

Town of Scarborough

TAX COMMITMENT REPORT

FISCAL YEAR 2024

SCARBOROUGH ASSESSING DEPARTMENT

Nicholas Cloutier, CMA, Assessor

Susan Russo, CMA, Deputy Assessor

Erika Fennell, Administrative Coordinator

Marianne Cellucci, Administrative Assistant



Scarborough Assessing Department

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August 17, 2023

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

of the Town of Scarborough, Maine

Subject: 2023-2024 Commitment

The tax rate was set at \$15.97 for the 2024 fiscal year. The total assessed value of all taxable real and personal property is \$5,142,583,176 an increase of \$154,406,300 over the prior year.

Total taxable valuation of personal property decreased from \$110,658,700 to \$110,459,200, whereas total taxable valuation of real estate increased from \$4,877,518,176 to \$5,032,123,976.

Since last year's Commitment, occurring on August 25, 2022, the reductions in assessed value resulting from abatements totaled \$2,132,200. Of that total value abated, \$688,100 was personal property and \$1,444,100 was real estate.

The total value of all Homestead Exemptions decreased from \$132,696,400 to \$128,088,900, yielding a reimbursement amount of \$1,554,640.60. The total exempt value for all BETE qualified properties increased from \$107,600,900, to \$108,554,600, yielding a reimbursement of \$866,808.48.

Based on results of Maine Revenue Services' audit of 4/1/2021 valuations, Scarborough has a certified assessment ratio 94% (actual 85%, factored up by allowable 10%). Per Maine Statute, property exemptions, as well as assessments of certain property types, have been appropriately reduced by this factor (see report page 18: MVR page 9, section 4, for more detail). For example, the \$25,000 Homestead Exemption was reduced to \$23,500 for the fiscal year 2023-2024 (25,000 x .94 = 23,500). Without a revaluation, these exemptions would continue to drop, as would applicable State reimbursements. Next year's town-wide market update revaluation will ensure that all eligible residents receive property tax exemptions at full value in future years.

The committed Overlay amount was set at \$256,424.88. 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 2023-2024 Tax Rate Computation document, including figures that reflect all final and actual values as of April 1, 2023, with a Commitment date of August 16, 2023.

Sincerely,

Nicholas Cloutier, CMA

Assessor

Town of Scarborough

			FY24 Tax Rate		ion		
			2023		2024	1	
			Budge		Budg		
Municipal Gross			41,592,968		42,987,850		3.4%
I DIA			(022.164)		(700.502)		24.00/
Less: Debt Revenues Less: TIF Revenues	s		(932,164) (1,567,998)		(708,503) (928,491)		-24.0% -40.8%
Less: TIF Revenues	for Operating		(297,914)		(284,512)		-40.876
Less: Revenues	for operating		(17,199,803)		(18,255,592)		6.1%
	Total Municipal -	Revenues	(19,997,879)		(20,177,098)		0.9%
Municipa	al (Net Appropriat			21,595,089	(, , , ,	22,810,752	5.6%
•	`	,	_	, ,	_	, ,	
Education Gross			58,801,486		62,052,141		5.5%
Less: Revenues			(6,851,528)		(7,792,838)		13.7%
Educatio	n (Net)			51,949,958		54,259,303	4.4%
			_		_		
Adult Learning			184,370		183,149		-0.7%
Less: Revenues			(104,370)		(120,738)		15.7%
Adult Le	arning (Net)		_	80,000	_	62,411	-22.0%
Food Services			2,041,000		2,313,735		13.4%
Less: Revenues			(2,041,000)		(2,313,735)		13.4%
Food Ser	vice (Net)		_	-	_	-	0.0%
M 10 15			0.264.072		6.004.200		16.50/
Municipal Capital Progra	ım		8,264,872		6,904,300		-16.5%
School Capital Program	T-4-1 Ci4-1 Di-	-t- C	2,313,283		140,456,583		5971.7%
	Total Capital Proje	cts - Gross	10,578,155		147,360,883		1293.1%
Less: Revenues	Municipal Capital I	Dragram Davanuas	(440,319)		(965,000)		119.2%
	Recreation Reserve		(440,317)		(300,000)		100.0%
	Working Waterfron		-		(50,000)		100.070
	Town Bond Revent		(5,288,010)		(3,479,800)		-34.2%
	ARPA Revenues		(1,755,608)		·		-100.0%
1	Downtown TIF		(130,000)		(885,000)		580.8%
1	Municipal Capital I	Reserve Use	(17,435)		-		-100.0%
	School Capital Res		(199,000)		(405,783)		103.9%
\$	School Bond Rever	nues	(1,489,283)		(139,047,700)		9236.6%
	Total C.I.P Reve	enues	(9,319,655)		(145,133,283)		1457.3%
·	Capital (Net Appr	opriation)	_	1,258,500	_	2,227,600	77.0%
Total Townwide Operat	ting Budgets		_	74,883,547	_	79,360,066	6.0%
County Agas				2 110 411		2 102 207	2.40/
County Assessment 6 month County Assessm	ent transition (Vac	r 1 of 5)	_	3,119,411	-	3,193,206 287,875	2.4% 100.0%
Overlay	ient transition (i ea	1 1 01 3)	_	333,958	_	256,425	-23.2%
Tax Increment Financing	Districts		_	2,019,728	_	3,347,632	65.7%
Credit Enhancement Agr			_	1,525,197	-	1,411,477	-7.5%
Resident Senior Property			_	340,000	_	320,000	-5.9%
Capital Equipment Reser					_	<u> </u>	0.0%
Homestead Exemption R	eimbursement			(1,490,804)		(1,554,641)	4.3%
Business Equipment Tax	Exemption (BETI	Ε)		(827,989)	_	(866,808)	4.7%
State Municipal Revenue	Sharing (Estimate		_	(3,135,000)	_	(3,628,179)	15.7%
		Total Net Budget	<u> </u>	76,768,048	=	82,127,053	7.0%
	Fiscal Year	Taxable Value	Net Budget	Tax Rate	Rate/\$1,000	Change	% Change
Actual	2024	\$5,142,583,176	\$82,127,053	\$0.01597	\$15.97	\$0.58	3.77%
Actual	2023	\$4,988,176,876	\$76,768,042	\$0.01539	\$15.39		277,70

Less: Revenues				ouncil Adopte	Ο `	· · · · · · · · · · · · · · · · · · ·		
Less: Debt Revenues			- Tax Rate Co	2023	;	2024	ıt .	
Less: THE Recemuse 1,567,998 0,924,901 4,985 Less: THE Recemuse for Operating (297)914 (72,9815) (18,255,902) 6,196 Less: Revenues (19,997,879) (18,255,902) (18,255,902) 6,196 Municipal (Net Appropriation) 58,801,486 62,052,414 5,596 Less: Revenues (6,851,528) (7,792,838) 13,276 Less: Revenues (19,979,799) (19,989) (19,989) (19,999,799) Less: Revenues (19,979,799) (19,989) (19,989) (19,989) (19,989) (19,989) (19,989) (19,989) Less: Revenues (19,4370) (18,1376) (18,140) (19,140) (19,989) (1	Municipal Gross			41,592,968		42,987,850		3.4%
Less: THE Recemuse 1,567,998 0,924,901 4,985 Less: THE Recemuse for Operating (297)914 (72,9815) (18,255,902) 6,196 Less: Revenues (19,997,879) (18,255,902) (18,255,902) 6,196 Municipal (Net Appropriation) 58,801,486 62,052,414 5,596 Less: Revenues (6,851,528) (7,792,838) 13,276 Less: Revenues (19,979,799) (19,989) (19,989) (19,999,799) Less: Revenues (19,979,799) (19,989) (19,989) (19,989) (19,989) (19,989) (19,989) (19,989) Less: Revenues (19,4370) (18,1376) (18,140) (19,140) (19,989) (1	Less: Debt Reven	nues		(932.164)		(708.503)		-24.0%
Less: Revenues				` ' '				
Total Municipal (Net Appropriation)	Less: TIF Revenu	es for Operating		(297,914)		(284,512)		-4.5%
Municipal (Net Appropriation)	Less: Revenues			(17,199,803)	<u> </u>			6.1%
Education Gross Cass: Revenues Cas		Total Municipal - Re	evenues	(19,997,879)		(20,177,098)		0.90%
Less: Revenues	Munici	pal (Net Appropriatio	n)	_	21,595,089	_	22,810,752	5.6%
State Stat	Education Gross			58,801,486		62,052,141		5.5%
Adult Learning 184,370	Less: Revenues			(6,851,528)		(7,792,838)		13.7%
Less: Revenues	Educati	ion (Net)			51,949,958		54,259,303	4.4%
Less: Revenues	Adult Learning			184.370		183.149		-0.7%
Adult Learning (Net)	•				lt lt			
Less: Revenues		Learning (Net)		(1)- 1)	80,000	() /	62,411	
Less: Revenues	Food Sarviges			2.041.000		2 212 725		12 /10/
Numicipal Capital Program S.264,872 2,313,283 140,455,883 5971,7%					ŀ			
School Capital Program		ervice (Net)		(2,041,000)	- I	(2,313,733)	-	0.0%
School Capital Program				0.264.072		6.004.200		16.50/
Total Capital Projects - Gross		~						
Less: Revenues	School Capital I logial		Gross		-			
Recreation Reserve	Less: Revenues	Total Capital Flojects	s - Gross	10,576,133	ŀ	147,300,883		1293.170
Working Waterfront Reserve County Assessment transition (Year 1 of 5) County Assessment transition (Year		Municipal Capital Pro	ogram Revenues	(440,319)		(965,000)		119.2%
Town Bond Revenues (5,288,010) (3,479,800) -34,2% ARPA Revenues (1,755,608) - -100,0% (885,000) 580,8% Municipal Capital Reserve Use (17,435) - -100,0% (885,000) 580,8% School Capital Reserve Use (199,000) (405,783) 103,9% School Bond Revenues (1,489,283) (139,047,700) 9236,6% Total C.I.P Revenues (9,319,655) (145,133,283) (145,133,283) 1457,3% Total Townwide Operating Budgets 74,883,547 79,360,966 6.0% County Assessment transition (Year 1 of 5) - 287,875 (100,0%) (22,27,600) 77,0% Total Townwide Operating Budgets 3,119,411 3,193,206 2.4% 6 month County Assessment transition (Year 1 of 5) - 287,875 (100,0%) (200		Recreation Reserve		-		(300,000)		100.0%
ARPA Revenues		U		-		· · /		
Downtown TIF (130,000) (885,000) 580.8% Municipal Capital Reserve Use (17,435) - - - - - - - - -			s	· · · /		(3,479,800)		
Municipal Capital Reserve Use (17,435) (19,000) (405,783) 103.9%				· · · /		(995,000)		
School Capital Reserve Use (199,000 (1489,283) (139,047,700) 9236,6% 103,9% (139,047,700) 9236,6% (1489,283) (139,047,700) 1457,3% (145,133,283) (14			carva I Ica	` ' '		(885,000)		
School Bond Revenues				\		(405 783)		
Total C.I.P Revenues (9,319,655) (145,133,283) 1457.3% Capital (Net Appropriation) 1,258,500 2,227,600 77.0% 77.0				\ ' '				
Total Townwide Operating Budgets		Total C.I.P Reven	ues		ľ			1457.3%
County Assessment 6 month County Assessment transition (Year 1 of 5) Overlay Tax Increment Financing Districts Credit Enhancement Agreements Resident Senior Property Tax Relief Fund Capital Equipment Reserve Homestead Exemption Reimbursement (Estimate) Business Equipment Tax Exemption (BETE) State Municipal Revenue Sharing (Estimate) Total Net Budget Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$16.00 \$287,875 100.0% 2287,875 100.0% 2287,875 100.0% 2287,875 100.0% 2287,875 100.0% 2287,875 100.0% 2287,875 100.0% 220,197,288 3,265,000 61.7% 2320,000 -5.5.9% 6827,989) 6827,989) 6827,989) 6827,989) 6827,989) 6827,989) 76,768,047.84 Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$0.61 \$3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%		Capital (Net Approp	oriation)		1,258,500		2,227,600	77.0%
Council Policy Coun	Total Townwide Ope	erating Budgets		_	74,883,547	_	79,360,066	6.0%
Council Policy Coun	County Assessment				3 110 411		3 103 206	2 49%
Overlay		essment transition (Year	· 1 of 5)	_	3,119,411	_		
Tax Increment Financing Districts Credit Enhancement Agreements Resident Senior Property Tax Relief Fund Capital Equipment Reserve Homestead Exemption Reimbursement (Estimate) Business Equipment Tax Exemption (BETE) State Municipal Revenue Sharing (Estimate) Total Net Budget Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$16.00 \$0.61 \$3,265,000 \$-11.5% \$3,265,000 \$-11.5% \$320,000 \$-5.9% \$2,00% \$320,000 \$-5.9% \$2,00% \$320,000 \$-5.9% \$2,00% \$320,000 \$-5.9% \$2,00% \$320,000 \$-5.9% \$2,00% \$320,000 \$320,		obstitent transition (1 car	1013)	_	333,958	_		
Credit Enhancement Agreements	•	ing Districts		_		_		61.7%
Capital Equipment Reserve - 0.0% Homestead Exemption Reimbursement (Estimate) (1,490,804) (1,515,000) 1.6% Business Equipment Tax Exemption (BETE) (827,989) (775,000) -6.4% State Municipal Revenue Sharing (Estimate) (3,135,000) (3,628,179) 15.7% Total Net Budget 76,768,047.84 82,107,968 7.0% Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$0.61 3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%	Credit Enhancement A	agreements		_		_		-11.5%
Homestead Exemption Reimbursement (Estimate) (1,490,804) (1,515,000) 1.6%	Resident Senior Proper	rty Tax Relief Fund		<u> </u>	340,000	<u> </u>	320,000	-5.9%
Business Equipment Tax Exemption (BETE) State Municipal Revenue Sharing (Estimate) Total Net Budget Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$0.61 3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%							-	
State Municipal Revenue Sharing (Estimate) (3,135,000) (3,628,179) 15.7% Total Net Budget 76,768,047.84 82,107,968 82,107,968 \$0.01600 \$16.00 \$0.61 3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%		,	′	_		_		
Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$0.61 3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%			' I	_		_		
Town Manager Estim 2024 \$5,130,670,976 \$82,107,968 \$0.01600 \$16.00 \$0.61 3.96% Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%	State Municipal Reven		otal Net Budget	-		_		
Council Policy 2024 \$5,116,421,566 \$82,107,968 \$0.01605 \$16.05 \$0.66 4.28%		_		' =	, ,-	=	7 - 7 - 20	
	Town Manager Estim	n 2024	\$5,130,670,976	\$82,107,968	\$0.01600	\$16.00	\$0.61	3.96%
2023 \$4.088.176.876 \$76.768.048 \$0.01520 \$15.20	Council Policy	2024	\$5,116,421,566	\$82,107,968	\$0.01605	\$16.05	\$0.66	4.28%
		2023	\$4,988,176,876	\$76,768,048	\$0.01539	\$15.39		

2023-2024 ASSESSOR'S REPORT TO THE TOWN COUNCIL



GENERAL INFORMATION

- The new tax rate is \$15.97 per thousand dollars of value (+3.77% from \$15.39 last year)
- FY24 Commitment Date: August 16, 2023 (4/1/2023 Assessment date)
- The new total taxable valuation base of the town is \$5,142,583,176 (+\$154,406,300 from last year)
- Total number of taxpayers who qualified for State of Maine Exemptions:
 - Homestead Exemption: 5,456 (\$375.29 savings in property taxes)
 - Veteran's Exemption: 555 (\$89.43 savings in property taxes)
- State Senior Property Tax Stabilization Program (1-Year program only):
 - o Total Approved Applicants: 1,835 (1,743 Applicants with Resulting Savings)
 - Tax Bill Savings: Median = \$207, Mean = \$225, Range = \$0 \$2,613
 - Total Resident Tax Savings, Subject to 100% State Reimbursement: \$412,523
- Last year (FY23) was the 15th year of the Town's Senior Property Tax Reimbursement program. 408 applications were approved for a total refund of \$300,215.33.
- The 2023 State Valuation is \$5,592,350,000 (2021 actual), fourth highest in the State behind Portland, South Portland, and York.
- We have a certified assessment ratio of 94%, with an actual of 85%* (State requirement of above 70%)
 Our quality rating is 8%* (State requirement of below 20%)
 - * Results of Maine Revenue Services' audit of 4/1/2021 valuations.

ASSESSMENT STATISTICS

- Total Real Estate accounts: 10,219, with a total taxable value of \$5,032,123,976. (Up \$154,605,800)
- Total Personal Property accounts: 1,107, with a total taxable value of \$110,459,200. (Down \$199,500)
- Total Exempt Real Estate accounts: 361, with an assessed value of \$381,304,224.
- 986 properties had an increase in assessed value:
 - o 562 properties had an increase of \$100 \$24,900
 - o 181 properties had an increase of \$25,000 \$99,900
 - 205 properties had an increase of \$100,000 \$499,900
 - o 38 properties had an increase of over \$500,000
- 9,038 properties' values stayed the same.
- 142 properties went down in assessed value:
 - 105 properties had a decrease of \$100 \$24,900
 - 21 properties had a decrease of \$25,000 \$99,900
 - o 13 properties had a decrease of \$100,000 \$499,900
 - 3 properties had a decrease of over \$500,000
- Primarily due to lot mergers/subdivisions, 30 pre-existing parcels were deleted and 53 new parcels were created (net of 23 new Real Estate accounts). The taxable value resulting from these accounts was a net increase of \$8,464,500.

- We had 456 qualified sales in 2022/2023 (April 2, 2022 April 1, 2023) compared to 479 the previous year.
- The average sale price of a single-family home (non-waterfront), April 2, 2022 April 1, 2023 was \$671,400.
- The average assessed value of those same homes is \$426,600.
- The average ratio of assessment to sale price for single-family homes (non-waterfront) is 64%. (293 sales)
- The average ratio of assessment to sale price for waterfront properties is 70%. (2 sales)
- The average ratio of assessment to sale price for vacant residential land is 76%. (13 sales)
- The average ratio of assessment to sale price for condominium properties is 65%. (114 sales)
- The average ratio of assessment to sale price for commercial properties is 70%. (30 sales)

SCARBOROUGH TAX-BASE BREAKDOWN FY21 - FY24

		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%
FY24 (4/1/2023)	3,847,211,900	937,189,576	247,722,500	110,459,200	5,142,583,176	3,847,211,900	1,295,371,276
% of Total	74.8%	18.2%	4.8%	2.1%		74.8%	25.2%

HISTORIC VIEW OF TAXABLE VALUE, TAX RA	TEC AND BUIDCETC
MINIURIL VIEW DE LAXABLE VALUE, LAX DA	AIFS. AND DUDGELS

Fiscal Year	Taxable Valuation	% Change in Valuation	Tax Rate/1000	% Change in Tax Rate	Total Tax Levy	% Change in Annual Budget
		0.101-021			•	
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%
2024	\$5,142,583,176	3.10%	15.97	3.77%	\$82,127,053	6.98%

Respectfully Submitted,

ASSESSORS' CERTIFICATION OF ASSESSMENT

	WE HEREBY CERTIFY tha	at the pages herein, numb	ered	from1	to
-	TBD inclusive, conta	ain a list and valuation of	estate	s, real and perso	onal, liable to be taxed in
the Munic	sipality of Scarborough		_ for o	county, district, a	nd municipal taxes for the
fiscal year	r <u>07/01/2023</u> (mm/dd/yy	yy) to <u>06/30/2024</u>	(mm/d	ld/yyyy) as they ε	existed on the first day of
April, 202	3.				
IN WITNE	ESS THEREOF, we have here	eunto set our hands at	Scarb	orough	, (municipality) this
Sixtee		ıst			
	•				(municipality)
	WW.	- , , , , , , , , , , , , , , , , , , ,			· · · · · · · · · · · · · · · · · · ·
		-			
Nicl	holas T. Cloutier, CMA	-			
		-			
		-			
	MUNICIPA	AL TAX ASSESSI	ЛEN	T WARRAN	IT
State of M	Maine, MunicipalityScarb	orough, Co	unty_	Cumberland	
To I		, Tax Collector			
In the nan	ne of the State of Maine, you	are hereby required to co	llect o	f each person na	med in the list herewith
committee	d to you the amount set down	on said list as payable by	that p	person.	
Assessm					
1.	County tax				
2.	Municipal appropriation				
3.	Tax increment financing pla	an amount		\$	4,759,110
4.	Local education appropriat	ion		\$	55,324,814.00
5.	Overlay (not to exceed 5%	of "net to be raised")		\$	256,424.88
6.	Total Assessments			\$	88,176,681.40
Deductio					
7.	—— State-municipal revenue sh	naring		\$	3,628,179.00
8.	Homestead exemption rein	•			
9.	Business Equipment Tax E				
10.	Other revenue	·			
11.	Total deductions			•	
12.	Net assessment for com			•	
14.	net assessment for confi	intinent (inte o minus inte	; 11 <i>)</i>	Ф	02,127,033.32

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



CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

•		County of	umberland	1			_, ss.							
We	hereby	certify that we have a	ssessed a t	ax on	the est	ate, real	and pe	rsonal,	liable	to b	e taxe	d in the Mu	ınicipalit	y of
	Scarbo	orough	· · · · · · · · · · · · · · · · · · ·	for	the	fiscal	year	<u>07</u>	<u>/01/2</u>	023		(mm/dd	/yyyy)	to
	6/30/2	<u>024</u> (mr	n/dd/yyyy),	at	15.9	97		mills,	on	а	total	taxable	value	of
\$_	5,142,	583,176	·											
<u>As</u>	sessme	ents:												
	1.	County tax									.\$3	,481,081.0	00	
	2.	Municipal appropriatio	n								.\$_24	,355,252.0	00	
	3.	Tax increment financi												
	4.	Local education appro	priation								.\$_55	,324,814.0	00	
	5.	Overlay (not to exceed	5% of net	to be	raised).						.\$	256,424.8	38	
	6.	Total assessments .									. \$ _88	,176,681.4	10	
<u>De</u>	duction	ıs:												
	7.	State-municipal reven	ue sharing								.\$3	,628,179.	00	
	8.	Homestead exemption	reimburse	ment .							. •	,554,640.		
	9.	Busines Equipment Ta	ax Exemptic	n rein	nbursen	nent					.\$	866,808.4	18	
	10.	Other revenue									.\$	0		
	11.	Total deductions									. \$ 6	,049,628.0	08	
	12.	Net assessment for o	commitmer	nt (line	e 6 minu	s line 11)				. \$ _82	,127,053.3	32	
1:-	ta af all	the same we have com	:++- d +-	Lisa	Saulle			Tav	Callad	.4	المناط	Miain alit	:415	
		ine same we have com i due form of law for col	miliou 10									اunicipalit Trea ,		
		ipality, or the successor										·		
								-		и Бу	iegai v	ote of the r	липпстра	шу
an	ı wanaı	nts received pursuant to	lile laws of	uie S	late of i	viairie. (3	O IVI.K.	S. 9 / 1.	∠)					
Gi۱	en unde	er our hands this0	8/16/2023			(mm/	dd/yyyy	/).						
			Muni	icipal	Assess	sor(s) of_	Sca	rborou	gh, N	<u> Iaine</u>	e			
		MO	·											
	//		 											
	Nicho	las T. Cloutier, CMA												

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

2023

Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2023 (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 email this return to the Property Tax Division at: prop.tax@maine.gov.

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

ARBOROUGHMunicipality

MAINE REVENUE SERVICES - 2023 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2023 (or within 30 days of commitment, whichever is later)

SCARBOF	1. County: CUMBERLAND Commitme 2. Municipality SCARBOROUGH	nt Date:	8/16/2023 mm/dd/yyyy
S	2. Municipality SCARBOROUGH		
2	Commitment period (select one): 12 months) 3	94%
J.	2023 Certified Ratio (Percentage of current just value upon which assessments are based. Homestead, veterans, blind, and BETE Exemptions, and Tree Growth values must be adjusted by this percentage.		34 /0
	TAXABLE VALUE OF REAL ESTATE		
4.	(Exclude exempt values) Land (include value of transmission, distribution lines and substations, dams and power houses)	4	2,149,797,400
5.	Buildings	5	2,882,326,576
6.	Total taxable value of real estate (line 4 + line 5)	6	5,032,123,976
0.	(this amount will be entered on Tax Rate Form, line 1)	0	0,002,120,310
	TAXABLE VALUE OF PERSONAL PROPERTY (Exclude exempt values)		
7.	Production machinery and equipment	7	107,913,600
8.	Business equipment (furniture, furnishings and fixtures)	8	
9.	All other personal property	9	2,545,600
10.	Total taxable value of personal property (line 7 + line 8 + line 9) (this amount will be entered on Tax Rate Form, line 2)	10	110,459,200
	OTHER TAX INFORMATION		
11.	Total taxable value of real estate and personal property (line 6 + line 10) (must match Tax Rate Form, line 3)	11	5,142,583,176
12.	2023 Property Tax Rate (example .01520) (from Tax Rate Form, line 19, column B)	12	0.015970
13.	2023 Property Tax Levy (includes overlay and any fractional gains from rounding) Note: This is the amount of 2023 tax actually committed to the collector	13	\$82,127,053.00
	(must match Tax Rate Form line 19, column C) HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM	<u> </u>	
	Homestead exemptions must be adjusted by the municipality's cert		
14.	a. Number of maximum homestead exemptions granted (maximum exemption = \$25,000 x line 3 certified ratio)	14a	5,423
	b. Value of homestead exemptions on line 14a (line 14a x \$25,000 x line 3)	14b	127,440,500
	c. Number of exemptions granted for homesteads valued less than the maximum	14c	33
	d. Value of homestead exemptions on line 14c	14d	648,400
	e. Total number of homestead exemptions granted (line 14a + line 14c)	14e	5,456
	f. Total value of all homestead exemptions granted (line 14b + line 14d) (this amount will be entered on Tax Rate Form, line 4a)	14f	128,088,900
	g. Total assessed value of all property with homestead exemptions (include taxable and exempt value)	14g	2,148,957,500

Municipality: **SCARBOROUGH BUSINESS EQUIPMENT TAX EXEMPTION ("BETE")** 245 15. a. Number of BETE applications processed for tax year 2023 15a 244 b. Number of BETE applications approved 15b c. Total exempt value of all BETE property 108,554,600 15c (this amount will be entered on Tax Rate Form, line 5a and Enhanced BETE Sheet, line 1a) 0 d Total exempt value of BETE property in TIF districts with captured assessed value 15d TAX INCREMENT FINANCING ("TIF") DISTRICTS 16. a. Total amount of increased taxable value within TIF districts 298,003,100 16a 298,003,100 b. Amount of captured assessed value within TIF districts 16b 4,759,110 c. Tax revenue deposited in a project cost account or sinking fund account 16c d. BETE reimbursement revenue deposited in a project cost or sinking fund account 16d \$0 (16c + 16d must match Tax Rate Form, line 9) **EXCISE TAX Fiscal** 17. a. Enter whether excise taxes are collected based on a calendar or fiscal year 17a \$7,369,606 b. Motor vehicle excise tax collected 17b \$32,726.60 c. Watercraft excise tax collected 17c **ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY** \$47,804,400 Total value of distribution and transmission lines owned by electric utility companies 18 18. 19 19. Total value of all electrical generation facilities TREE GROWTH TAX LAW PROGRAM PROPERTY 20. Average per acre value applied to undeveloped acreage 20 \$7,500 21. Forest land 33 a. Number of parcels enrolled in the Tree Growth Tax Law program as of April 1, 2023 21a 356.32 b. Softwood acreage 21b 666.37 c. Mixed wood acreage 21c 166.55 21d d. Hardwood acreage 1,189.24 e. Total number of acres of forest land (sum of lines 21b - d) 21e 468,900 22 22. Total assessed value of all forest land as of April 1, 2023 a. Local value per acre used to assess forest land (1) Softwood 22a(1) 396 410 22a(2) (2) Mixed Wood

22a(3)

(3) Hardwood

SCARBOROUGH Municipality: TREE GROWTH TAX LAW PROGRAM PROPERTY, continued 0.00 23. Number of forest land acres first enrolled in the Tree Growth Tax Law program in 2023 23 24. Land withdrawn from the Tree Growth Tax Law program a. Total number of parcels withdrawn from 4/2/22 through 4/1/23 24a 0 b. Total number of acres withdrawn from 4/2/22 through 4/1/23 24b 0.60 c. Total value of withdrawal penalties assessed from 4/1/22 through 4/1/23 \$960 24c d. Total number of \$500 penalties assessed for non-compliance 24d 0 Since April 1, 2022, have any Tree Growth acres been transferred to Farmland? 24-1 No Yes/No FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY FARMLAND: 25 22 25. Number of parcels enrolled in the Farmland program as of April 1, 2023 26. Number of acres first enrolled in the Farmland program for April 1, 2023 26 0.00 27. a. Total number of acres (excluding farm woodland) currently enrolled in the Farmland 27a 321.84 program b. Total value of land (excluding farm woodland) currently enrolled in the Farmland 27b 151,300 28. a. Number of farm woodland acres: 28a(1) 68.00 (1) Softwood 28a(2) 375.55 (2) Mixed wood 28a(3) 0.00 (3) Hardwood 443.55 b. Total number of acres of all land now classified as farm woodland 28b 180,800 c. Total value of all land now classified as farm woodland 28c d. Per acre rates used for farm woodland: 396.00 28d(1) (1) Softwood 410.00 28d(2) (2) Mixed Wood 323.00 28d(3) (3) Hardwood 29. Land withdrawn from the Farmland program: 0 a. Total number of parcels withdrawn from 4/2/22 through 4/1/23 29a 0.00 b. Total number of acres withdrawn from 4/2/22 through 4/1/23 29b \$0 29c c. Total value of withdrawal penalties assessed from 4/1/22 through 4/1/23 **OPEN SPACE:** 10 30. Number of parcels enrolled in the Open Space program as of April 1, 2023 30 31. Number of acres first enrolled in the Open Space program for April 1, 2023 31 0.00 304.67 32. Total number of acres currently enrolled in the Open Space program 32 1,072,900 33. Total value of land enrolled in the Open Space program 33

	Municipality: SCARBOROUGH		
0.4	FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY,	continued	
34.	. Land withdrawn from the Open Space program: a. Total number of parcels withdrawn from 4/2/22 through 4/1/23	34a	0
	b. Total number of acres withdrawn from 4/2/22 through 4/1/23	34b	0.00
	c. Total value of withdrawal penalties assessed from 4/2/22 through 4/1/23	34c	\$0
	WORKING WATERFRONT TAX LAW PROGRAM PROPE	RTY	
35.	Number of parcels enrolled in the Working Waterfront program as of April 1, 2023	35	1
36.	. Number of acres first enrolled in the Working Waterfront program for April 1, 2023	36	0.00
37.	. Total number of acres currently enrolled in the Working Waterfront program	37	0.19
38.	. Total value of land enrolled in the Working Waterfront program	38	104,800
39.	. Land withdrawn from the Working Waterfront program:		
	a. Total number of parcels withdrawn from 4/2/22 through 4/1/23	39a	0
	b. Total number of acres withdrawn from 4/2/22 through 4/1/23	39b	0.00
	c. Total value of withdrawal penalties assessed from 4/2/22 through 4/1/23	39c	\$0
	EXEMPT PROPERTY		
40.	. Enter the exempt value of all the following classes of property which are exempt from pro	perty taxation b	y law.
	a. Public Property as defined by 36 M.R.S. §§ 651(1)(A) and (B):(1) United States	40a(1)	\$46,694,400
	· ,	. ,	
	(2) State of Maine (excluding roads)	40a(2)	\$22,714,800
	Total value of public property (40a(1) + 40a(2))	40a	69,409,200
	b. Maine real estate owned by the Water Resources Board of the State of		
	New Hampshire	40b	0
	c. Property of another Maine public municipal corporation appropriated to public uses	40c	170,188,300
	d. Certain water, power, or light property of other Maine public municipal corporations	40d	0
	e. Certain airport property of Maine public municipal corporations	40e	0
	f. Landing area of privately owned airports with free public use	40f	0
	g. Certain sewage disposal property of other Maine public municipal corporations	40g	0

Municipality: SCARBOROUGH

	EXEMPT PROPERTY, continued		
40. h	Property of benevolent and charitable institutions	40h	116,084,924
i.	Property of literary and scientific institutions	40i	5,975,400
j.	Property of veteran organizations:		
	1) Total exempt value of veteran organizations	40 j(1)	484,200
	2) Exempt value attributable to purposes other than meetings,		
	ceremonials, or instruction facilities (reimbursable exemption).	40 j(2)	0
k.	Property of central labor councils, chambers of commerce, and boards of trade		
	1) chambers of commerce or boards of trade	40k(1)	0
	2) central labor councils (reimbursable exemption)	40k(2)	0
1.	Property of houses of religious worship and parsonages		
	1) Number of parsonages within this municipality	40 I(1)	4
	2) Total exempt value of those parsonages	40 l(2)	75,200
	3) Total taxable value of those parsonages	40 I(3)	1,069,300
	4) Total exempt value of all houses of religious worship (excluding parsonages)	40 l(4)	17,440,600
	Total exempt value of houses of religious worship and parsonages (40l(2) + 40l(4))	401	17,515,800
m.	Property owned or held in trust for fraternal organizations operating under the		
	lodge system (do not include college fraternities) (§ 652(1)(H))	40m	1,721,600
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 purpose is the operation of a hospital licensed by the Dept. of Health and Human		
	Services, health maintenance organization or blood bank (§ 652(1)(K)) (Value of property owned by a hospital should be reported on line 40h)	40n	0
0.	Exempt value of real property of all persons determined to be legally blind		
	(§ 654-A) (\$4,000 adjusted by certified ratio)	40o	30,400
p.	Aqueducts, pipes and conduits of any corporation supplying a municipality		
	with water (§ 656(1)(A))	40p	0
q.	Animal waste storage facilities certified as exempt (reimbursable exemption)	40q	0
r.	Pollution control facilities certified by the Department of Environmental Protection	40r	0
S.	Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (reimbursable exemption)	40s	0

Municipality:	SCARBOROUGH	
wuriicipality.	OCANDONOUGH	

EXEMPT PROPERTY, continued

40t. Veteran exemptions - The following information is necessary in o				
SECTION 1: Veterans who served during a federally recognized war p		40t(1) - 4 IUMBER OI		
		XEMPTION		EXEMPT VALUE
Widower (post WWI):]	
40t(1). Living male spouse or male parent of a deceased veteran	40t(1)A	0	40t(1)B	
Revocable Living Trusts (post WWI veteran/widow):				
40t(2). Paraplegic veteran beneficiary (or their widow)	40t(2)A	0	40t(2)B	
40t(3). All other veteran beneficiaries (or their widows)	40t(3)A	0	40t(3)B	
WW I Veterans:				
40t(4). WW I veteran (or their widow) enlisted as Maine resident	40t(4)A	0	40t(4)B	
40t(5). WW I veteran (or their widow) enlisted as non-Maine resident	40t(5)A	0	40t(5)B	
Paraplegic Veterans:				
40t(6). Paraplegic status veteran or their unremarried widow.	40t(6)A	0	40t(6)B	
Cooperative Housing Corporation Veterans:	_			
40t(7). Qualifying Shareholder of Cooperative Housing Corporation	40t(7)A	0	40t(7)B	
All Other Veterans:				
40t(8). All other veterans (or their widows) enlisted as Maine residents	40t(8)A	319	40t(8)B	\$1,786,400
40t(9). All other veterans (or their widows) enlisted as nonresidents	40t(9)A	236	40t(9)B	\$1,321,600
SECTION 2: Veterans who did not serve during a federally recognized war			. ,	
		IUMBER OI EXEMPTIO		EXEMPT VALUE
40t(10). Veteran (or their widow) disabled in the line of duty.	40t(10)A	0	40t(10)B	
40t(11). Veteran (or their widow) who served during the periods from				
8/24/1982 to 7/31/1984 and 12/20/1989 to 1/31/1990	40t(11)A	0	40t(11)B	
40t(12). Veteran (or their widow) who served during the period from				
2/1/1955 to 5/7/1975, but not prior to 2/1/1955 or after 5/7/1975	40t(12)A	0	40t(12)B	
Total number of ALL veteran exemptions granted in 2023	40t(A)	555	_	
Total exempt value of ALL veteran exemptions granted in tax year 202	3		40t(B)	3,108,000

		Municipality:	SCARE	BOI	ROUGH		_	
		EXEM	PT PROPERTY, c	ont	inued			
0. u	I.	Solar and wind energy equipment. (reimbursal	ble exemption)					
		1) Total number of solar and wind energy equip	oment applications	pro	ocessed.	40 u(1)		191
		2) Total number of solar and wind energy equip	oment applications	ар	proved.	40 u(2)		189
		3) Total exempt value of solar and wind energy	equipment.			40 u(3)		2,493,100
). v	' .	Other. The Laws of the State of Maine provide districts and trust commissions.	for exemption of o	quas	si-municipa	al organization	ns such as auth	norities,
		Examples: 30-A M.R.S. § 5114 provides for ex Authority or Chapter 164, P. & S.L. of 1971 pro Annabessacook Authority. (See also 30-A M.F.	ovides for exemption	on c	of real esta	te owned by t	he Cobbossee	-
		Enter the full name of the organization in your r a law, the provision of the law granting the exer						ch
		NAME OF ORGANIZATION	PROVISION	OF	LAW	1	EXEMF	PT VALUE
						-		
					TOTAL	40v		0
4	Ю.	TOTAL VALUE OF ALL PROPERTY EXEMPT	ED BY LAW			40		387,010,924
			MUNICIPAL REC	OR	DS			
If	fу	Does your municipality have tax maps? es, proceed to b, c, and d. If no, move to line 4 ter date/contractor name when maps were origin	2.	1a nis d	Yes does not re	YES/NO	nual updating o	f tax maps.)
b).	Date	41b		4/1/1998	mm/dd/yyyy		
С	; .	Name of contractor	41c Des	La	uriers			
d	i.	Are your tax maps PAPER, GIS, or CAD?	41d GIS					
2. E	Ξn	ter the number of land parcels in your municipal	lity (not the numbe	r of	tax bills)	42		9800
s. T	ot	tal taxable acreage in your municipality.				43		20727.62
l. a	۱.	Have you/contractor completed professional to If yes, please answer the questions below. If no, please proceed to line 45.	wn-wide revaluatio	n?	44a	Yes	YES/NO	
b).	Did the revaluation include any of the following Please enter each category with Yes or No.	? 44b	(1)	Yes	LAND		
		Trease enter each eategory with res of No.	44b	(2)	Yes	BUILDINGS		
			44b	(3)	No	PERSONAL	PROPERTY	
С	; .	Effective Date	4	4c	4/1/2019		mm/dd/yyyy	
d	l.	Contractor Name	4	4d	KRT Ap	praisal Co.		
-) .	Cost	4	4e	\$325,000	0		

		Municipality:		SCARBO	ROUGH		
			MUNIC	CIPAL RECORDS, co	ontinued		
45.	Enter the best choice the SINGLE ASSESSOR, ASSE						
	a) Function	45a		SINGLE ASS	ESSOR		
	b) Name	45b		Nicholas CI	outier		
	c) Email address	45c	nclo	outier@scarboro	ughmaine.org		
46.	Enter the beginning and	d ending dates	of the fiscal	year in your municip	ality.		
		FR	OM 46a	7/1/2023 mm/dd/yyyy	ТО	46b	6/30/2024 mm/dd/yyyy
47.	Interest rate charged or	n overdue 2023	property ta	ixes		47	8.00
				r			8.00% maximum
48.	Date(s) that 2023 prope	erty taxes are d	ue.	48a 48c	10/16/2023	48b 48d	3/15/2024
				460	mm/dd/yyyy	46U	mm/dd/yyyy
49.	Are your assessment re	ecords compute	erized?		3333		,,,,
		49a YES	YES/NO	Nam	e of software used 49b	Vis	sion Gov. Solutions
50	Has your municipality in	nnlemented a lo	ncal propert	ty tax relief program i	ınder 36 M R S & 6232	(1)?	
00.	That your maniopancy in		YES/NO		many people qualified?	. ,	408
		30a I LO	123/140	TIOW	many people qualified	300	400
					nuch relief was granted?	L	\$300,215.33
51.	Has your municipality in			volunteer tax credit p	rogram under 36 M.R.S	5. § 62	32(1-A)?
		51a NO	YES/NO	How	many people qualified?	? 51b	
				How n	nuch relief was granted?	? 51c	
52.	Has your municipality in	nplemented a lo	ocal propert	ty tax deferral for sen	ior citizens under 36 M.	R.S. §	6271?
		52a NO	YES/NO	How	many people qualified?	? 52b	
				How n	nuch relief was granted?	? 52c	
I/W	e, the Assessor(s) of th	ne Municipality	of	SCAR	BOROUGH		do state that the
	egoing information cont that all of the requiren						
	ASSESSOR(S)				Ma		
	SIGNATURES				7//		
					Nicholas T. Cloutier	, CMA	1
-	0/40/0000						
DAT							
	mm/dd/yyyy						

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2023 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 2023 tax year.

\$8,020,000

\$8,020,000

\$2,120,000

\$270,000

\$1,850,000

\$0

Municipality: SCARBOROUGH County: CUMBERLAND VALUATION INFORMATION 1. Enter the number and type of new demolished and converted residential buildings in your municipality since									
	Municipality:	SCARBO	DROUGH	County:	СИМВЕ	RLAND			
			VALUATIO	ON INFORMATIO	ON				
 Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2022, giving the approximate increase or decrease in full market value. 									
		One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes		
	New	105	6		6	15			
	Demolished	8				11			
	Converted								

2. Enter any new industrial or commercial growth started or expanded since April 1, 2022, giving the approximate full market value and additional machinery, equipment, etc.

\$2,740,000

\$2,740,000

\$35,340,000

\$1,820,000

\$33,520,000

Valuation Increase (+)

Valuation Loss (-)

Net Increase/Loss

Innovation District (Map U053) Comm/Indust Subdiv. Lots & Ongoing Bldgs %UC ~ Current Sum \$74.0 M (+ 28.1 M) The Meadows at Piper Shores: Senior Residences Dev. ~ Current Sum \$27.7 M (+ 17.3 M) Hackamore Place Apts: 2 Lots, 6+ Bldgs %UC ~ Current Sum \$6.0 M (+ 5.4 M) North Village Apts ~ 2 Lots, 5+ Bldgs %UC ~ Current Sum \$7.3 M (+ 3.6 M) Jocelyn Place Senior Apts ~ Current Sum \$3.3 M (+ 2.5 M) Residences at Gateway Apts: 2 New Bldgs %UC ~ Current Sum \$5.0 M (+ 4.6 M) The Uplands II: Senior Apts ~ Current Sum \$3.1 M (+ 2.1 M) Bluebird Self-Storage ~ Current Sum \$7.4 M (+ 2.0 M)

\$0

3.	Enter any extreme losses in valuation since April 1, 2022, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

4. Explain any general increase or decrease in valuation since April 1, 2022 based on revaluations, change in ratio used, adjustments, etc.

Adjustments to Exemptions & Required Property Types by 94% Certified Ratio
Decreases in Valuation:
~ Electrical Gen & Dist Property ~ Value Reduction due to Ratio = 2.5 M
~ Personal Property ~ Value Reduction due to Ratio = 7.1 M
~ Current Use Properties ~ Value Reduction due to Ratio = Minimal
Increases in Valuation:
~ Homestead Exemption ~ Value Increase due to Ratio = 8.1 M
~ Other Exemptions (Vet, Blind, Solar, Parsonage) ~ Value Increase due to Ratio = .4 M

2023 MUNICIPAL TAX RATE CALCULATION FORM

Municipality:	SCARBOROUGH
	·

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

1.	Total taxable value of real	esta	te	1	\$5,032,123,9	76	
2.	Total taxable value of person	onal	property	2	(from page 1, line 6) \$110,459,2 (from page 1, line 10)	00	
3.	Total taxable value of real	esta	te and personal property (Line 1	plus li		3	\$5,142,583,176
4. a.	Total exempt value for all h	ome	estead exemptions granted	4a.	\$128,088,9 (from Page 1, line 14f)	00	(from page 1, line 11)
b.	Homestead exemption rein	nbur	sement value	4b.	\$97,347,5	64	
5. a.	Total exempt value of all B	ETE	qualified property	5a.	\$108,554,6 (from page 2, line 15c)	00	
b.	BETE exemption reimburse	eme	nt value	5b.	\$54,277,3	00	
6.	Total valuation base (Line	3 + I	ine 4b + line 5b)			6	\$5,294,208,040
<u>A</u>	SSESSMENTS						
7.	County tax			7	\$3,481,081.00		
8.	Municipal appropriation			8	\$24,355,252.00		
9.	TIF financial plan amount			9	\$4,759,110 (must match page 2, line 16c + 16d)		
10.	Local education appropriat	ion		10	\$55,324,814.00		
11.	Total appropriations (Add li	nes	7 through 10)			11	\$87,920,256.52
A	LLOWABLE DEDUCTIONS	<u>i</u>					
12.	Anticipated state municipal	rev	enue sharing	12	\$3,628,179.00		
13.	Other revenues: (All other	reve	nues that have been formally	13	\$0.00		
			mitment such as excise tax reve me, appropriated surplus revenu				
14.	Total deductions (Line 12 p	lus	line 13)			14	\$3,628,179.00
15.	Net to be raised by local pr	opei	rty tax rate (Line 11 minus line 14	4)	С	15	\$84,292,077.52
16.	\$84,292,077.52	x	1.05	=	\$88,506,681.40		Maximum Allowable Tax
17.	(Amount from line 15) \$84,292,077.52 (Amount from line 15)	÷	\$5,294,208,040 (Amount from line 6)	=	0.01592		Minimum Tax Rate
18.	\$88,506,681.40	÷	\$5,294,208,040	=	0.01672		Maximum Tax Rate
19.	(Amount from line 16) \$5,142,583,176.00	x	(Amount from line 6) 0.01597	=	\$82,127,053.32		Tax for Commitment
20.	(Amount from line 3) \$84,292,077.52	х	(Selected Rate) 0.05	=	(Enter on page 1, line 13) \$4,214,603.88		Maximum Overlay
21.	(Amount from line 15) \$97,347,564	x	0.01597	=	\$1,554,640.60		Homestead Reimbursement
22.	(Amount from line 4b.) \$54,277,300 (Amount from line 5b.)	x	(Selected Rate) 0.01597 (Selected Rate)	=	(Enter on line 8, Assessment Warrant) \$866,808.48 (Enter on line 9, Assessment Warrant)		BETE Reimbursement
23.	\$84,548,502.40 (Line 19 plus lines 21 and 22)	- [\$84,292,077.52 (Amount from line 15)	=	\$256,424.88 (Enter on line 5, Assessment Warrant))	Overlay
	(200 10 pide 1000 21 did 22)		(If Line 23 exceeds Line 2	0 selec	·	,	

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

Municipality of: SCARBOROUGH County of: CUMBERLAND Developed Parcel Ratio: 85% Filing Deadline: June 1, 2023

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.

101 0	ne or the reas	sons t	inder Option #2 below.				
	•	state	valuation, as the certific	ed ratio for 2023		85% determined by MRS a	
V	Option #2:	supp	orting evidence. If insu	ifficient proof is parcel ratio in Op	included with	riate box below and attach this form, MRS will only vill adjust reimbursements	<u>97 </u> %.
			A total revaluation, par More current sales info	market-based a tial revaluation or ormation is availa	djustment wil r market-bas ıble which jus	Il be implemented this year ed adjustment was implement stifies a higher ratio	
			EAD PROPERTY TAX				~
Total	number of h	omes	tead exemptions grante	d (actual or estir	nated))	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,460
Total	value of 202	3 hon	nestead exemptions, ad	iusted by the cer	tified ratio de	clared in Section A:	128,310,000
2023	property tax	rate:	ent is not final for 2023,				15.85 mills
and corre	(if applicable ct, and comp	acco lete.	ompanying schedules a Declaration of preparer	nd statements a (other than taxp	nd to the bea ayer) is based	t I have examined this retured this retured this retured the state of	elief they are true, h preparer has any
Signa	ature:		Nichdes T. Cluph	Cnt Date: 4	126/23	Email: NCLOUTIER SCA	<u>RedroughMainer</u> dre
						Email:	
Signa	ature: If more tha	an thre	ee assessors, attach a s	Date: heet with a copy	of the above	Email:declaration and additional	signatures.
Cont	act Person:	Nic As	hulas TCluster, CMA sessor	Phone: <u>207~7</u>	30-4061	Email: see Abve	
Retu	rn this form to	o :	Maine Revenue Servic Property Tax Division P.O. Box 9106	es		Phone: 624-5600 Fax: 287-6396 Email: prop.tax@main	ıe.gov

Augusta. Maine 04332-9106

Rev. 11/2021

Cumberland County Government

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

James H. Gailey, County Manager

Cumberland County

February 10, 2023

Dear Mr. Hall:

Cumberland County would like to thank you for your collaboration as the County worked through the transition from a calendar year to a fiscal year budget. This was no easy task on our end and the tremendous help and support of the communities made the transition go smoother.

Each February, the County sends out its Warrant to the twenty-eight communities in Cumberland County. This year will be no different, though slightly more information will be provided this year. Enclosed you will find two Warrants representing the County's 2023.5 gap six-month Warrant and the County's first fiscal year 2023/2024 Warrant. Please note, the 2023.5 gap Warrant is the full tax owed; however, communities individually selected between 1 and 5 years depending on how fast they wanted this six-month gap budget to be paid. We are including the full 2023.5 Warrant for your municipality simply because it is a required part of the annual process according to state statute, and you will not receive it again in future years.

Your community selected 5 years to pay the 2023.5 Warrant, meaning the 2023.5 Warrant will be divided by that many years and prorated over those years and <u>added</u> to each annual fiscal year Warrant.

For convenience and to reduce confusion, the County also has included an invoice for this year's Warrants. The Warrant/invoice is still due August 31st like it has been historically, and will remain so in the future. The change is there is a full year and a prorated six-month budget owed.

As always, we would be happy to answer any questions the towns/cities have with the enclosed documents.

Again, thank you for your help in making this transition work.

Sincerely,

James H. Gailey County Manger

s H. Saily



CUSTOMER	INVOICE DATE	INVOICE N	UMBER	AMOUNT PAID	DUE DATE	INVOI	CE TOTAL DUE
TOWN OF SCARBROUGH	02/10/2023	4451	1	\$0.00	08/31/2023	\$3,	481,081.00
DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
2023.5 TAX PAYMENT DUE 8/31/2023	1	\$287,875.00	EACH	\$287,875.00	\$0.00	\$0.00	\$287,875.00
2023-2024 TAX WARRANT DUE 8/31/2023	1	\$3,193,206.00	EACH	\$3,193,206.00	\$0.00	\$0.00	\$3,193,206.00
				Invoice Total:		\$3,481,081.00	

SCARBROUGH TAXES

Cumberland County

Remit To:

Cumberland County Finance Office 142 Federal St.

Portland, ME 04101

TOWN OF SCARBROUGH PO BOX 360 SCARBROUGH, ME 04070

	Remit Portion
Invoice Date	02/10/2023
Invoice Number	4451
Customer Number	175
Amount Paid	\$0.00
Due Date	08/31/2023
Invoice Total Due	\$3,481,081.00

Please write your original invoice number on your check and enclose this portion of the bill with your payment.

INVOICE

Cumberland County Government

Cumberland County

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

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

February 10, 2023

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 2023.5 Assessment. As you will note from the attached information, the County's mil rate for FY2023.5 is .0002573826 or \$0.26 per thousand. This represents a net decrease of 52.53% in taxes raised, or approximately a \$73.58 decrease for the average taxpayer as compared to last year, which varies by municipality depending on the valuation. All of these amounts are of course very different from prior years because this is the six month transition budget only.

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 2023.5 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 2023.5 was voted December 12, 2022 by the Board of County Commissioners. A tax of \$16,798,860 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: \$1,439,374 on a valuation of \$5,592,350,000.

Tax Rate: 0.0002573826

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 2023.

February 10, 2023

Attest:

James H. Gailey

Cumberland County Manager

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

February 10, 2023

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 2023-24 Assessment. As you will note from the attached information, the County's mil rate for FY 2023-24 is .0005709954 or \$0.57 per thousand. This represents a net increase of 5.32% in taxes raised compared to calendar year 2022, or approximately a \$10.86 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 2023-24 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 2023-24 was voted December 12, 2022 by the Board of County Commissioners. A tax of \$37,267,759 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: \$3,193,206 on a valuation of \$5,592,350,000.

Tax Rate: 0.0005709954

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 2023.

February 10, 2023

Attest:

James H. Gailey

Cumberland County Manager

TIF/CEA TOTALS 2023-2024

TIF/CEA	LOCATION	тот	AL ASSESSED VALUE	OAV		CREASED VALUE
AVESTA SOUTHGATE	577 US ROUTE 1	\$	2,747,100	\$ 442,100	\$	2,305,000
BESSEY SCHOOL I	1 BESSEY SCHOOL DR	\$	5,409,800	\$ -	\$	5,409,800
BESSEY COMMONS II	4 BESSEY SCHOOL DR	\$	4,403,800	\$ 379,600	\$	4,024,200
BOR ZONE	71 US ROUTE 1	\$	6,217,700	\$ 2,312,000	\$	3,905,700
HAIGIS PKWY TIF	VARIOUS	\$	99,361,900	\$ 8,563,500	\$	90,798,400
DOWNTOWN TIF	VARIOUS	\$	315,863,200	\$ 124,303,200	\$	191,560,000
CROSSROADS HOLDINGS CEA	VARIOUS	\$	185,778,200	\$ 7,265,700	\$	178,512,500
OAK HILL SENIOR HOUSING CEA	41 LITTLE DOLPHIN DR	\$	3,282,000	\$ 684,642	\$	2,597,358
AVESTA ROUTE ONE CEA	9 FAIRFIELD RD	\$	717,100	\$ -	\$	717,100

TIF/CEA	INC	CREASED VALUE	CAPTURE RATE	CA	PTURED VALUE	TAX RATE	TAXES	
AVESTA SOUTHGATE CEA (TO AVESTA)	\$	2,305,000	50%	\$	1,152,500	\$ 15.97	\$ 18,405.43	
AVESTA SOUTHGATE TIF (TO TOS)			50%	\$	1,152,500	\$ 15.97	\$ 18,405.43	*
BESSEY SCHOOL I CEA	\$	5,409,800	100%	\$	5,409,800	\$ 15.97	\$ 86,394.51	
BESSEY COMMONS II CEA	\$	4,024,200	100%	\$	4,024,200	\$ 15.97	\$ 64,266.47	
BOR ZONE CEA	\$	3,905,700	100%	\$	3,905,700	\$ 15.97	\$ 62,374.03	
HAIGIS PKWY TIF **	\$	90,798,400	100%	\$	90,798,400	\$ 15.97	\$ 1,450,050.45	*
DOWNTOWN TIF	\$	191,560,000	100% (LESS 3 CEAs)	\$	117,669,157	\$ 15.97	\$ 1,879,176.42	*
CROSSROADS HOLDINGS CEA	\$	178,512,500	40%	\$	71,405,000	\$ 15.97	\$ 1,140,337.85	
OAK HILL SENIOR HOUSING CEA	\$	2,597,358	75%	\$	1,948,019	\$ 15.97	\$ 31,109.86	
AVESTA ROUTE ONE CEA	\$	717,100	75%	\$	537,825	\$ 15.97	\$ 8,589.07	
TOTAL INCREASED VALUE **	* \$	298,003,100	TOTAL CAPTURED VALU	E \$	298,003,100	CEA TOTALS	\$ 1,411,477.22]
						TIF TOTALS	\$ 3,347,632.30	*
							\$ 4,759,109.52]

^{*} CAPTURED TIF REVENUES TO TOWN (NON-CEA)

^{**} HAIGIS TIF NOW 100% CAPTURED TIF (NEEX CEA ENDED LAST FY)

^{***} INCREASED VALUE OF CROSSROADS CEA , OAK HILL SENIOR HOUSING CEA,
& AVESTA ROUTE ONE CEA ARE ALREADY INCLUDED IN TOTAL INCREASED VALUE OF DOWNTOWN 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 06-30-24	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%	\$510,866.67	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%*	\$3,202,060.58	*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)	\$2,602,023.85	**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%	\$32,306.30	75% of taxes paid on IAV to developer (60-unit senior/affordable housing)
CEA: Avesta US Route One (Within Downtown TIF District)	3/31/2021	0	7/1/2022	6/30/2042	20 Years		75%	\$8,589.07	75% of taxes paid on IAV to developer (31-unit senior/affordable housing)
Haigis Parkway TIF	3/31/2003	8,563,500	7/1/2003	6/30/2033	30 years		100%***	\$3,932,144.30	***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. <i>Note: NEE CEA concluded FY23</i> .

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: 08/16/2023

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 06-30-24	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%	\$89,933.45	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%	\$89,933.45	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.
Bessey School I TIF CEA: Bessey School	3/31/2006	0	(Approved	11/15/2036			100%	see CEA below \$882,644.11	1 '
•			(Approved 11/1/2006) 7/1/2008 (Approved						leased from Town for \$1 per year for 99-year term.

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: 08/16/2023

Top Ten Taxpayers, FY 2023-2024

#	OWNER		REAL ESTATE		PERSONAL PROP		TOTAL		TAX	% LEVY
			VALUE		VALUE		VALUE			
1	MAINE LIFE CARE INC	\$	105,202,300	\$	1,363,900	\$	106,566,200	\$	1,701,862.21	2.07%
2	CENTRAL MAINE POWER CO	\$	51,492,000	\$	60,100	\$	51,552,100	\$	823,287.04	1.00%
3	THE RESIDENCES AT GATEWAY COMMONS LLC	\$	43,358,900	\$	61,300	\$	43,420,200	\$	693,420.59	0.84%
4	HANNAFORD BROS CO	\$	27,838,400	\$	11,043,700	\$	38,882,100	\$	620,947.14	0.76%
5	IDEXX DISTRIBUTION INC	\$	30,042,900	\$	376,100	\$	30,419,000	\$	485,791.43	0.59%
6	WAL-MART REAL ESTATE BUSINESS TRUST	\$	20,465,200	\$	2,232,500	\$	22,697,700	\$	362,482.27	0.44%
7	NEW ENGLAND EXPEDITION-SCARBOROUGH LLC	\$	21,328,100	\$	-	\$	21,328,100	\$	340,609.76	0.41%
8	ABBOTT DIAGNOSTICS SCARBOROUGH INC	\$	19,081,600	\$	1,675,700	\$	20,757,300	\$	331,494.08	0.40%
9	WATERSTONE SCARBOROUGH LLC	\$	17,904,400	\$	-	\$	17,904,400	\$	285,933.27	0.35%
10	COACH LANTERN APARTMENTS LLC	\$	15,240,600	\$	105,100	\$	15,345,700	\$	245,070.83	0.30%

Totals \$ 351,954,400 \$ 16,918,400 \$ 368,872,800 \$ 5,890,898.62 7.17%