Town of Scarborough

Tax Commitment Report

Fiscal Year 2026

Scarborough Assessing Department

Nicholas Cloutier, CMA, Assessor

Susan Russo, CMA, Deputy Assessor

Erika Fennell, Administrative Coordinator

Marianne Cellucci, Administrative Assistant

TOWN OF SCARBOROUGH
ASSESSING

Tax Commitment Report

2025-2026

Scarborough Assessing Department

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August 20, 2025

To: The Honorable Town Councilors, Town Manager, and Finance Director of the Town of Scarborough, Maine

Subject: 2025-2026 Commitment

The tax rate was set at $11.33 for the 2026 fiscal year. The total assessed value of all taxable real and personal property is 7,969,935,900 an increase of 148,482,600 over the prior year.

Total taxable valuation of personal property increased from 148,944,100 to 157,285,000, whereas total taxable valuation of real estate increased from 7,672,509,200 to 7,812,650,900.

Since last year's Commitment, occurring on August 21, 2024, the reductions resulting from abatements totaled $53,432 tax dollars abated (4,856,026 assessed value abated).

The total value of all Homestead Exemptions increased from 138,011,500 to 138,282,300, yielding a reimbursement amount of $1,190,721. The total exempt value for all BETE qualified properties decreased from 152,828,000 to 140,560,200, yielding a reimbursement of $796,274.

Based on a review of the State-audited Assessment to Sales Price Ratio, Maine Revenue Services has approved Scarborough to declare a certified assessment ratio of 100%. Per Maine Statute, this allows Scarborough to once again provide full value property exemptions and receive full reimbursements related to State exemption programs.

The committed Overlay amount was set at $187,201. 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 2025-2026 Tax Rate Computation document, including figures that reflect all final and actual values as of April 1, 2025, with a Commitment date of August 20, 2025.

Sincerely,

Nicholas Cloutier, SHRM-CP, CMA
Assessor
Town of Scarborough

Final FY26 Tax Rate Computation

Tax Commitment 8-20-2025

	2025 Budget		2026 Budget		
Municipal Gross	46,005,167		49,677,211		7.98%
Less: Debt Revenues	(708,503)		(1,163,908)		64.28%
Less: TIF Debt Revenue	(1,207,225)		(1,020,379)		-15.48%
Less: TIF Revenues for Operating	(1,123,688)		(3,008,725)		167.75%
Less: Revenues	(19,264,135)		(20,884,500)		8.41%
Total Municipal - Revenues	**(22,303,551)**		**(26,077,512)**		16.92%
Municipal (Net Appropriation)		**23,701,616**		**23,599,699**	-0.43%
Education Gross	65,828,078		71,066,428		7.96%
Less: Revenues	**(9,770,696)**		**(10,974,747)**		12.32%
Education (Net)		**56,057,382**		**60,091,681**	7.20%
Adult Learning	214,129		233,057		8.84%
Less: Revenues	**(140,569)**		**(136,009)**		-3.24%
Adult Learning (Net)		**73,560**		**97,048**	31.93%
Food Services	2,404,192		2,529,344		5.21%
Less: Revenues	**(2,404,192)**		**(2,529,344)**		5.21%
Food Service (Net)		**-**		**-**	0.00%
Municipal Capital Program	11,687,942		5,991,732		-48.74%
School Capital Program	6,158,475		5,324,000		-13.55%
Total Capital Projects - Gross	**17,846,417**		**11,315,732**		-36.59%
Less: Revenues					
Municipal Capital Program Revenues	(5,504,000)		-		-100.00%
Recreation Reserve	(57,000)		-		-100.00%
Working Waterfront Reserve	-		-		
Town Bond Revenues	(5,061,942)		(4,930,732)		-2.59%
Haigis Parkway TIF	-		(205,000)		100.00%
Downtown TIF	(1,005,000)		(700,000)		-30.35%
Municipal Capital Reserve Use	-		-		
School Capital Reserve Use	(585,000)		-		-100.00%
School Bond Revenues	(5,542,475)		(5,257,000)		-5.15%
Total C.I.P. - Revenues	**(17,755,417)**		**(11,092,732)**		-37.52%
Capital (Net Appropriation)		**91,000**		**223,000**	145.05%
Total Townwide Operating Budgets		**79,923,558**		**84,011,428**	5.11%
County Assessment		3,342,311		3,701,925	10.76%
6 month County Assessment transition (Year 3 of 5)		287,875		287,875	0.00%
Overlay		515,451		187,201	-63.68%
Downtown TIF		2,813,315		3,133,226	11.37%
Haigis Pkwy TIF		1,655,737		1,817,871	9.79%
Avesta Southgate TIF		20,142		21,094	4.72%
Credit Enhancement Agreements		1,722,832		1,890,922	9.76%
Resident Senior Property Tax Relief Fund		435,000		500,000	14.94%
Capital Equipment Reserve		-		-	0.00%
Homestead Exemption Reimbursement (Estimate)		(1,146,434)		(1,190,721)	3.86%
Business Equipment Tax Exemption (BETE)		(835,205)		(796,274)	-4.66%
State Municipal Revenue Sharing (Estimate)		(3,246,097)		(3,265,175)	0.59%
Use of Fund Balance		-		-	0.00%
Total Net Budget		**85,488,485**		**90,299,374**	5.63%

	Fiscal Year	Taxable Value	Net Budget	Tax Rate	Rate/$1,000	Change	% Change
Actual	2026	$7,969,935,900	$90,299,374	$0.01133	$11.33	$0.40	3.66%
	2025	$7,821,453,300	$85,488,485	$0.01093	$10.93		
Change		$148,482,600	$4,810,888.61				

Town Council Adopted Budget (5/07/2025)

~ Tax Rate Computation with Estimated Valuation Figures ~

	2025 Budget		2026 Budget		
Municipal Gross	46,005,167		49,677,211		7.98%
Less: Debt Revenues	(708,503)		(1,163,908)		64.28%
Less: TIF Debt Revenue	(1,207,225)		(1,020,379)		-15.48%
Less: TIF Revenues for Operating	(1,123,688)		(3,008,725)		167.75%
Less: Revenues	(19,264,135)		(20,884,500)		8.41%
Total Municipal - Revenues	**(22,303,551)**		**(26,077,512)**		16.92%
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Education Gross	65,828,078		71,066,428		7.96%
Less: Revenues	**(9,770,696)**		**(10,974,747)**		12.32%
Education (Net)		**56,057,382**		**60,091,681**	7.20%
Adult Learning	214,129		233,057		8.84%
Less: Revenues	**(140,569)**		**(136,009)**		-3.24%
Adult Learning (Net)		**73,560**		**97,048**	31.93%
Food Services	2,404,192		2,529,344		5.21%
Less: Revenues	**(2,404,192)**		**(2,529,344)**		5.21%
Food Service (Net)		**-**		**-**	0.00%
Municipal Capital Program	11,687,942		5,991,732		-48.74%
School Capital Program	6,158,475		5,324,000		-13.55%
Total Capital Projects - Gross	**17,846,417**		**11,315,732**		-36.59%
Less: Revenues					
Municipal Capital Program Revenues	(5,504,000)		-		-100.00%
Recreation Reserve	(57,000)		-		-100.00%
Working Waterfront Reserve	-		-		100.00%
Town Bond Revenues	(5,061,942)		(4,930,732)		-2.59%
Haigis Parkway TIF	-		(205,000)		100.00%
Downtown TIF	(1,005,000)		(700,000)		-30.35%
Municipal Capital Reserve Use	-		-		100.00%
School Capital Reserve Use	(585,000)		-		-100.00%
School Bond Revenues	(5,542,475)		(5,257,000)		-5.15%
					100.00%
Total C.I.P. - Revenues	**(17,755,417)**		**(11,092,732)**		-37.52%
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Total Townwide Operating Budgets		**79,923,558**		**84,011,428**	5.11%
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Downtown TIF		2,813,315		3,120,000	10.90%
Haigis Pkwy TIF		1,655,737		1,880,000	13.54%
Avesta Southgate TIF		20,142		21,000	4.26%
Credit Enhancement Agreements		1,722,832		1,865,000	8.25%
Resident Senior Property Tax Relief Fund		435,000		500,000	14.94%
Capital Equipment Reserve		-		-	0.00%
Homestead Exemption Reimbursement (Estimate)		(1,146,434)		(1,190,000)	3.80%
Business Equipment Tax Exemption (BETE)		(835,205)		(900,000)	7.76%
State Municipal Revenue Sharing (Estimate)		(3,246,097)		(3,265,175)	0.59%
Use of Fund Balance		-		-	0.00%
Total Net Budget		**85,488,485**		**90,232,053**	5.55%

	Fiscal Year	Taxable Value	Net Budget	Tax Rate	Rate/$1,000	Change	% Change
Estimated	2026	$7,956,453,300	$90,232,053	$0.01134	$11.34	$0.41	3.75%
	2025	$7,821,453,300	$85,488,485	$0.01093	$10.93		
Est Change		$135,000,000	$4,743,568.36				

2025-2026 Assessor's Report to the Town Council

General Information

- The new tax rate is $11.33 per thousand dollars of value (+3.66% from $10.93 last year)
- FY26 Commitment Date: August 20, 2025 (4/1/2025 Assessment date)
- The new total taxable valuation base of the town is 7,969,935,900 (+148,482,600 from last year)
    - Real Estate accounts: 10,396, with a total taxable value of 7,812,650,900 (Up 140,141,700)
    - Personal Property accounts: 1,018, with a total taxable value of 157,285,000 (Up 8,340,900)
    - Exempt Real Estate accounts: 380, with an assessed value of 630,458,400.
- Total number of taxpayers who qualified for State of Maine Exemptions:
    - Homestead Exemption: 5,532 ($283.25 savings in property taxes)
    - Veteran's Exemption: 554 ($67.98 savings in property taxes)
- Last year (FY25) was the 17th year of the Town's Senior Property Tax Reimbursement program. 472 applications were approved for a total refund of $458,880.
- The 2025 State Valuation (2023 audit), is $7,568,500,000, third highest in the State behind Portland and York. The Preliminary 2026 State Valuation (2024 audit) has not yet been received.
- Maine Revenue Services approved the Town's ability to declare a certified assessment ratio of 100%. This results in full value State exemptions and reimbursements to the Town for FY26.

Assessment Statistics

- Considering all single-family homes (non-waterfront/non-condo) throughout Town as of the April 1, 2025 assessment date, the Average Assessed Value was 682,400 and the Median Assessed Value was 617,000.
- Example year-over-year tax bill change for a home assessed at 617,000:
    - 2024-2025 Property Taxes = $6,744
    - 2025-2025 Property Taxes = $6,991 (+$247 or +3.66%)
- We had 268 qualified sales in 2024/2025 (April 1, 2024 – April 1, 2025) compared to 316 the previous year.
- The sale price of a single-family home was: Average: $801,328 and Median: $704,000
- The assessed value of those same homes is: Average: $704,161 and Median: $620,950

Assessed/Sales Ratio

4/1/2024 - 4/1/2025

Property Type	Assessment to Sale Price Ratio	# of Sales
Single Family	89%	196
Condominium	88%	58
Commercial	91%	14

SCARBOROUGH TAX-BASE BREAKDOWN FY22 - FY26

	Taxable Assessed Value					Total Residential	Total Non-Residential
	Residential	Commercial	Industrial	Personal Prop	Total Taxable		
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%
FY25 (4/1/2024)	5,943,601,900	1,357,680,200	371,227,100	148,944,100	7,821,453,300	5,943,601,900	1,877,851,400
% of Total	76.0%	17.4%	4.7%	1.9%		76.0%	24.0%
FY26 (4/1/2025)	6,022,183,700	1,411,006,100	379,461,100	157,285,000	7,969,935,900	6,022,183,700	1,947,752,200
% of Total	75.6%	17.7%	4.8%	2.0%		75.6%	24.4%

Year-Over-Year Valuation Change

– 4.1.2024 to 4.1.2025 –

	Res	Comm	Indust	Pers Prop	Town-Wide	Res	Non-Res
Value Change	78,581,800	53,325,900	8,234,000	8,340,900	148,482,600	78,581,800	69,900,800
% Change	1.3%	3.9%	2.2%	5.6%	1.9%	1.3%	3.7%

HISTORIC VIEW OF TAXABLE VALUE, TAX RATES, AND BUDGETS

Fiscal Year	Taxable Valuation	% Change in Valuation	Tax Rate/1000	% Change in Tax Rate	Total Tax Levy	% Change in Annual Budget
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%
2025	$7,821,453,300	52.09%	10.93	-31.56%	$85,488,484	4.09%
2026	$7,969,935,900	1.90%	11.33	3.66%	$90,299,374	5.63%

Respectfully Submitted,

Nicholas Cloutier, Assessor

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from 1 to TBD inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of Scarborough for county, district, and municipal taxes for the fiscal year 07/01/2025 (mm/dd/yyyy) to 06/30/2026 (mm/dd/yyyy) as they existed on the first day of April, 2025.

IN WITNESS THEREOF, we have hereunto set our hands at Scarborough, (municipality) this Twentieth day of August, 20 25.

_____ Municipal Assessor(s) of Scarborough (municipality)

Nicholas T. Cloutier, CMA

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine, Municipality Scarborough, County Cumberland

To Lisa Saulle, Tax Collector

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1.	County tax	$	3,989,800.00
2.	Municipal appropriation	$	24,255,699.36
3.	Tax increment financing plan amount	$	6,863,113.52
4.	Local education appropriation	$	60,255,729.00
5.	Overlay (not to exceed 5% of "net to be raised")	$	187,201.49
6.	**Total Assessments**	**$**	95,551,543.37

Deductions:

7.	State-municipal revenue sharing	$	3,265,174.86
8.	Homestead exemption reimbursement	$	1,190,721.23
9.	Business Equipment Tax Exemption reimbursement	$	796,273.53
10.	Other revenue	$	0
11.	**Total deductions**	**$**	5,252,169.62
12.	**Net assessment for commitment** (line 6 minus line 11)	**$**	90,299,373.75

You are to pay to Donna Rosacha, the municipal treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 08/20/2025 (mm/dd/yyyy).

In case of the neglect of any person to pay the sum required by said list until after 10/15/2025 & 3/16/2026 (mm/dd/yyyy); you will add interest to so much thereof as remains unpaid at the rate of 7.5 percent per annum, commencing 10/15/2025 & 3/16/2026 (mm/dd/yyyy) to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine, this 08/20/2025 (mm/dd/yy).

_____ Municipal Assessor(s) of: Scarborough, Maine

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 of the assessments of the estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of $90,299,373.75 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 08/20/2025 (mm/dd/yy).

_____ municipal assessor(s) of: Scarborough, Maine

Nicholas T. Cloutier, CMA

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

Rev. 1/24

CERTIFICATE OF ASSESSMENT
TO BE RETURNED TO MUNICIPAL TREASURER

County of Cumberland, ss.

We hereby certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Scarborough for the fiscal year 07/01/2025 (mm/dd/yyyy) to 06/30/2026 (mm/dd/yyyy), at 11.33 mills, on a total taxable value of $7,969,935,900.

Assessments:

1.	County tax	$ 3,989,800.00
2.	Municipal appropriation	$ 24,255,699.36
3.	Tax increment financing plan amount	$ 6,863,113.52
4.	Local education appropriation	$ 60,255,729.00
5.	Overlay (not to exceed 5% of net to be raised)	$ 187,201.49
6.	**Total assessments**	**$** 95,551,543.37

Deductions:

7.	State-municipal revenue sharing	$ 3,265,174.86
8.	Homestead exemption reimbursement	$ 1,190,721.23
9.	Business Equipment Tax Exemption reimbursement	$ 796,273.53
10.	Other revenue	$ 0
11.	**Total deductions**	**$** 5,252,169.62
12.	**Net assessment for commitment** (line 6 minus line 11)	**$** 90,299,373.75

Lists of all the same we have committed to Lisa Saulle, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Donna Rosacha, Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (36 M.R.S. § 712)

Given under our hands this 08/20/2025 (mm/dd/yyyy).

_____ Municipal Assessor(s) of Scarborough, Maine

_____

_____

Nicholas T. Cloutier, CMA

_____

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

Rev. 6/22

2025
Municipal Valuation Return



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

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

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

SCARBOROUGH
Municipality

MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

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

1. County: **CUMBERLAND**

Commitment Date: **8/20/2025** mm/dd/yyyy

2. Municipality **SCARBOROUGH**

Commitment period (select one): 12 months

3.	2025 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**	3	**100%**

TAXABLE VALUE OF REAL ESTATE

(Exclude exempt values)

4.	Land (include value of transmission, distribution lines and substations, dams and power houses)	4	**3,338,048,900**
5.	Buildings	5	**4,474,602,000**
6.	Total **taxable** value of real estate (line 4 + line 5) (this amount will be entered on Tax Rate Form, line 1)	6	**7,812,650,900**

TAXABLE VALUE OF PERSONAL PROPERTY

(Exclude exempt values)

7.	Production machinery and equipment	7	**154,814,200**
8.	Business equipment (furniture, furnishings and fixtures)	8	**0**
9.	All other personal property	9	**2,470,800**
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	**157,285,000**

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	**7,969,935,900**
12.	2025 Property Tax Rate (example .01520) (from Tax Rate Form, line 19, column B)	12	**0.01133**
13.	2025 Property Tax Levy (includes overlay and any fractional gains from rounding) **Note: This is the amount of 2025 tax actually committed to the collector** (must match Tax Rate Form line 19, column C)	13	**$90,299,373.75**

HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

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

14.	a. Number of maximum homestead exemptions granted (maximum exemption = $25,000 x line 3 certified ratio)	14a	**5,526**
	b. Value of homestead exemptions on line 14a (line 14a x $25,000 x line 3)	14b	**138,150,000**
	c. Number of exemptions granted for homesteads valued less than the maximum	14c	**6**
	d. Value of homestead exemptions on line 14c	14d	**132,300**
	e. Total number of homestead exemptions granted (line 14a + line 14c)	14e	**5,532**
	f. Total value of all homestead exemptions granted (line 14b + line 14d) (this amount will be entered on Tax Rate Form, line 4a)	14f	**138,282,300**
	g. Total assessed value of all property with homestead exemptions (include taxable and exempt value)	14g	**3,345,616,000**

Municipality: **SCARBOROUGH**

BUSINESS EQUIPMENT TAX EXEMPTION ("BETE")

15. a.	Number of BETE applications processed for tax year 2025	15a	**258**
b.	Number of BETE applications approved	15b	**258**
c.	Total exempt value of all BETE property (this amount will be entered on Tax Rate Form, line 5a and Enhanced BETE Sheet, line 1a)	15c	**140,560,200**
d	Total exempt value of BETE property in TIF districts with captured assessed value	15d	**0**

TAX INCREMENT FINANCING ("TIF") DISTRICTS

16. a.	Total amount of increased taxable value within TIF districts	16a	**605,747,000**
b.	Amount of captured assessed value within TIF districts	16b	**605,747,000**
c.	Tax revenue deposited in a project cost account or sinking fund account	16c	**6,863,114**
d.	BETE reimbursement revenue deposited in a project cost or sinking fund account (16c + 16d must match Tax Rate Form, line 9)	16d	**$0**

EXCISE TAX

17. a.	Enter whether excise taxes are collected based on a calendar or fiscal year	17a	**Fiscal**
b.	Motor vehicle excise tax collected	17b	**$7,753,746**
c.	Watercraft excise tax collected	17c	**$31,877.00**

ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

18.	Total value of distribution and transmission lines owned by electric utility companies	18	**$58,483,800**
19.	Total value of all electrical generation facilities	19	

TREE GROWTH TAX LAW PROGRAM PROPERTY

20.	Average per acre value applied to undeveloped acreage	20	**$10,000**
21.	Forest land		
a.	Number of parcels enrolled in the Tree Growth Tax Law program as of April 1, 2025	21a	**34**
b.	Softwood acreage	21b	**367.32**
c.	Mixed wood acreage	21c	**661.77**
d.	Hardwood acreage	21d	**191.94**
e.	Total number of acres of forest land (sum of lines 21b - d)	21e	**1,221.03**
22.	Total assessed value of all forest land as of April 1, 2025	22	**683,500**
a.	Local value per acre used to assess forest land		
	(1) Softwood	22a(1)	**435**
	(2) Mixed Wood	22a(2)	**454**
	(3) Hardwood	22a(3)	**381**

Municipality: **SCARBOROUGH**

TREE GROWTH TAX LAW PROGRAM PROPERTY, continued

23.	Number of forest land acres first enrolled in the Tree Growth Tax Law program in 2025	23	**16.50**
24.	Land withdrawn from the Tree Growth Tax Law program		
	a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	24a	**1**
	b. Total number of acres withdrawn from 4/2/24 through 4/1/25	24b	**18.00**
	c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	24c	**$25,700**
	d. Total **number** of $500 penalties assessed for non-compliance	24d	**0**
24-1	Since April 1, 2025, have any Tree Growth acres been transferred to Farmland?	24-1	**No** Yes/No

FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY

FARMLAND:

25.	Number of parcels enrolled in the Farmland program as of April 1, 2025	25	**23**
26.	Number of acres first enrolled in the Farmland program for April 1, 2025	26	**0.00**
27.	a. Total number of acres (excluding farm woodland) currently enrolled in the Farmland program	27a	**315.91**
	b. Total value of land (excluding farm woodland) currently enrolled in the Farmland program	27b	**158,100**
28.	a. Number of farm woodland acres:		
	(1) Softwood	28a(1)	68.00
	(2) Mixed wood	28a(2)	356.21
	(3) Hardwood	28a(3)	0.00
	b. Total number of acres of all land now classified as farm woodland	28b	**424.21**
	c. Total value of all land now classified as farm woodland	28c	**208,900**
	d. Per acre rates used for farm woodland:		
	(1) Softwood	28d(1)	**435.00**
	(2) Mixed Wood	28d(2)	**454.00**
	(3) Hardwood	28d(3)	**381.00**
29.	Land withdrawn from the Farmland program:		
	a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	29a	**0**
	b. Total number of acres withdrawn from 4/2/24 through 4/1/25	29b	**24.00**
	c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	29c	**$0**

OPEN SPACE:

30.	Number of parcels enrolled in the Open Space program as of April 1, 2025	30	**11**
31.	Number of acres first enrolled in the Open Space program for April 1, 2025	31	**0.00**
32.	Total number of acres currently enrolled in the Open Space program	32	**303.67**
33.	Total value of land enrolled in the Open Space program	33	**1,156,000**

Municipality: **SCARBOROUGH**

FARM AND OPEN SPACE TAX LAW PROGRAM PROPERTY, continued

34. Land withdrawn from the Open Space program:		
a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	34a	**0**
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	34b	**0.00**
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	34c	**$0**

WORKING WATERFRONT TAX LAW PROGRAM PROPERTY

35. Number of parcels enrolled in the Working Waterfront program as of April 1, 2025	35	**1**
36. Number of acres first enrolled in the Working Waterfront program for April 1, 2025	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	**162,000**
39. Land withdrawn from the Working Waterfront program:		
a. Total number of parcels withdrawn from 4/2/24 through 4/1/25	39a	**0**
b. Total number of acres withdrawn from 4/2/24 through 4/1/25	39b	**0.00**
c. Total value of withdrawal penalties assessed from 4/1/24 through 4/1/25	39c	**$0**

EXEMPT PROPERTY

40. Enter the **exempt value** of all the following classes of property which are exempt from property taxation by law.		
a. Public Property as defined by 36 M.R.S. §§ 651(1)(A) and (B):		
(1) United States	40a(1)	**$107,169,600**
(2) State of Maine (excluding roads)	40a(2)	**$39,366,200**
Total value of public property (40a(1) + 40a(2))	40a	**146,535,800**
b. Maine real estate owned by the Water Resources Board of the State of New Hampshire	40b	**0**
c. Property of any Maine public municipal corporation appropriated to public uses	40c	**256,906,700**
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	**186,863,900**
i. Property of literary and scientific institutions	40i	**9,324,000**
j. Property of veteran organizations:		
1) Total exempt value of veteran organizations	40 j(1)	**805,500**
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**
l. Property of houses of religious worship and parsonages		
1) Number of parsonages within this municipality	40 l(1)	**4**
2) Total **exempt** value of those parsonages	40 l(2)	**80,000**
3) Total **taxable** value of those parsonages	40 l(3)	**1,726,100**
4) Total **exempt** value of all houses of religious worship (excluding parsonages)	40 l(4)	**27,817,700**
Total exempt value of houses of religious worship and parsonages (40l(2) + 40l(4))	40l	**27,897,700**
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))	40m	**2,204,800**
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**
o. Exempt value of real property of all persons determined to be legally blind (§ 654-A) ($4,000 adjusted by certified ratio)	40o	**32,000**
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**

EXEMPT PROPERTY, continued

40t. Veteran exemptions - The following information is necessary in order to calculate reimbursement

SECTION 1: Veterans who served during a federally recognized war period (lines 40t(1) - 40t(9))

		NUMBER OF EXEMPTIONS		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). Veterans with specially adapted housing (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	
Veterans with specially adapted housing:				
40t(6). Veterans with specially adapted housing 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	324	40t(8)B	$1,968,000
40t(9). All other veterans (or their widows) enlisted as nonresidents	40t(9)A	230	40t(9)B	$1,392,000

SECTION 2: Veterans who did not serve during a federally recognized war period (lines 40t(10) - 40t(12)

		NUMBER OF EXEMPTIONS		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 2025	**40t(A)**	**554**		
Total exempt value of ALL veteran exemptions granted in tax year 2025			**40t(B)**	**3,360,000**

Municipality: **SCARBOROUGH**

EXEMPT PROPERTY, continued

40. u. Solar and wind energy equipment. **(reimbursable exemption)**

1) Total number of new solar and wind energy equipment applications processed this year (4/1/2024 – 3/31/2025).	40 u(1)	**51**
2) Total number of solar and wind energy equipment applications approved this year (4/1/2024 – 3/31/2025).	40 u(2)	**298**
3) Total exempt value of solar and wind energy equipment.	40 u(3)	**28,169,500**

40. v. Other. The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities, districts and trust commissions.

Examples: 30-A M.R.S. § 5114 provides for exemption of real and personal property of an Urban Renewal Authority or Chapter 164, P. & S.L. of 1971 provides for exemption of real estate owned by the Cobbossee-Annabessacook Authority. (*See also* 30-A M.R.S., § 5413, Revenue Producing Municipal Facilities Act.)

Enter the full name of the organization in your municipality that has been granted exempt status through such a law, the provision of the law granting the exemption, and the estimated full value of real property.

NAME OF ORGANIZATION	PROVISION OF LAW	EXEMPT VALUE

TOTAL	40v	**0**
40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW	**40**	**662,099,900**

MUNICIPAL RECORDS

41. a. Does your municipality have tax maps? 41a **Yes** **YES/NO**
If yes, proceed to b, c, and d. If no, move to line 42.
Enter date/contractor name when maps were originally obtained. (This does not refer to the annual updating of tax maps.)

b. Date 41b **4/1/1998** mm/dd/yyyy

c. Name of contractor 41c **DesLauriers**

d. Are your tax maps PAPER, GIS, or CAD? 41d **GIS**

42. Enter the number of land parcels in your municipality (not the number of tax bills) 42 **9935**

43. Total **taxable acreage** in your municipality. 43 **20382.90**

44. a. Have you/contractor completed professional town-wide revaluation? 44a **Yes** **YES/NO**
If yes, please answer the questions below.
If no, please proceed to line 45.

b. Did the revaluation include any of the following?
Please enter each category with Yes or No.

44b (1) **Yes** LAND

44b (2) **Yes** BUILDINGS

44b (3) **Yes** PERSONAL PROPERTY

c. Effective Date 44c **4/1/2024** mm/dd/yyyy

d. Contractor Name 44d **N/A: Town of Scarborough Assessing**

e. Cost 44e **$19,877**

Municipality: **SCARBOROUGH**

MUNICIPAL RECORDS, continued

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

a) Function	45a	**SINGLE ASSESSOR**
b) Name	45b	**Nicholas Cloutier**
c) Email address	45c	**ncloutier@scarboroughmaine.org**

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

FROM 46a **7/1/2025** (mm/dd/yyyy) TO 46b **6/30/2026** (mm/dd/yyyy)

47. Interest rate charged on overdue 2025 property taxes — 47 **7.50** (7.50% maximum)

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

48a	**10/15/2025**	48b	**3/16/2026**
48c		48d	
	mm/dd/yyyy		mm/dd/yyyy

49. Are your assessment records computerized?

49a **YES** **YES/NO** — Name of software used 49b **Vision Gov. Solutions**

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

50a **YES** **YES/NO** — How many people qualified? 50b **472**

How much relief was granted? 50c **$458,880.49**

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

51a **NO** **YES/NO** — How many people qualified? 51b

How much relief was granted? 51c

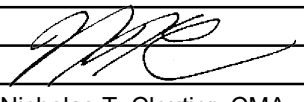
52. Has your municipality implemented a local property tax deferral for senior citizens under 36 M.R.S. § 6271?

52a **NO** **YES/NO** — How many people qualified? 52b

How much relief was granted? 52c

I/We, the Assessor(s) of the Municipality of **SCARBOROUGH** do state that the foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing and submitting the information.

ASSESSOR(S) SIGNATURES



Nicholas T. Cloutier, CMA

DATE **8/20/2025** (mm/dd/yyyy)

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

MAINE REVENUE SERVICES - 2025 MUNICIPAL VALUATION RETURN

Municipality: **SCARBOROUGH** County: **CUMBERLAND**

VALUATION INFORMATION

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2024, 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	**95**	**6**		**1**	**16**	
Demolished	**6**				**5**	
Converted						
Valuation Increase (+)	**$46,966,600**	**$2,612,500**		**$7,336,000**	**$3,304,800**	
Valuation Loss (-)	**$1,242,000**				**$427,100**	
Net Increase/Loss	**$45,724,600**	**$2,612,500**	**$0**	**$7,336,000**	**$2,877,700**	**$0**

2. Enter any new industrial or commercial growth started or expanded since April 1, 2024, giving the approximate full market value and additional machinery, equipment, etc.

Downs Town Center Commercial Subdiv Lots: Net New = +10.5 M
The Parkers Apartments ~ 60 Units: Net New = +10.2 M
AW Hotel ~ 112 Units (%UC): Net New = +6.8 M
10 Market St Commercial Condo Bldg (%UC): Net New = +6.4 M
LivAway Suites ~ 110 Units (%UC): Net New = +6.3 M
Nonesuch River Apartments - 60 Units (%UC): Net New = +5.8 M
CMP: All Substations, Transmission, Distribution: Net New = +5.2 M
Patriot Acura Car Dealership from UC% to Complete: Net New = +3.1 M

3. Enter any extreme losses in valuation since April 1, 2024, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

MaineHealth 100 Campus Dr - From % Exempt to Fully Exempt 4.1.25: Net Loss = (7.1 M)

4. Explain any general increase or decrease in valuation since April 1, 2024, based on revaluations, change in ratio used, adjustments, etc.

2025 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 estate	1	$7,812,650,900 (from page 1, line 6)	
2.	Total taxable value of personal property	2	$157,285,000 (from page 1, line 10)	
3.	Total taxable value of real estate and personal property (Line 1 plus line 2)			3 $7,969,935,900 (from page 1, line 11)
4. a.	Total exempt value for all homestead exemptions granted	4a.	$138,282,300 (from Page 1, line 14f)	
b.	Homestead exemption reimbursement value	4b.	$105,094,548	
5. a.	Total exempt value of all BETE qualified property	5a.	$140,560,200 (from page 2, line 15c)	
b.	BETE exemption reimbursement value	5b.	$70,280,100	
6.	Total valuation base (Line 3 + line 4b + line 5b)			6 $8,145,310,548

ASSESSMENTS

7.	County tax	7	$3,989,800.00
8.	Municipal appropriation	8	$24,255,699.36
9.	TIF financial plan amount	9	$6,863,114 (must match page 2, line 16c + 16d)
10.	Local education appropriation	10	$60,255,729.00
11.	Total appropriations (Add lines 7 through 10)		11 $95,364,341.88

ALLOWABLE DEDUCTIONS

12.	Anticipated state municipal revenue sharing	12	$3,265,174.86
13.	Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)	13	$0.00
14.	Total deductions (Line 12 plus line 13)		14 $3,265,174.86
15.	Net to be raised by local property tax rate (Line 11 minus line 14)		15 $92,099,167.02

	A		B		C	
16.	$92,099,167.02 (Amount from line 15)	x	1.05	=	$96,704,125.37	Maximum Allowable Tax
17.	$92,099,167.02 (Amount from line 15)	÷	$8,145,310,548 (Amount from line 6)	=	0.01131	Minimum Tax Rate
18.	$96,704,125.37 (Amount from line 16)	÷	$8,145,310,548 (Amount from line 6)	=	0.01187	Maximum Tax Rate
19.	$7,969,935,900.00 (Amount from line 3)	x	0.01133 (Selected Rate)	=	$90,299,373.75 (Enter on page 1, line 13)	Tax for Commitment
20.	$92,099,167.02 (Amount from line 15)	x	0.05	=	$4,604,958.35	Maximum Overlay
21.	$105,094,548 (Amount from line 4b.)	x	0.01133 (Selected Rate)	=	$1,190,721.23 (Enter on line 8, Assessment Warrant)	**Homestead Reimbursement**
22.	$70,280,100 (Amount from line 5b.)	x	0.01133 (Selected Rate)	=	$796,273.53 (Enter on line 9, Assessment Warrant)	**BETE Reimbursement**
23.	$92,286,368.51 (Line 19 plus lines 21 and 22)	-	$92,099,167.02 (Amount from line 15)	=	$187,201.49 (Enter on line 5, Assessment Warrant)	Overlay

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

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

STATE OF MAINE
MAINE REVENUE SERVICES
PO BOX 1064
AUGUSTA ME 04332-1064

Letter ID: L0002522668
Letter Date: March 04, 2025
TAXPAYER ASSISTANCE: (207) 624-5600
V/TTY 7-1-1

Municipal Valuation Return
Account ID: 1198-5034
Period Start: April 01, 2025
Period End: March 31, 2026

SCARBOROUGH TOWN OF
DBA SCARBOROUGH
PO BOX 360
SCARBOROUGH ME 04070-0360

CERTIFIED RATIO DECLARATION FORM

Municipality: SCARBOROUGH County: CUMBERLAND Tax Year: 2025 Due Date: June 02, 2025

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 2 each year. Please review the below options for declaring the certified ratio. 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 on page 2.

Option #1: The municipality declares the developed parcel ratio of 62%, determined by MRS as part of the 2025 state valuation, as the certified ratio for 2025.

Option #2: The municipality declares a current year certified ratio that differs from the developed parcel ratio in Option #1.

If this ratio is not between 56% and 68%, select a reason and attach supporting evidence. If insufficient proof is included with this form, MRS will only accept use of the developed parcel ratio in Option #1 and will adjust reimbursements received by the municipality accordingly.

Visit the Maine Tax Portal at revenue.maine.gov to file your Certified Ratio Declaration online. If you cannot file electronically, complete page 2 and mail to the following address:

Maine Revenue Services
Property Tax Division
PO BOX 1064
AUGUSTA ME 04332-1064

Phone: (207) 624-5600
Fax: (207) 287-6396
Email: prop.tax@maine.gov

Municipality: SCARBOROUG H
Due: June 02, 2025

2388010

Letter ID: L0002522668

SECTION A: 2025 RATIO DECLARATION

☐ Option #1: The municipality declares the developed parcel ratio as determined by MRS as part of the 2025 state valuation as the certified ratio for 2025. 62 %

☒ Option #2: The municipality declares a current year certified ratio that differs from the developed parcel ratio in Option #1. Enter the chosen certified ratio. 100 %

If the municipality declares a current year certified ratio outside of 56% and 68%, check the appropriate box below and provide supporting documentation.

☐ A total revaluation will be implemented this year.

☐ A partial revaluation or market-based adjustment will be implemented this year.

☒ A total revaluation, partial revaluation or market based adjustment was implemented last year.

☐ More current sales information is available which justifies a higher ratio.

☐ Other (explain): _____

SECTION B: 2025 HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

Total number of actual or estimated homestead exemptions granted: 5,535

Total value of 2025 homestead exemptions, adjusted by the certified ratio declared in Section A: $138,375,000.00

2025 property tax rate. Note: If commitment is not final for 2025, use the 2024 tax rate or an estimated rate: 00.01133

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____ Date: 5/5/2025 Email: ncloutier@scarboroughmaine.org

Signature: _____ Date: _____ Email: _____

Signature: _____ Date: _____ Email: _____

If more than three assessors, attach a sheet with a copy of the above declaration and additional signatures

Contact Person: Nicholas T. Cloutier, CMA Phone: 207-730-4061 Email: ncloutier@scarboroughmaine.org

STATE OF MAINE
MAINE REVENUE SERVICES
PO BOX 9106
AUGUSTA ME 04332-9106

Letter ID: L0002688032
Letter Date: May 07, 2025
TAXPAYER ASSISTANCE: (207) 624-5600
V/TTY 7-1-1

Municipal Valuation Return
Account ID: 1198-5034
Period Start: April 01, 2025
Period End: March 31, 2026

SCARBOROUGH TOWN OF
DBA SCARBOROUGH
PO BOX 360
SCARBOROUGH ME 04070-0360

CERTIFIED RATIO DECLARATION APPROVAL

Maine Revenue Services (MRS) has received your completed 2025 Certified Ratio Declaration Form. You requested that SCARBOROUGH be allowed to use a certified ratio that varies by more than 10% from the developed parcel ratio last determined by MRS. After reviewing the evidence you provided, your request to certify at 100% has been approved for commitment April 1, 2025.

However, please remember that the ratio used by SCARBOROUGH for the homestead exemption program should be used to adjust all other property values in the municipality including the value of acres in the tree growth and farmland program, business equipment tax exemption (BETE) and veterans' exemptions.

If for any reason adjustments to your taxable value can not be implemented and goals are not met then you would use the maximum allowed ratio determined by MRS. Reimbursements would be based on 68.2%, the maximum allowed ratio determined in the Certified Ratio Declaration Form mailed to your municipality.

For questions regarding this notice, you may contact the Property Tax Division at (207) 624-5600 between 9:00 AM and 4:00 PM Monday through Friday, holidays excepted, or by email at prop.tax@maine.gov.

Cumberland County Government
142 Federal Street, Portland, Maine 04101
207-871-8380 • cumberlandcounty.org
James H. Gailey, County Manager

Maine
Cumberland **County**

March 20, 2025

Dear Town of Scarborough Town Manager:

As you will likely remember, Cumberland County transitioned from a calendar year to a fiscal year budget starting with the 2023-24 budget. This was no easy task on our end and the tremendous help and support of the communities made the transition go smoother.

Each spring, the County sends out its Warrant to the twenty-eight communities in Cumberland County. This year will be no different, but like last year, slightly more information will be provided than in the past. Enclosed you will find the regular Warrant information representing the County's 2025-26 Warrant, but also two different invoices from the County.

Your community selected 5 years to pay the 2023.5 Warrant related to the fiscal year shift, meaning the 2023.5 Warrant is divided by that many years, then prorated over 5 years and due in addition to each annual fiscal year warrant amount.

For convenience and to reduce confusion, two invoices are enclosed for this year's amounts due. The first invoice is for the 2025-26 budget year and is due September 1, 2025. The second invoice is for the "2023.5" budget year prorated amount and is due September 1, 2025. The total amount due September 1, 2025 is the combination of both of the amounts shown on the two invoices.

As always, we would be happy to answer any questions regarding the enclosed documents.

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

Sincerely,

James H. Gailey
County Manger

Maine
Cumberland **County**
142 FEDERAL ST
PORTLAND, ME 04101

INVOICE
Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE
TOWN OF SCARBROUGH	03/14/2025	5875	$0.00	**03/14/2025**	**$3,701,925.00**

DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
2025-2026 TAX WARRANT DUE 8/31/2025	1	$3,701,925.00	EACH	$3,701,925.00	$0.00	$0.00	$3,701,925.00

Invoice Total:	**$3,701,925.00**

SCARBROUGH TAXES

DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

Maine
Cumberland **County**

Remit To:
Cumberland County Finance Office
142 Federal St.
Portland, ME 04101

TOWN OF SCARBROUGH
PO BOX 360
SCARBROUGH, ME 04070

INVOICE
Remit Portion

Invoice Date	**03/14/2025**
Invoice Number	**5875**
Customer Number	**175**
Amount Paid	**$0.00**
Due Date	**03/14/2025**
Invoice Total Due	**$3,701,925.00**

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

Maine
Cumberland **County**
142 FEDERAL ST
PORTLAND, ME 04101

INVOICE
Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE
TOWN OF SCARBROUGH	02/10/2023	4499	$287,875.00	**08/31/2024**	**$863,625.00**

DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
2023.5 TAX PAYMENT DUE 8/31/2024	1	$287,875.00	EACH	$287,875.00	$0.00	$287,875.00	$0.00
2023.5 TAX PAYMENT DUE 8/31/2025	1	$287,875.00	EACH	$287,875.00	$0.00	$0.00	$287,875.00
2023.5 TAX PAYMENT DUE 8/31/2026	1	$287,875.00	EACH	$287,875.00	$0.00	$0.00	$287,875.00
2023.5 TAX PAYMENT DUE 8/31/2027	1	$287,875.00	EACH	$287,875.00	$0.00	$0.00	$287,875.00
				Invoice Total:			**$863,625.00**

SCARBROUGH TAXES

DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

Maine
Cumberland **County**

INVOICE
Remit Portion

Remit To:
Cumberland County Finance Office
142 Federal St.
Portland, ME 04101

TOWN OF SCARBROUGH
PO BOX 360
SCARBROUGH, ME 04070

Invoice Date	**02/10/2023**
Invoice Number	**4499**
Customer Number	**175**
Amount Paid	**$287,875.00**
Due Date	**08/31/2024**
Invoice Total Due	**$863,625.00**

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

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

Maine
Cumberland **County**

March 20, 2025

Mr. Thomas Hall
Town of Scarborough
259 U.S. Route #1
PO Box 360
Scarborough, ME 04074

Dear Town Manager Hall,

On behalf of the Board of Commissioners and our County Leadership Team, I have enclosed the Cumberland County's 2025-26 Assessment. As you will note from the attached information, the County's mil rate for FY 2025-26 is .0004891227 or $0.48 per thousand. This represents a net increase of 7.74% in taxes raised compared to fiscal year 2024-25, or approximately a $4.25 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 2025-26 budget, please visit our website at www.cumberlandcountyme.gov.

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 2025-26 was voted February 18, 2025 by the Board of County Commissioners. A tax of $42,119,605 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: **$3,701,925 on a valuation of $7,568,500,000.**

Tax Rate: 0.0004891227

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 2025.**

March 20, 2025

Attest:

James H. Gailey
Cumberland County Manager

TAX ASSESSOR'S RETURN

Pursuant to a Warrant from James H. Gailey, Clerk of Cumberland County, dated March 20, 2025 we have assessed the polls and estates of the residents and non-residents of the Town/City of Scarborough, County of Cumberland in the amount of $ 3,989,800.00 and have forwarded lists thereof to Lisa Saulle, Tax Collector of said Town/City.

Said assessment of taxes to be paid to **Treasurer, Cumberland County**, on or before the first day of September 2025.

ASSESSORS:

8/20/2025

Nicholas T. Cloutier, CMA

Town/City of Scarborough

$ 3,989,800.00

TO BE FILLED IN AND FORWARDED TO THE COUNTY TREASURER, 142 FEDERAL STREET, PORTLAND, MAINE 04101 WITH PAYMENT OF TAXES BY SEPTEMBER 1, 2025.

INTEREST RATE ON UNPAID TAXES SET AT 5% AND SHALL BE ASSESSED SIXTY (60) DAYS AFTER SEPTEMBER 1, 2025.

TIF/CEA TOTALS 2025-2026

TIF/CEA	LOCATION	TOTAL ASSESSED VALUE	OAV	INCREASED VALUE	
AVESTA SOUTHGATE	577 US ROUTE 1	$ 4,165,600	$ 442,100	$ 3,723,500	
BESSEY SCHOOL I	1 BESSEY SCHOOL DR	$ 7,942,700	$ -	$ 7,942,700	
BESSEY COMMONS II	4 BESSEY SCHOOL DR	$ 7,472,500	$ 379,600	$ 7,092,900	
HAIGIS PKWY TIF	VARIOUS	$ 169,011,100	$ 8,563,500	$ 160,447,600	
DOWNTOWN TIF	VARIOUS	$ 550,843,500	$ 124,303,200	$ 426,540,300	**
CROSSROADS HOLDINGS CEA	VARIOUS	$ 361,034,200	$ 7,265,700	$ 353,768,500	
OAK HILL SENIOR HOUSING CEA	41 LITTLE DOLPHIN DR	$ 7,948,000	$ 684,642	$ 7,263,358	
AVESTA ROUTE ONE CEA	9 FAIRFIELD RD	$ 4,057,200	$ -	$ 4,057,200	

TIF/CEA		INCREASED VALUE	CAPTURE RATE	CAPTURED VALUE	TAX RATE	TAXES	
AVESTA SOUTHGATE CEA (TO AVESTA)		$ 3,723,500	50%	$ 1,861,750	$ 11.33	$ 21,093.63	
AVESTA SOUTHGATE TIF (TO TOS)			50%	$ 1,861,750	$ 11.33	$ 21,093.63	*
BESSEY SCHOOL I CEA		$ 7,942,700	100%	$ 7,942,700	$ 11.33	$ 89,990.79	
BESSEY COMMONS II CEA		$ 7,092,900	100%	$ 7,092,900	$ 11.33	$ 80,362.56	
HAIGIS PKWY TIF		$ 160,447,600	100%	$ 160,447,600	$ 11.33	$ 1,817,871.31	*
DOWNTOWN TIF	**	$ 426,540,300	100% *(LESS 3 CEAs)*	$ 276,542,482	$ 11.33	$ 3,133,226.32	*
CROSSROADS HOLDINGS CEA		$ 353,768,500	40%	$ 141,507,400	$ 11.33	$ 1,603,278.84	
OAK HILL SENIOR HOUSING CEA		$ 7,263,358	75%	$ 5,447,519	$ 11.33	$ 61,720.38	
AVESTA ROUTE ONE CEA		$ 4,057,200	75%	$ 3,042,900	$ 11.33	$ 34,476.06	

TOTAL INCREASED VALUE ***	$ 605,747,000	TOTAL CAPTURED VALUE	$ 605,747,000	CEA TOTALS	$ 1,890,922.26
				TIF TOTALS	$ 4,972,191.26 *
					$ 6,863,113.52

* *CAPTURED TIF REVENUES TO TOWN (NON-CEA)*

*** 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 **06-30-26**	Brief Description of Agreement
Downtown Omnibus TIF	3/31/2019	124,303,200	7/1/2019	6/30/2049	30 Years		100%*	$9,148,601.74	*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)	$5,602,654.92	**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%	$153,568.06	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%	$76,324.03	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%***	$7,405,752.58	***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: NEE CEA concluded FY23.*

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: 08/20/2025

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 **06-30-26**	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%	$131,168.88	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%	$131,168.88	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%	$1,059,448.61	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%	$333,950.17	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: 08/20/2025

Top Ten Taxpayers, FY 2025-2026

#	OWNER	REAL ESTATE VALUE	PERSONAL PROP VALUE	TOTAL VALUE	TAX	% LEVY
1	MAINE LIFE CARE INC	$ 117,298,300	$ 1,453,100	$ 118,751,400	$ 1,345,453.36	1.49%
2	CENTRAL MAINE POWER CO	$ 64,478,900	$ 56,200	$ 64,535,100	$ 731,182.68	0.81%
3	THE RESIDENCES AT GATEWAY COMMONS LLC	$ 64,337,100	$ 63,400	$ 64,400,500	$ 729,657.67	0.81%
4	IDEXX DISTRIBUTION INC	$ 60,407,800	$ 1,476,800	$ 61,884,600	$ 701,152.52	0.78%
5	HANNAFORD BROS CO	$ 40,361,300	$ 18,843,700	$ 59,205,000	$ 670,792.65	0.74%
6	NEW ENGLAND EXPEDITION-SCARBOROUGH LLC	$ 36,367,800	$ -	$ 36,367,800	$ 412,047.17	0.46%
7	COSTCO WHOLESALE CORPORATION	$ 19,397,800	$ 10,034,700	$ 29,432,500	$ 333,470.23	0.37%
8	ABBOTT DIAGNOSTICS SCARBOROUGH INC	$ 26,746,600	$ 2,039,300	$ 28,785,900	$ 326,144.25	0.36%
9	WAL-MART REAL ESTATE BUSINESS TRUST	$ 20,465,200	$ 2,559,000	$ 23,024,200	$ 260,864.19	0.29%
10	WATERSTONE SCARBOROUGH LLC	$ 20,467,400	$ -	$ 20,467,400	$ 231,895.64	0.26%
	Totals	$ 470,328,200	$ 36,526,200	$ 506,854,400	$ 5,742,660.35	6.36%