICIPAL TAX RATE CALCULATION FORM

Scarborough Municipality: BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT 1. Total taxable valuation of real estate \$4,877,518,176 (from Page 1, line 6) 2. Total taxable valuation of personal property 2 \$110,658,700 (from Page 1, line 10) \$4,988,176,876 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) 3 (from Page 1, line 11) \$132,696,400 4. (a) Total exempt value for all homestead exemptions granted 4(a) (from Page 1, line 14f) \$96,868,372 (b) Homestead exemption reimbursement value 4(b) \$107,600,900 5. (a) Total exempt value of all BETE qualified property 5(a) (from Page 2, line 15c) \$53,800,450 (b) BETE exemption reimbursement value 5(b) 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) 6 \$5,138,845,698 **ASSESSMENTS** \$3,119,411.00 7. County tax \$22,568,589.00 8. Municipal appropriation \$3,544,924.85 9. TIF financing plan amount (must match page 2, line 16c + 16d) 10. Local education appropriation (Local share/contribution) 10 \$52,654,958.00 (Adjusted to municipal fiscal year) 11. Total appropriations (Add lines 7 through 10) \$81,887,882.85 11 ALLOWABLE DEDUCTIONS \$3,135,000.00 12. Anticipated state municipal revenue sharing 12 \$0.00 13. Other revenues: (All other revenues that have been formally 13 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) \$3,135,000.00 14. Total deductions (Line 12 plus line 13) \$78,752,882.85 15 15. Net to be raised by local property tax rate (Line 11 minus line 14) \$82,690,526.99 \$78,752,882.85 x 16. 1.05 Maximum Allowable Tax (Amount from line 15) \$78,752,882.85 \$5,138,845,698 0.01533 Minimum Tax Rate 17 (Amount from line 15) (Amount from line 6) 18. \$82,690,526.99 \$5,138,845,698 0.01609 Maximum Tax Rate (Amount from line 16) (Amount from line 6) 19. \$4,988,176,876.00 x 0.01539 \$76,768,042.12 Tax for Commitment (Enter on page 1, line 13) (Amount from line 3) (Selected Rate) \$3,937,644.14 \$78,752,882.85 x 0.05 20 Maximum Overlay (Amount from line 15) \$96,868,372 0.01539 \$1,490,804.25 21. Homestead Reimbursement (Amount from line 4b.) (Selected Rate) (Enter on line 8, Assessment Warrant)

(If Line 23 exceeds Line 20 select a lower tax rate.)

=

\$827,988.93

\$333,952.44

(Enter on line 9, Assessment Warrant)

(Enter on line 5, Assessment Warrant)

BETE Reimbursement

Overlay

0.01539

(Selected Rate)

\$78,752,882.85

(Amount from line 15)

\$53,800,450

\$79,086,835.29

(Amount from line 5b.)

(Line 19 plus lines 21 and 22)

22.

23.

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.



Maine Revenue Services **Property Tax Division**

Certified Ratio Declaration Form

County of: CUMBERLAND Municipality of: SCARBOROUGH Developed Parcel Ratio: 93% Filing Deadline: June 1, 2022

SECTION A: RATIO DECLARATION

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 1 each year. 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 below.

	Option #1:	The municipality declares the developed parcel ratio of 93%, determined by MRS state valuation, as the certified ratio for 2022.	as part of the 2022
V	Option #2:	The municipality declares a current year certified ratio of:	
		A total revaluation will be implemented this year A partial revaluation or market-based adjustment will be implemented this yea A total revaluation, partial revaluation or market-based adjustment was implen More current sales information is available which justifies a higher ratio Other (explain)	
SECT	TION B: HO	OMESTEAD PROPERTY TAX EXEMPTION INFORMATION	
Total	number of h	homestead exemptions granted (actual or estimated):	<u>5,330</u>
Total	value of 202	22 homestead exemptions, adjusted by the certified ratio declared in Section A:	133,250,00
2022	property tax	x rate:ommitment is not final for 2022, use the 2021 tax rate or an estimated rate	<u>15.43</u> mills
and (corre know	if applicable ct, and comp ledge.	(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return accompanying schedules and statements and to the best of my knowledge and applete. Declaration of preparer (other than taxpayer) is based on all information of whith	belief they are true, ch preparer has any
Signa	ature:	Date: 4-26-2022 Email: NCLOUTIER	Scarborough maine or
Signa	ature:	Date:Email:	
Signa	ature: If more th	Date:Email: nan three assessors, attach a sheet with a copy of the above declaration and additiona	al signatures.
Conta	act Person:	Nicholast Claudier, CMA Phone: 207-730-4061 Email: notoutiere scarbo	mughmaine.org
Retui	n this form t	to: Maine Revenue Services Phone: 624-5600 Property Tax Division Fax: 287-6396	

P.O. Box 9106

Augusta. Maine 04332-9106

Email: prop.tax@maine.gov

Cumberland County

Cumberland County Government

142 Federal Street, Portland, Maine 04101 207-871-8380 • cumberlandcounty.org

James H. Gailey, County Manager
Alex Kimball, Deputy Manager, Finance & Administration

March 2, 2022

Mr. Thomas Hall Town Manager – Town of Scarborough Post Office Box 360 Scarborough, ME 04070-0360

Dear Mr. Hall,

On behalf of the Board of Commissioners and our County Leadership Team, I have enclosed the Cumberland County's 2022 Assessment. As you will note from the attached information, the County's mil rate for FY2022 is .0006252891 or \$0.63 per thousand. This represents a net increase of 3.87% in taxes raised, or approximately a \$3.15 decrease for the average taxpayer as compared to last year, which varies by municipality depending on the valuation.

We know our municipalities are facing many difficult decisions and I want you to know our partnership with you is a commitment we take seriously. If you would like to learn more about our 2022 budget, please visit our website at www.cumberlandcounty.org.

We are committed to working collaboratively with our municipalities as a facilitator, convener, and service provider. With our economies of scale and the use of modern technology, we understand and accept our responsibility to continue to look for ways to provide for more efficient, value-added public services that help you achieve your goals.

If you have any questions or concerns about the assessment or what we are doing as a county government, please do not hesitate to contact me.

Sincerely,

James H. Gailey County Manager

WARRANT

STATE OF MAINE

COUNTY OF CUMBERLAND

Assessor, Town of Scarborough

Pursuant to the provisions of Title 30-A, M.S.R.A. section 706, an estimate of sums necessary for defraying the charges of the County of Cumberland for the fiscal year 2022 was voted December 13, 2021 by the Board of County Commissioners. A tax of \$35,385,140 is to be assessed, collected and paid according to law, and applied for the purposes aforesaid.

Whereas, upon a due apportionment of the said sum on the Towns/Cities in said County, your Town/City's proportion is found to be: \$3,119,411 on a valuation of \$4,988,750,000.

Tax Rate: 0.0006252891

Your municipality is hereby required, in the name of the State of Maine and the County of Cumberland, to assess the said sum upon the polls and estates in said Town/City, agreeable to the laws in said State, and cause the same in like manner to be collected and paid to Treasurer, Cumberland County upon this Warrant issued for the same, on or before the first day of September 2022.

March 2, 2022

Attest:

James H. Gailey

Cumberland County Manager

TAX ASSESSOR'S RETURN

2, 2022, we have a Town/City of So	nt from James H. Gailey, Clerk of Cossessed the polls and estates of the recarborough, County of and have forwarded lists thereof Town/City.	sidents and non-residents of the f Cumberland in the amount of
	axes to be paid to Treasurer, Cumbe	erland County, on or before the
first day of Septemb	ASSESSORS:	
	Nicholas T. Cloutier, CM	1A
	The state of the s	
	Town/City of Scarborough	
\$ 3,119,411.00		

TO BE FILLED IN AND FORWARDED TO THE COUNTY TREASURER, 142 FEDERAL STREET, PORTLAND, MAINE 04101 WITH PAYMENT OF TAXES BY SEPTEMBER 1, 2022.

INTEREST RATE ON UNPAID TAXES SET AT 5% AND SHALL BE ASSESSED SIXTY (60) DAYS AFTER SEPTEMBER 1, 2022.

TIF/CEA TOTALS 2022-2023

TIF/CEA	LOCATION	TOT	AL ASSESSED VALUE	OAV	INCREASED VALUE		
AVESTA SOUTHGATE	577 US ROUTE 1	\$	2,765,400	\$	442,100	\$	2,323,300
BESSEY SCHOOL I	1 BESSEY SCHOOL DR	\$	5,078,300	\$	-	\$	5,078,300
BESSEY COMMONS II	4 BESSEY SCHOOL DR	\$	4,318,300	\$	379,600	\$	3,938,700
BOR ZONE	71 US ROUTE 1	\$	6,215,300	\$	2,312,000	\$	3,903,300
DOWNTOWN TIF	VARIOUS	\$	255,923,324	\$	124,303,200	\$	131,620,124
CROSSROADS HOLDINGS CEA	VARIOUS	\$	130,833,024	\$	7,265,700	\$	123,567,324
OAK HILL SENIOR HOUSING CEA	LITTLE DOLPHIN DR	\$	737,100	\$	684,642	\$	52,458
AVESTA ROUTE ONE CEA	9 FAIRFIELD RD	\$	-	\$	-	\$	-
HAIGIS PKWY TIF	VARIOUS	\$	92,039,272	\$	8,563,500	\$	83,475,772
NEW ENGLAND EXPEDITION CEA	VARIOUS	\$	66,182,000	\$	1,298,300	\$	64,883,700

TIF/CEA		CREASED VALUE	CAPTURE RATE	CAI	TURED VALUE	TAX RATE	TAXES
AVESTA SOUTHGATE CEA (TO AVESTA)	\$	2,323,300	50%	\$	1,161,650	\$ 15.39	\$ 17,877.79
AVESTA SOUTHGATE TIF (TO TOS)			50%	\$	1,161,650	\$ 15.39	\$ 17,877.79
BESSEY SCHOOL I CEA	\$	5,078,300	100%	\$	5,078,300	\$ 15.39	\$ 78,155.04
BESSEY COMMONS II CEA	\$	3,938,700	100%	\$	3,938,700	\$ 15.39	\$ 60,616.59
BOR ZONE CEA	\$	3,903,300	100%	\$	3,903,300	\$ 15.39	\$ 60,071.79
DOWNTOWN TIF	\$	131,620,124	100% (LESS 3 CEAs)	\$	82,153,851	\$ 15.39	\$ 1,264,347.76
CROSSROADS HOLDINGS CEA	\$	123,567,324	40%	\$	49,426,930	\$ 15.39	\$ 760,680.45
OAK HILL SENIOR HOUSING CEA	\$	52,458	75%	\$	39,343.50	\$ 15.39	\$ 605.50
AVESTA ROUTE ONE CEA	\$	-	75%	\$	-	\$ 15.39	\$ -
HAIGIS PKWY TIF	\$	83,475,772	100% (LESS 1 CEA)	\$	47,920,865	\$ 15.39	\$ 737,502.12
NEW ENGLAND EXPEDITION CEA*	\$	64,883,700	100%	\$	35,554,907	\$ 15.39	\$ 547,190.02
TOTAL INCREASED VALUE **	* \$	230,339,496	TOTAL CAPTURED VALU	JE \$	230,339,496	CEA TOTALS	\$ 1,525,197.18
						TIF TOTALS	\$ 2,019,727.67
							\$ 3,544,924.85

^{*} NEW ENGLAND EXPEDITION MAXIMUM CEA SUM (\$8,250,000) REACHED FY23, FINAL PAYMENT

^{**} INCREASED VALUE OF CROSSROADS CEA, OAK HILL SENIOR HOUSING CEA,
& AVESTA ROUTE ONE CEA ARE ALREADY INCLUDED IN TOTAL INCREASED VALUE OF DOWNTOWN TIF

^{**} INCREASED VALUE OF NEW ENGLAND EXPEDITION CEA IS ALREADY INCLUDED IN TOTAL INCREASED VALUE OF HAIGIS TIF

Town of Scarborough TIF/CEA Summary

(pg. 1 of 2)

DECD TIF Districts

TIF/CEA	Base Value Date	Base Value	Start Date	End Date	Term	Max Sum of Total Payments	Capture Rate (of IAV)	Captured Tax Revenues / EST. CEA Payments through 06-30-23	Brief Description of Agreement
BOR Zone TIF	3/31/2009	2,312,000	4/1/2010 (Approved 10/23/2009)	3/31/2025	15 Years	\$559,065	100%	see CEA below	Reimburse developer for public infastructure costs associated with redevelopment in District.
CEA: Foundation Center (Within BOR Zone TIF District)	3/31/2009	2,312,000	4/1/2010 (Approved 10/23/2009)	3/31/2025	15 Years	\$559,065	100%	\$448,492.64	100% of Captured TIF revenues to Foundation Center, LLC.
Downtown Omnibus TIF	3/31/2019	124,303,200	7/1/2019	6/30/2049	30 Years		100%*	\$1,322,884.16	*Per 2022 Amendment, 100% of IAV captured on entire district. District revenues deposited/held in dedicated accounts and applied only toward approved activities/projects
CEA: Crossroads Holdings (Within Downtown TIF District)	3/31/2019	7,265,700	4/1/2019	3/31/2049	30	see notes **	40%** (Years 1-10)	\$1,461,686.00	**For Scarborough Downs portion of Downtown District parcels, TIF revenues to developer as follows: 1. CEA Years 1-10 = 40% of taxes paid on IAV 2. Years 11-15 = 25% OR 40% of taxes paid on IAV (contingent on performance standard incentives) 3. Years 16-20: 25% OR 40% (up to max cumulative of \$55Million) 4. Years 21-30: 10% of taxes paid on IAV, with max annual deposit per year of \$2 Million, if CEA standards met at end of year 20
CEA: Oak Hill Senior Housing [Jocelyn Place] (Within Downtown TIF District)	3/31/2021	684,642	7/1/2021	6/30/2041	20 Years		75%	\$1,196.44	75% of taxes paid on IAV to developer (60-unit senior/affordable housing.) Note: CEA capture adminstered FY22 & FY23 Commitment, yet CEA had not been fully executed as of 4/1/22
CEA: Avesta US Route One (Within Downtown TIF District)	3/31/2021	0	7/1/2022	6/30/2042	20 Years		75%	\$0	75% of taxes paid on IAV to developer (31-unit senior/affordable housing.) Note: CEA adminsitered for first time FY23 Commitment, yet $IAV = \$0$ (project not started as of 4/1/22)
Haigis Parkway TIF	3/31/2003	8,563,500	7/1/2003	6/30/2033	30 years		100%***	\$2,482,093.85	***Per 2022 Amendment, District will capture 100% of the IAV (for remainder of TIF). Used to retire the debt for the public improvements within the district and for a portion of NEE Gateway project. Note regarding NEE CEA (see below)
CEA: New England Expedition (Within Haigis Parkway TIF District)	3/31/2003	1,298,300	7/1/2008	6/30/2028	Max Sum or Until 2028	\$8,250,000	100%	\$8,250,000.00	100% of IAV revenues for CEA parcels to owners (split 85% NEE, 15% NEE-II) up to max total annual payment of \$825,000. If/when max sum of \$8,250,000 is reached before 2028, IAV for the parcels in NEE CEA is calculated back into into overall Haigis TIF IAV. (CEA Max Sum Reached FY23)

Note: Summary provided by Town Assessor for unofficial/review purposes only and considered a "Working Document" subject to changes and updates as needed

Town of Scarborough TIF/CEA Summary (pg. 2 of 2)

Affordable Housing TIF Districts

TIF/CEA	Base Value Date	Base Value	Start Date	End Date	Term	Max Sum of Total Payments	Capture Rate (of IAV)	Captured Tax Revenues / EST. CEA Payments through 06-30-23	Brief Description of Agreement
Avesta Southgate TIF	3/31/2015	442,100	4/1/2016 (Approved 10/11/2016)	3/31/2033	17 Years		100%	see detail below	38-unit family rental affordable housing project Note: No CEA Payments thru' FY2019.
CEA: Avesta Southgate	3/31/2015	442,100	4/1/2016 (Approved 10/11/2016)	3/31/2033	17 Years		50%	\$71,528.02	50% to owner for debt service (38-unit family rental affordable housing project).
Avesta Southgate (% to Town)	3/31/2015	442,100	4/1/2016 (Approved 10/11/2016)	3/31/2033	17 Years		50%	\$71,528.02	50% to Town's affordable housing initiative fund.
Bessey School I TIF	3/31/2006	0	7/1/2008 (Approved 11/1/2006)	11/15/2036	30 Years		100%	see CEA below	54 one-bedroom apts, senior/affordable housing. Built on land leased from Town for \$1 per year for 99-year term.
CEA: Bessey School	3/31/2006	0	7/1/2008 (Approved 11/1/2006)	11/15/2036	30 Years		100%	\$796,249.60	100% of TIF revenues to Bessey School, LP
Bessey Commons II TIF	3/31/2019	379,600	7/1/2019	11/15/2049	30 Years		100%	see CEA below	40 one-bedroom apts, senior/affordable housing. Built on land leased from Town for \$1 per year for 99-year term.
CEA: Bessey Commons II	3/31/2019	379,600	7/1/2019	11/15/2049	30 Years		100%	\$111,795.74	100% of TIF revenues to Bessey Commons II, LP. 1st CEA Payment was FY22, FY21 IAV = \$0

Note: Summary provided by Town Assessor for unofficial/review purposes only and considered a "Working Document" subject to changes and updates as needed

Summary Updated: 08/25/2022

Top Ten Taxpayers, FY 2022-2023

#	OWNER		REAL ESTATE		PERSONAL PROP		TOTAL		TAX	% LEVY
			VALUE	VALUE			VALUE			
1	MAINE LIFE CARE INC	\$	87,894,000	\$	490,000	\$	88,384,000	\$	1,360,229.76	1.77%
2	CENTRAL MAINE POWER CO	\$	54,024,900	\$	58,400	\$	54,083,300	\$	832,341.99	1.08%
3	THE RESIDENCES AT GATEWAY COMMONS LLC	\$	43,358,900	\$	67,200	\$	43,426,100	\$	668,327.68	0.87%
4	HANNAFORD BROS CO	\$	20,164,200	\$	9,163,300	\$	29,327,500	\$	451,350.23	0.59%
5	WAL-MART REAL ESTATE BUSINESS TRUST	\$	20,465,200	\$	2,291,900	\$	22,757,100	\$	350,231.77	0.46%
6	NEW ENGLAND EXPEDITION-SCARBOROUGH LLC	\$	22,341,300	\$	-	\$	22,341,300	\$	343,832.61	0.45%
7	ABBOTT DIAGNOSTICS SCARBOROUGH INC	\$	17,440,800	\$	1,719,200	\$	19,160,000	\$	294,872.40	0.38%
8	WATERSTONE SCARBOROUGH LLC	\$	17,904,400	\$	-	\$	17,904,400	\$	275,548.72	0.36%
9	COACH LANTERN APARTMENTS LLC	\$	15,240,600	\$	103,800	\$	15,344,400	\$	236,150.32	0.31%
10	FOXCROFT APARTMENTS LLC	\$	13,809,000	\$	128,800	\$	13,937,800	\$	214,502.74	0.28%

Totals \$ 312,643,300 \$ 14,022,600 \$ 326,665,900 \$ 5,027,388.20 6.55%