



TOWN OF CAPE ELIZABETH, MAINE

**2019 COMMITMENT REPORT
FISCAL YEAR 2020**

**CLINTON J. SWETT, CMA
ASSESSOR**

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TOWN OF CAPE ELIZABETH

Assessing, Codes & Planning
PO Box 6260
320 Ocean House Road
Cape Elizabeth, Maine 04107-0060

Phone (207) 799-1619
Email: Clinton.Swett@capeelizabeth.org

August 9, 2019

To: The Honorable Council Chair, Members of the Town Council, Town Manager, Finance Director, and Town Clerk of the Town of Cape Elizabeth, Maine.

Subject: 2019 – 2020 Tax Rate Composition and Percentage Breakdown.

Dear Honorable Council Chair, Council Members, and Town Manager:

The 2019-2020 Tax rate has been set at \$19.68 per thousand dollars of assessed valuation. This rate is set for fiscal year 2020.

With the establishment of a tax rate there are many questions as to the composition and percentage breakdown of the rate by which a property is taxed. I have done a complete breakdown by consolidating municipal, County, and school departments. This breakdown is identified below, and contains the tax rate per grouping and the relationship of each rate as a percentage of the overall tax rate.

<u>Tax Rate Composition and Percentage Breakdown</u>	<u>2020 Budget Amt</u>	<u>Percentage</u>	<u>Rate</u>
Town Services	\$ 7,874,995	23%	\$ 4.54
County Assessment	\$ 1,456,670	4%	\$ 0.84
School Department	\$ 24,791,933	73%	\$ 14.30
Total	\$ 34,123,598	100%	\$ 19.68

This information is supplied as an additional source of data on the composition of the tax rate for the Town of Cape Elizabeth. I hope that it is useful in discussions and in gaining a stronger understanding of the property tax rate.

Sincerely,

Clinton J. Swett, CMA #722
Cape Elizabeth, Maine, Town Assessor



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August 9, 2019

To: The Honorable Council Chair, Members of the Town Council, Town Manager, Finance Director, and Town Clerk of the Town of Cape Elizabeth, Maine.

Subject: 2019 – 2020 Tax Rate Composition and Percentage Breakdown.

Dear Honorable Council Chair, Council Members, and Town Manager:

As a result of the annual valuation analysis of the Town of Cape Elizabeth's taxable properties, I am setting the tax rate at \$19.68 per thousand dollars of valuation for fiscal year 2020.

The town's certified ratio, as reported to Maine Revenue Services, for fiscal year 2019 is 85%; this is based on the ratio of ASSESSED value versus SALE prices. The silver-lining is that sales are strong, unfortunately, we have to adjust our exemptions by 85%. Homestead Exemptions are \$17,000, Veterans/Widow Exemptions are \$5,100 and Blind Exemptions are \$3,400 in reduced taxable value.

<u>This tax rate will be applied in the following manner:</u>			
		<u>Mil Rate</u>	<u>Taxes</u>
Taxable valuation & revenue	\$ 1,727,964,676	0.01968	\$ 34,006,345
Homestead Exemption Revenue from State	\$ 23,800,000	0.01968	\$ 468,384
Business Equipment Exempt Revenue	\$ 651,900	0.01968	\$ 12,829
Total Assessed Valuation & Tax Revenue	\$ 1,752,416,576	0.01968	\$ 34,487,558

<u>Taxes to be raised:</u>	
Gross Appropriations (from Budget):	\$ 41,809,307
Less non-tax revenues:	\$ (7,719,067)
Net minimum to be raised by taxes:	\$ 34,090,240
<u>Plus Overlay (covering abatements and un-collectables):</u>	\$ 397,318
Net to be raised by taxes:	\$ 34,487,558

Taxes are committed to the Tax Collector on August 9, 2019, and the tax bills will be mailed out on or around August 16, 2019. The due date for tax payments will be October 1, 2019 and April 1, 2020, with a late interest rate of 9% per annum (as mandated by the State). The last date for appeals would be February 10, 2020 (185 days after commitment date).

Sincerely,

Clinton J. Swett, CMA #722
Cape Elizabeth, Maine, Town Assessor



Cape Elizabeth Town Council

Minutes Monday, May 13, 2019

**7:00 p.m. Council Chambers
(Workshop to Follow)**

Cape Elizabeth Town Hall

James M. "Jamie" Garvin, Chairman
Valerie J. Deveraux
Jeremy A. Gabrielson
Caitlin R. Jordan
Penelope A. Jordan
Valerie A. Randall
Christopher M. Straw

The meeting was convened at 7:00 p.m. by Town Council Chairman James M. "Jamie" Garvin.

Roll Call by the Town Clerk

All members of the town council were present.

Debra M. Lane, Town Clerk
Matthew E. Sturgis, Town Manager

The Pledge of Allegiance to the Flag

Town Council Reports and Correspondence

Chairman Garvin reminded residents that the review of the updated comprehensive plan will continue on May 15 and May 22 at 6:00 p.m. in the council chambers. The comprehensive plan review workshops are live on CETV.

Finance Committee Report

Councilor Straw, Chairman Finance Committee reviewed the dashboard and financial reports. Some of the key revenues are doing well and exceeding expectations at this time; Community Services Youth Programs and Sewer Connection Fees.

Citizen Opportunity for Discussion of Items Not on the Agenda

Robbie Trowbridge, 14 Leighton Farm Road, member of Citizens Climate Lobby expressed concern about climate change and asked the town council to consider signing a letter of support for a bill that is being considered by Congress entitled Energy Innovation and Carbon Dividend Act HR 763.

Nine Trowbridge, 14 Leighton Farm Road encouraged the town council to support HR 763 Energy Innovation and Carbon Dividend Act.

Susan Payne, 72 Stonybrook Road, member Citizens Climate Lobby encouraged the town council to support HR 763 Energy Innovation and Carbon Dividend Act.

Chairman Garvin mentioned it may be appropriate to send the matter to the energy committee.

Town Manager's Monthly Report

Mr. Sturgis thanked the town council, school board and all of the staff for their hard work in crafting this year's budget and to a very collaborative and ongoing discussion on all of the budget issues.

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May 13, 2019**

Review of Draft Minutes of April 8, 2019 and Special Meeting held April 25, 2019.

Moved by Penelope A. Jordan and Seconded by Valerie A. Randall
ORDERED, the Cape Elizabeth Town Council approves the minutes of the meeting held on April 8, 2019 and the special meeting held on April 25, 2019 as written.
(7 yes) (0 no)

Item #97-2019 Inn by the Sea Licenses

Councilor Caitlin Jordan disclosed her family does business with Inn by the Sea.

Moved by Caitlin R. Jordan and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council approves the malt, vinous and spirituous liquor license and special amusement permit for Inn by the Sea located at 40 Bowers Beach Road as presented.
(7 yes) (0 no)

**Item #78-2019 Tabled from May 6, 2019
Pay and Display Parking Program at Fort Williams Park**

Moved by Valerie A. Randall and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council takes Item #78-2019 off the table from the May 6, 2019 Special Town Council Meeting.
(7 yes) (0 no)

Public Comment

Jerry Kneller, 18 Ivie Road supports parking fees at Fort Williams Park which generates a diverse set of revenues other than the property tax.

Ralph Pride, 307 Delano Park wants Fort Williams to continue to be free; people value the opportunity to visit the ocean.

Moved by Penelope A. Jordan and Seconded by Valerie J. Deveraux
ORDERED, the Cape Elizabeth Town Council votes to move forward with the pay and display parking program at Fort Williams Park.
(7 yes) (0 no)

**Item #79-2019 Tabled from May 6, 2019
Statement of Policy for Revenues Received from Parking Fees at Fort Williams Park**

Moved by Penelope A. Jordan and Seconded by Caitlin R. Jordan
ORDERED, the Cape Elizabeth Town Council takes Item #79-2019 off the table from the May 6, 2019 Special Town Council Meeting.
(7 yes) (0 no)

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May 13, 2019**

Moved by Valerie J. Deveraux and Seconded by Jeremy A. Gabrielson

ORDERED, the Cape Elizabeth Town Council approves the following statement of policy for revenues received from parking fees at Fort Williams Park:

“Revenues generated by the pay and display parking program at Fort Williams Park will be employed for the following: primarily offsetting the operational expenses and capital improvements of Fort Williams Park; long term capital needs of the Town; and general municipal operating expenses.”

(7 yes) (0 no)

Item #98-2019 Pay and Display Parking Program Management Services

Introduction – Mr. Sturgis

Moved by Christopher M. Straw and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council authorizes the town manager to enter into an agreement with Unified Parking Partners for a pay and display parking program and management services at Fort Williams Park outlined in the proposal dated January 3, 2019.

(7 yes) (0 no)

Item #99-2019 Chapter 13 Traffic Regulations – Enforcement of Parking Fees at Fort Williams Park

Moved by Penelope A. Jordan and Seconded by Jeremy A. Gabrielson

ORDERED, the Cape Elizabeth Town Council sets to public hearing on Monday, June 10, 2019 at 7:00 p.m. at the Cape Elizabeth Town Hall recommendations from the ordinance committee to amend Chapter 13 Traffic Regulations relating to the enforcement of parking fees at Fort Williams Park.

(7 yes) (0 no)

**Item #80-2019 Tabled from May 6, 2019 – Fiscal Year 2020
Municipal Budget Approval**

Moved by Valerie J. Deveraux and Seconded by Jeremy A. Gabrielson

ORDERED, the Cape Elizabeth Town Council takes Item #80-2019 off the table from the May 6, 2019 Special Town Council Meeting.

(7 yes) (0 no)

Moved by Jeremy A. Gabrielson and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council, having held a public hearing on Monday, May 6, 2019 does hereby adopt the municipal budget for Fiscal Year 2020 and hereby makes the following gross appropriations for each listed department.

(7 yes) (0 no)

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May 13, 2019**

	Expenditures by Department	Budget FY 2020
110	ADMINISTRATION	\$ 741,245
120	ASSESSING/CODES PLANNING	\$ 402,330
130	TOWN COUNCIL	\$ 500
135	LEGAL AND AUDIT	\$ 190,000
140	ELECTIONS	\$ 67,150
150	BOARDS AND COMMISSIONS	\$ 19,506
530	PUBLIC INFORMATION	\$ 67,300
	Subtotal General Government	\$ 1,488,031
160	INSURANCE	\$ 120,000
170	EMPLOYEE BENEFITS/HR SUPPORT	\$ 1,546,100
180	DEBT SERVICE	\$ 1,707,386
520	CONTRIBUTIONS	\$ 120,414
710	INTERGOVT. ASSESSMENTS	\$ 81,573
	Subtotal-Nondistributed	\$ 3,575,473
210	POLICE DEPARTMENT	\$ 1,512,806
215	ANIMAL CONTROL	\$ 26,522
220	PUBLIC SAFETY COMMUNICATIONS	\$ 198,274
225	WETeam	\$ 21,150
230	FIRE DEPARTMENT	\$ 665,302
235	FIRE POLICE UNIT	\$ 13,227
240	MISC. PUBLIC PROTECTION	\$ 166,801
250	EMERGENCY PREPAREDNESS	\$ 5,075
	Subtotal-Public Safety	\$ 2,609,157
310	PUBLIC WORKS	\$ 1,376,984
320	REFUSE DISPOSAL/RECYCLING	\$ 624,949
	Subtotal-Public Works	\$ 2,001,933
410	HUMAN SERVICES	\$ 54,510
510	LIBRARY	\$ 562,138
600	FACILITIES MANAGEMENT	\$ 287,611
610	TOWN HALL	\$ 22,000
615	LIBRARY BUILDING	\$ 41,526
620	TOWN CENTER FIRE STATION	\$ 25,460
621	COMMUNITY CENTER BUILDING	\$ 81,954
622	DONALD RICHARDS POOL FACILITY	\$ 227,437
630	POLICE STATION	\$ 57,965
631	CAPE COTTAGE FIRE STATION	\$ 6,735
	Subtotal-Facilities	\$ 750,688
633	COMMUNITY SERVICES ADMINISTRATION	\$ 297,185
634	FITNESS CENTER	\$ 64,372
635	RICHARDS POOL PROGRAMS	\$ 234,225
636	COMMUNITY SVCS ADULT PROGRAMS	\$ 112,248
637	COMMUNITY SERVICES YOUTH PROGRAMS	\$ 492,057
638	CAPE CARE	\$ 151,145
640	PARKS & TOWN LANDS	\$ 121,421
641	SCHOOL GROUNDS	\$ 183,215
645	FORT WILLIAMS PARK	\$ 241,959
660	TREES	\$ 25,838
	Subtotal-Parks and Recreation	\$ 1,923,665
715	CAPITAL PROJECTS	\$ 422,800

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May 13, 2019

Item #81-2019 Tabled from May 6, 2019 – Fiscal Year 2020
School Budget Approval

Moved by Caitlin R. Jordan and Seconded by Valerie A. Randall

ORDERED, the Cape Elizabeth Town Council takes Item #81-2019 off the table from the May 6, 2019 Special Town Council Meeting.

(7 yes) (0 no)

Public Comment

Susana Measelle Hubbs, 18 Belfield Road, member of the School Board, stated the budget process this year was different. Communication and working together (school and town) made a difference; the budget shows a collaborative effort.

Moved by Valerie A. Randall and Seconded by Caitlin R. Jordan

ORDERED, the Cape Elizabeth Town Council approves the school budget, Item #1 - #7, as recommended by the school board for Fiscal Year 2020 for a total appropriation of \$26,890,420.

(7 yes) (0 no)

1. ORDERED: **State/Local EPS Funding Allocation.** That the Town of Cape Elizabeth appropriate **\$17,487,995** for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and that the Town of Cape Elizabeth raise **\$15,834,396** as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

Explanation: The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Town must raise in order to receive the full amount of state dollars.

2. ORDERED: **Non-State Funded Debt Service.** That the Town of Cape Elizabeth raise and appropriate **\$470,200** for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, or non-state funded portions of school construction projects in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12.

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.

3. ORDERED: **Food Service Transfer.** That the Town of Cape Elizabeth raise and appropriate **\$70,381** to transfer to the Food Service Program.

Explanation: Monies raised for Food Service are not to be included in the calculation of the Local Additional Funds article because they are outside of the State's Essential Programs and Services funding model.

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4. ORDERED: **Additional Local Funds.** That the Town of Cape Elizabeth raise and appropriate **\$8,416,956** in additional local funds, which exceeds the State's Essential Programs and Services funding model by **\$8,416,956** as required to fund the budget recommended by the school board.

The School Board recommends an appropriation which exceeds the State Essential Program and Services model for the following reasons:

The state's funding model does not support all of the costs for K-12 education. It includes only those costs considered essential by the state's Essential Programs and Services (EPS) model.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the Town's budget for educational programs.

5. ORDERED: **Total School Budget Summary.** That the Town of Cape Elizabeth authorizes the School Board to expend **\$26,890,420** for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Town's contributions to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.
6. ORDERED: **Special Funds.** That the Town of Cape Elizabeth authorizes the School Board to expend sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated.
7. ORDERED: Changes in Anticipated State Subsidy (50% to reduce taxes/50% to fund balance): That in the event the Town receives more state general purpose aid for education than the \$1,653,599 amount included in the school budget, the Town shall use 50% of the extra amount to reduce the amount of taxes raised for the school budget, and 50% to supplement the school department unassigned fund balance; and that in the event the amount of that state aid is less than the amount included in the school budget, the Town Treasurer shall execute a journal entry in the amount of any shortfall to be debited from.

Item #82-2019 – Item #85-2019 Tabled from May 6, 2019

Moved by Penelope A. Jordan and Seconded by Valerie J. Deveraux

ORDERED, the Cape Elizabeth Town Council takes Item #82-2019 – Item #85-2019 off the table from the May 6, 2019 Special Town Council Meeting.

(7 yes) (0 no)

Moved by Penelope A. Jordan and Seconded by Valerie A. Randall

ORDERED, the Cape Elizabeth Town Council approves Item #82-2019 – Item #85-2019 en bloc.

(7 yes) (0 no)

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May 13, 2019**

Item #82-2019 Approval of Cumberland County Assessment

ORDERED, the Cape Elizabeth Town Council, having held a public hearing on Monday, May 6, 2019 does hereby approve for inclusion in the Fiscal Year 2020 budget the assessment from Cumberland County for 2020 amounting to \$1,456,670.

Item #83-2019 Approval of Local Homestead Exemption Funds

ORDERED, the Cape Elizabeth Town Council, having held a public hearing on Monday, May 6, 2019 does hereby approve for inclusion in the Fiscal Year 2020 budget the amount of \$300,000 for the local share of homestead exemptions.

Item #84-2019 Property Tax Levy Limit

ORDERED, the Cape Elizabeth Town Council in accordance with Title 30-A MRS Section 5721-A the Town of Cape Elizabeth hereby increases the property tax levy limit for municipal services to \$7,912,166.

Item #85-2019 Proposed FY 2020 General Fund Budget Summary Motion

ORDERED, the Cape Elizabeth Town Council, having held a public hearing on Monday, May 6, 2019, does hereby adopt the General Fund Budget for Fiscal Year 2020 with gross expenditures of \$42,035,485, and gross revenues of \$7,911,887 and with the amount of \$34,123,598 to be raised from taxation, and to fix Tuesday, October 1, 2019, and Wednesday, April 1, 2020 as the dates upon each of which one-half of such tax is due and payable, with interest to accrue upon taxes due and unpaid after each such date at the rate of nine percent (9.00%) per annum. In accordance with 36 M.R.S.A. Section 506, the Tax Collector and Town Treasurer are authorized to accept prepayment or decline prepayment of taxes not yet committed or prior to any due date and pay no interest thereon. In accordance with 36 M.R.S.A. Section 506-A, a taxpayer who pays an amount accepted by the tax collector and town treasurer in excess of that finally assessed shall be repaid the amount of overpayment plus interest from the date of overpayment at the minimum annual rate per annum set by the State of Maine.

	FY 2019	FY 2020	\$ Change	% Change
	BUDGET	BUDGET	FY 19 to FY 20	FY 19 to FY 20
EXPENDITURES				
TOTAL MUNICIPAL	\$ 12,368,374	\$ 13,388,395	\$ 1,020,021	8.2%
COUNTY ASSESSMENT	\$ 1,392,240	\$ 1,456,670	\$ 64,430	4.6%
Local Homestead Exemption	\$ 300,000	\$ 300,000	\$ -	0.0%
SCHOOL DEPARTMENT	\$ 25,392,276	\$ 26,890,420	\$ 1,498,144	5.9%
	\$ 39,452,890	\$ 42,035,485	\$ 2,582,595	6.5%
REVENUE				
TOTAL MUNICIPAL	\$ 5,032,007	\$ 5,513,400	\$ 481,393	9.6%
FWP PAY AND DISPLAY REVENUE		\$ 300,000	\$ 300,000	
SCHOOL DEPARTMENT	\$ 1,768,977	\$ 2,098,487	\$ 329,510	18.6%
TOTAL	\$ 6,800,984	\$ 7,911,887	\$ 1,110,903	16.3%
NET TO TAXES				
TOWN SERVICES	\$ 7,336,367	\$ 7,574,995	\$ 238,628	3.3%
Local Homestead Exemption	\$ 300,000	\$ 300,000	\$ -	0.0%
COUNTY ASSESSMENT	\$ 1,392,240	\$ 1,456,670	\$ 64,430	4.6%
SCHOOL DEPARTMENT	\$ 23,623,299	\$ 24,791,933	\$ 1,168,634	4.9%
TOTAL	\$ 32,651,906	\$ 34,123,598	\$ 1,471,692	4.5%
TAX RATES (Rounded to nearest c)				
Local Homestead Exemption	\$ 0.17	\$ 0.17	\$ -	0.0%
TOTAL MUNICIPAL	\$ 4.27	\$ 4.39	\$ 0.11	2.6%
COUNTY ASSESSMENT	\$ 0.81	\$ 0.84	\$ 0.03	4.0%
SCHOOL DEPARTMENT	\$ 13.76	\$ 14.36	\$ 0.60	4.4%
TOTAL	\$ 19.02	\$ 19.76	\$ 0.74	3.9%
TAX RATE VALUATION BASIS	\$ 1,716,471,800	\$ 1,727,000,000	\$ 10,528,200.00	0.6%

Item #100-2019 Cliff House Beach Park Management Plan

Present – Maureen O’Meara, Town Planner

Public Comment

Tom Meyers, 4 Sea View Avenue supports the recommendations of the conservation committee and suggests the town council vote this evening to add Appendix #3. The plan needs to be in place by Memorial Day and enforcement is needed.

Christopher Campbell, 598 Shore Road thanked the conservation committee and Town Planner Maureen O’Meara for their efforts. The plan is a reasonable guideline to being civility to the beach. The plan should be given an opportunity to succeed.

Moved by Jeremy A. Gabrielson and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council adopts the Cliff House Beach Park Management Plan including Appendix #3 as recommended by the conservation committee.

(7 yes) (0 no)

See attachment.

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Item #101-2019 Chapter 7 Dog Ordinance Revisions

Present – Maureen O’Meara, Town Planner

Public Comment

Tom Meyers, 4 Sea View Avenue commented that the conservation committee came up with a nice range of alternatives.

Roger Rioux, 5 Bridlepath Way expressed concerns about dogs at Fort Williams Park; dogs are off leash all over the park. Wants to see stronger rules and enforcement of dog ordinance. Dogs shouldn’t be allowed on any athletic field in town. Dogs should be in a fenced in area when off leash.

Moved by Valerie J. Deveraux and Seconded by Valerie A. Randall
ORDERED, the Cape Elizabeth Town Council refers to the ordinance committee amendments to Chapter 7 Dogs as recommended by the conservation committee.
(7 yes) (0 no)

Item #102-2019 Draft Comprehensive Plan

Present – Maureen O’Meara, Town Planner

Moved by Caitlin R. Jordan and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council sets to public hearing the draft comprehensive plan on Monday, June 10, 2019 at 7:00 p.m. at the Cape Elizabeth Town Hall.
(7 yes) (0 no)

Item #103-2019 Board of Zoning Appeals Vacancy

Introduction – Councilor Deveraux, Chairman Appointments Committee

Moved by Valerie J. Deveraux and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council approves the recommendation of the appointments committee to appoint Joseph Barbieri, 3 Harriman Farm Road to serve on the Board of Zoning Appeals. The term is effective immediately and expires December 31, 2019.
(7 yes) (0 no)

Item #104-2019 Recycling Committee Goals & Objectives 2019

Moved by Valerie A. Randall and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council acknowledges receipt of the 2019 Recycling Committee Goals and Objectives.
(7 yes) (0 no)

Citizens may at this point in the meeting raise any topic that is not on the agenda that pertains To Cape Elizabeth local government.
None

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May 13, 2019**

Adjournment

Moved by Jeremy A. Gabrielson and Seconded by Penelope A. Jordan
ORDERED, the Cape Elizabeth Town Council adjourns at 8:27 p.m.
(7 yes) (0 no)

Town Council Workshop – Following the meeting, the town council will convene into workshop session to discuss possible recipients for the Ralph Gould Award.

Following the adjournment of the town council meeting, Chairman Garvin convened the town council in workshop session at 8:36 p.m.

The town council discussed nominations for the Ralph T. Gould Award for outstanding citizenship/volunteerism.

It was a consensus present the award for 2019. Chairman Garvin will work with the town clerk and town manager on the presentation as discussed.

The workshop adjourned at 8:48 p.m. without objection.

Respectfully Submitted,

Debra M. Lane, Town Clerk

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

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 Cape Elizabeth for the fiscal year

07/01/19 to 06/30/20, at \$ 19.68 mills, on a total
mm/dd/yy mm/dd/yy

taxable valuation of \$ 1,727,964,676.

Assessments:

1. County tax	\$ <u>1,456,670</u>	
2. Municipal appropriation	\$ <u>13,388,395</u>	
3. TIF financing plan amount	\$ <u>73,822</u>	
4. Local education appropriation	\$ <u>26,890,420</u>	
5. Overlay not to exceed 5% of "net to be raised"	\$ <u>397,318</u>	
6. Total assessments		\$ <u>42,206,625</u>

Deductions:

7. State municipal revenue sharing	\$ <u>582,180</u>	
8. Homestead exemption reimbursement	\$ <u>468,384</u>	
9. BETE reimbursement	\$ <u>12,829</u>	
10. Other revenue	\$ <u>7,136,887</u>	
11. Total deductions		\$ <u>8,200,280</u>
12. Net assessment for commitment		\$ <u>34,006,345</u>

(line 6 minus line 11)

Lists of all the same we have committed to Matthew Sturgis, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Matthew Sturgis, Municipal 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 08/09/19
mm/dd/yy

Municipal Assessor(s)

Clinton J. Swett

Clinton J. Swett, Assessor, CMA #722

File the original certificate with the treasurer. File a copy in the valuation book.
PTA 201 (05/19)

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from 1 to END (639 PG) inclusive, contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of Cape Elizabeth for state, county, district, and municipal taxes for the fiscal year 07/01/2019 to 06/30/2020 as they existed on the first day of April, 2018.
mm/dd/yy mm/dd/yy

IN WITNESS THEREOF, we have hereunto set our hands at Cape Elizabeth, this 9th day of August, 2019.
municipality

Clinton J. Swett

Municipal Assessor(s)

Clinton J. Swett, Assessor, CMA #722

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Cape Elizabeth County Cumberland
To Matthew Sturgis, 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	\$ 1,456,670	
2. Municipal appropriation	\$ 13,388,395	
3. TIF financing plan amount	\$ 73,822	
4. Local education appropriation	\$ 26,890,420	
5. Overlay not to exceed 5% of "net to be raised"	\$ 397,318	
6. Total Assessments		\$ 42,206,625

Deductions:

7. State municipal revenue sharing	\$ 582,180	
8. Homestead exemption reimbursement	\$ 468,384	
9. BETE reimbursement	\$ 12,829	
10. Other revenue	\$ 7,136,887	
11. Total deductions		\$ 8,200,280
12. Net assessment for commitment		\$ 34,006,345

(line 6 minus line 11)

You are to pay to Matthew Sturgis, 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 10/01/2019.
mm/dd/yy

In case of the neglect of any person to pay the sum required by said list until after 10/01/2019;
mm/dd/yy
you will add interest to so much thereof as remains unpaid at the rate of Nine (9%) percent per annum, commencing 08/09/19 to the time of payment, and collect the same with the tax remaining unpaid.
mm/dd/yy

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 08/09/19.
mm/dd/yy

Assessor(s) of: Cape Elizabeth
Clinton J. Swett
Clinton J. Swett, Assessor, CMA #722

CERTIFICATE OF COMMITMENT

To Matthew Sturgis, the Collector of the Municipality of Cape Elizabeth, 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 \$ 34,006,345 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 08/09/19.
mm/dd/yy

Assessor(s) of: Cape Elizabeth
Clinton J. Swett
Clinton J. Swett, Assessor, CMA #722

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

MAINE REVENUE SERVICES - 2019 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Cape Elizabeth

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

- | | | | |
|--|------|---|-----------------------|
| 1. Total taxable valuation of real estate | 1 | 1,722,738,276
<small>(must match MVR Page 1, line 6)</small> | |
| 2. Total taxable valuation of personal property | 2 | 5,226,400
<small>(must match MVR Page 1, line 10)</small> | |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | 1,727,964,676
<small>(must match MVR Page 1, line 11)</small> | |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | 38,080,000
<small>(must match MVR Page 1, line 14f)</small> | |
| (b) Homestead exemption reimbursement value | 4(b) | 23,800,000
<small>(line 4(a) multiplied by 0.625)</small> | |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | 1,303,800
<small>(must match MVR Page 2, line 15c)</small> | |
| (b) BETE exemption reimbursement value
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form. | 5(b) | 651,900
<small>(line 5(a) multiplied by 0.5)</small> | DO NOT QUALIFY |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | 1,752,416,576 | |

ASSESSMENTS

- | | | | |
|---|----|--|--|
| 7. County tax | 7 | \$1,456,670.00 | |
| 8. Municipal appropriation | 8 | \$13,388,395.00 | |
| 9. TIF financing plan amount | 9 | \$73,822.00
<small>(must match MVR Page 2, line 16c + 16d)</small> | |
| 10. Local education appropriation (Local share/contribution)
(Adjusted to Municipal Fiscal Year) | 10 | \$26,890,420.00 | |
| 11. Total assessments (Add lines 7 through 10) | 11 | \$41,809,307.00 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|------------------------|--|
| 12. Anticipated state municipal revenue sharing | 12 | \$582,180.00 | |
| 13. Other revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)) | 13 | \$7,136,887.00 | |
| 14. Total deductions (Line 12 plus line 13) | 14 | \$7,719,067.00 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | \$34,090,240.00 | |

- | | |
|--|--|
| 16. \$34,090,240.00 x 1.05 = \$35,794,752.00 Maximum Allowable Tax
<small>(Amount from line 15)</small> | |
| 17. \$34,090,240.00 ÷ 1,752,416,576 = 0.019453 Minimum Tax Rate
<small>(Amount from line 15) (Amount from line 6)</small> | |
| 18. \$35,794,752.00 ÷ 1,752,416,576 = 0.020426 Maximum Tax Rate
<small>(Amount from line 16) (Amount from line 6)</small> | |
| 19. 1,727,964,676 x 0.019680 = \$34,006,344.82 Tax for Commitment
<small>(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)</small> | |
| 20. \$34,090,240.00 x 0.05 = \$1,704,512.00 Maximum Overlay
<small>(Amount from line 15)</small> | |
| 21. 23,800,000 x 0.019680 = \$468,384.00 Homestead Reimbursement
<small>(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)</small> | |
| 22. 651,900 x 0.019680 = \$12,829.39 BETE Reimbursement
<small>(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)</small> | |
| 23. \$34,487,558.22 - \$34,090,240.00 = \$397,318.22 Overlay
<small>(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)</small> | |

(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.

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



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

March 12, 2019

Mr. Matthew Sturgis
PO Box 6260
Cape Elizabeth, ME 04107

Dear Mr. Sturgis,

On behalf of the Board of Commissioners and our County Leadership Team, I have enclosed the Cumberland County's 2019 Assessment. As you will note from the attached information, the County's mil rate for FY2019 is .0006854273 or \$0.69 per thousand. This represents a net increase of 4.99% in taxes raised, or approximately a \$1.90 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 2019 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 Cape Elizabeth

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 2019 was voted December 10, 2018 by the Board of County Commissioners. A tax of \$32,141,295 is to be assessed, collected and paid according to law, and applied for the purposes aforesaid.

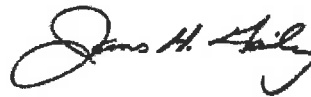
Whereas, upon a due apportionment of the said sum on the Towns/Cities in said County, your Town/City's proportion is found to be: **\$1,456,670 on a valuation of \$2,125,200.00.**

Tax Rate: 0.0006854273

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 2019.**

March 12, 2019

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 12, 2019, we have assessed the polls and estates of the residents and non-residents of the Town/City of Cape Elizabeth, County of Cumberland in the amount of \$ 1,456,670 and have forwarded lists thereof to Matthew Sturgis, Collector of said Town/City. Said assessment of taxes to be paid to Treasurer, Cumberland County, on or before the first day of September 2019.



Clinton J. Swett, Assessor, CMA #722
Assessors,
Town/City of Cape Elizabeth

\$ 1,456,670

TO BE FILLED IN AND FORWARDED TO THE COUNTY TREASURER, 142 FEDERAL STREET, PORTLAND, MAINE 04101-4196 WITH PAYMENT OF TAXES BY SEPTEMBER 1, 2019.

INTEREST RATE ON UNPAID TAXES SET AT 7% AND SHALL BE ASSESSED SIXTY (60) DAYS AFTER SEPTEMBER 1, 2019.

2019 Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2019 (or within 30 days of commitment, whichever is later)

*Mail the signed original to Maine Revenue Services, Property Tax Division,
PO Box 9106, Augusta, ME 04332-9106 and affix copy to front cover of Municipal Valuation book.*

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

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

(36 M.R.S. § 383)

DUE DATE - NOVEMBER 1, 2019 (or within 30 days of commitment, whichever is later)

1. County: Commitment Date:
mm/dd/yyyy2. Municipality 3. 2019 Certified Ratio (Percentage of current just value upon which assessments are based.) 3
Homestead, veterans, blind, and BETE Exemptions, Tree Growth and Farmland values must be adjusted by this percentage

TAXABLE VALUATION OF REAL ESTATE

(Exclude exempt valuation of all categories)

4. Land (include value of transmission, distribution lines and substations, dams and power houses)	4	<input type="text" value="703,953,076"/>
5. Buildings	5	<input type="text" value="1,018,785,200"/>
6. Total taxable valuation of real estate (sum of lines 4 & 5 above)	6	<input type="text" value="1,722,738,276"/>

(must match Municipal Tax Rate Calculation Standard Form page 10, line 1)

TAXABLE VALUATION OF PERSONAL PROPERTY

(Exclude exempt valuation of all categories)

7. Production machinery and equipment	7	<input type="text" value="2,290,600"/>
8. Business equipment (furniture, furnishings and fixtures)	8	<input type="text" value="2,521,300"/>
9. All other personal property	9	<input type="text" value="414,500"/>
10. Total taxable valuation of personal property (sum of lines 7 through 9 above)	10	<input type="text" value="5,226,400"/>

(must match Municipal Tax Rate Calculation Standard Form page 10, line 2)

OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above)	11	<input type="text" value="1,727,964,676"/>
12. 2019 Property Tax Rate (example .01520)	12	<input type="text" value="0.019680"/>
13. 2019 Property Tax Levy (includes overlay and any fractional gains from rounding)	13	<input type="text" value="\$34,006,344.82"/>

Note: This is the exact amount of 2019 tax actually committed to the collector
(must match Municipal Tax Rate Calculation Standard Form page 10, line 19)

HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

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

14. a. Total number of \$20,000 homestead exemptions granted	14a	<input type="text" value="2,240"/>
b. Total exempt value for all \$20,000 homestead exemptions granted (Line 14a x \$20,000)	14b	<input type="text" value="38,080,000"/>
c. Total number of properties fully exempted (valued less than \$20,000) by homestead exemptions granted	14c	<input type="text" value="0"/>
d. Total exempt value for all properties fully exempted (valued less than \$20,000) by homestead exemptions granted	14d	<input type="text" value="0"/>
e. Total number of homestead exemptions granted (sum of 14a & 14c)	14e	<input type="text" value="2,240"/>
f. Total exempt value for all homestead exemptions granted (sum of 14b & 14d)	14f	<input type="text" value="38,080,000"/>
g. Total assessed value of all homestead qualified property (land and buildings)	14g	<input type="text" value="896,467,000"/>

(Must match Municipal Tax Rate Calculation Standard Form page 10, line 4a)

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

15. a. Number of BETE applications processed for tax year 2019	15a	25
b. Number of BETE applications approved	15b	25
c. Total exempt value of all BETE qualified property (Must match Municipal Tax Rate Calculation Standard Form page 10, line 5a)	15c	1,303,800
d. Total exempt value of BETE property located in a municipal retention TIF district	15d	0

TAX INCREMENT FINANCING (TIF)

16. a. Total amount of increased taxable valuation above original assessed value within TIF districts	16a	3,751,100
b. Amount of captured assessed value within TIF districts	16b	3,751,100
c. Property tax revenue that is appropriated and deposited into either a project cost account or a sinking fund account	16c	73,822
d. BETE reimbursement revenue that is appropriated and deposited into either a project cost account or a sinking fund account (Lines 16c and 16d combined must match Municipal Tax Rate Calculation Standard Form page 10, line 9)	16d	\$0.00

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	
c. Watercraft excise tax collected	17c	

ELECTRICAL GENERATION AND DISTRIBUTION PROPERTY

18. Total valuation of distribution and transmission lines owned by electric utility companies	18	\$6,013,300
19. Total valuation of all electrical generation facilities	19	\$0

FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW PROGRAM

(36 M.R.S. §§ 571 - 584-A)

20. Average per acre unit value used for undeveloped acreage (land not classified)	20	\$5,800
21. Classified forest land. (Do Not include land classified in Farmland as woodland)		
a. Number of parcels classified as of April 1, 2019	21a	45
b. Softwood acreage	21b	149.66
c. Mixed wood acreage	21c	308.79
d. Hardwood acreage	21d	84.53
e. Total number of acres of forest land only (sum of lines 21 b, c, and d above)	21e	542.98
22. Total assessed valuation of all classified forest land for tax year 2019	22	198,210
a. Per acre values used to assess Tree Growth classified forest land value:		
(1) Softwood	22a(1)	363.00
(2) Mixed Wood	22a(2)	383.00
(3) Hardwood	22a(3)	307.00

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

TREE GROWTH TAX LAW CONTINUED

23. Number of forestland acres first classified for tax year 2019	23	0.00
24. Land withdrawn from Tree Growth classification (36 M.R.S. § 581)		
a. Total number of parcels withdrawn from 4/2/178 through 4/1/19	24a	0
b. Total number of acres withdrawn from 4/2/18 through 4/1/19	24b	0.00
c. Total value of penalties assessed by the municipality due to withdrawal of classified Tree Growth land from 4/2/18 through 4/1/19	24c	\$0.00
d. Total number of \$500 penalties assessed for non-compliance	24d	0
24-1 Since April 1, 2018, have any Tree Growth acres been transferred to Farmland?	24-1	No Yes/No

LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW PROGRAM

(36 M.R.S. §§ 1101 to 1121)

FARM LAND:

25. Number of parcels classified as Farmland as of April 1, 2019	25	25
26. Number of acres first classified as Farmland for tax year 2019	26	0.00
27. a. Total number of acres of all land now classified as Farmland (Do not include Farm woodland)	27a	314.07
b. Total valuation of all land now classified as Farmland (Do not include Farm woodland)	27b	131,830
28. a. Number of <u>Farm</u> woodland acres:		
(1) Softwood acreage	28a(1)	168.64
(2) Mixed wood acreage	28a(2)	246.45
(3) Hardwood acreage	28a(3)	235.04
b. Total number of acres of all land now classified as <u>Farm</u> woodland	28b	650.13
c. Total valuation of all land now classified as <u>Farm</u> woodland	28c	227,650
d. Per acre rates used for <u>Farm</u> woodland:		
(1) Softwood	28d(1)	363.00
(2) Mixed Wood	28d(2)	383.00
(3) Hardwood	28d(3)	307.00
29. Land withdrawn from Farmland classification (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/18 through 4/1/19	29a	1
b. Total number of acres withdrawn from 4/2/18 through 4/1/19	29b	0.98
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Farmland from 4/2/18 through 4/1/19	29c	\$476.82

OPEN SPACE:

30. Number of parcels classified as Open Space as of April 1, 2019	30	24
31. Number of acres first classified as Open Space for tax year 2019	31	0.00
32. Total number of acres of land now classified as Open Space	32	541.37
33. Total valuation of all land now classified as Open Space	33	2,106,408

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

OPEN SPACE CONTINUED

34. Land withdrawn from Open Space classification (36 M.R.S. § 1112)		
a. Total number of parcels withdrawn from 4/2/18 through 4/1/19	34a	0
b. Total number of acres withdrawn from 4/2/18 through 4/1/19	34b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Open Space land from 4/2/18 through 4/1/19	34c	\$0.00

LAND CLASSIFIED UNDER THE WORKING WATERFRONT TAX LAW
(36 M.R.S., §§ 1131 - 1140-B)

35. Number of parcels classified as Working Waterfront as of April 1, 2019	35	0
36. Number of acres first classified as Working Waterfront for tax year 2019	36	0.00
37. Total acreage of all land now classified as Working Waterfront	37	0.00
38. Total valuation of all land now classified as Working Waterfront	38	0
39. Land withdrawn from Working Waterfront classification (36 M.R.S. § 1138)		
a. Total number of parcels withdrawn from 4/2/18 through 4/1/19	39a	0
b. Total number of acres withdrawn from 4/2/18 through 4/1/19	39b	0.00
c. Total value of penalties assessed by the municipality due to the withdrawal of classified Working Waterfront land from 4/2/18 through 4/1/19	39c	\$0.00

EXEMPT PROPERTY

(36 M.R.S. §§ 651, 652, 653, 654-A, 656)

40. Enter the exempt value of all the following classes of property which are exempt from property taxation by law.		
a. Public Property (§ 651(1)(A) and (B))		
(1) United States	40a(1)	\$5,496,800
(2) State of Maine (excluding roads)	40a(2)	\$19,631,800
Total value of public property (40a(1) + 40a(2))	40a	25,128,600
b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this state (§ 651(1)(B-1))	40b	0
c. Property of any public municipal corporation of this state (including county property) appropriated to public uses (§ 651(1)(D)) (County, Municipal, Quasi-Municipal owned property)	40c	67,331,200
d. Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams of a public municipal corporation supplying water, power or light if located outside the limits of the municipality (§ 651(1)(E))	40d	0
e. Airport or landing field of a <u>public municipal corporation</u> used for airport or aeronautical purposes (§ 651(1)(F))	40e	0
f. Landing area of a <u>privately</u> owned airport when owner grants free use of that landing area to the public (§ 656(1)(C))	40f	0
g. Pipes, fixtures, conduits, buildings, pumping stations, and other facilities of a public municipal corporation used for sewerage disposal if located outside the limits of the municipality (§ 651(1)(G))	40g	0

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

EXEMPT PROPERTY CONTINUED

40. h. Property of benevolent and charitable institutions. (§ 652(1)(A))	40h	4,131,400
i. Property of literary and scientific institutions. (§ 652(1)(B))	40i	0
j. Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (§ 652(1)(E))		
1) Total exempt value of veterans organizations.	40 j(1)	0
2) Exempt value attributable to purposes other than meetings, ceremonials, or instruction facilities (reimbursable exemption).	40 j(2)	0
k. Property of chambers of commerce or boards of trade (§ 652(1)(F))	40k	0
l. Property of houses of religious worship and parsonages (§ 652(1)(G))		
1) Number of parsonages within this municipality	40 l(1)	5
2) Total exempt value of those parsonages	40 l(2)	100,000
3) Total taxable value of those parsonages	40 l(3)	1,091,200
4) Total exempt value of all houses of religious worship	40 l(4)	6,422,900
TOTAL EXEMPT VALUE OF ALL HOUSES OF RELIGIOUS WORSHIP AND PARSONAGES (Sum of lines 40l(2) + 40l(4))	40l	6,522,900
m. Property owned or held in trust for fraternal organizations operating under the lodge system (do not include college fraternities) (§ 652(1)(H))	40m	0
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 <u>owned</u> 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	23,800
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water (§ 656(1)(A))	40p	9,294,200
q. Animal waste storage facilities constructed after April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Conservation and Forestry (§ 656(1)(J)) (reimbursable exemption)	40q	0
r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection (§ 656(1)(E))	40r	0
s. Snowmobile trail grooming equipment registered under 12 M.R.S. § 13113 (§ 655(1)(T)) (reimbursable exemption)	40s	0

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: _____

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

SECTION 1: The section is only for those veterans who served during a federally recognized war period		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
Widower:		
1. Living male spouse or male parent of a deceased veteran \$6,000 adjusted by the certified ratio (§ 653(1)(D))	40t(1)A <input type="text"/>	40t(1)B <input type="text"/>
Revocable Living Trusts:		
2. Paraplegic veteran (or their widow) who is the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(2)A <input type="text"/>	40t(2)B <input type="text"/>
3. All other veterans (or their widows) who are the beneficiaries of revocable living trusts. \$6,000 adjusted by the certified ratio (§ 653(1)(C) or (D))	40t(3)A <input type="text"/>	40t(3)B <input type="text"/>
WW I Veterans:		
4. WW I veteran (or their widow) enlisted as Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(4)A <input type="text"/>	40t(4)B <input type="text"/>
5. WW I veteran (or their widow) enlisted as non-Maine resident \$7,000 adjusted by the certified ratio (§ 653(1)(C-1) or (D-2))	40t(5)A <input type="text"/>	40t(5)B <input type="text"/>
Paraplegic Veterans:		
6. Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio (§ 653(1)(D-1))	40t(6)A <input type="text"/>	40t(6)B <input type="text"/>
Cooperative Housing Corporation Veterans:		
7. Qualifying Shareholder of Cooperative Housing Corporation \$6,000 adjusted by the certified ratio (§ 653(2))	40t(7)A <input type="text"/>	40t(7)B <input type="text"/>
All Other Veterans:		
8. All other veterans (or their widows) enlisted as Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(8)A <input type="text" value="135"/>	40t(8)B <input type="text" value="\$688,500"/>
9. All other veterans (or their widows) enlisted as non-Maine residents. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(1))	40t(9)A <input type="text" value="103"/>	40t(9)B <input type="text" value="\$525,300"/>
SECTION 2: This section is only for those veterans who did not serve during a federally recognized war period		
	NUMBER OF EXEMPTIONS	EXEMPT VALUE
10. Veteran (or their widow) disabled in the line of duty. \$6,000 adjusted by the certified ratio (§ 653(1)(C)(2) or (D))	40t(10)A <input type="text" value="4"/>	40t(10)B <input type="text" value="\$20,400"/>
11. Veteran (or their widow) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(11)A <input type="text"/>	40t(11)B <input type="text"/>
12. Veteran (or their widow) who served during the period from February 27, 1961 and August 5, 1964, but did not serve prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the certified ratio. [§ 653(1)(C)(1) or (D)]	40t(12)A <input type="text"/>	40t(12)B <input type="text"/>

Total number of ALL veteran exemptions granted in 2019 40t(A) **242**

Total exempt value of ALL veteran exemptions granted in tax year 2019 40t(B) **1,234,200**

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

EXEMPT PROPERTY CONTINUED

40. u. **Other.** The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities districts and trust commissions. These exemptions will not be found in Title 36.

Examples: Section 5114 of Title 30-A 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL		40u <input type="text" value="0"/>
40. TOTAL VALUE OF ALL PROPERTY EXEMPTED BY LAW		40 <input type="text" value="113,666,300"/> (sum of all exempt value)

MUNICIPAL RECORDS

41. a. Does your municipality have tax maps? 41a YES/NO
 If yes, proceed to b, c and d. If no, move to line 42. Give date when tax maps were originally obtained and name of contractor. (This does not refer to the annual updating of tax maps.)
- b. Date 41b mm/dd/yyyy
- c. Name of contractor 41c
- d. Are your tax maps PAPER, GIS, or CAD? 41d
42. Enter the number of land parcels within your municipality (Not the number of tax bills) 42
43. Total **taxable** land **acreage** in your municipality. 43
44. a. Has a professional town-wide revaluation been completed in your municipality?
 If yes, please answer the questions below. 44a YES/NO
 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) LAND
- 44b (2) BUILDINGS
- 44b (3) PERSONAL PROPERTY
- c. Effective Date 44c mm/dd/yyyy
- d. Contractor Name 44d
- e. Cost 44e

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: Cape Elizabeth

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 **Clinton J. Swett**
c) Email address 45c **clinton.swett@capeelizabeth.org**

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

FROM 46a **7/1/2019** TO 46b **6/30/2020**
mm/dd/yyyy mm/dd/yyyy

47. Interest rate charged on overdue 2019 property taxes (36 M.R.S. § 505) 47 **9.00**
(not to exceed 9.00%)

48. Date(s) that 2019 property taxes are due.
48a **10/1/2019** 48b **4/1/2020**
48c mm/dd/yyyy 48d mm/dd/yyyy

49. Are your assessment records computerized?

49a **YES** YES/NO Name of software used 49b **Northern Data Systems**

50. Has your municipality implemented a local property tax relief program?

50a **YES** YES/NO How many people qualified? 50b **128**
How much relief was granted? 50c **\$63,349.00**

51. Has your municipality implemented a local elderly 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

I/We, the Assessor(s) of the Municipality of **Cape Elizabeth** 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

Clinton J. Swett, CMA #722

Assessor

DATE **8/9/2019**
mm/dd/yyyy

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2019 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 2019 tax year.

MAINE REVENUE SERVICES - 2019 MUNICIPAL VALUATION RETURN

Municipality: **Cape Elizabeth**

County: **Cumberland**

VALUATION INFORMATION

1. Enter the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2018, 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	31					
Demolished	8					
Converted	0					
Valuation Increase (+)	\$19,046,200					
Valuation Loss (-)	\$3,179,900					
Net Increase/Loss	\$15,866,300	\$0	\$0	\$0	\$0	\$0

2. Enter any new industrial or commercial growth started or expanded since April 1, 2018, giving the approximate full market value and additional machinery, equipment, etc.

Cape Elizabeth has many DEMO/REBUILD construction projects.

3. Enter any extreme losses in valuation since April 1, 2018, giving a brief explanation such as "fire" or "mill closing", etc. giving the loss at full market value.

None were noted.

4. Explain any general increase or decrease in valuation since April 1, 2018 based on revaluations, change in ratio used, adjustments, etc.

Town implemented a new Senior Tax Relief program with a budget of \$75K, rolled out program in January of 2019. Tax payer had to have owned home for 10 yrs or longer, income under \$60K yr, must currently receive Homestead Exemption, benefit capped at \$500, taxes must be more than 5% of their annual income to qualify. Only two apps were denied, one for not meeting the 10yr qualifier and the other was an estate trying to get their deceased parent's portion. Very popular program, nice to see the town assisting it's elderly population.

Preparing for a town-wide revaluation in 2020/2021, currently our sales are around 74%. This will be a full remeasure and relist, knocking on all doors; done in house with additional listers. We will keep NDS system, but with many system upgrades from the vendor.

TIF district is being updated due to incorrect start year on the OAV, currently working with Tina Mullins of DECD to update documents and move forward. Kept our field agent, Meagan Hennessey in the loop as well.

MAINE REVENUE SERVICES - 2019 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Cape Elizabeth

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

1. Total taxable valuation of real estate	1	1,722,738,276 <small>(must match MVR Page 1, line 6)</small>	
2. Total taxable valuation of personal property	2	5,226,400 <small>(must match MVR Page 1, line 10)</small>	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	1,727,964,676 <small>(must match MVR Page 1, line 11)</small>	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	38,080,000 <small>(must match MVR Page 1, line 14f)</small>	
(b) Homestead exemption reimbursement value	4(b)	23,800,000 <small>(line 4(a) multiplied by 0.625)</small>	
5. (a) Total exempt value of all BETE qualified property	5(a)	1,303,800 <small>(must match MVR Page 2, line 15c)</small>	
(b) The statutory standard reimbursement for 2019 is 50% Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.	5(b)	651,900 <small>(line 5(a) multiplied by 0.5)</small>	DO NOT QUALIFY
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	1,752,416,576	

ASSESSMENTS

7. County tax	7	\$1,456,670.00	
8. Municipal appropriation	8	\$13,388,395.00	
9. TIF Financing plan amount	9	\$73,822.00 <small>(must match MVR Page 2, line 16c + 16d)</small>	
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	\$26,890,420.00	
11. Total assessments (Add lines 7 through 10)	11	\$41,809,307.00	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	\$582,180.00	
13. Other revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, Tree Growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not Include any homestead or BETE reimbursement)	13	\$7,136,887.00	
14. Total deductions (Line 12 plus line 13)	14	\$7,719,067.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$34,090,240.00	

16. \$34,090,240.00 x 1.05 = \$35,794,752.00 Maximum Allowable Tax <small>(Amount from line 15)</small>	
17. \$34,090,240.00 ÷ 1,752,416,576 = 0.019453 Minimum Tax Rate <small>(Amount from line 15) (Amount from line 6)</small>	
18. \$35,794,752.00 ÷ 1,752,416,576 = 0.020426 Maximum Tax Rate <small>(Amount from line 16) (Amount from line 6)</small>	
19. 1,727,964,676 x 0.019680 = \$34,006,344.82 Tax for Commitment <small>(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)</small>	
20. \$34,090,240.00 x 0.05 = \$1,704,512.00 Maximum Overlay <small>(Amount from line 15)</small>	
21. 23,800,000 x 0.019680 = \$468,384.00 Homestead Reimbursement <small>(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)</small>	
22. 651,900 x 0.019680 = \$12,829.39 BETE Reimbursement <small>(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)</small>	
23. \$34,487,558.22 - \$34,090,240.00 = \$397,318.22 Overlay <small>(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)</small>	

(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.

07/17/2019 EXEMPTION CODES

Code	Description	Exemption Type
00		P Property
01	WW II VET	P Property
02	WW II WID	P Property
03	BLIND VET	P Property
05	WW I VET	P Property
06	BLIND	P Property
07	PARA VET	P Property
09	WW I WID	P Property
10	TOWN GENERAL	P Property
11	TOWN CONSERV	P Property
12	TOWN CEM	P Property
13	TOWN/SCHOOL	P Property
15	TOWN POWER	P Property
16	TOWN TRUST	P Property
17	LAND TR CELT	
19	HSE REL WSHP	P Property
20	HOSP/NURS	P Property
21	CHAR INST	P Property
22	FRATERNAL GP	P Property
23	BOY SCOUTS	P Property
24	US GOVT	P Property
25	STATE OF ME.	P Property
26	POR.WAT.DIST	P Property
27	REGIONAL SCH	P Property
28	MISC.	P Property
29	UNKNOWN	P Property
30	CHURCH RES.	P Property
31	TREE GROWTH	P Property
51	WW II VET NR	P Property
52	WW II WID NR	P Property
55	WW I VET NR	P Property
57	PARA VET NR	P Property
58	TWO VETS NR	P Property
59	WW I WID NR	P Property
61	KOREA VET	P Property
62	KOREA WID	P Property
63	VIETNAM VET	P Property
64	VIETNAM WID	P Property
69	OTHER VET	P Property
70	OTHER VET NR	P Property
71	KOREA VET NR	P Property
72	KOREA WID NR	P Property
73	V-NAM VET NR	P Property
74	V-NAM WID NR	P Property
75	HOMESTEAD EX	P Property
90	GULF WAR VET	
91	100% DIS VET	P Property
92	100% DIS WID	P Property
93	100% DSVT NR	P Property
94	100% DSWD NR	P Property

07/17/2019 PROPERTY TYPES

Code	Description
10	VACANT LOT
20	RESIDENTIAL
25	MANUFACT HSG
30	ACCESSORY
40	COMMERCIAL
50	FARM/AGRICUL
60	UTILITIES
70	EXEMPT
80	OTHER
90	TREE GROWTH
91	TREE GR/FARM
95	
97	VAC SHORE
98	
99	RES SHORE

07/17/2019 USE CODES

Code	Description
01	RESIDENTIAL
02	AGRICULTURAL
03	COMMON AREA
04	COMMERCIAL
05	AFF HSE RSTR
07	SHORE FRONT
08	LEASED LAND
09	MISC LAND
10	CONDOMINIUM
11	1 FAMILY
12	2 FAMILY
13	3 FAMILY
14	4 FAMILY
15	MULTI FAMILY
16	MULTI DWLGS
17	SEASONAL
18	SEASON CONV
19	SF RES W/OFF
20	1 FAM W/L.Q.
21	ELD.RENT.UNT
24	GARAGE
25	SHOP BLDG
26	UTIL/STORAGE
27	HOME OCC/BUS
29	MISC RES
30	AUTO REPAIR
33	BANK
37	LT MANUFAC
38	MEDICAL FAC
39	MERCH/RETAIL
40	SEASON RETAL
41	SERV STATION
42	HOTEL/MO/INN
43	NURSING/CARE
44	OFFICE
45	VARIETY STOR
46	REST/TAKEOUT
47	SEAS REST/TO
48	COMM SH FTG
49	MISC COMM
50	MERC/RET/APT
51	PRODUCE/CROP
52	FARM STAND
55	BARN
56	POLE BARN
57	SHED
58	GREENHOUSE
59	MISC AGRI
60	CHURCH
61	PARS/RECT
62	SCHOOL
63	LIBRARY
64	TOWN
65	STATE
66	FEDERAL
67	PUBLIC SAFETY
68	WATER DIST
69	SEWER DIST
77	EXEMPT LAND
78	EXEMPT BLDG
79	MISC EXEMPT
80	GAS CO.
81	POWER CO.
82	TEL CO.
83	CABLE CO.
84	COMMUN CO.
85	TOWN SEWER
86	OTHER

07/17/2019

ZONES

Code	Description
EA	BUS DIST 80M
BB	BUS DIST 80M
BC	BUS FLOAT DS
F	FLOOD HAZARD
FW	FORT WILL PK
RA	RES DIST 80M
RC	RES DIST 20M
RP	RESOURCE PRO
S	SHORELAND ZO
W	WETLAND

REAL ESTATE:

PROPERTY TYPE	# OF PARCELS	LAND VALUE	BUILDING VALUE	TOTAL VALUATION	PROPERTY EXEMPTIONS	NET VALUE
00	34	2,999,500.00	1,967,300.00	4,966,800.00	17,000.00	4,949,800.00
10	294	19,403,300.00	127,000.00	19,530,300.00	1,823,300.00	17,707,000.00
20	3738	607,147,200.00	838,566,600.00	1,445,713,800.00	38,542,100.00	1,407,171,700.00
30	6	842,300.00	345,300.00	1,187,600.00	.00	1,187,600.00
40	45	11,519,300.00	28,584,200.00	40,103,500.00	2,008,900.00	38,094,600.00
50	21	2,346,500.00	1,818,700.00	4,165,200.00	51,100.00	4,114,100.00
60	14	9,161,776.00	7,886,800.00	17,048,576.00	8,260,300.00	8,788,276.00
70	91	43,779,200.00	53,153,600.00	96,932,800.00	95,747,500.00	1,185,300.00
80	5	892,000.00	290,900.00	1,182,900.00	.00	1,182,900.00
90	45	2,139,900.00	1,103,400.00	3,243,300.00	56,100.00	3,187,200.00
91	13	1,317,300.00	1,559,100.00	2,876,400.00	39,100.00	2,837,300.00
97	13	6,861,400.00	1,000.00	6,862,400.00	1,061,900.00	5,800,500.00
99	140	147,364,700.00	83,381,300.00	230,746,000.00	4,214,000.00	226,532,000.00
RE TOTALS	4459	855,774,376.00	1,018,785,200.00	1,874,559,576.00	151,821,300.00	1,722,738,276.00

TOTAL ACRES .00 Hrdwd .00 Sftwd .00 Mixed .00 LotSz 9091.98

EXEMPT PROPERTY:

EXEMPT CODE	EXEMPTION DESCRIPTION	# OF ENTRIES	PROPERTY EXEMPTIONS	TAX CREDIT EXEMPTIONS
1	WW II VET	9	45,900.00	
2	WW II WID	11	56,100.00	
6	BLIND	7	23,800.00	
10	TOWN GENERAL	83	20,605,100.00	
11	TOWN CONSERV	6	661,600.00	
13	TOWN/SCHOOL	1	46,064,500.00	
17	LAND TR CELT	17	2,942,200.00	
19	HSE REL WSHP	5	6,422,900.00	
21	CHAR INST	2	1,189,200.00	
23	BOY SCOUTS	1	75,000.00	
24	US GOVT	6	5,496,800.00	
25	STATE OF ME.	8	19,631,800.00	
26	POR.WAT.DIST	9	9,294,200.00	
30	CHURCH RES.	5	100,000.00	
51	WW II VET NR	9	45,900.00	
52	WW II WID NR	8	40,800.00	
61	KOREA VET	29	147,900.00	
62	KOREA WID	10	51,000.00	
63	VIETNAM VET	66	336,600.00	
64	VIETNAM WID	7	35,700.00	
69	OTHER VET	1	5,100.00	

EXEMPT PROPERTY:

EXEMPT CODE	EXEMPTION DESCRIPTION	# OF ENTRIES	PROPERTY EXEMPTIONS	TAX CREDIT EXEMPTIONS
70	OTHER VET NR	2	10,200.00	
71	KOREA VET NR	12	61,200.00	
72	KOREA WID NR	5	25,500.00	
73	V-NAM VET NR	60	306,000.00	
74	V-NAM WID NR	7	35,700.00	
75	HOMESTEAD EX	2240	38,080,000.00	
90	GULF WAR VET	2	10,200.00	
91	100% DIS VET	4	20,400.00	
EXEMPTION TOTALS		2632	151,821,300.00	

PERSONAL PROPERTY:

	# OF PIECES	VALUATION	EXEMPT AMT	NET VALUE
MACHINE/EQP	59	2,290,600.00	.00	2,290,600.00
FURN & FIXT	40	2,521,300.00	.00	2,521,300.00
COMPUTER	25	414,500.00	.00	414,500.00
BETE_1	25	1,303,800.00	1,303,800.00	.00
PERSONAL PROPERTY TOTALS	149	6,530,200.00	1,303,800.00	5,226,400.00

TOTAL PROPERTY VALUATION:

	# OF PIECES	TOTAL VALUATION
Real Estate	4459	1,874,559,576.00
LESS: Property Exemptions	2632	< 151,821,300.00 >
Personal Property	149	6,530,200.00
Personal Property Exemptions	25	< 1,303,800.00 >
Grand Total		1,727,964,676.00

Map/Lot	Address	Owner	Acres	LAND Value	BLDG Value	2014 value OAV (4/1/13)	2015 (4/1/14)	2016 (4/1/15)	2017 (4/1/16)	2018 (4/1/17)	2019 (4/1/18)	2020 (4/1/19)	
R2-4-6	326 Ocean House Rd	Haffenreffer R F IV T	4.10	\$ 207,500	\$ -	\$ 207,500	\$ 207,500	\$ 207,500	\$ 207,500	\$ 207,500	\$ 207,500	\$ 207,500	
U11-14	1226 Shore Rd.	Foxtrot Properties LL	1.50	\$ 252,400	\$ 595,200	\$ 847,600	\$ 847,600	\$ 847,600	\$ 847,600	\$ 847,600	\$ 847,600	\$ 847,600	
U11-15	1230 Shore Rd.	KLS LLC.	1.00	\$ 160,000	\$ 138,100	\$ 298,100	\$ 298,100	\$ 298,100	\$ 298,100	\$ 298,100	\$ 298,100	\$ 298,100	
U11-16-1	312 Ocean House Rd	Ker, Laura E	0.12	\$ 60,000	\$ 124,400	\$ 184,400	\$ 184,400	\$ 184,400	\$ 184,400	\$ 184,400	\$ 184,400	\$ 184,400	
U11-16-2	312 Ocean House Rd	Dill, Cynthia	0.12	\$ 60,000	\$ 110,200	\$ 170,200	\$ 170,200	\$ 170,200	\$ 170,200	\$ 170,200	\$ 170,200	\$ 170,200	
U11-16-3	312 Ocean House Rd	Goodine, Jennifer L	0.12	\$ 60,000	\$ 75,800	\$ 135,800	\$ 135,800	\$ 135,800	\$ 135,800	\$ 135,800	\$ 135,800	\$ 135,800	
U11-16-4	312 Ocean House Rd	Cohn, Phyllis C	0.12	\$ 60,000	\$ 141,300	\$ 201,300	\$ 201,300	\$ 201,300	\$ 201,300	\$ 201,300	\$ 201,300	\$ 201,300	
U11-16A	316 Ocean House Rd	ISIS Development Ll	0.85	\$ 217,000	\$ -	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	
U11-16B	1234 Shore Rd.	Key Bank of Maine	0.44	\$ 193,800	\$ 204,200	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	
U11-16C	312 Ocean House Rd	Ocean House Condor	0.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
U11-16D	1232 Shore Rd.	Cape Dental Associal	0.28	\$ 154,600	\$ 126,500	\$ 281,100	\$ 281,100	\$ 281,100	\$ 281,100	\$ 281,100	\$ 281,100	\$ 281,100	
U20-15	359 Ocean House Rd	Jordan, Norman R, Ji	0.50	\$ 84,800	\$ 117,200	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000	
U20-16	Ocean House Rd	Jordan, Norman R, Ji	0.49	\$ 84,000	\$ -	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	
U20-16A	Ocean House Rd	Jordan, Norman R, Ji	1.00	\$ 16,300	\$ -	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	
U20-17	351 Ocean House Rd	Blake, Rachel Y	2.00	\$ 137,400	\$ 240,600	\$ 378,000	\$ 378,000	\$ 378,000	\$ 378,000	\$ 378,000	\$ 378,000	\$ 440,000	
U21-1	349 Ocean House Rd	KMC Properties LLC.	0.76	\$ 337,500	\$ -	\$ 337,500	\$ 337,500	\$ 1,010,900	\$ 1,010,900	\$ 1,010,900	\$ 1,010,900	\$ 1,010,900	
U21-3B	327 Ocean House Rd	Lathrop & Lathrop In	2.50	\$ 530,300	\$ 1,003,400	\$ 1,533,700	\$ 1,533,700	\$ 1,533,700	\$ 1,533,700	\$ 1,533,700	\$ 1,533,700	\$ 1,533,700	
U21-5	317 Ocean House Rd	Murray, Gerald W.	1.10	\$ 143,100	\$ 120,000	\$ 263,100	\$ 263,100	\$ 263,100	\$ 263,100	\$ 263,100	\$ 263,100	\$ 263,100	
U21-5A	323 Ocean House Rd	Murray, Gerald W.	0.80	\$ 118,900	\$ 263,600	\$ 382,500	\$ 382,500	\$ 382,500	\$ 382,500	\$ 382,500	\$ 382,500	\$ 382,500	
U21-6	315 Ocean House Rd	Murray Gerald W.	0.38	\$ 85,300	\$ -	\$ 85,300	\$ 85,300	\$ 85,300	\$ 85,300	\$ 85,300	\$ 85,300	\$ 85,300	
U21-7	299 Ocean House Rd	Thompson, Timothy	0.29	\$ 144,500	\$ 202,500	\$ 347,000	\$ 347,000	\$ 347,000	\$ 347,000	\$ 347,000	\$ 347,000	\$ 347,000	
U21-8	295 Ocean House Rd	Balfour, Scott A.	0.14	\$ 100,300	\$ 69,800	\$ 170,100	\$ 170,100	\$ 170,100	\$ 170,100	\$ 170,100	\$ 170,100	\$ 170,100	
U21-9	303 Ocean House Rd	Jennifer DeSena	0.31	\$ 128,100	\$ 140,700	\$ 268,800	\$ 319,900	\$ 319,900	\$ 319,900	\$ 319,900	\$ 319,900	\$ 319,900	
U21-11	2 Scott Dyer Rd.	Dickinson, Diane M.	0.30	\$ 146,900	\$ 110,100	\$ 257,000	\$ 257,000	\$ 257,000	\$ 257,000	\$ 257,000	\$ 257,000	\$ 257,000	
U22-74	12 Hill Way	Hill, Janet E	0.45	\$ 142,000	\$ 311,600	\$ 453,600	\$ 453,600	\$ 453,600	\$ 453,600	\$ 453,600	\$ 430,800	\$ 430,800	
U22-74-1	10 HILL WAY	TWO PENGUIN PROP	1.37			NEW '18					\$ 2,903,600	\$ 2,903,600	
U22-74-3	14 HILL WAY	TWO PENGUIN PROP	0.31			NEW '18					\$ 83,800	\$ 83,800	
U22-75	5 Scott Dyer Rd.	Hill, Janet E	0.14	\$ 75,100	\$ 8,100	\$ 83,200	\$ 83,200	\$ 83,200	\$ 83,200	\$ 83,200	\$ 83,200	\$ 83,200	
U22-76	287 Ocean House Rd	VSH Realty Inc.	0.91	\$ 261,200	\$ 177,800	\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	
U22-76B	5 Pearl Street	Donnelly, Jon Patrick	1.96	\$ 133,700	\$ 458,900	\$ 592,600	\$ 592,600	\$ 592,600	\$ 592,600	\$ 592,600	\$ 592,600	\$ 592,600	
U22-76C	1227 Shore Rd.	Dill, Cynthia A	0.60	\$ 123,100	\$ 365,000	\$ 488,100	\$ 488,100	\$ 488,100	\$ 488,100	\$ 488,100	\$ 488,100	\$ 488,100	
U22-78	298 Ocean House Rd	Cumberland Farms II	0.61	\$ 213,800	\$ 456,200	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000	
U22-79	1237 Shore Rd	Long Eddy Realty Tru	0.15	\$ 79,500	\$ 317,600	\$ 397,100	\$ 397,100	\$ 397,100	\$ 397,100	\$ 397,100	\$ 397,100	\$ 397,100	
U22-80	1235 Shore Rd.	Johnson, Everett F Jr	0.36	\$ 115,800	\$ 309,600	\$ 425,400	\$ 425,400	\$ 425,400	\$ 425,400	\$ 425,400	\$ 425,400	\$ 425,400	
U22-82	1231 Shore Rd.	Voelker Properties LL	0.48	\$ 189,600	\$ 220,300	\$ 409,900	\$ 409,900	\$ 409,900	\$ 409,900	\$ 409,900	\$ 409,900	\$ 409,900	
				27.04	\$ 4,816,500	\$ 6,408,700	\$ 11,225,200	\$ 11,276,300	\$ 11,949,700	\$ 11,949,700	\$ 11,949,700	\$ 14,914,300	\$ 14,976,300
							CAPTURED VALUE =	\$ 51,100	\$ 724,500	\$ 724,500	\$ 724,500	\$ 3,689,100	\$ 3,751,100
							MIL RATE =	\$ 0.01680	\$ 0.01688	\$ 0.01754	\$ 0.01800	\$ 0.01902	\$ 0.01968
							CAPTURED REVENUE =	(not eligible for capture)	\$ 12,230	\$ 12,708	\$ 13,041	\$ 66,022	\$ 73,822
							ACREAGE =	27.04	27.04	27.04	27.04	27.04	27.04
							Captured Value	\$ 12,230	\$ 12,708	\$ 13,041	\$ 66,022	\$ 73,822	
							Total Captured Value	\$ 177,822					

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 BUREAU OF REVENUE SERVICES

Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2019

SUMMARY: 36 M.R.S. § 576 requires that the State Tax Assessor establish the 100% valuation per acre for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law for tax year 2019.

.01 Tree Growth Tax Law Valuation Schedule – 2019

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	427.00	451.00	361.00
Aroostook	113.00	157.00	174.00
Cumberland	427.00	451.00	361.00
Franklin	246.00	300.00	319.00
Hancock	133.00	159.00	124.00
Kennebec	322.00	396.00	257.00
Knox	322.00	396.00	257.00
Lincoln	322.00	396.00	257.00
Oxford	246.00	300.00	319.00
Penobscot	133.00	159.00	124.00
Piscataquis	113.00	157.00	174.00
Sagadahoc	427.00	451.00	361.00
Somerset	113.00	157.00	174.00
Waldo	322.00	396.00	257.00
Washington	133.00	159.00	124.00
York	427.00	451.00	361.00

Cape Elizabeth - Top Ten Taxpayers for Fiscal Year 2020

Owner_Name	Real Estate	Personal Property	Total Assessed	Property Tax	% of Levy
SPRAGUE CORP	\$ 17,674,500	\$ 15,900	\$ 17,690,400	\$ 348,147.07	1.02%
INN BY THE SEA LLC	\$ 13,160,200	\$ 2,200,000	\$ 15,360,200	\$ 302,288.74	0.89%
CENTRAL MAINE POWER COMPANY	\$ 6,091,700		\$ 6,091,700	\$ 119,884.66	0.35%
HEALTH CARE PROPERTY INVESTORS INC	\$ 5,603,400	\$ 178,400	\$ 5,781,800	\$ 113,785.82	0.33%
L & J DOWNEAST PROPERTIES LLC	\$ 5,327,100		\$ 5,327,100	\$ 104,837.33	0.31%
1172 LLC	\$ 4,789,800		\$ 4,789,800	\$ 94,263.26	0.28%
PURPOODOCK CLUB	\$ 4,137,700	\$ 79,700	\$ 4,217,400	\$ 82,998.43	0.24%
STEFANIE J LEVENSON LIVING TRST	\$ 4,055,600		\$ 4,055,600	\$ 79,814.21	0.23%
MCGINN SUZANNE P	\$ 3,492,100		\$ 3,492,100	\$ 68,724.53	0.20%
KABOCHA PROPERTIES LLC	\$ 3,489,000		\$ 3,489,000	\$ 68,663.52	0.20%

Mil Rate = \$ 0.01968

Levy = \$ 34,006,344

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2017)	80.0	+	580.0	+	429.0	=	1,089.0	+	516.0	=	1,605.0
2) Attending Pupils (October 2018)	109.0	+	542.0	+	392.0	=	1,043.0	+	533.0	=	1,576.0
3) Attending Pupils Average	94.5	+	561.0	+	410.5		1,066.0	+	524.5		1,590.5
							67 %		33 %		100 %

B) Staff Positions

	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	6.3	(15: 1)	+	33.0	(17:1)	+	24.1	(17:1)	+	32.8	(16:1)	=	96.2	÷	113.6	=	0.85	x	6,774,563	=	5,758,379	=	3,858,114	1,900,265
2) Guidance	0.3	(350: 1)	+	1.6	(350:1)	+	1.2	(350:1)	+	2.1	(250:1)	=	5.2	÷	8.0	=	0.65	x	452,046	=	293,830	=	196,866	96,964
3) Librarians	0.1	(800: 1)	+	0.7	(800:1)	+	0.5	(800:1)	+	0.7	(800:1)	=	2.0	÷	3.0	=	0.67	x	161,164	=	107,980	=	72,347	35,633
4) Health	0.1	(800: 1)	+	0.7	(800:1)	+	0.5	(800:1)	+	0.7	(800:1)	=	2.0	÷	3.0	=	0.67	x	167,467	=	112,203	=	75,176	37,027
5) Education Techs	0.8	(114: 1)	+	4.9	(114:1)	+	1.3	(312:1)	+	1.7	(316:1)	=	8.7	÷	10.5	=	0.83	x	219,455	=	182,148	=	122,039	60,109
6) Library Techs	0.2	(500: 1)	+	1.1	(500:1)	+	0.8	(500:1)	+	1.0	(500:1)	=	3.1	÷	0.0	=	3.10	x	0	=	49,141	=	32,924	16,217
7) Clerical	0.5	(200: 1)	+	2.8	(200:1)	+	2.1	(200:1)	+	2.6	(200:1)	=	8.0	÷	7.9	=	1.01	x	279,942	=	282,741	=	189,436	93,305
8) School Admin.	0.3	(305: 1)	+	1.8	(305:1)	+	1.3	(305:1)	+	1.7	(315:1)	=	5.1	÷	6.0	=	0.85	x	535,587	=	455,249	=	305,017	150,232

C) Computation of Benefits:

	Percentage	X	Elementary Salary	Secondary Salary	=	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,202,503	2,069,889	=	798,476	393,279
2) Education & Library Technicians	36.00%	X	154,963	76,326	=	55,787	27,477
3) Clerical	29.00%	X	189,436	93,305	=	54,936	27,058
4) School Administrators	14.00%	X	305,017	150,232	=	42,702	21,032

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	X	Elementary Students	Secondary Students	=	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	44	44	X	1,066.0	524.5	=	46,904	23,078
2) Supplies and Equipment	384	530	X	1,066.0	524.5	=	409,344	277,985
3) Professional Development	66	66	X	1,066.0	524.5	=	70,356	34,617
4) Instructional Leadership Support	30	30	X	1,066.0	524.5	=	31,980	15,735
5) Co- and Extra-Curricular Student	41	127	X	1,066.0	524.5	=	43,706	66,612
6) System Administration/Support	47	47	X	1,066.0	524.5	=	50,102	24,652
7) Operations & Maintenance	1122	1333	X	1,066.0	524.5	=	1,196,052	699,159

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.08					391,906	193,026
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Section 1: Totals

Divided by Attending Pupils:	÷	1,066.0	524.5
Calculated EPS Rates Per Pupil:	=	7,546	7,995

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)		4YO/PreK	K-8	9-12	Total
1)	October 2017	0.0 +	1,088.0 +	515.0 =	1,603.0
2)	October 2018 (may include 4YO/PreK estimates)	0.0 +	1,045.0 +	531.0 =	1,576.0
3)	Subsidizable Pupils Average	0.0 +	1,066.5 +	523.0 =	1,589.5

B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations	
1)	4YO/PreK Pupils (Most Recent Oct Only)	0.0		X	7,546 =		0.00
2)	K-8 Pupils	1,066.5		X	7,546 =	8,047,809.00	
3)	9-12 Pupils	523.0		X	7,995 =	4,181,385.00	
4)	Adult Education Courses at .1	0.0		X	7,995 =	0.00	
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		X	7,546 =	0.00	
6)	K-8 Equiv. Instruction Pupils	0.000		X	7,546 =	0.00	
7)	9-12 Equiv. Instruction Pupils	0.875		X	7,995 =	6,995.63	

C) Weighted Counts (Most Recent Oct Only)		Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	4YO/PreK Disadvantaged @ 0.0641	0.0	X	0.15	X	7,546 =		0.00	
2)	K-8 Disadvantaged @ 0.0641	68.4	X	0.15	X	7,546 =	77,421.96		
3)	9-12 Disadvantaged @ 0.0641	33.5	X	0.15	X	7,995 =	40,174.88		
4)	4YO/PreK English Learners	0.0	X	0.700	X	7,546 =	0.00		
5)	K-8 English Learners	13.0	X	0.700	X	7,546 =	68,668.60		
6)	9-12 English Learners	1.0	X	0.700	X	7,995 =	5,596.50		

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	0.0			X	50.00 =		0.00	
2)	K-8 Student Assessment	1,066.5			X	50.00 =	53,325.00		
3)	9-12 Student Assessment	523.0			X	50.00 =	26,150.00		
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	0.0			X	109.00 =	0.00		
5)	PreK-8 Technology Resources	1,066.5			X	109.00 =	116,248.50		
6)	9-12 Technology Resources	523.0			X	327.00 =	171,021.00		
7)	4YO/PreK Pupils (Most Recent Oct Only)	0.0	X	0.10	X	7,546 =	0.00		
8)	K-2 Pupils	293.5	X	0.10	X	7,546 =	221,475.10		
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	0.0	X	0.05	X	7,546 =	0.00		
10)	K-8 Disadvantaged Targeted	68.4	X	0.05	X	7,546 =	25,807.32		
11)	9-12 Disadvantaged Targeted	33.5	X	0.05	X	7,995 =	13,391.63		

E) Isolated Small School Adjustment									
1)	PreK-8 Isolated Small School Adjustment					=		0.00	
2)	9-12 Isolated Small School Adjustment					=		0.00	

Section 2: Operating Allocation Totals						=	13,055,470.12
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Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2017 - 2018	75,827.91	X	101.70%	=	77,116.98
2) Special Education - EPS Allocation		X		=	3,152,974.49
3) Special Education - High-Cost Out-of-District Allocation		X		=	38,700.50
4) Transportation Operating - EPS Allocation		X		=	583,857.02
5) Approved Bus Allocation (Purchase Year FY 19 or earlier)		X		=	0.00
Total Other Subsidizable Costs					3,852,648.99

B) Teacher Retirement Amount (Normalized Cost)

579,875.91

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 17,487,995.02

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal	Interest	Total
2) Total Debt Service Principal & Interest Payments					
3) Approved Lease for 2018 - 19		Cape Elizabeth Public Schools			0.00
4) Approved Lease Purchase for 2018 - 19 for		Cape Elizabeth Public Schools			0.00
Total Debt Service Allocation					0.00

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 17,487,995.02

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section : 4

Section 4 : Calculation of Required Local Contribution - Mil Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Cape Elizabeth Public Schools	1589.5	100.00%	17,487,995.02 +	0.00 =	17,487,995.02
Total	1,589.5	100.00%	17,487,995.02	0.00	17,487,995.02

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Cape Elizabeth Public Schools	1,912,366,667	8.28	15,834,396.00
Total	1,912,366,667		15,834,396.00

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Cape Elizabeth Public Schools	17,487,995.02 -	15,834,396.00	8.28	1,653,599.02
Total	17,487,995.02 -	15,834,396.00		1,653,599.02

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	17,487,995.02	15,834,396.00	1,653,599.02
6) Totals after adjustment to Local and State Contributions	17,487,995.02	15,834,396.00	1,653,599.02
B) Other Adjustments to State Contribution Only			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Regionalization and efficiency assistance			44,443.20
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00

C) Adjusted State Contribution 1,698,042.22

Local and State Percentages Prior to Adjustments :	Local Share % = 90.54 %	State Share % = 9.46 %
Local and State Percentages After Adjustments :	Local Share % = 90.54 %	State Share % = 9.46 %
FYI : 100% EPS Allocation	17,487,995.02	

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Cape Elizabeth Public Schools	17,487,995.02	15,834,396.00	100.00%	8.28
Totals	17,487,995.02	15,834,396.00	100.00%	

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 113

Cape Elizabeth Public Schools

2019 - 2020

Section : 6

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	141,503.52	0.00	0.00	0.00
August	141,503.52	0.00	0.00	0.00
September	141,503.52	0.00	0.00	0.00
October	141,503.52	0.00	0.00	0.00
November	141,503.52	0.00	0.00	0.00
December	141,503.52	0.00	0.00	0.00
January	141,503.52	0.00	0.00	0.00
February	141,503.52	0.00	0.00	0.00
March	141,503.52	0.00	0.00	0.00
April	141,503.52	0.00	0.00	0.00
May	141,503.52	0.00	0.00	0.00
June	141,503.50	0.00	0.00	0.00
TOTAL	1,698,042.22	0.00	0.00	0.00

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20

2019 – 2020 Assessment Information

Fiscal Year 2020

<u>Date of Commitment:</u>	August 9, 2019												
<u>Tax Rate:</u>	\$19.68 per Thousand Dollars of Assessed Value												
<u>Rate Breakdown:</u>	<table><tr><td>Town:</td><td>\$ 4.54</td><td>23 %</td></tr><tr><td>County:</td><td>\$ 0.84</td><td>4 %</td></tr><tr><td>School:</td><td><u>\$ 14.30</u></td><td><u>73 %</u></td></tr><tr><td></td><td>\$ 19.68</td><td>100 %</td></tr></table>	Town:	\$ 4.54	23 %	County:	\$ 0.84	4 %	School:	<u>\$ 14.30</u>	<u>73 %</u>		\$ 19.68	100 %
Town:	\$ 4.54	23 %											
County:	\$ 0.84	4 %											
School:	<u>\$ 14.30</u>	<u>73 %</u>											
	\$ 19.68	100 %											
<u>Certified Ratio:</u>	85%												
<u>Homestead Exemption:</u>	\$ 17,100 * \$17,000												
<u>Veterans Exemption:</u>	\$ 5,100												
<u>Due Dates:</u>	October 1, 2019 April 1, 2020												
<u>Interest Rate:</u>	9% (Nine Percent)												
<u>Deadline to Apply for Abatement:</u> (185 days after Commitment)	February 10, 2020												

INFORMATION ON PROPERTY TAX BILLS

36 M.R.S. § 507 requires that, when a municipality issues a property tax bill to each taxpayer, each “bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer’s tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education.”

Municipalities may satisfy this statutory requirement by issuing property tax bills which include a statement similar to:

AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD AND BETE EXEMPTION REIMBURSEMENT AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 7.4 %

The percentage is determined by dividing the total amount of state aid dollars received (revenue sharing, homestead exemption reimbursement and education subsidy) by the total tax commitment *plus* the total amount of state aid dollars received. The process is illustrated by the calculation sequence and the supporting example below (using this method the percentage is calculated by dividing line (5) by line (7) and multiplying that result by 100; the answer is 33.3%).

Homestead reimbursement	(1) \$ <u>468,384</u>
BETE reimbursement	(2) \$ <u>12,829</u>
Revenue sharing	(3) \$ <u>582,180</u>
Education subsidy	(4) \$ <u>1,698,042</u>
(1) + (2) + (3) + (4) =	(5) \$ <u>2,761,435</u>
Tax commitment	(6) \$ <u>34,487,558</u>
(5) + (6) =	(7) \$ <u>37,248,993</u>
(5) ÷ (7) =	0. <u>0.07413</u>
Convert decimal to percentage	
x 100 =	7.4 %

EXAMPLE	
Homestead reimbursement (1)	<u>50,000</u>
BETE reimbursement (2)	<u>25,000</u>
Revenue sharing (3)	<u>100,000</u>
Education subsidy (4)	<u>200,000</u>
(1) + (2) + (3) + (4) =	(5) <u>375,000</u>
Tax commitment (6)	<u>750,000</u>
(5) + (6) =	(7) <u>1,125,000</u>
(5) ÷ (7) =	0. <u>3333</u>
Convert decimal to percentage	
x 100 =	33.3% This is the reduction

Some municipalities have chosen another way to satisfy the intent of the law which is by using the following statement:

WITHOUT STATE AID FOR EDUCATION, HOMESTEAD AND BETE EXEMPTION REIMBURSEMENT AND STATE REVENUE SHARING, YOUR TAX BILL WOULD HAVE BEEN 7.4 % HIGHER.

Using this method and information in the example, the percentage is calculated by dividing line (5) by line (6) and multiplying that result by 100. In the example, the answer is 50.0%.

The decision of which statement to use is at the discretion of each individual municipality.

Additionally, 36 M.R.S. § 507 requires each bill issued must indicate the percentage of local property taxes distributed to education and local, county, and state government.

These percentages are determined by dividing each of the four aforementioned components (local education share, municipal appropriations (lines 2 and 3 below), county and state government) by the total assessments. The state component will be zero because no local property tax levies are directly appropriated to state government. The process is illustrated in the calculation sequence example below (one can further determine the pro-rata allocation of the local tax rate by applying the resulting individual percentages to the municipal tax rate).

Assessments:			
1. County tax	\$ 340,500	<i>line 1 ÷ 5 =</i>	5.84%
2. Municipal appropriation	\$ 2,800,000	<i>line (2+3) ÷ 5 =</i>	48.67%
3. TIF financing plan amount	\$ 36,000		
4. Local education appropriation <i>(local share/contribution)</i>	\$ 2,650,000	<i>line 4 ÷ 5 =</i>	45.48%
5. Total assessments	<u>\$ 5,826,500</u>		

Each bill issued must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.

Each bill issued must clearly state the date interest will begin to accrue on delinquent taxes. Please note that the maximum rate that may be charged for 2019 tax assessments is **9.00%** simple interest.

For a current estimate of your municipality's revenue sharing visit the State Treasurer's website: www.maine.gov/treasurer/revenue_sharing/projections.html or for education subsidy visit the Department of Education website at: <https://www.maine.gov/doe/funding/gpa/eps>

For all other information please write or call:

PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, ME 04332-9106
Email: prop.tax@maine.gov
Tel. (207) 624-5600

Rev. 05/19

RATIO DECLARATION & REIMBURSEMENT APPLICATION

Municipality of: CAPE ELIZABETH
Developed Parcel Ratio: 80%

County of: CUMBERLAND
Filing Deadline: June 1, 2019

SECTION A: DECLARATION OF CERTIFIED RATIO

Municipal assessors are required to annually report the ratio or percentage of just value upon which local assessments are based (**36 MRSA §383**) Assessors must multiply the amount of the Homestead Exemption by the ratio certified pursuant to **§383** to determine the proper amount of exemption to be granted. The ratio certified by local assessors should reasonably agree with the overall assessment ratio for developed parcels (**residential property**) determined by Maine Revenue Services in its annual audit conducted for the purpose of determining the State Valuation. Of the following boxes, please check the **one** box which is most appropriate for your municipality for the **2019** tax year:

We will use the developed parcel ratio determined by Maine Revenue Services of **80%** as our declared certified ratio. The developed parcel ratio is a direct finding and final result of Maine Revenue Services' audit of **2017** local valuations for residential property as stated in the **2019 State Valuation**.

We will use the Municipality's **declared 2019 certified ratio** to adjust the amount of local homestead exemption. The certified ratio declared is within 10% of the developed parcel ratio (**between 72% and 88%**) last determined by Maine Revenue Services; **or**

We hereby petition to use a ratio that varies by more than 10% from the developed parcel ratio last determined by Maine Revenue Services for the following reason: (**Note: No requests for a variance in ratio will be granted unless accompanied by documentation supporting the proposed change. Ratios certified outside the allowable 10% will default to the Developed Parcel Ratio.**)

- A total revaluation is to be implemented for the 2019 tax year (**proof required**)
- A partial revaluation is to be implemented for the 2019 tax year (**proof required**)
- More current sales information is available which justifies a higher ratio (**proof required**)
- Other _____

SECTION B: HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION

1. The total number of homestead exemptions granted (actual or estimated) # 2207
2. We plan to use the following **Certified Ratio** to adjust the full *just value* exemptions: % 85
(see Section A above)
3. The 2019 municipal tax rate is 19.02 mills. (**NOTE:** If the local tax commitment is not final for 2019, use the 2018 local tax rate or an estimated rate... whichever is more accurate.)

SECTION C: ASSESSOR(S) SIGNATURES

We, the assessors, do state that the that the information contained on this document is, to the best knowledge and belief of this office, reported correctly, accurately and in accordance with the requirements of the law.

Clinton J. Swett, Assessor, CMA# 722 Date 3/11/19
Contact Person: Clinton Swett Phone# 207-799-1619

PLEASE COMPLETE AND RETURN TO:
fax 287-6396
PHONE 624-5604
EMAIL linda.r.lucas@maine.gov

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION ATTN: LINDA LUCAS
PO BOX 9106,
AUGUSTA ME 04332-9106

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U01 049 000 000 34530	200	20	11	RC	.00	.10	0	0	1	1	12/2017	342000	183500	54	75	21		
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U33 060 C 000 35209 49	20	11	RC	.00	.91	0	0	1	3	03/2018	504295	376300	75	75	0		
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R02 018 002 000 34917 250	20	11	RA	.00	2.35	0	0	1	10	06/2018	950000	712500	75	75	0		
U09 003 015 000 34925 34	20	11	RA	.00	.98	0	0	1	2	06/2018	450000	339400	75	75	0		
U38 001 018 000 34965 54	20	11	RA	.00	1.15	0	0	1	11	07/2018	890000	665000	75	75	0		
R03 017 005 000 35347 274	20	11	RA	.00	.71	0	0	1	10	12/2018	795000	593200	75	75	0		
U04 122 000 000 35375 77	20	11	RC	.00	.57	0	0	1	1	12/2018	592000	443700	75	75	0		
U21 034 000 000 35468 99	20	11	RC	.00	.19	0	0	1	6	02/2019	320000	240000	75	75	0		
U29 026 005 000 33845 200	20	11	RC	.00	.78	0	0	1	4	02/2017	415000	315300	76	75	1		
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U27 021 000 000 33876 259	20	11	RC	.00	.25	0	0	1	4	03/2017	235500	178300	76	75	1		
U21 119 000 000 33861 235	20	11	RC	.00	.19	0	0	1	6	03/2017	272500	206500	76	75	1		
U43 022 000 000 34193 146	20	11	RA	.00	.35	0	0	1	7	07/2017	415000	314700	76	75	1		
U09 003 005 000 34229 229	20	11	RA	.00	.47	0	0	1	2	08/2017	475000	362700	76	75	1		
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U12 038 A 000 34705 208	20	11	RA	.00	.25	0	0	1	8	03/2018	675000	510200	76	75	1		
U36 022 000 000 35042 106	20	11	RA	.00	.53	0	0	1	11	08/2018	815000	619700	76	75	1		
U27 025 001 000 35119 189	20	11	RC	.00	.46	0	0	1	4	09/2018	434200	329500	76	75	1		
U19 007 003 000 35165 285	20	11	RA	.00	.23	0	0	1	7	09/2018	353850	269400	76	75	1		
U06 024 000 000 35180 243	20	11	RC	.00	.36	0	0	1	1	09/2018	830000	631800	76	75	1		
U29 016 000 000 35232 252	20	11	RC	.00	.49	0	0	1	4	10/2018	318000	242200	76	75	1		
U33 055 C 000 35284 182	20	11	RC	.00	.34	0	0	1	3	11/2018	400000	304200	76	75	1		
U03 141 000 000 35433 274	20	11	RC	.00	.45	0	0	1	1	01/2019	535000	409000	76	75	1		
U03 048 000 000 33907 152	20	11	RC	.00	.34	0	0	1	1	03/2017	540000	413700	77	75	2		
U52 004 000 000 33878 69	20	11	RA	.00	1.96	0	0	1	6	03/2017	705000	545100	77	75	2		
U36 059 000 000 34061 130	20	11	RA	.00	.42	0	0	1	11	06/2017	496750	384900	77	75	2		
U21 123 000 000 34333 23	20	11	RC	.00	.16	0	0	1	6	09/2017	252000	193200	77	75	2		
U29 066 C 000 35298 255	20	11	RC	.00	.28	0	0	1	4	09/2017	275000	211700	77	75	2		
U38 016 000 000 34309 72	20	11	RA	.00	.76	0	0	1	11	09/2017	800000	614900	77	75	2		
U21 142 000 000 34391 231	20	11	RC	.00	.18	0	0	1	6	10/2017	293750	227200	77	75	2		
U19 007 040 000 34509 83	20	11	RA	.00	.29	0	0	1	7	12/2017	390000	302000	77	75	2		
U53 002 C 000 34906 322	20	11	RA	.00	1.84	0	0	1	14	06/2018	730000	564900	77	75	2		
U19 070 000 000 35384 174	20	11	RA	.00	.35	0	0	1	3	12/2018	349000	267900	77	75	2		
U03 041 000 000 34329 309	20	11	RC	.00	.41	0	0	1	1	09/2017	650000	506300	78	75	3		
U17 043 000 000 34412 110	20	11	RA	.00	3.10	0	0	1	13	10/2017	375000	292200	78	75	3		
U58 010 000 000 34873 152	20	11	RB	.00	.32	0	0	1	14	12/2017	745000	583100	78	75	3		
U54 019 C 000 34437 135	20	11	RA	.00	3.01	0	0	1	14	12/2017	825000	640500	78	75	3		
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U24 044 F 000 34528 159	20	11	RC	.00	.28	0	0	1	5	01/2018	325000	254500	78	75	3		
R03 017 006 000 35096 21	20	11	RA	.00	1.21	0	0	1	10	08/2018	1060000	825500	78	75	3		
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U38 012 000 000 35224 341	20	11	RA	.00	.39	0	0	1	11	10/2018	563750	439200	78	75	3		
U04 081 000 000 35271 189	20	11	RC	.00	.26	0	0	1	1	11/2018	450000	349000	78	75	3		
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U20 011 000 000 34045 94	20	11	RA	.00	.77	0	0	1	7	05/2017	390000	309700	79	75	4		
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U35 005 044 000 34414 115	20	11	RC	.00	.23	0	0	1	6	11/2017	314500	248700	79	75	4		
U21 101 000 000 34668 261	20	11	RC	.00	.17	0	0	1	6	02/2018	243000	190800	79	75	4		
U25 014 000 000 34941 34	20	11	RA	.00	.44	0	0	1	5	06/2018	295000	231900	79	75	4		
U59 022 000 000 34987 133	20	11	0	.00	.43	0	0	1	14	07/2018	712500	565100	79	75	4		

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES		* ASSESSMENT		* RATIOS *			
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U42 001 009 000 34182 262	20	11	RA	.00	.37	0	0	1	8	07/2017	332500	267300	80	75	5				
R04 051 004 000 34330 236	20	11	RA	.00	3.05	0	0	1	14	09/2017	465000	371500	80	75	5				
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U50 011 000 000 34884 247	20	11	RA	.00	1.19	0	0	1	3	06/2018	775000	618800	80	75	5				
U38 001 031 000 34983 233	20	11	RA	.00	.54	0	0	1	11	07/2018	619900	495100	80	75	5				
R04 016 001 000 35190 345	20	11	RB	.00	2.44	0	0	1	14	10/2018	610000	491000	80	75	5				
R03 017 002 000 35391 215	20	11	RA	.00	.98	0	0	1	10	01/2019	800000	638700	80	75	5				
U22 036 000 000 35468 254	20	11	RC	.00	.46	0	0	1	6	02/2019	305000	243000	80	75	5				
U23 002 039 000 35440 317	20	11	RC	.00	.29	0	0	1	6	02/2019	326700	262400	80	75	5				
U04 061 000 000 33810 5	20	11	RC	.00	.56	0	0	1	1	02/2017	460000	370800	81	75	6				
U04 162 000 000 33814 267	20	11	RC	.00	.73	0	0	1	1	02/2017	599000	484100	81	75	6				
U53 013 C 000 34103 170	20	11	RA	.00	2.89	0	0	1	3	06/2017	645000	522200	81	75	6				
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U02 047 000 000 35109 299	20	11	RC	.00	.26	0	0	1	1	08/2018	1219000	983000	81	75	6				
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U42 001 007 000 35405 97	20	11	RA	.00	.39	0	0	1	8	01/2019	325000	270400	83	75	8				
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U33 006 A 000 34153 175	20	11	RC	.00	.20	0	0	1	3	07/2017	269000	226100	84	75	9				
U14 029 000 000 34148 210	20	11	RA	.00	1.00	0	0	1	12	07/2017	728500	611800	84	75	9				
U15 055 000 000 34324 80	20	11	RA	.00	.71	0	0	1	12	08/2017	1650000	1383300	84	75	9				
U58 022 000 000 35423 85	20	11	RB	.00	1.88	0	0	1	14	08/2017	278000	233300	84	75	9				
U21 085 000 000 34695 252	20	11	RC	.00	.17	0	0	1	6	03/2018	263000	220300	84	75	9				
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U04 087 000 000 33900 276	20	11	RC	.00	.31	0	0	1	1	03/2017	663000	566000	85	75	10				
U19 040 000 000 33927 11	20	11	RA	.00	.33	0	0	1	7	04/2017	465000	394400	85	75	10				
U28 010 001 000 34218 172	20	11	RC	.00	.32	0	0	1	4	08/2017	267000	227800	85	75	10				
U50 035 000 000 34232 124	20	11	RA	.00	1.92	0	0	1	3	08/2017	965000	818000	85	75	10				
U18 030 000 000 34308 181	20	11	RA	.00	.37	0	0	1	13	09/2017	265000	226300	85	75	10				
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U24 043 000 000 34037 170	20	11	RC	.00	.45	0	0	1	5	05/2017	259000	223500	86	75	11				
U12 014 000 000 34096 103	20	11	RA	.00	.34	0	0	1	8	06/2017	597000	511800	86	75	11				
R05 046 D 000 34279 233	20	11	RA	.00	.63	0	0	1	14	08/2017	425000	367500	86	75	11				
U59 007 000 000 34568 96	20	11	RB	.00	.41	0	0	1	4	01/2018	671000	576300	86	75	11				
U18 040 000 000 34936 196	20	11	RA	.00	.24	0	0	1	11	06/2018	250000	214300	86	75	11				
U36 111 000 000 35318 123	20	11	RA	.00	.43	0	0	1	11	11/2018	757000	649200	86	75	11				
U50 005 000 000 33847 236	20	11	RC	.00	1.05	0	0	1	3	02/2017	437550	382200	87	75	12				
U19 007 036 000 33970 223	20	11	RA	.00	.29	0	0	1	7	04/2017	264000	229100	87	75	12				
U32 006 004 000 33980 41	20	11	RC	.00	.44	0	0	1	3	05/2017	263000	229200	87	75	12				
U33 052 H 000 33985 169	20	11	RC	.00	.29	0	0	1	3	05/2017	406000	352800	87	75	12				
U30 038 000 000 35287 162	20	11	RA	.00	2.80	0	0	1	3	08/2018	700000	605700	87	75	12				
U50 017 000 000 35440 183	20	11	RA	.00	.82	0	0	1	3	02/2019	935000	811300	87	75	12				
U30 051 000 000 34463 59	20	11	RA	.00	1.60	0	0	1	3	11/2017	655000	576300	88	75	13				
U06 060 000 000 35091 35	20	11	RC	.00	.46	0	0	1	1	08/2018	509000	447300	88	75	13				

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES	DATA *	* ASSESSMENT *	* RATIOS *
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U12 036 000 000 34236 260			20	11	RA	.00	.86	0	0	1	10	08/2017	750000	664600	89 75 14
U23 002 053 000 34607 165			20	11	RC	.00	.35	0	0	1	6	01/2018	415000	367400	89 75 14
U04 115 000 000 34830 342			20	11	RC	.00	.27	0	0	1	1	05/2018	357000	317300	89 75 14
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U57 006 000 000 35323 41			20	11	RA	.00	1.58	0	0	1	3	11/2018	851500	763100	90 75 15
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U35 028 000 000 33829 135			20	11	RC	.00	.61	0	0	1	6	02/2017	325000	300600	92 75 17
U22 032 000 000 33967 204			20	11	RC	.00	.28	0	0	1	6	04/2017	230000	210700	92 75 17
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R05 032 013 000 33975 294			20	11	RB	.00	.36	0	0	1	14	05/2017	600000	556400	93 75 18
U50 027 000 000 34542 1			20	11	RA	.00	.83	0	0	1	3	12/2017	619900	575700	93 75 18
U13 004 000 000 34573 27			20	11	RA	.00	1.10	0	0	1	10	01/2018	915000	853600	93 75 18
R04 017 000 000 35284 81			20	11	RA	.00	.65	0	0	1	4	11/2018	275000	255200	93 75 18
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U60 002 000 000 34685 175			20	11	RB	.00	2.71	0	0	1	14	03/2018	935000	893100	96 75 21
U35 017 000 000 35048 61			20	11	RC	.00	.19	0	0	1	6	08/2018	205000	196700	96 75 21
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U38 001 039 000 31141 53			20	11	RA	.00	.54	0	0	1	11	07/2017	496000	479600	97 75 22
U08 017 000 000 34319 284			20	11	RA	.00	.34	0	0	1	2	09/2017	360000	352200	98 75 23
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U54 024 C 000 35424 46			20	11	RA	.00	1.86	0	0	1	14	03/2018	712500	697300	98 75 23
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U44 025 000 000 33832 235			20	11	RA	.00	1.40	0	0	1	7	02/2017	340750	355100	104 75 29
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U34 022 001 000 35354 157			20	11	RC	.00	1.01	0	0	1	3	12/2018	488000	548300	112 75 37
U50 019 000 000 34497 83			20	11	RA	.00	1.01	0	0	1	3	11/2017	655000	779600	119 75 44
U50 010 000 000 34290 239			20	11	RA	.00	1.45	0	0	1	3	09/2017	550000	685300	125 75 50
U50 017 000 000 35440 183			20	11	RA	.00	.82	0	0	1	3	10/2017	535000	686200	128 75 53
U31 013 000 000 34682 223			20	11	RC	.00	.78	0	0	1	3	02/2018	275000	364000	132 75 57
U04 134 000 000 34845 147			20	11	RC	.00	.19	0	0	1	1	02/2017	188820	251400	133 75 58
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157831298 118944400 SALES = 297

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* S U M M A R Y *

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WEIGHTED AVE. 118944400 / 157831298 75

TOTAL RATIOS / # OF RATIOS
AVE. RATIO 15584 / 207 75

TOTAL DEVIATIONS / # OF DEVIATIONS
AVE. DEVIATION 3129 / 297 10.54

AVE. DEV. / AVE. RATIO
COEF. OF DISP. 10.54 / .75 14.05

MIDDLE 70 % YES
OF SALES 297
OF CENTRAL SALES 207

SELECTIONS	FROM	THRU	
TYPE	20	20	
USE	11	11	
QUAL?		DDDDDDDDDDQUALIFIED	DDDDDDDDDDQUALIFIED
SALE DATE	02/2017	02/2019	

Sales from February 1, 2017 to February 1, 2019

Single Family Homes

Middle 70% of Sales

Ratio equals 75% PLUS ME State 10% = 85%

CERTIFIED RATIO IS 85%

ENACTED PROPERTY TAX LEGISLATION – 2018 SESSION

True and perfect lists. An assessor request for a true and perfect list from a taxpayer may now include additional requests for information. The additional requests for information may also be made separately from the true and perfect list request. Confidential information submitted to an assessor may now be shared with, in addition to the State Tax Assessor, other parties involved in an appeal. Confidential information may also be shared with any person with the taxpayer's written consent. Effective August 1, 2018. LD 1479, PL 2017, c. 367.

The State Board of Property Tax Review. Membership of the State Board of Property Tax Review (State Board) is changed. The State Board may now include property appraisers and retired assessor members will be replaced with active assessors. Beginning August 1, 2018, at least one new member appointed by the governor must be a person experienced with tax, finance, or property valuation matters. Appeals to the State Board are now required to undergo mediation, unless excused by the State Board chair. A task force is established to study the State Board and make recommendations to the 129th Legislature for improvements to the efficiency of the appeal process. Effective August 1, 2018. LD 1479, PL 2017, c. 367.

Municipal deorganization. The Legislature has approved a request by Cary Plantation to proceed with the deorganization of that municipality. Once the process is completed, Cary will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 780, P&SL 2017, c. 11.

Municipal deorganization. The Legislature has approved a request by the Town of Atkinson to proceed with the deorganization of that municipality. Once the process is completed, Atkinson will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 1484, P&SL 2017, c. 14.

Municipal deorganization. The Legislature has approved a request by Codyville Plantation to proceed with the deorganization of that municipality. Once the process is completed, Codyville will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 1673, P&SL 2017, c. 11.

Municipal cost component. This law is a routine annual process for establishing the costs of administering the unorganized territory of Maine. The costs approved by the Maine Legislature must be incorporated into the 2018 property tax levy in the unorganized territory. The unorganized territory property tax is collected as dedicated revenue to the Unorganized Territory Education and Services Fund. Effective June 27, 2018. LD 1862, PL 2017, c. 424.

Conveyance of state interest in certain real estate in the unorganized territory. This Resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective August 1, 2018. LD 1660, Resolves, 2017, c. 36.

Foreclosure of property in the unorganized territory. The law controlling the foreclosure and sale of property in the unorganized territory for nonpayment of taxes is amended. The State Tax Assessor may sell foreclosed property to the previous owner after the right of redemption has

expired and before the sale of that property to a third party. The State Tax Assessor also has the option to exclude the description of permanent residences from the annual report to the Legislature of tax acquired property. Applies retroactively to October 1, 1935. LD 1805, PL 2017, c. 375.

Foreclosure. For properties receiving the homestead exemption, municipalities must include information about hardship or poverty abatements and contact information for the Consumer Credit Protection Bureau in the notice of overdue taxes under 36 M.R.S. § 942. Certain taxpayers meeting age, income and asset limits may be able to require municipalities to sell foreclosed property through a real estate broker and return excess proceeds to the former owner. Applies December 13, 2018. LD 1629, PL 2017, c. 478.

ENACTED PROPERTY TAX LEGISLATION – 2019 SESSION

Exemptions

Homestead exemption. The law increases the homestead exemption from \$20,000 to \$25,000 for property tax years beginning on or after April 1, 2020. The law also increases the State reimbursement to municipalities from 62.5% to 70% of revenue lost due to the exemption, also for property tax years beginning on or after April 1, 2020. Effective June 17, 2019. LD 1001, PL 2019, c. 343.

Renewable energy equipment. The law exempts solar and wind energy equipment, except that of industrial power suppliers, from property tax. A taxpayer claiming the exemption must file an application with the municipality in the first year the exemption is sought. Maine Revenue Services must work with a stakeholder group and report a procedure for renewable energy facility valuation to the Legislature by December 1, 2019. Effective September 19, 2019. LD 1430, PL 2019, c. 440.

Blind exemption. The law removes the provision allowing the \$4,000 exemption for the legally blind to be apportioned among multiple jurisdictions. The exemption must now be claimed in the taxpayer's place of residence. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

State Valuation

State valuation. The 45-day period for municipalities to appeal adverse state valuation decisions to Maine Revenue Services is changed to a specific deadline of November 15. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

State valuation. The law allows adjustment to a municipality's prior years' state valuations for purposes of calculating current and ongoing state education payments. Municipalities may appeal adverse decisions to the State Board of Property Tax Review. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

State valuation. Notice of proposed state valuation is no longer required to be sent to municipalities through certified mail. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Tax Assistance

Property tax relief. The law establishes the Property Tax Relief Fund for Maine Residents (replacing the Tax Relief Fund for Maine Residents) and requires the fund to be used to provide property tax relief payments directly to Maine residents whose residence qualifies for an exemption under the Maine homestead property tax exemption. When the fund reaches a target balance, the Treasurer of State is required, by March 1, to mail checks for the tax relief payment

to each owner of a qualifying homestead. Effective September 19, 2019. LD 1713, PL 2019, c. 448.

Senior Volunteer Benefit program. This law increases the maximum allowable annual benefit municipalities may offer to volunteers 60 or older, from \$750 to \$1,000 or 100 times the state minimum wage, whichever is greater. Effective September 19, 2019. LD 62, PL 2019, c. 36.

Municipal tax deferral program. The law allows municipalities to determine age and residence limitations for participation in a municipal tax deferral program under 36 M.R.S. chapter 908-A. Effective September 19, 2019. LD 811, PL 2019, c. 159.

Development Districts

Tax increment financing districts. The law expands the definition of approved project costs incurred outside a tax increment financing district to include all public safety facilities, rather than just fire stations. Effective September 19, 2019. LD 1122, PL 2019, c. 148.

Municipal development districts. The law allows development districts that are not tax increment financing districts to have no time limitation. Municipalities may also establish a duration of longer than 30 years for a development district that is not a tax increment financing district. 30 years is the duration limit for tax increment financing districts. Effective September 19, 2019. LD 746, PL 2019, c. 140.

Municipal development districts. The law expands the list of authorized project costs for development districts to include broadband service development, expansion, or improvement inside or outside of a TIF district. Effective September 19, 2019. LD 854, PL 2019, c. 260.

Excise Tax

Motor vehicle excise tax. Well drilling equipment attached to a motor vehicle used for business purposes is not subject to the excise tax. Instead, this equipment is subject to property tax and is eligible for the Business Equipment Tax Exemption program. Effective September 19, 2019. LD 873, PL 2019, c. 430.

Mobile homes and camper trailers. The definitions of mobile home and camper trailer are aligned with the definitions in sales tax law. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Excise tax. The law is clarified to state that the credit for excise tax previously paid and the model year adjustment for certain vehicles is limited to instances when the previously paid excise tax is the Maine excise tax. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Unorganized Territory

Municipal deorganization. The Legislature has approved a request by Magalloway Plantation to proceed with the deorganization of that municipality. Once the process is completed, Magalloway will become part of the unorganized territory, which is administered by the State. Effective September 19, 2019. LD 1568, P&SL 2019, c. 13.

Municipal cost component. This law is a routine annual process for establishing the costs of administering the unorganized territory of Maine. The costs approved by the Maine Legislature must be incorporated into the 2019 property tax levy in the unorganized territory. The unorganized territory property tax is collected as dedicated revenue to the Unorganized Territory Education and Services Fund. Effective September 19, 2019. LD 1643, PL 2019, c. 212.

Conveyance of state interest in certain real estate in the unorganized territory. This Resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective September 19, 2019. LD 1739, Resolves, 2019, c. 68.

Real Estate Transfer Tax

Real estate transfer tax. Nominal value, for purposes of calculating the real estate transfer tax, is defined as 20% of the assessed value for determining when the market value for property should be used. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Miscellaneous

Facsimile signature. The State Tax Assessor may use a facsimile signature at the assessor's discretion. Previously, a facsimile was allowed only on specific documents. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Tenants in common and joint tenants. A tenant in common or a joint tenant wishing to be considered a sole owner for tax purposes must notify the municipal assessor prior to the commitment of taxes. Previously the law did not impose a deadline for notification. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Foreclosure. If a municipality agrees to sell a foreclosed homestead to the previous owner, the alternate sale process required by 36 M.R.S. § 943-C does not apply. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

Delinquent taxes. The definition of delinquent taxes in the unorganized territory is aligned with that of municipalities, where taxes are delinquent if not paid by the due date. Effective September 19, 2019. LD 1798, PL 2019, c. 401.

	FY 2019	FY 2020	\$ Change	% Change
	BUDGET	BUDGET	FY 19 to FY 20	FY 19 to FY 20
EXPENDITURES				
TOTAL MUNICIPAL	\$ 12,368,374	\$ 13,388,395	\$ 1,020,021	8.2%
COUNTY ASSESSMENT	\$ 1,392,240	\$ 1,456,670	\$ 64,430	4.6%
Local Homestead Exemption	\$ 300,000	\$ 300,000	\$ -	0.0%
SCHOOL DEPARTMENT	\$ 25,392,276	\$ 26,890,420	\$ 1,498,144	5.9%
	\$ 39,452,890	\$ 42,035,485	\$ 2,582,595	6.5%
REVENUE				
TOTAL MUNICIPAL	\$ 5,032,007	\$ 5,513,400	\$ 481,393	9.6%
FWP PAY AND DISPLAY REVENUE		\$ 300,000	\$ 300,000	
SCHOOL DEPARTMENT	\$ 1,768,977	\$ 2,098,487	\$ 329,510	18.6%
TOTAL	\$ 6,800,984	\$ 7,911,887	\$ 1,110,903	16.3%
NET TO TAXES				
TOWN SERVICES	\$ 7,336,367	\$ 7,574,995	\$ 238,628	3.3%
Local Homestead Exemption	\$ 300,000	\$ 300,000	\$ -	0.0%
COUNTY ASSESSMENT	\$ 1,392,240	\$ 1,456,670	\$ 64,430	4.6%
SCHOOL DEPARTMENT	\$ 23,623,299	\$ 24,791,933	\$ 1,168,634	4.9%
TOTAL	\$ 32,651,906	\$ 34,123,598	\$ 1,471,692	4.5%
TAX RATES (Rounded to nearest ¢)				
Local Homestead Exemption	\$ 0.17	\$ 0.17	\$ -	0.0%
TOTAL MUNICIPAL	\$ 4.27	\$ 4.39	\$ 0.11	2.6%
COUNTY ASSESSMENT	\$ 0.81	\$ 0.84	\$ 0.03	4.0%
SCHOOL DEPARTMENT	\$ 13.76	\$ 14.36	\$ 0.60	4.4%
TOTAL	\$ 19.02	\$ 19.76	\$ 0.74	3.9%
TAX RATE VALUATION BASIS				
	\$ 1,716,471,800	\$ 1,727,000,000	\$ 10,528,200.00	0.6%



JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
P.O. BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

March, 2019

Municipal Assessors and Chairman of the Board of Selectmen:

RE: Preliminary 2020 State Valuation

Dear Municipal Official(s):

Enclosed you will find a copy of the preliminary 2020 State Valuation report for your municipality as prepared by a field representative of the Property Tax Division. This valuation represents the full equalized value of all taxable property in the municipality as of **April 1, 2018**. Please note that these figures are preliminary and are being forwarded to you at this time in order to provide for your review and allow time for any contribution of additional comments and/or pertinent data.

The State Valuation is compiled by determining, through field work and meetings with local officials, the approximate ratio of full value on which local assessments are made, and by then adjusting the local assessed values in accordance with the Rules of Procedure Used to Develop State Valuation (08-125 Chapter 201). State Valuation is a mass appraisal estimate of the 100% market value of all taxable property of a municipality and is established annually by the State Tax Assessor. The enclosed report is comprised of four (4) parts: the Sales Ratio Analysis; State Valuation Analysis (PTF303.4); Report of Assessment Review, a three (3) year comparison (PTF303); and Report of Assessment Review, informational review (PTF303.2).

If after reviewing this report you find any errors or inconsistencies, need clarification or simply wish to discuss the report, please call the Property Tax Division at 624-5600 or fax your concerns to us at 287-6396. Alternatively, you may contact your area field representative from Maine Revenue Service, Property Tax Division directly for the purpose of discussing any additional information pertinent to the preliminary state valuation.

The Proposed 2020 State Valuation Notice will be sent by certified mail on or before September 30, 2019.

Sincerely,

Steven J. Salley,
Supervisor, Municipal Services

Property Tax Division
REPORT OF ASSESSMENT REVIEW



Municipality	Cape Elizabeth		County	Cumberland (c)
	2018	2019	2020	
1. State Valuation	1,980,850,000	2,125,200,000	2,275,700,000	
2. Amount of Change	65,400,000	144,350,000	150,500,000	
3. Percent of Change	3.41%	7.29%	7.08%	
4. Eff. Full Value Rate (line 6d/1)	0.01509	0.01452	0.01453	
5. Local Mill Rate 16-17-18	0.01754	0.018	0.01902	
6a. Commitment 2016-17-18	29,613,103	30,473,926	32,647,294	
6b. Homestead Reimbursement	284,148	373,968	464,033	
6c. BETE Reimbursement	11,707	12,293	9,534	
6d. Total (6a, 6b & 6c)	29,908,958	30,860,187	33,120,861	
6e. % change from prior year (6d.)	4.56%	3.18%	7.33%	
	2017	2018		
A. Municipal Valuation	1,692,995,900	1,716,471,800		
Net Supplements / Abatements	(1,310,590)	(2,091,500)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	20,776,000	24,397,125		
BETE (Exempt Valuation)	682,970	501,236		
Adjusted Municipal Valuation	1,713,144,280	1,739,278,661	26,134,381	1.53%
B. Sales Information				
Sales Period Used	07/11 - 06/12	07/12 - 06/13	Combined Sales Ratio	75%
State Valuation	2019	2020		
# of Sales	180	180		
# of Appraisals				
Residential Study			Percent of Change	
Weighted Average	80%	76%		
Average Ratio	80%	76%	-5.00%	
Assessment Rating	10	12		
Waterfront Study				
Weighted Average	81%	74%		
Average Ratio	80%	73%	-8.75%	
Assessment Rating	13	16		
Condominium Study				
Weighted Average	74%	76%		
Average Ratio	77%	77%		
Assessment Rating	14	12		
Certified Ratio	98%	89%		

STATE VALUATION ANALYSIS

Municipality	Cape Elizabeth			County	Cumberland (c)	
Municipal Valuation - 2018	89%	Declared Certified Ratio		2020 State Valuation		
LAND			Ratio	Source		
Electrical Utilities (Trans & Dist)		5,832,400	101%	Declaration Value	5,797,689	
Classified Tree Growth	1,180	ac	445,770	89%	State Rates	500,686
Classified Farm Land	334	ac	138,752	82%	Adj. Cert Ratio	266,920
Classified Farm Woodland	17	ac	6,740	89%	State Rates	7,567
Classified Open Space	526	ac	2,047,300	82%	Adj. Cert Ratio	2,496,707
Classified Working Waterfront		ac				
Commercial Lots			3,858,600	82%	Adj. Cert Ratio	4,705,610
Industrial Lots			11,519,300	82%	Adj. Cert Ratio	14,047,927
Residential Lots			482,685,888	76%	Residential Study	635,113,011
Waterfront & Water Influenced Lots			154,154,300	73%	Water Study	211,170,274
Condominium Lots			26,710,000	77%	Condo Study	34,688,312
Working Forest Roads		ac				
Waste Acres	700	ac	382,650	547/ Mun Avg	400/ac SR	279,820
# Undeveloped Acres	2,753	ac	16,548,900	6012/ Mun Avg	3950/ac SR	10,872,930
			704,330,600		TOTAL LAND	919,947,452
BUILDINGS						
	# accts					
Commercial	19		8,254,400	82%	Adj. Cert Ratio	10,066,341
Industrial	45		26,353,900	82%	Adj. Cert Ratio	32,138,902
Residential			834,427,700	76%	Residential Study	1,097,931,184
Waterfront & Water Influenced	154		79,980,300	73%	Water Study	109,562,055
Condominiums	370		56,612,300	77%	Condo Study	73,522,468
			1,005,628,600		TOTAL BUILDINGS	1,323,220,950
PERSONAL PROPERTY						
	# accts					
Commercial			6,512,600	100%	Personal Property Ratio	6,512,600
Industrial						
Other						
			6,512,600		TOTAL PERSONAL	6,512,600
TOTALS			1,716,471,800			2,249,681,002
Adjustments (Net Abates/Supp)			(1,721,300)	75%	Combined Study	(2,295,067)
Adjustments (Comm., Ind. & Pers.)			(370,200)	82%	Adj. Cert Ratio	(451,463)
Homestead (Exempt Valuation)			24,397,125	76%	Residential Study	32,101,480
BETE (Exempt Valuation)			501,236	100%	Personal Property Ratio	501,236
ADJUSTED TOTAL			1,739,278,661			2,279,537,188
TIF ADJUSTMENTS		<i>TIF Development Program Fund</i>			66,022	(3,814,505)
NET w/ ADJUSTMENTS & TIF						2,275,722,683
STATE VALUATION						2,275,700,000

STATE OF MAINE Sales Ratio Analysis - 2020 State Valuation

Municipality: **Cape Elizabeth**

County: **Cumberland (c)**

Cumberland (c)

1 Year - **COMBINED STUDY**

Weighted Avg =	75%	=	85,101,900	/	113,689,425
Average Ratio =	75%	=	94.83	/	126
Avg. Deviation =	10	=	1814	/	180
Quality Rating =	13	=	10	/	75%

Average Selling Price = **\$631,608** 2018

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	7 2017	34203	286	U34	20		473,000	205,600	0.43	32
2	U	5 2018	34856	41	U03	12		489,000	231,100	0.47	28
3	U	12 2017	34576	168	U03	69		829,000	393,700	0.47	28
4	R	2 2018	34662	198	R05	13		1,700,000	862,900	0.51	24
5	U	12 2017	34530	200	U01	49		342,000	183,500	0.54	21
6	W	12 2017	34513	302	U05	34		2,900,000	1,561,100	0.54	21
7	U	3 2018	34697	213	U31	12		385,000	212,900	0.55	20
8	U	7 2017	34190	208	U01	13		255,000	143,600	0.56	19
9	W	8 2017	34220	272	R03	3 - A01		763,750	425,700	0.56	19
10	W	5 2018	34828	198	U04	63 - A		472,000	262,500	0.56	19
11	W	1 2018	34621	263	U08	10 - A		3,500,000	1,956,800	0.56	19
12	W	5 2018	34825	82	U41	17		3,570,000	2,009,000	0.56	19
13	W	3 2018	34697	100	U10	41		595,000	337,400	0.57	18
14	W	10 2017	34420	235	U36	28		710,000	401,600	0.57	18
15	U	11 2017	34462	256	U03	137		385,000	223,400	0.58	17
16	U	8 2017	34289	219	U27	28-1		628,000	361,300	0.58	17
17	W	8 2017	34220	269	R03	3 - A05		411,250	238,900	0.58	17
18	W	8 2017	34252	281	U15	10		750,000	435,500	0.58	17
19	W	10 2017	34418	14	U05	48		1,250,000	742,700	0.59	16
20	M	10 2017	34397	317	R04	18-35		490,000	291,700	0.60	15
21	U	5 2018	34879	55	U03	39		585,000	351,400	0.60	15
22	U	9 2017	34352	293	U03	79		585,000	352,400	0.60	15
23	U	6 2018	34933	51	U19	58		500,000	298,400	0.60	15
24	W	11 2017	34451	107	U05	57		495,000	297,100	0.60	15
25	W	4 2018	34804	166	U04	175		1,437,500	873,700	0.61	14
26	W	9 2017	34322	231	U13	11		1,165,000	717,900	0.62	13
27	M	1 2018	34585	135	U49	33 - 208		553,211	348,100	0.63	12
28	U	11 2017	34457	27	U01	35		480,000	300,700	0.63	12
29	W	9 2017	34306	58	U08	40		775,000	492,000	0.63	12
30	W	8 2017	34219	61	U38	1-25		595,000	376,900	0.63	12
31	U	8 2017	34229	335	U33	12		314,000	200,400	0.64	11
32	W	7 2017	34185	69	U36	34		650,000	416,300	0.64	11
33	W	8 2017	34280	132	U12	5 - A		625,000	404,900	0.65	10
34	M	1 2018	34619	137	U49	33 - 207		544,715	361,700	0.66	9
35	U	11 2017	34441	172	U03	40		530,000	348,700	0.66	9
36	U	3 2018	34748	27	U27	47		369,900	244,000	0.66	9
37	U	6 2018	34938	153	U35	5-59		463,000	304,100	0.66	9
38	W	4 2018	34762	343	U38	1-3		1,150,000	762,700	0.66	9
39	M	1 2018	34594	330	R04	18-12		410,000	275,400	0.67	8
40	U	7 2017	34162	78	U19	42		432,500	288,500	0.67	8
41	U	7 2017	34165	296	U23	2-15		359,000	242,300	0.67	8
42	W	4 2018	34775	237	U05	60		612,000	408,200	0.67	8
43	W	7 2017	34187	333	U07	8		730,000	486,200	0.67	8
44	M	9 2017	34290	290	U49	33 - 202		510,900	348,100	0.68	7
45	U	10 2017	34414	195	U03	113		595,000	406,100	0.68	7
46	U	6 2018	34921	185	U18	7		750,000	512,000	0.68	7
47	U	7 2017	34191	151	U21	20		285,000	193,100	0.68	7
48	U	5 2018	34869	100	U33	7 - F		325,000	220,100	0.68	7
49	W	11 2017	34473	94	U10	49		630,000	431,200	0.68	7
50	W	1 2018	34622	238	U36	16		619,000	422,600	0.68	7
51	M	4 2018	34802	345	R04	18-11		408,000	279,500	0.69	6
52	U	7 2017	34177	348	U19	41		392,500	272,500	0.69	6

53	U	8	2017	34257	244	U19	68	365,000	250,500	0.69	6
54	U	6	2018	34888	336	U21	124	255,000	174,700	0.69	6
55	U	4	2018	34747	136	U29	61	385,000	264,800	0.69	6
56	W	7	2017	34191	146	U36	35	545,000	375,200	0.69	6
57	M	10	2017	34435	90	U30	218	245,000	171,000	0.70	5
58	U	5	2018	34835	136	U04	27	453,800	315,400	0.70	5
59	U	3	2018	34752	196	U04	39	448,000	314,700	0.70	5
60	U	2	2018	34658	12	U33	54B & 54A	490,000	342,800	0.70	5
61	U	5	2018	34857	227	U33	7 - G	370,000	259,500	0.70	5
62	U	8	2017	34256	19	U33	9 - B	332,000	232,800	0.70	5
63	W	1	2018	34571	19	U38	67	609,000	428,000	0.70	5
64	M	5	2018	34837	108	U30	114	316,000	224,100	0.71	4
65	M	10	2017	34430	45	U49	33 - 201	492,905	348,100	0.71	4
66	R	6	2017	34133	141	R05	30-1	1,050,000	742,600	0.71	4
67	U	12	2017	34562	330	U11	8	660,000	465,300	0.71	4
68	U	10	2017	34442	202	U29	31A	306,000	216,100	0.71	4
69	U	7	2017	34179	34	U39	4	815,000	582,200	0.71	4
70	W	4	2018	34812	258	U38	56	632,775	450,400	0.71	4
71	M	8	2017	34239	53	U49	33 - 205	500,609	361,700	0.72	3
72	U	1	2018	34608	288	U03	72	475,000	344,200	0.72	3
73	U	7	2017	34184	34	U35	5-47	380,000	273,500	0.72	3
74	W	8	2017	34236	234	U12	5 - B	450,000	321,800	0.72	3
75	M	1	2018	34619	97	R06	28-9	238,900	174,800	0.73	2
76	M	6	2018	34956	84	U29	66-17	400,000	291,400	0.73	2
77	M	9	2017	34351	340	U29	66-21	436,000	318,200	0.73	2
78	U	10	2017	34427	27	U06	102	673,500	488,900	0.73	2
79	U	6	2018	34917	305	U26	10	362,000	262,500	0.73	2
80	W	10	2017	34391	322	U13	12	2,060,000	1,495,100	0.73	2
81	W	8	2017	34234	101	U36	88	570,000	415,000	0.73	2
82	W	6	2018	34950	231	U36	89	570,000	415,100	0.73	2
83	M	2	2018	34678	131	U25	19-7	220,000	162,900	0.74	1
84	M	5	2018	34817	278	U49	33-204	499,665	368,400	0.74	1
85	U	2	2018	34635	70	U04	12	580,000	427,100	0.74	1
86	U	3	2018	34751	46	U28	7	373,500	274,600	0.74	1
87	U	8	2017	34284	344	U28	31	215,000	160,000	0.74	1
88	M	9	2017	34350	324	U33	52-11	342,500	256,500	0.75	
89	R	6	2018	34917	250	R02	18-2	950,000	712,500	0.75	
90	U	6	2018	34925	34	U09	3-15	450,000	339,400	0.75	
91	U	3	2018	34742	307	U33	60 - C	504,295	376,300	0.75	
92	U	4	2018	34752	107	U34	22-3	655,000	490,800	0.75	
93	U	11	2017	34453	90	U49	33-19	529,000	397,000	0.75	
94	W	6	2018	34965	54	U38	1-18	890,000	665,000	0.75	
95	U	8	2017	34229	229	U09	3-5	475,000	362,700	0.76	1
96	U	7	2017	34193	146	U43	22	415,000	314,700	0.76	1
97	W	3	2018	34705	208	U12	38 - A	675,000	510,200	0.76	1
98	W	1	2018	34585	291	U38	1-1	739,000	560,500	0.76	1
99	U	12	2017	34509	83	U19	7-40	390,000	302,000	0.77	2
100	U	9	2017	34333	23	U21	123	252,000	193,200	0.77	2
101	U	10	2017	34391	231	U21	142	293,750	227,200	0.77	2
102	U	9	2017	34337	44	U29	66 - C	275,000	211,700	0.77	2
103	U	6	2018	34906	322	U53	2-C	730,000	564,900	0.77	2
104	W	9	2017	34309	72	U38	16	800,000	614,900	0.77	2
105	M	6	2018	34904	73	U01	60-4	254,900	198,200	0.78	3
106	M	3	2018	34698	173	U30	455	294,000	229,300	0.78	3
107	R	1	2018	34623	109	U22	21	299,900	234,900	0.78	3
108	U	9	2017	34329	309	U03	41	650,000	506,300	0.78	3
109	U	10	2017	34412	110	U17	43	375,000	292,200	0.78	3
110	U	12	2017	34528	159	U24	44 - F	325,000	254,500	0.78	3
111	U	9	2017	34566	68	U35	5-52	388,000	304,100	0.78	3
112	U	12	2017	34559	327	U47	6	205,000	160,500	0.78	3
113	U	11	2017	34437	135	U54	19 - C	825,000	640,500	0.78	3
114	U	12	2017	34537	306	U58	10	745,000	583,100	0.78	3
115	M	6	2018	34925	228	U24	9-51	410,000	322,900	0.79	4
116	U	2	2018	34668	261	U21	101	243,000	190,800	0.79	4
117	U	10	2017	34414	115	U35	5-44	314,500	248,700	0.79	4

118	U	8	2017	34260	155	U58	15	745,000	591,800	0.79	4
119	R	9	2017	34330	236	R04	51-4	465,000	371,500	0.80	5
120	U	6	2018	34937	277	U30	67	622,500	496,200	0.80	5
121	U	9	2017	34352	138	U35	31	436,000	346,700	0.80	5
122	U	7	2017	34182	262	U42	1-9	332,500	267,300	0.80	5
123	U	6	2018	34884	247	U50	11	775,000	618,800	0.80	5
124	U	1	2018	34601	220	U26	1	315,000	254,100	0.81	6
125	W	10	2017	34417	236	U41	22	2,500,000	2,018,400	0.81	6
126	U	6	2018	34955	173	U06	47	640,000	524,500	0.82	7
127	U	7	2017	34158	178	U22	66	285,000	232,600	0.82	7
128	U	11	2017	34466	295	U32	6-40	320,000	261,800	0.82	7
129	W	9	2017	34314	97	U12	29	535,000	440,500	0.82	7
130	W	10	2017	34372	213	U38	1-40	620,000	508,300	0.82	7
131	U	12	2017	34533	153	U22	47	455,000	378,700	0.83	8
132	W	7	2017	34193	29	U38	63	697,500	581,400	0.83	8
133	M	4	2018	34802	206	U45	3-26	197,000	165,900	0.84	9
134	U	3	2018	34695	252	U21	85	263,000	220,300	0.84	9
135	U	3	2018	34745	318	U33	20	329,900	276,900	0.84	9
136	U	7	2017	34153	175	U33	6 - A	269,000	226,100	0.84	9
137	U	8	2017	34241	148	U58	22	278,000	233,300	0.84	9
138	W	6	2018	34910	87	U12	54 - B	555,000	465,400	0.84	9
139	W	4	2018	34792	343	U15	7	559,900	471,900	0.84	9
140	W	7	2017	34204	160	U15	55	1,650,000	1,383,300	0.84	9
141	W	4	2018	34760	136	U41	1 - A	1,320,000	1,111,400	0.84	9
142	U	9	2017	34308	181	U18	30	265,000	226,300	0.85	10
143	U	8	2017	34218	172	U28	10-1	267,000	227,800	0.85	10
144	U	8	2017	34232	124	U50	35	965,000	818,000	0.85	10
145	W	9	2017	34292	270	U41	4 - A	700,000	594,900	0.85	10
146	M	8	2017	34214	21	U01	60-7	220,000	189,000	0.86	11
147	U	8	2017	34279	233	R05	46 - D	425,000	367,500	0.86	11
148	U	6	2018	34936	196	U18	40	250,000	214,300	0.86	11
149	U	12	2017	34568	96	U59	7	671,000	576,300	0.86	11
150	M	11	2017	34482	221	U30	463	299,000	260,800	0.87	12
151	U	11	2017	34463	59	U30	51	655,000	576,300	0.88	13
152	W	3	2018	34696	260	U02	42-1	2,850,000	2,511,100	0.88	13
153	M	5	2018	34886	152	U01	9-4	260,000	231,300	0.89	14
154	M	10	2017	34365	128	U29	66-32	450,000	400,300	0.89	14
155	U	1	2018	34607	165	U23	2-53	415,000	367,400	0.89	14
156	W	5	2018	34830	342	U04	115	357,000	317,300	0.89	14
157	W	8	2017	34236	260	U12	36	750,000	664,600	0.89	14
158	U	7	2017	34162	16	U50	24	727,000	652,200	0.90	15
159	U	5	2018	34873	246	U57	10	779,900	707,900	0.91	16
160	W	1	2018	34624	115	U08	12	738,000	671,500	0.91	16
161	M	2	2018	34664	155	U30	461	242,500	224,900	0.93	18
162	U	9	2017	34542	1	U50	27	619,900	575,700	0.93	18
163	W	12	2017	34573	27	U13	4	915,000	853,600	0.93	18
164	M	2	2018	34640	5	U24	9-22	285,000	270,900	0.95	20
165	U	12	2017	34523	115	U46	11	245,600	235,400	0.96	21
166	U	2	2018	34685	175	U60	2	935,000	893,100	0.96	21
167	W	6	2017	34131	53	U38	1 - 39	496,000	479,600	0.97	22
168	U	12	2017	34536	297	U47	3	595,000	585,600	0.98	23
169	U	3	2018	34716	336	U54	24 - C	712,500	697,300	0.98	23
170	W	9	2017	34319	284	U08	17	360,000	352,200	0.98	23
171	U	6	2018	34916	312	U39	10 - A	683,000	683,900	1.00	25
172	U	9	2017	34325	272	U53	3	650,000	649,100	1.00	25
173	W	3	2018	34713	270	U09	4 - B	1,250,000	1,244,500	1.00	25
174	U	9	2017	34339	95	U30	22	1,000,000	1,007,200	1.01	26
175	W	11	2017	34490	53	U14	40	2,050,000	2,171,500	1.06	31
176	W	5	2018	34866	2	U12	74 - A	1,800,000	1,932,000	1.07	32
177	M	6	2018	34905	147	U01	9-2	175,000	188,400	1.08	33
178	M	2	2018	34666	153	U29	66-18	390,000	425,700	1.09	34
179	U	11	2017	34499	250	U20	7-2	397,000	434,600	1.09	34
180	U	12	2017	34520	286	U10	22	435,000	477,800	1.10	35

STATE OF MAINE Sales Ratio Analysis - 2020 State Valuation

Municipality

Cape Elizabeth

County

Cumberland (c)

1 Year - Residential Study

Weighted Avg =	76%	=	37,927,200	/	49,953,945
Average Ratio =	76%	=	53.06	/	70
Avg. Deviation =	9	=	935	/	100
Quality Rating =	12	=	9	/	76%

Average Selling Price = \$499,539 2018

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	U	7 2017	34203	286	U34	20		473,000	205,600	0.43	33
2	U	5 2018	34856	41	U03	12		489,000	231,100	0.47	29
3	U	12 2017	34576	168	U03	69		829,000	393,700	0.47	29
4	R	2 2018	34662	198	R05	13		1,700,000	862,900	0.51	25
5	U	12 2017	34530	200	U01	49		342,000	183,500	0.54	22
6	U	3 2018	34697	213	U31	12		385,000	212,900	0.55	21
7	U	7 2017	34190	208	U01	13		255,000	143,600	0.56	20
8	U	11 2017	34462	256	U03	137		385,000	223,400	0.58	18
9	U	8 2017	34289	219	U27	28-1		628,000	361,300	0.58	18
10	U	5 2018	34879	55	U03	39		585,000	351,400	0.60	16
11	U	9 2017	34352	293	U03	79		585,000	352,400	0.60	16
12	U	6 2018	34933	51	U19	58		500,000	298,400	0.60	16
13	U	11 2017	34457	27	U01	35		480,000	300,700	0.63	13
14	U	8 2017	34229	335	U33	12		314,000	200,400	0.64	12
15	U	11 2017	34441	172	U03	40		530,000	348,700	0.66	10
16	U	3 2018	34748	27	U27	47		369,900	244,000	0.66	10
17	U	6 2018	34938	153	U35	5-59		463,000	304,100	0.66	10
18	U	7 2017	34162	78	U19	42		432,500	288,500	0.67	9
19	U	7 2017	34165	296	U23	2-15		359,000	242,300	0.67	9
20	U	10 2017	34414	195	U03	113		595,000	406,100	0.68	8
21	U	6 2018	34921	185	U18	7		750,000	512,000	0.68	8
22	U	7 2017	34191	151	U21	20		285,000	193,100	0.68	8
23	U	5 2018	34869	100	U33	7 - F		325,000	220,100	0.68	8
24	U	7 2017	34177	348	U19	41		392,500	272,500	0.69	7
25	U	8 2017	34257	244	U19	68		365,000	250,500	0.69	7
26	U	6 2018	34888	336	U21	124		255,000	174,700	0.69	7
27	U	4 2018	34747	136	U29	61		385,000	264,800	0.69	7
28	U	5 2018	34835	136	U04	27		453,800	315,400	0.70	6
29	U	3 2018	34752	196	U04	39		448,000	314,700	0.70	6
30	U	2 2018	34658	12	U33	54B & 54A		490,000	342,800	0.70	6
31	U	5 2018	34857	227	U33	7 - G		370,000	259,500	0.70	6
32	U	8 2017	34256	19	U33	9 - B		332,000	232,800	0.70	6
33	R	6 2017	34133	141	R05	30-1		1,050,000	742,600	0.71	5
34	U	12 2017	34562	330	U11	8		660,000	465,300	0.71	5
35	U	10 2017	34442	202	U29	31A		306,000	216,100	0.71	5
36	U	7 2017	34179	34	U39	4		815,000	582,200	0.71	5
37	U	1 2018	34608	288	U03	72		475,000	344,200	0.72	4
38	U	7 2017	34184	34	U35	5-47		380,000	273,500	0.72	4
39	U	10 2017	34427	27	U06	102		673,500	488,900	0.73	3
40	U	6 2018	34917	305	U26	10		362,000	262,500	0.73	3
41	U	2 2018	34635	70	U04	12		580,000	427,100	0.74	2
42	U	3 2018	34751	46	U28	7		373,500	274,600	0.74	2
43	U	8 2017	34284	344	U28	31		215,000	160,000	0.74	2
44	R	6 2018	34917	250	R02	18-2		950,000	712,500	0.75	1
45	U	6 2018	34925	34	U09	3-15		450,000	339,400	0.75	1
46	U	3 2018	34742	307	U33	60 - C		504,295	376,300	0.75	1
47	U	4 2018	34752	107	U34	22-3		655,000	490,800	0.75	1

48	U	11	2017	34453	90	U49	33-19	529,000	397,000	0.75	1
49	U	8	2017	34229	229	U09	3-5	475,000	362,700	0.76	
50	U	7	2017	34193	146	U43	22	415,000	314,700	0.76	
51	U	12	2017	34509	83	U19	7-40	390,000	302,000	0.77	1
52	U	9	2017	34333	23	U21	123	252,000	193,200	0.77	1
53	U	10	2017	34391	231	U21	142	293,750	227,200	0.77	1
54	U	9	2017	34337	44	U29	66 - C	275,000	211,700	0.77	1
55	U	6	2018	34906	322	U53	2-C	730,000	564,900	0.77	1
56	R	1	2018	34623	109	U22	21	299,900	234,900	0.78	2
57	U	9	2017	34329	309	U03	41	650,000	506,300	0.78	2
58	U	10	2017	34412	110	U17	43	375,000	292,200	0.78	2
59	U	12	2017	34528	159	U24	44 - F	325,000	254,500	0.78	2
60	U	9	2017	34566	68	U35	5-52	388,000	304,100	0.78	2
61	U	12	2017	34559	327	U47	6	205,000	160,500	0.78	2
62	U	11	2017	34437	135	U54	19 - C	825,000	640,500	0.78	2
63	U	12	2017	34537	306	U58	10	745,000	583,100	0.78	2
64	U	2	2018	34668	261	U21	101	243,000	190,800	0.79	3
65	U	10	2017	34414	115	U35	5-44	314,500	248,700	0.79	3
66	U	8	2017	34260	155	U58	15	745,000	591,800	0.79	3
67	R	9	2017	34330	236	R04	51-4	465,000	371,500	0.80	4
68	U	6	2018	34937	277	U30	67	622,500	496,200	0.80	4
69	U	9	2017	34352	138	U35	31	436,000	346,700	0.80	4
70	U	7	2017	34182	262	U42	1-9	332,500	267,300	0.80	4
71	U	6	2018	34884	247	U50	11	775,000	618,800	0.80	4
72	U	1	2018	34601	220	U26	1	315,000	254,100	0.81	5
73	U	6	2018	34955	173	U06	47	640,000	524,500	0.82	6
74	U	7	2017	34158	178	U22	66	285,000	232,600	0.82	6
75	U	11	2017	34466	295	U32	6-40	320,000	261,800	0.82	6
76	U	12	2017	34533	153	U22	47	455,000	378,700	0.83	7
77	U	3	2018	34695	252	U21	85	263,000	220,300	0.84	8
78	U	3	2018	34745	318	U33	20	329,900	276,900	0.84	8
79	U	7	2017	34153	175	U33	6 - A	269,000	226,100	0.84	8
80	U	8	2017	34241	148	U58	22	278,000	233,300	0.84	8
81	U	9	2017	34308	181	U18	30	265,000	226,300	0.85	9
82	U	8	2017	34218	172	U28	10-1	267,000	227,800	0.85	9
83	U	8	2017	34232	124	U50	35	965,000	818,000	0.85	9
84	U	8	2017	34279	233	R05	46 - D	425,000	367,500	0.86	10
85	U	6	2018	34936	196	U18	40	250,000	214,300	0.86	10
86	U	12	2017	34568	96	U59	7	671,000	576,300	0.86	10
87	U	11	2017	34463	59	U30	51	655,000	576,300	0.88	12
88	U	1	2018	34607	165	U23	2-53	415,000	367,400	0.89	13
89	U	7	2017	34162	16	U50	24	727,000	652,200	0.90	14
90	U	5	2018	34873	246	U57	10	779,900	707,900	0.91	15
91	U	9	2017	34542	1	U50	27	619,900	575,700	0.93	17
92	U	12	2017	34523	115	U46	11	245,600	235,400	0.96	20
93	U	2	2018	34685	175	U60	2	935,000	893,100	0.96	20
94	U	12	2017	34536	297	U47	3	595,000	585,600	0.98	22
95	U	3	2018	34716	336	U54	24 - C	712,500	697,300	0.98	22
96	U	6	2018	34916	312	U39	10 - A	683,000	683,900	1.00	24
97	U	9	2017	34325	272	U53	3	650,000	649,100	1.00	24
98	U	9	2017	34339	95	U30	22	1,000,000	1,007,200	1.01	25
99	U	11	2017	34499	250	U20	7-2	397,000	434,600	1.09	33
100	U	12	2017	34520	286	U10	22	435,000	477,800	1.10	34

STATE OF MAINE Sales Ratio Analysis - 2020 State Valuation

Municipality

Cape Elizabeth

County

Cumberland (c)

1 Year - Waterfront & Water Influenced Study

Weighted Avg =	74%	=	39,485,500	/	53,649,675
Average Ratio =	73%	=	26.22	/	36
Avg. Deviation =	12	=	607	/	52
Quality Rating =	16	=	12	/	73%

Average Selling Price = \$1,031,725 2018

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	12 2017	34513	302	U05	34		2,900,000	1,561,100	0.54	19
2	W	8 2017	34220	272	R03	3 - A01		763,750	425,700	0.56	17
3	W	5 2018	34828	198	U04	63 - A		472,000	262,500	0.56	17
4	W	1 2018	34621	263	U08	10 - A		3,500,000	1,956,800	0.56	17
5	W	5 2018	34825	82	U41	17		3,570,000	2,009,000	0.56	17
6	W	3 2018	34697	100	U10	41		595,000	337,400	0.57	16
7	W	10 2017	34420	235	U36	28		710,000	401,600	0.57	16
8	W	8 2017	34220	269	R03	3 - A05		411,250	238,900	0.58	15
9	W	8 2017	34252	281	U15	10		750,000	435,500	0.58	15
10	W	10 2017	34418	14	U05	48		1,250,000	742,700	0.59	14
11	W	11 2017	34451	107	U05	57		495,000	297,100	0.60	13
12	W	4 2018	34804	166	U04	175		1,437,500	873,700	0.61	12
13	W	9 2017	34322	231	U13	11		1,165,000	717,900	0.62	11
14	W	9 2017	34306	58	U08	40		775,000	492,000	0.63	10
15	W	8 2017	34219	61	U38	1-25		595,000	376,900	0.63	10
16	W	7 2017	34185	69	U36	34		650,000	416,300	0.64	9
17	W	8 2017	34280	132	U12	5 - A		625,000	404,900	0.65	8
18	W	4 2018	34762	343	U38	1-3		1,150,000	762,700	0.66	7
19	W	4 2018	34775	237	U05	60		612,000	408,200	0.67	6
20	W	7 2017	34187	333	U07	8		730,000	486,200	0.67	6
21	W	11 2017	34473	94	U10	49		630,000	431,200	0.68	5
22	W	1 2018	34622	238	U36	16		619,000	422,600	0.68	5
23	W	7 2017	34191	146	U36	35		545,000	375,200	0.69	4
24	W	1 2018	34571	19	U38	67		609,000	428,000	0.70	3
25	W	4 2018	34812	258	U38	56		632,775	450,400	0.71	2
26	W	8 2017	34236	234	U12	5 - B		450,000	321,800	0.72	1
27	W	10 2017	34391	322	U13	12		2,060,000	1,495,100	0.73	
28	W	8 2017	34234	101	U36	88		570,000	415,000	0.73	
29	W	6 2018	34950	231	U36	89		570,000	415,100	0.73	
30	W	6 2018	34965	54	U38	1-18		890,000	665,000	0.75	2
31	W	3 2018	34705	208	U12	38 - A		675,000	510,200	0.76	3
32	W	1 2018	34585	291	U38	1-1		739,000	560,500	0.76	3
33	W	9 2017	34309	72	U38	16		800,000	614,900	0.77	4
34	W	10 2017	34417	236	U41	22		2,500,000	2,018,400	0.81	8
35	W	9 2017	34314	97	U12	29		535,000	440,500	0.82	9
36	W	10 2017	34372	213	U38	1-40		620,000	508,300	0.82	9
37	W	7 2017	34193	29	U38	63		697,500	581,400	0.83	10
38	W	6 2018	34910	87	U12	54 - B		555,000	465,400	0.84	11
39	W	4 2018	34792	343	U15	7		559,900	471,900	0.84	11
40	W	7 2017	34204	160	U15	55		1,650,000	1,383,300	0.84	11
41	W	4 2018	34760	136	U41	1 - A		1,320,000	1,111,400	0.84	11
42	W	9 2017	34292	270	U41	4 - A		700,000	594,900	0.85	12
43	W	3 2018	34696	260	U02	42-1		2,850,000	2,511,100	0.88	15
44	W	5 2018	34830	342	U04	115		357,000	317,300	0.89	16
45	W	8 2017	34236	260	U12	36		750,000	664,600	0.89	16
46	W	1 2018	34624	115	U08	12		738,000	671,500	0.91	18
47	W	12 2017	34573	27	U13	4		915,000	853,600	0.93	20

48	W	6	2017	34131	53	U38	1 - 39	496,000	479,600	0.97	24
49	W	9	2017	34319	284	U08	17	360,000	352,200	0.98	25
50	W	3	2018	34713	270	U09	4 - B	1,250,000	1,244,500	1.00	27
51	W	11	2017	34490	53	U14	40	2,050,000	2,171,500	1.06	33
52	W	5	2018	34866	2	U12	74 - A	1,800,000	1,932,000	1.07	34

STATE OF MAINE Sales Ratio Analysis - 2016 State Valuation

Municipality: **Cape Elizabeth**

County: **Cumberland (c)**

Cumberland (c)

1 Year - Condominium Study

Weighted Avg. =	76%	=	7,689,200	/	10,085,805
Average Ratio =	77%	=	15.33	/	20
Avg. Deviation =	9	=	264	/	28
Quality Rating =	12	=	9	/	77%

Average Selling Price = \$360,207 2018

Item No.	Class	Date of Sale Month Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	M	10 2017	34397	317	R04	18-35		490,000	291,700	0.60	17
2	M	1 2018	34585	135	U49	33 - 208		553,211	348,100	0.63	14
3	M	1 2018	34619	137	U49	33 - 207		544,715	361,700	0.66	11
4	M	1 2018	34594	330	R04	18-12		410,000	275,400	0.67	10
5	M	9 2017	34290	290	U49	33 - 202		510,900	348,100	0.68	9
6	M	4 2018	34802	345	R04	18-11		408,000	279,500	0.69	8
7	M	10 2017	34435	90	U30	218		245,000	171,000	0.70	7
8	M	5 2018	34837	108	U30	114		316,000	224,100	0.71	6
9	M	10 2017	34430	45	U49	33 - 201		492,905	348,100	0.71	6
10	M	8 2017	34239	53	U49	33 - 205		500,609	361,700	0.72	5
11	M	1 2018	34619	97	R06	28-9		238,900	174,800	0.73	4
12	M	6 2018	34956	84	U29	66-17		400,000	291,400	0.73	4
13	M	9 2017	34351	340	U29	66-21		436,000	318,200	0.73	4
14	M	2 2018	34678	131	U25	19-7		220,000	162,900	0.74	3
15	M	5 2018	34817	278	U49	33-204		499,665	368,400	0.74	3
16	M	9 2017	34350	324	U33	52-11		342,500	256,500	0.75	2
17	M	6 2018	34904	73	U01	60-4		254,900	198,200	0.78	1
18	M	3 2018	34698	173	U30	455		294,000	229,300	0.78	1
19	M	6 2018	34925	228	U24	9-51		410,000	322,900	0.79	2
20	M	4 2018	34802	206	U45	3-26		197,000	165,900	0.84	7
21	M	8 2017	34214	21	U01	60-7		220,000	189,000	0.86	9
22	M	11 2017	34482	221	U30	463		299,000	260,800	0.87	10
23	M	5 2018	34886	152	U01	9-4		260,000	231,300	0.89	12
24	M	10 2017	34365	128	U29	66-32		450,000	400,300	0.89	12
25	M	2 2018	34664	155	U30	461		242,500	224,900	0.93	16
26	M	2 2018	34640	5	U24	9-22		285,000	270,900	0.95	18
27	M	6 2018	34905	147	U01	9-2		175,000	188,400	1.08	31
28	M	2 2018	34666	153	U29	66-18		390,000	425,700	1.09	32

Business Equipment Tax Exemption Audit

Municipality: Cape Elizabeth

Date: 1/31/19

County: Cumberland (c)

Municipal Official(s): Clinton J. Swett-Single Assessor

Municipal Valuation - 2018

2020 State Valuation

		<u>Yes</u>	<u>No</u>	<u>Comment(s)</u>
1. Are application(s) available for inspection?	23 of 24	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	GE Capital Info. Tech. had no application
2. Are application(s) signed for/approved by the assessor?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. Does the property qualify for BETE?		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	See below
6. Are municipal depreciation schedules evident and uniformly employed?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	One account later abated; was not claimed
8. Is all qualified property adjusted by the municipal assessment ratio?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	Certified at 89%, not adjusted

Additional Comments: Care should be taken to exclude ineligible locations, including public schools, hospital locations, and retail spaces (including CVS and the IGA).

Personal Property, including BETE accounts, were not adjusted by the certified ratio. This resulted in a "claw-back" of BETE reimbursement.

Signature: Meagan Hennessey
Field Rep.

REPORT OF ASSESSMENT REVIEW

Municipality Cape Elizabeth County Cumberland (c)

I. Valuation System

A. Land: Tax Maps by Wright-Pierce Date: 1956
 Undeveloped Acreage Various Undeveloped Lots Base lot less a %
 Road Frontage Various base lots Water Frontage Various base lots
 House lots Various base lots Other _____

B. Buildings : Revaluation By: In-house 2011 Computerized Records Northern Data

C: Personal Property: Assessed? Y/N Y Method Used: RCNLD
 Is Cert Ratio Applied? Y/N N

II. Assessment Records / Condition

Website w/VAL data Y/N Y Web Address www.capeelizabeth.com

Valuation Book Hard-bound / Good Tree Growth Forms Good
 Property Record Cards Buff cards / Good Farm Land Forms Good
 Veteran Exemption Forms Good Open Space Forms Good
 Homestead Exemption Forms Good Working Waterfront Forms N/A

III. Supplements and Abatements

Supplements: Number Made 1 Value Supplemented 2,168,400
 Abatements: Number granted 11 Value Abated (4,259,900)
 (excluding current use penalties)

IV. Statistical Information

Number of Parcels 4,460 Land Area 10,016
 Taxable Acres 9,099 Bog/Swamp _____
 Population (2010) 9,015

V. Assessment Standards

Standards Ratio 81.94% = (2018 Municipal Valuation /2019 State Valuation)
 Assessment Quality: Combined 13

Comments or Plans for Compliance: Personal Property, including BETE, was not adjusted by the Certified Ratio and should be in the future. Proper Farmland MVR reporting and Income Requirements were discussed. A strong local market continues to decrease the sales ratio. TIF administration issues discussed with assessor.

VI. Audit Information

Municipal Official providing data: Clinton J. Swett-Single Assessor

Date(s) of Field Audit: 1/31/19

VII. Office Review

Recommended by: Meagan Hennessey
 Field Rep

Checked by: [Signature]

Approved by: [Signature] 3-19-19

Copies Mailed: (date) 3-25-19



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

ALEXANDER E. PORTEOUS
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

September 2018



TO: Municipal Assessors and Chairman of Board of Selectmen

RE: Proposed 2019 State Valuation

Pursuant to 36 M.R.S. § 208, the Bureau of Revenue Services is required to send you an annual notice of proposed state valuation for municipalities located in your county. Enclosed with this notice are the 2019 proposed state valuations representing the value of all taxable property in each municipality as of April 1, 2017.

The valuations certified to the Secretary of State pursuant to 36 M.R.S. § 305 will be used for all computations required by law to be based on the state valuation.

In accordance with 36 M.R.S. § 272, any municipality aggrieved by the Bureau of Revenue Services' determination of state valuation may appeal to the State Board of Property Tax Review **within 45 days of receipt of this notification**. The mailing address of the State Board of Property Tax Review is: State Board of Property Tax Review, 49 State House Station Augusta, ME 04333.

Any questions concerning the proposed 2019 state valuation maybe directed to the Property Tax Division at 624-5600.

Kind Regards,

Steven J. Salley,
Supervisor, Municipal Services
Property Tax Division

Enclosure

CUMBERLAND COUNTY

**MAINE REVENUE SERVICES
PROPERTY TAX DIVISION**

PROPOSED 2019 STATE VALUATION

MUNICIPALITY	STATE VALUATION
BALDWIN	\$163,550,000
BRIDGTON	\$1,062,850,000
BRUNSWICK	\$2,319,900,000
CAPE ELIZABETH	\$2,125,200,000
CASCO	\$680,050,000
CHEBEAGUE ISLAND	\$218,150,000
CUMBERLAND	\$1,328,750,000
FALMOUTH	\$2,532,600,000
FREEPORT	\$1,739,650,000
FRYE ISLAND	\$157,250,000
GORHAM	\$1,806,250,000
GRAY	\$1,029,500,000
HARPSWELL	\$1,931,200,000
HARRISON	\$536,000,000
LONG ISLAND	\$174,150,000
NAPLES	\$831,600,000
NEW GLOUCESTER	\$557,400,000
NORTH YARMOUTH	\$528,500,000
PORTLAND	\$9,687,850,000
POWNAI	\$259,450,000
RAYMOND	\$1,150,200,000
SCARBOROUGH	\$4,313,600,000
SEBAGO	\$396,200,000
SOUTH PORTLAND	\$4,308,100,000
STANDISH	\$1,103,700,000
WESTBROOK	\$2,144,350,000
WINDHAM	\$2,095,000,000
YARMOUTH	\$1,711,350,000
TOTAL	\$46,892,350,000

2019
WASTEWATER ASSESSMENT
TO THE ASSESSORS OF
THE TOWN OF CAPE ELIZABETH


RECEIVED
JAN 22 2019

Pursuant to Section 12 of its Charter, being Chapter 84 of the Private and Special Laws of 1975, as amended, the Trustees of the Portland Water District have determined the amount apportioned to the Town of Cape Elizabeth to be \$1,572,912.00. This assessment is payable in equal monthly installments of \$131,076.00, commencing in January 2019.

I hereby certify that the above amount is the assessment adopted by the Board of Trustees of the Portland Water District.

Dated: January 16, 2019

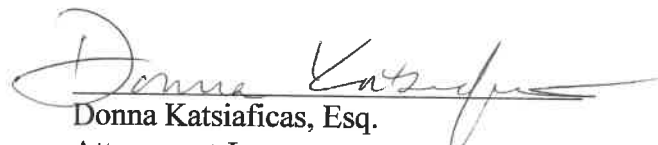
PORTLAND WATER DISTRICT

By 
David M. Kane
Treasurer

STATE OF MAINE:

COUNTY OF CUMBERLAND, SS.:

Subscribed and sworn to before me, Donna Katsiaficas, Esq., attorney-at-law in and for the above-named county and state, this January 16, 2019.


Donna Katsiaficas, Esq.
Attorney-at-Law



Portland Water District

FROM SEBAGO LAKE TO CASCO BAY



January 16, 2019

Mr. Clinton Swett
Assessor / Town of Cape Elizabeth
P. O. Box 6260
Cape Elizabeth, ME 04107-0060

Dear Mr. Swett:

The Portland Water District's Board of Trustees has approved the 2019 assessment for billing and wastewater services for the Town of Cape Elizabeth in the amount of \$1,572,912.00; enclosed is a certified copy of the Board approval for your records.

A copy of this assessment has been sent to the Town Manager.

Please contact us with any questions.

Sincerely,


David Kane
Treasurer





**CENTRAL MAINE
POWER**

RECEIVED
MAY 24 2019

May 21, 2019

RE: 2019 Property Tax Declaration

To: Municipal Assessing Officer(s)

Enclosed is the Central Maine Power Company's (CMP) Property Tax Declaration for the 2019 property tax year.

The Declaration is for real and personal property located in your jurisdiction which is owned or otherwise reported for local ad valorem property tax purposes by CMP. The Declaration is designed to both facilitate the method in which CMP reports its' real and personal property and to create a concise and usable format. It is also intended to constitute the same information as would be provided on a true and perfect list as required under 36 M.R.S §706, irrespective of whether such a request has been made for the current tax year.

Since CMP voluntarily files the Declaration on an annual basis, we request that any assessment placed on CMP property be properly equalized with all other classes of property within the jurisdiction.

We also request and hereby authorize the assessor(s) to value CMP's land, wherever and whenever possible, as one contiguous parcel without regard to roads, railroads, or other public rights of ways in accordance with 36 M.R.S. §701(A). A listing of CMP's land is available upon request. To the extent possible, CMP requests that the transmission, distribution, substation, and personal property assessment accounts, if any, be separately assessed from any other real property that the Company may own in this jurisdiction.

All property tax assessment correspondence and property tax bills should be mailed to the following address:

Central Maine Power Company
c/o Avangrid Management Company - Local Tax
One City Center, 5th Floor
Portland, Maine 04101

CMP's corporate office remains at 83 Edison Drive, Augusta, ME 04336 (tel. 207-623-3521). All non-tax related mail including planning board, abutter notices, and real estate notices should be mailed to the Augusta address.

If you have any questions regarding valuation, property tax management, the Declaration, or land listings, then please email _LD_Maine_Property_Tax@avangrid.com or contact the following:

- > Shari Irish: shari.irish@avangrid.com or at 207-629-1112
- > Matthew Liskom: matthew.liskom@avangrid.com or at 207-629-1118

We would be pleased to discuss any matters with you prior to your commitment date. Thank you for your attention and cooperation.

Respectfully submitted,

Gerard R. Morin, Jr.
Manager - Local Taxes & Audit Management
207-629-1110

Enclosure: 2019 CMP Property Tax Declaration

Assessment = \$6,013,300



CPS 5/24/19



**CENTRAL MAINE
POWER**

Central Maine Power Company

2019 Tax Year

Transmission Lines

Cape Elizabeth

Section Number	Voltage (KV)	Structure Description	Miles of Line	Unit Value	Valuation
150	34.5 kv	Wood, Single Pole	1.74	\$119,798	\$208,448.52
					<u>\$208,448.52</u>

5/15/2019

Note:

Structure Description is intended to mean the predominant structure type for the listed transmission Section Number. Transmission sections typically span several if not many jurisdictions. Therefore, the structure type in your jurisdiction may vary.



**CENTRAL MAINE
POWER**

Central Maine Power Company
Distribution System (Aerial)
2019

Cape Elizabeth

Property Class	Quantity	Unit Value	Valuation
Lights and Fixtures	492	\$206	\$101,352.00
Miles of Conductor	93.5	\$11,502	\$1,075,437.00
Poles	2840	\$451	\$1,280,840.00
Service Meters and Related Equipment	4394	\$512	\$2,249,728.00
		Distribution Total	\$4,707,357.00

5/15/2019

* Total is at 100% prior to adjustment by certified ratio.

The unit value for service meters and related equipment includes ALL investment for meters, service drops, miscellaneous hardware, distribution transformers and regulators located in this jurisdiction. The valuation for distribution property includes conductors, insulators, guys, line transformers and other appurtenant equipment



**CENTRAL MAINE
POWER**

Central Maine Power Company
2019 Tax Year
Underground Services

Cape Elizabeth

Class	Original Cost	Valuation
DISTRIBUTION	\$842,227	\$626,399
	Total Underground Valuation	\$626,399

5/15/2019



**CENTRAL MAINE
POWER**

Central Maine Power Company
Substation Declaration
2019

Cape Elizabeth

Facility Name	Type	Original Cost	Current Value
Cape Elizabeth S/S	Distribution	\$562,947	\$423,074
Cape Elizabeth S/S	Transmission	\$6,596	\$5,199
		Total	\$428,273

5/15/2019

Substation declaration page includes the cost of substation equipment and cost of structures and improvements located at substation sites. Structures and improvements include cost of all buildings and facilities to house, support, or safeguard property at substation sites.



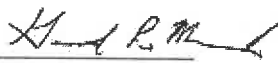
**CENTRAL MAINE
POWER**

Central Maine Power Company
Personal Property
2019

Cape Elizabeth

Property Description	Valuation
Communication Equipment	\$42,867
Total Valuation	\$42,867

Date: May 15, 2019

By: 
Gerard Morin
Manager, Local Tax and Audit
Central Maine Power Company
c/o Avangrid Management Company
One City Center, 5th Floor
Portland, ME 04101
207-629-1110



Northern Utilities Inc

March 27, 2019

Town of Cape Elizabeth
Assessor's Office
PO Box 6260
Cape Elizabeth, ME 04107

RECEIVED
APR - 8 2019
RECEIVED
APR - 8 2019

Dear Assessors,

Attached is the summarized information for the 2019 Declaration of Personal Property. Also attached is a separate schedule showing original cost, depreciation, and book value for the Town of Cape Elizabeth.

Gross Value Prior Year	\$	3,264,537.23
Net Additions*	\$	178,013.87
Gross Value Current Year	\$	3,442,551.10
Net Book Prior Year	\$	2,409,724.71
Net Book Current Year	\$	2,537,476.21 ✓

* This amount is included in the Gross Value and Net Book totals for the Current Year.

If you have any questions or require any additional information for reporting requirements, please call (603) 772-0775 and ask to speak with the plant accounting department.

Sincerely,

Daniel V. Main
Assistant Controller

Corporate Office
6 Liberty Lane West
Hampton, NH 03642-1720
Phone: 603-772-0775

cjs 4/11/19

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
 Northern Utilities Inc
 TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
 TOWN OF CAPE ELIZABETH
 AS OF 12/31/2018

GL Account	Business Segment	Original Cost	Depreciation Reserve	Book Value
	Utility Account			
1010000 Plant In Service				
Gas				
	376-20 Mains, Coated/Wrapped-G	24,472.18	4,126.26	20,345.92
	376-40 Mains, Plastic-G	1,815,412.67	366,403.98	1,449,008.69
	376-60 Mains, Cathodic Protectio-G	13,365.49	3,363.56	10,001.93
	380-00 Services-G	1,217,834.09	387,333.62	830,500.47
	381-00 Meters-G	44,424.35	16,660.86	27,763.49
	382-00 Meter Installations-G	191,817.15	79,835.92	111,981.23
	383-00 House Regulators-G	18,454.90	535.02	17,919.88
	397-25 Metscan Communication Equ-G	2,881.49	2,881.49	0.00
	397-35 ERT Automatic Reading Dev-G	34,905.39	18,969.30	15,936.09
1060000 Comp Const Not Class				
Gas				
	376-40 Mains, Plastic-G	0.00	0.00	0.00
	376-60 Mains, Cathodic Protectio-G	4,843.86	117.35	4,726.51
	380-00 Services-G	29,675.47	306.85	29,368.62
	381-00 Meters-G	1,014.14	14.50	999.64
	382-00 Meter Installations-G	15,607.97	255.98	15,351.99
	397-35 ERT Automatic Reading Dev-G	671.33	22.04	649.29
Non Operating				
	386-10 Conversion Burners-NO	2,547.97	143.22	2,404.75
	386-20 Water Heaters-NO	600.93	94.58	506.35
1210000 Non Utility Property				
Non Operating				
	386-10 Conversion Burners-NO	13,272.48	13,261.11	11.37
	386-20 Water Heaters-NO	10,749.24	10,749.25	(0.01)
TOTAL FOR TOWN OF CAPE ELIZABETH:		3,442,551.10	905,074.89	2,537,476.21

185 days from Aug 9, 2019

Google Custom Search

Search

185 days from Aug 9, 2019

Want to figure out the date that is exactly one hundred and eighty-five days from Aug 9, 2019 without counting?

Your starting date is August 9, 2019 so that means that 185 days later would be **February 10, 2020**.

You can check this by using the date difference calculator to measure the [number of days from Aug 9, 2019 to Feb 10, 2020](#).

February, 2020 calendar

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

2020 Certified Ratio - Cape Elizabeth
CAPE ELIZABETH

03/11/2019

* SALES RATIO STUDY *

Page 1

PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES	DATA *	* ASSESSMENT *	* RATIOS *			
						HGT	SIZE	#1	#2	#3	#4	DATE	SALES	VALUE	RATIO	AVE	DEV	
												SOLD	PRICE					
R06 003 000 000 35056	56	20	11	RA	.00	30.50	0	0	1	14	08/2018	1000000	295600	30	75	45		
U34 020 000 000 34203	286	20	11	RC	.00	.29	0	0	1	3	08/2017	473000	205600	43	75	32		
U01 012 000 000 33841	244	20	11	RC	.00	.05	0	0	1	1	02/2017	340000	157400	46	75	29		
U03 069 000 000 34576	168	20	11	RC	.00	.15	0	0	1	1	01/2018	829000	393700	47	75	28		
U03 012 000 000 34856	41	20	11	RC	.00	.10	0	0	1	1	05/2018	489000	231100	47	75	28		
U09 005 A 000 35303	60	20	11	RA	.00	.64	0	0	1	2	11/2018	1055000	506300	48	75	27		
U33 061 000 000 35207	345	20	11	RC	.00	.18	0	0	1	3	10/2018	326000	159600	49	75	26		
U11 006 000 000 35206	312	20	11	RA	.00	.46	0	0	1	2	10/2018	540000	265100	49	75	26		
R05 013 000 000 34662	198	20	11	RA	.00	16.50	0	0	1	14	02/2018	1700000	862900	51	75	24		
U21 153 000 000 35337	289	20	11	RC	.00	.15	0	0	1	6	12/2018	282000	150400	53	75	22		
U01 049 000 000 34530	200	20	11	RC	.00	.10	0	0	1	1	12/2017	342000	183500	54	75	21		
U29 032 000 000 35018	225	20	11	RC	.00	.21	0	0	1	4	07/2018	551000	299700	54	75	21		
U31 012 000 000 34697	213	20	11	RC	.00	.34	0	0	1	3	03/2018	385000	212900	55	75	20		
U04 119 000 000 35105	142	20	11	RC	.00	.19	0	0	1	1	08/2018	534000	295500	55	75	20		
U28 027 000 000 35356	214	20	11	RC	.00	.19	0	0	1	4	12/2018	319000	174700	55	75	20		
U01 013 000 000 34190	208	20	11	RC	.00	.09	0	0	1	1	07/2017	255000	143600	56	75	19		
R03 003 A01 000 34220	272	20	11	RA	.00	.45	0	0	1	10	08/2017	763750	425700	56	75	19		
U04 063 A 000 34828	198	20	11	RC	.00	.27	0	0	1	1	05/2018	472000	262500	56	75	19		
U04 134 000 000 34845	147	20	11	RC	.00	.19	0	0	1	1	05/2018	625000	349000	56	75	19		
U36 028 000 000 34420	235	20	11	RA	.00	.56	0	0	1	11	11/2017	710000	401600	57	75	18		
U10 041 000 000 34697	100	20	11	RA	.00	.18	0	0	1	2	03/2018	595000	337400	57	75	18		
R03 003 A08 000 35018	289	20	11	RA	.00	.83	0	0	1	10	07/2018	500000	282800	57	75	18		
U25 007 000 000 35164	50	20	11	RA	.00	1.00	0	0	1	5	09/2018	459900	264100	57	75	18		
U03 137 000 000 35291	182	20	11	RC	.00	.11	0	0	1	1	11/2018	390000	223400	57	75	18		
U15 010 000 000 34252	281	20	11	RA	.00	.41	0	0	1	12	08/2017	750000	435500	58	75	17		
U27 028 001 000 34289	219	20	11	RC	.00	.97	0	0	1	4	09/2017	628000	361300	58	75	17		
U03 137 000 000 35291	182	20	11	RC	.00	.11	0	0	1	1	11/2017	385000	223400	58	75	17		
U10 058 000 000 34035	210	20	11	RA	.00	.65	0	0	1	2	05/2017	1155000	686300	59	75	16		
U05 048 000 000 34418	14	20	11	RC	.00	.21	0	0	1	1	11/2017	1250000	742700	59	75	16		
U03 145 000 000 35009	178	20	11	RC	.00	.13	0	0	1	1	07/2018	469000	277300	59	75	16		
U47 016 000 000 35288	111	20	11	RA	.00	.48	0	0	1	14	11/2018	285000	168000	59	75	16		
U03 079 000 000 34352	293	20	11	RC	.00	.23	0	0	1	1	09/2017	585000	352400	60	75	15		
U05 057 000 000 34451	107	20	11	RC	.00	.13	0	0	1	1	12/2017	495000	297100	60	75	15		
U03 039 000 000 34879	55	20	11	RC	.00	.20	0	0	1	1	05/2018	585000	351400	60	75	15		
U19 058 000 000 34933	51	20	11	RA	.00	.36	0	0	1	7	06/2018	500000	298400	60	75	15		
U58 022 000 000 35423	85	20	11	RB	.00	1.88	0	0	1	14	01/2019	389000	233300	60	75	15		
U04 175 000 000 34804	166	20	11	RC	.00	1.20	0	0	1	1	04/2018	1437500	873700	61	75	14		
U34 007 000 000 34994	234	20	11	RC	.00	.27	0	0	1	3	07/2018	345000	211400	61	75	14		
U28 009 000 000 35155	313	20	11	RC	.00	1.20	0	0	1	4	09/2018	220000	135100	61	75	14		
U28 010 005 000 35434	111	20	11	RC	.00	.32	0	0	1	4	01/2019	328000	198500	61	75	14		
U13 011 000 000 34322	231	20	11	RA	.00	.41	0	0	1	10	09/2017	1165000	717900	62	75	13		
U18 035 000 000 35101	214	20	11	BA	.00	.45	0	0	1	13	08/2018	390000	243600	62	75	13		
U12 005 000 000 35189	297	20	11	RA	.00	.42	0	0	1	10	10/2018	612000	380700	62	75	13		
U01 054 000 000 33823	206	20	11	RC	.00	.09	0	0	1	1	02/2017	277000	175300	63	75	12		
U38 001 025 000 34219	61	20	11	RA	.00	.56	0	0	1	11	08/2017	595000	376900	63	75	12		
U01 035 000 000 34457	27	20	11	RC	.00	.11	0	0	1	1	11/2017	480000	300700	63	75	12		
U02 028 000 000 35299	308	20	11	RC	.00	.23	0	0	1	1	11/2018	500000	316600	63	75	12		
U21 156 000 000 35380	80	20	11	RC	.00	.15	0	0	1	6	12/2018	281000	176800	63	75	12		
U36 034 000 000 34185	69	20	11	RA	.00	.45	0	0	1	11	07/2017	650000	416300	64	75	11		
U33 012 000 000 34229	335	20	11	RC	.00	.31	0	0	1	3	08/2017	314000	200400	64	75	11		
U32 006 034 000 34992	328	20	11	RC	.00	.39	0	0	1	3	07/2018	330000	210400	64	75	11		
U25 017 D 000 35045	229	20	11	RA	.00	2.67	0	0	1	5	08/2018	605000	386200	64	75	11		
U23 002 024 000 35213	174	20	11	RC	.00	.32	0	0	1	6	10/2018	434000	279700	64	75	11		
U12 005 A 000 34280	132	20	11	RA	.00	.48	0	0	1	8	08/2017	625000	404900	65	75	10		
U08 040 000 000 34306	58	20	11	RA	.00	.25	0	0	1	2	09/2017	775000	500800	65	75	10		
U38 001 032 000 35002	282	20	11	RA	.00	.59	0	0	1	11	07/2018	691000	449900	65	75	10		
U12 059 000 000 35019	315	20	11	RA	.00	.32	0	0	1	8	07/2018	420000	271000	65	75	10		
U22 064 000 000 35362	250	20	11	RC	.00	.23	0	0	1	6	12/2018	390000	251800	65	75	10		
U18 003 000 000 34088	223	20	11	RA	.00	2.30	0	0	1	13	06/2017	515000	341700	66	75	9		
U03 040 000 000 34441	172	20	11	RC	.00	.29	0	0	1	1	11/2017	530000	348600	66	75	9		
U27 047 000 000 34748	27	20	11	RC	.00	.29	0	0	1	14	03/2018	369900	244000	66	75	9		
U38 001 003 000 34762	343	20	11	RA	.00	.57	0	0	1	11	04/2018	1150000	762700	66	75	9		
U35 005 059 000 34938	153	20	11	RC	.00	.37	0	0	1	6	06/2018	463000	304100	66	75	9		
U43 013 000 000 35018	318	20	11	RA	.00	.51	0	0	1	7	07/2018	407000	267400	66	75	9		

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES		* ASSESSMENT		* RATIOS	
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U07 008 000 000 34187 333	20	11	RA	.00	.81	0	0	1	2	07/2017	730000	486200	67	75	8		
U19 042 000 000 34162 78	20	11	RA	.00	.33	0	0	1	7	07/2017	432500	288500	67	75	8		
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U43 026 000 000 35134 200	20	11	RA	.00	.36	0	0	1	7	09/2018	342500	228600	67	75	8		
U19 032 000 000 34001 19	20	11	RA	.00	.33	0	0	1	7	05/2017	320000	218400	68	75	7		
U36 018 000 000 34042 58	20	11	RA	.00	.46	0	0	1	11	05/2017	520000	351200	68	75	7		
U03 083 000 000 34052 101	20	11	RC	.00	.25	0	0	1	1	06/2017	775000	523500	68	75	7		
U21 020 000 000 34775 35	20	11	RC	.00	.18	0	0	1	6	07/2017	285000	193100	68	75	7		
U03 113 000 000 34414 195	20	11	RC	.00	.22	0	0	1	1	10/2017	595000	406100	68	75	7		
U10 049 000 000 34473 94	20	11	RA	.00	.38	0	0	1	2	11/2017	630000	431200	68	75	7		
U36 016 000 000 34622 238	20	11	RA	.00	.49	0	0	1	11	01/2018	619000	422600	68	75	7		
U33 007 F 000 34869 100	20	11	RC	.00	.20	0	0	1	4	05/2018	325000	220100	68	75	7		
U18 007 000 000 34921 185	20	11	0	.00	1.10	0	0	1	11	06/2018	750000	512000	68	75	7		
U33 060 C 000 35209 49	20	11	RC	.00	.91	0	0	1	3	08/2018	549500	376300	68	75	7		
U49 020 000 000 35072 1	20	11	RC	.00	1.09	0	0	1	3	08/2018	496000	336100	68	75	7		
U42 001 006 000 35074 1	20	11	RA	.00	.37	0	0	1	10	08/2018	385000	262500	68	75	7		
U38 001 020 000 35121 268	20	11	RA	.00	.57	0	0	1	11	09/2018	700000	478400	68	75	7		
U04 057 000 000 33903 114	20	11	RC	.00	.28	0	0	1	1	03/2017	480000	332400	69	75	6		
U36 035 000 000 34191 146	20	11	RA	.00	.51	0	0	1	11	07/2017	545000	375200	69	75	6		
U19 041 000 000 34177 348	20	11	RA	.00	.33	0	0	1	7	07/2017	392500	272500	69	75	6		
U23 002 015 000 34165 296	20	11	RC	.00	.26	0	0	1	6	07/2017	359000	248300	69	75	6		
U19 068 000 000 34257 244	20	11	RA	.00	.53	0	0	1	7	08/2017	365000	250500	69	75	6		
U02 036 000 000 34506 326	20	11	RC	.00	.19	0	0	1	1	01/2018	400000	274900	69	75	6		
U29 061 000 000 34747 136	20	11	RC	.00	.34	0	0	1	4	04/2018	385000	264800	69	75	6		
U21 124 000 000 35280 345	20	11	RC	.00	.16	0	0	1	6	06/2018	255000	174700	69	75	6		
R04 003 011 000 34989 248	20	11	RA	.00	.27	0	0	1	14	07/2018	322000	220800	69	75	6		
U21 040 000 000 35145 194	20	11	RC	.00	.26	0	0	1	6	09/2018	295000	204300	69	75	6		
U32 006 013 000 35188 89	20	11	RC	.00	.35	0	0	1	3	10/2018	480000	332800	69	75	6		
U42 002 010 000 35355 43	20	11	RA	.00	.22	0	0	1	8	12/2018	341500	237200	69	75	6		
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U04 028 000 000 33965 48	20	11	RC	.00	.30	0	0	1	1	04/2017	580000	405200	70	75	5		
U30 005 000 000 34023 239	20	11	RC	.00	.36	0	0	1	3	05/2017	264000	184200	70	75	5		
U16 055 000 000 34037 221	20	11	RA	.00	.20	0	0	1	13	05/2017	395000	277900	70	75	5		
U33 009 B 000 34256 19	20	11	RC	.00	.20	0	0	1	3	08/2017	332000	232800	70	75	5		
U38 067 000 000 34571 19	20	11	RA	.00	1.00	0	0	1	11	01/2018	609000	428000	70	75	5		
U04 039 000 000 34752 196	20	11	RC	.00	.19	0	0	1	1	03/2018	448000	314700	70	75	5		
U04 027 000 000 34835 136	20	11	RC	.00	.43	0	0	1	1	05/2018	453800	315400	70	75	5		
U33 007 G 000 34857 227	20	11	RC	.00	.20	0	0	1	3	05/2018	370000	259500	70	75	5		
U39 010 A 000 34916 312	20	11	RA	.00	.60	0	0	1	12	06/2018	683000	477900	70	75	5		
R05 030 001 000 34133 141	20	11	RA	.00	4.56	0	0	1	14	07/2017	1050000	742600	71	75	4		
U39 004 000 000 34800 102	20	11	RA	.00	4.23	0	0	1	12	07/2017	815000	582200	71	75	4		
U11 008 000 000 34562 330	20	11	RA	.00	.56	0	0	1	2	12/2017	660000	465300	71	75	4		
U29 031 A 000 34806 167	20	11	RC	.00	1.03	0	0	1	14	12/2017	306000	216100	71	75	4		
U38 056 000 000 34812 258	20	11	RA	.00	.94	0	0	1	11	05/2018	632775	450400	71	75	4		
U22 057 000 000 35456 311	20	11	RC	.00	.26	0	0	1	6	02/2019	359700	256100	71	75	4		
U49 033 015 000 34063 273	20	11	RC	.00	.18	0	0	1	4	06/2017	539000	388600	72	75	3		
U12 097 000 000 34078 142	20	11	RA	.00	.30	0	0	1	8	06/2017	455000	325900	72	75	3		
U35 005 047 000 34184 34	20	11	RC	.00	.38	0	0	1	6	07/2017	380000	273500	72	75	3		
U12 005 B 000 34236 234	20	11	RA	.00	.39	0	0	1	8	08/2017	450000	321800	72	75	3		
U03 072 000 000 34608 288	20	11	RC	.00	.17	0	0	1	1	01/2018	475000	344200	72	75	3		
U39 005 001 000 35301 124	20	11	RA	.00	2.07	0	0	1	12	11/2018	1608888	1163900	72	75	3		
U32 002 000 000 33947 39	20	11	RC	.00	.24	0	0	1	3	04/2017	285000	208000	73	75	2		
R05 024 002 000 33975 343	20	11	RA	.00	3.01	0	0	1	14	05/2017	668750	490100	73	75	2		
U36 088 000 000 34234 101	20	11	RA	.00	.37	0	0	1	11	08/2017	570000	415000	73	75	2		
U06 102 000 000 34427 27	20	11	RC	.00	.49	0	0	1	2	10/2017	673500	488900	73	75	2		
U33 008 C 000 34570 171	20	11	RC	.00	.20	0	0	1	3	01/2018	307520	225300	73	75	2		
U36 089 000 000 34950 231	20	11	RA	.00	.37	0	0	1	11	06/2018	570000	415100	73	75	2		
U43 024 000 000 35133 153	20	11	RA	.00	.36	0	0	1	10	09/2018	315000	231000	73	75	2		
U20 006 A 000 35348 311	20	11	RA	.00	.36	0	0	1	7	12/2018	275000	199900	73	75	2		
R03 003 A07 000 35357 137	20	11	RA	.00	1.21	0	0	1	9	12/2018	500000	364300	73	75	2		
U20 007 E 000 35461 271	20	11	RA	.00	.43	0	0	1	7	02/2019	130000	94700	73	75	2		
U12 015 000 000 33975 218	20	11	RA	.00	.29	0	0	1	8	05/2017	393000	289500	74	75	1		

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY HGT	LOT SIZE	DATA #1	DATA #2	DATA #3	DATA #4	* SALES	DATA *	* ASSESSMENT *	* RATIOS *		
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U01 089 000 000 35165 129	20	11	RC	.00	.33	0	0	1	1	09/2018	325000	241800	74	75	1		
U28 042 000 000 35308 261	20	11	RC	.00	.20	0	0	1	4	11/2018	300000	222900	74	75	1		
U11 008 000 000 34562 330	20	11	RA	.00	.56	0	0	1	2	02/2017	620000	465300	75	75	0		
U20 007 B 000 33898 129	20	11	RA	.00	.20	0	0	1	7	03/2017	260000	195600	75	75	0		
U33 006 000 000 33974 84	20	11	RC	.00	.20	0	0	1	3	05/2017	407000	304300	75	75	0		
U58 039 000 000 33984 39	20	11	RB	.00	.66	0	0	1	14	05/2017	801000	601500	75	75	0		
U12 015 001 000 34126 191	20	11	RC	.00	.34	0	0	1	8	06/2017	625500	466700	75	75	0		
U49 033 019 000 34453 90	20	11	RC	.00	.20	0	0	1	4	11/2017	529000	397000	75	75	0		
U12 118 000 000 34569 58	20	11	RA	.00	.40	0	0	1	8	01/2018	428000	322200	75	75	0		
U33 060 C 000 35209 49	20	11	RC	.00	.91	0	0	1	3	03/2018	504295	376300	75	75	0		
U34 022 003 000 34752 107	20	11	RC	.00	.82	0	0	1	3	04/2018	655000	490800	75	75	0		
R02 018 002 000 34917 250	20	11	RA	.00	2.35	0	0	1	10	06/2018	950000	712500	75	75	0		
U09 003 015 000 34925 34	20	11	RA	.00	.98	0	0	1	2	06/2018	450000	339400	75	75	0		
U38 001 018 000 34965 54	20	11	RA	.00	1.15	0	0	1	11	07/2018	890000	665000	75	75	0		
R03 017 005 000 35347 274	20	11	RA	.00	.71	0	0	1	10	12/2018	795000	593200	75	75	0		
U04 122 000 000 35375 77	20	11	RC	.00	.57	0	0	1	1	12/2018	592000	443700	75	75	0		
U21 034 000 000 35468 99	20	11	RC	.00	.19	0	0	1	6	02/2019	320000	240000	75	75	0		
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U27 021 000 000 33876 259	20	11	RC	.00	.25	0	0	1	4	03/2017	235500	178300	76	75	1		
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U43 022 000 000 34193 146	20	11	RA	.00	.35	0	0	1	7	07/2017	415000	314700	76	75	1		
U09 003 005 000 34229 229	20	11	RA	.00	.47	0	0	1	2	08/2017	475000	362700	76	75	1		
U38 001 001 000 34585 291	20	11	RA	.00	.54	0	0	1	11	01/2018	739000	560500	76	75	1		
U12 038 A 000 34705 208	20	11	RA	.00	.25	0	0	1	8	03/2018	675000	510200	76	75	1		
U36 022 000 000 35042 106	20	11	RA	.00	.53	0	0	1	11	08/2018	815000	619700	76	75	1		
U27 025 001 000 35119 189	20	11	RC	.00	.46	0	0	1	4	09/2018	434200	329500	76	75	1		
U19 007 003 000 35165 285	20	11	RA	.00	.23	0	0	1	7	09/2018	353850	269400	76	75	1		
U06 024 000 000 35180 243	20	11	RC	.00	.36	0	0	1	1	09/2018	830000	631800	76	75	1		
U29 016 000 000 35232 252	20	11	RC	.00	.49	0	0	1	4	10/2018	318000	242200	76	75	1		
U33 055 C 000 35284 182	20	11	RC	.00	.34	0	0	1	3	11/2018	400000	304200	76	75	1		
U03 141 000 000 35433 274	20	11	RC	.00	.45	0	0	1	1	01/2019	535000	409000	76	75	1		
U03 048 000 000 33907 152	20	11	RC	.00	.34	0	0	1	1	03/2017	540000	413700	77	75	2		
U52 004 000 000 33878 69	20	11	RA	.00	1.96	0	0	1	6	03/2017	705000	545100	77	75	2		
U36 059 000 000 34061 130	20	11	RA	.00	.42	0	0	1	11	06/2017	496750	384900	77	75	2		
U21 123 000 000 34333 23	20	11	RC	.00	.16	0	0	1	6	09/2017	252000	193200	77	75	2		
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U38 016 000 000 34309 72	20	11	RA	.00	.76	0	0	1	11	09/2017	800000	614900	77	75	2		
U21 142 000 000 34391 231	20	11	RC	.00	.18	0	0	1	6	10/2017	293750	227200	77	75	2		
U19 007 040 000 34509 83	20	11	RA	.00	.29	0	0	1	7	12/2017	390000	302000	77	75	2		
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U19 070 000 000 35384 174	20	11	RA	.00	.35	0	0	1	3	12/2018	349000	267900	77	75	2		
U03 041 000 000 34329 309	20	11	RC	.00	.41	0	0	1	1	09/2017	650000	506300	78	75	3		
U17 043 000 000 34412 110	20	11	RA	.00	3.10	0	0	1	13	10/2017	375000	292200	78	75	3		
U58 010 000 000 34873 152	20	11	RB	.00	.32	0	0	1	14	12/2017	745000	583100	78	75	3		
U54 019 C 000 34437 135	20	11	RA	.00	3.01	0	0	1	14	12/2017	825000	640500	78	75	3		
U22 021 000 000 34623 109	20	11	RC	.00	.27	0	0	1	6	01/2018	299900	234900	78	75	3		
U47 006 000 000 34559 325	20	11	RA	.00	.28	0	0	1	14	01/2018	205000	160500	78	75	3		
U35 005 052 000 34566 68	20	11	RC	.00	.31	0	0	1	6	01/2018	388000	304100	78	75	3		
U24 044 F 000 34528 159	20	11	RC	.00	.28	0	0	1	5	01/2018	325000	254500	78	75	3		
R03 017 006 000 35096 21	20	11	RA	.00	1.21	0	0	1	10	08/2018	1060000	825500	78	75	3		
U08 039 000 000 35186 76	20	11	RA	.00	.28	0	0	1	2	10/2018	630000	492000	78	75	3		
U38 012 000 000 35224 341	20	11	RA	.00	.39	0	0	1	11	10/2018	563750	439200	78	75	3		
U04 081 000 000 35271 189	20	11	RC	.00	.26	0	0	1	1	11/2018	450000	349000	78	75	3		
U23 002 026 000 33841 325	20	11	RC	.00	.22	0	0	1	6	02/2017	370450	294100	79	75	4		
U09 003 009 000 33858 273	20	11	RA	.00	.49	0	0	1	2	03/2017	690000	544600	79	75	4		
U20 011 000 000 34045 94	20	11	RA	.00	.77	0	0	1	7	05/2017	390000	309700	79	75	4		
U58 015 000 000 34260 155	20	11	RB	.00	.35	0	0	1	14	08/2017	745000	591800	79	75	4		
U35 005 044 000 34414 115	20	11	RC	.00	.23	0	0	1	6	11/2017	314500	248700	79	75	4		
U21 101 000 000 34668 261	20	11	RC	.00	.17	0	0	1	6	02/2018	243000	190800	79	75	4		
U25 014 000 000 34941 34	20	11	RA	.00	.44	0	0	1	5	06/2018	295000	231900	79	75	4		
U59 022 000 000 34987 133	20	11	0	.00	.43	0	0	1	14	07/2018	712500	565100	79	75	4		

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* SALES RATIO STUDY *

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES		* ASSESSMENT		* RATIOS *			
												DATE	SALES	VALUE	RATIO	AVE	DEV		
						HGT	SIZE	#1	#2	#3	#4	SOLD	PRICE						
U58 043 000 000 35226 340	20	11	RB	.00	.40	0	0	1	14	10/2018	730000	574200	79	75	4				
U18 017 000 000 35291 44	20	11	RA	.00	.59	0	0	1	13	11/2018	460000	361500	79	75	4				
U42 001 009 000 34182 262	20	11	RA	.00	.37	0	0	1	8	07/2017	332500	267300	80	75	5				
R04 051 004 000 34330 236	20	11	RA	.00	3.05	0	0	1	14	09/2017	465000	371500	80	75	5				
U35 031 000 000 34352 138	20	11	RC	.00	.19	0	0	1	6	09/2017	436000	346700	80	75	5				
U30 067 000 000 34937 277	20	11	RA	.00	3.30	0	0	1	3	06/2018	622500	496200	80	75	5				
U50 011 000 000 34884 247	20	11	RA	.00	1.19	0	0	1	3	06/2018	775000	618800	80	75	5				
U38 001 031 000 34983 233	20	11	RA	.00	.54	0	0	1	11	07/2018	619900	495100	80	75	5				
R04 016 001 000 35190 345	20	11	RB	.00	2.44	0	0	1	14	10/2018	610000	491000	80	75	5				
R03 017 002 000 35391 215	20	11	RA	.00	.98	0	0	1	10	01/2019	800000	638700	80	75	5				
U22 036 000 000 35468 254	20	11	RC	.00	.46	0	0	1	6	02/2019	305000	243000	80	75	5				
U23 002 039 000 35440 317	20	11	RC	.00	.29	0	0	1	6	02/2019	326700	262400	80	75	5				
U04 061 000 000 33810 5	20	11	RC	.00	.56	0	0	1	1	02/2017	460000	370800	81	75	6				
U04 162 000 000 33814 267	20	11	RC	.00	.73	0	0	1	1	02/2017	599000	484100	81	75	6				
U53 013 C 000 34103 170	20	11	RA	.00	2.89	0	0	1	3	06/2017	645000	522200	81	75	6				
U38 001 035 000 34126 252	20	11	RA	.00	.54	0	0	1	11	06/2017	565000	458600	81	75	6				
U42 001 020 000 35002 142	20	11	RA	.00	.37	0	0	1	8	07/2018	391500	317000	81	75	6				
U02 047 000 000 35109 299	20	11	RC	.00	.26	0	0	1	1	08/2018	1219000	983000	81	75	6				
U59 032 000 000 35140 331	20	11	RB	.00	.47	0	0	1	14	09/2018	700000	564200	81	75	6				
U03 080 000 000 33862 248	20	11	RC	.00	.45	0	0	1	1	03/2017	580000	475200	82	75	7				
U33 007 H 000 33928 287	20	11	RC	.00	.20	0	0	1	3	04/2017	265000	217000	82	75	7				
U27 022 000 000 33978 45	20	11	RC	.00	4.20	0	0	1	4	05/2017	475000	387700	82	75	7				
U22 066 000 000 34158 178	20	11	RC	.00	.23	0	0	1	6	07/2017	285000	232600	82	75	7				
U12 029 000 000 34314 97	20	11	RA	.00	.94	0	0	1	8	09/2017	535000	440500	82	75	7				
U38 001 040 000 34372 213	20	11	RA	.00	.57	0	0	1	11	10/2017	620000	508300	82	75	7				
U32 006 040 000 34466 295	20	11	RC	.00	.34	0	0	1	3	11/2017	320000	261800	82	75	7				
U06 047 000 000 34955 173	20	11	RC	.00	1.30	0	0	1	1	06/2018	640000	524500	82	75	7				
U12 054 A 000 33759 28	20	11	RA	.00	1.02	0	0	1	8	02/2017	450000	372400	83	75	8				
U38 063 000 000 34193 29	20	11	RA	.00	.94	0	0	1	11	07/2017	697500	581400	83	75	8				
U22 047 000 000 34533 153	20	11	RC	.00	.29	0	0	1	6	12/2017	455000	378700	83	75	8				
U42 001 007 000 35405 97	20	11	RA	.00	.39	0	0	1	8	01/2019	325000	270400	83	75	8				
U06 067 000 000 33809 232	20	11	RC	.00	.37	0	0	1	1	02/2017	400000	334600	84	75	9				
U33 006 A 000 34153 175	20	11	RC	.00	.20	0	0	1	3	07/2017	269000	226100	84	75	9				
U14 029 000 000 34148 210	20	11	RA	.00	1.00	0	0	1	12	07/2017	728500	611800	84	75	9				
U15 055 000 000 34324 80	20	11	RA	.00	.71	0	0	1	12	08/2017	1650000	1383300	84	75	9				
U58 022 000 000 35423 85	20	11	RB	.00	1.88	0	0	1	14	08/2017	278000	233300	84	75	9				
U21 085 000 000 34695 252	20	11	RC	.00	.17	0	0	1	6	03/2018	263000	220300	84	75	9				
U15 007 000 000 34792 343	20	11	RA	.00	.49	0	0	1	12	04/2018	559900	471900	84	75	9				
U41 001 A 000 34824 26	20	11	RA	.00	2.70	0	0	1	12	04/2018	1320000	1111400	84	75	9				
U33 020 000 000 34745 318	20	11	RC	.00	.33	0	0	1	3	04/2018	329900	276900	84	75	9				
U12 054 B 000 34910 87	20	11	RA	.00	.65	0	0	1	10	06/2018	555000	465400	84	75	9				
U38 057 000 000 35141 154	20	11	RA	.00	.87	0	0	1	11	09/2018	650000	544100	84	75	9				
U30 038 000 000 35287 162	20	11	RA	.00	2.80	0	0	1	3	11/2018	721650	605700	84	75	9				
U04 087 000 000 33900 276	20	11	RC	.00	.31	0	0	1	1	03/2017	663000	566000	85	75	10				
U19 040 000 000 33927 11	20	11	RA	.00	.33	0	0	1	7	04/2017	465000	394400	85	75	10				
U28 010 001 000 34218 172	20	11	RC	.00	.32	0	0	1	4	08/2017	267000	227800	85	75	10				
U50 035 000 000 34232 124	20	11	RA	.00	1.92	0	0	1	3	08/2017	965000	818000	85	75	10				
U18 030 000 000 34308 181	20	11	RA	.00	.37	0	0	1	13	09/2017	265000	226300	85	75	10				
U41 004 A 000 34292 270	20	11	RA	.00	1.74	0	0	1	12	09/2017	700000	594900	85	75	10				
U54 025 C 000 34989 47	20	11	RA	.00	1.86	0	0	1	14	07/2018	764000	648100	85	75	10				
U24 043 000 000 34037 170	20	11	RC	.00	.45	0	0	1	5	05/2017	259000	223500	86	75	11				
U12 014 000 000 34096 103	20	11	RA	.00	.34	0	0	1	8	06/2017	597000	511800	86	75	11				
R05 046 D 000 34279 233	20	11	RA	.00	.63	0	0	1	14	08/2017	425000	367500	86	75	11				
U59 007 000 000 34568 96	20	11	RB	.00	.41	0	0	1	4	01/2018	671000	576300	86	75	11				
U18 040 000 000 34936 196	20	11	RA	.00	.24	0	0	1	11	06/2018	250000	214300	86	75	11				
U36 111 000 000 35318 123	20	11	RA	.00	.43	0	0	1	11	11/2018	757000	649200	86	75	11				
U50 005 000 000 33847 236	20	11	RC	.00	1.05	0	0	1	3	02/2017	437550	382200	87	75	12				
U19 007 036 000 33970 223	20	11	RA	.00	.29	0	0	1	7	04/2017	264000	229100	87	75	12				
U32 006 004 000 33980 41	20	11	RC	.00	.44	0	0	1	3	05/2017	263000	229200	87	75	12				
U33 052 H 000 33985 169	20	11	RC	.00	.29	0	0	1	3	05/2017	406000	352800	87	75	12				
U30 038 000 000 35287 162	20	11	RA	.00	2.80	0	0	1	3	08/2018	700000	605700	87	75	12				
U50 017 000 000 35440 183	20	11	RA	.00	.82	0	0	1	3	02/2019	935000	811300	87	75	12				
U30 051 000 000 34463 59	20	11	RA	.00	1.60	0	0	1	3	11/2017	655000	576300	88	75	13				
U06 060 000 000 35091 35	20	11	RC	.00	.46	0	0	1	1	08/2018	509000	447300	88	75	13				

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PROPERTY ID	BOOK	PAGE	TYPE	USE	ZONE	STORY	LOT	DATA	DATA	DATA	DATA	* SALES	DATA *	* ASSESSMENT *	* RATIOS *
						HGT	SIZE	#1	#2	#3	#4	DATE	SALES	VALUE	RATIO AVE DEV
												SOLD	PRICE		
R02 011 004 000 33850 224			20	11	RA	.00	3.50	0	0	1	10	02/2017	640000	568500	89 75 14
U50 028 000 000 33947 339			20	11	RA	.00	.74	0	0	1	3	04/2017	635000	566400	89 75 14
U12 036 000 000 34236 260			20	11	RA	.00	.86	0	0	1	10	08/2017	750000	664600	89 75 14
U23 002 053 000 34607 165			20	11	RC	.00	.35	0	0	1	6	01/2018	415000	367400	89 75 14
U04 115 000 000 34830 342			20	11	RC	.00	.27	0	0	1	1	05/2018	357000	317300	89 75 14
U50 024 000 000 34162 16			20	11	RA	.00	.95	0	0	1	3	07/2017	727000	652200	90 75 15
U57 006 000 000 35323 41			20	11	RA	.00	1.58	0	0	1	3	11/2018	851500	763100	90 75 15
U08 012 000 000 34624 115			20	11	RA	.00	.96	0	0	1	2	01/2018	738000	671500	91 75 16
U57 010 000 000 34873 246			20	11	RA	.00	1.57	0	0	1	3	05/2018	779900	707900	91 75 16
U35 028 000 000 33829 135			20	11	RC	.00	.61	0	0	1	6	02/2017	325000	300600	92 75 17
U22 032 000 000 33967 204			20	11	RC	.00	.28	0	0	1	6	04/2017	230000	210700	92 75 17
R05 021 000 000 34010 13			20	11	RA	.00	1.30	0	0	1	14	05/2017	376500	349600	93 75 18
R05 032 013 000 33975 294			20	11	RB	.00	.36	0	0	1	14	05/2017	600000	556400	93 75 18
U50 027 000 000 34542 1			20	11	RA	.00	.83	0	0	1	3	12/2017	619900	575700	93 75 18
U13 004 000 000 34573 27			20	11	RA	.00	1.10	0	0	1	10	01/2018	915000	853600	93 75 18
R04 017 000 000 35284 81			20	11	RA	.00	.65	0	0	1	4	11/2018	275000	255200	93 75 18
U36 049 000 000 33959 58			20	11	RA	.00	.75	0	0	1	11	04/2017	445000	417200	94 75 19
U38 001 001 000 34585 291			20	11	RA	.00	.54	0	0	1	11	05/2017	595000	560500	94 75 19
U13 015 000 000 34110 104			20	11	RA	.00	.51	0	0	1	10	06/2017	602000	565000	94 75 19
U30 034 000 000 35148 209			20	11	RA	.00	2.50	0	0	1	3	09/2018	546000	511200	94 75 19
U24 053 000 000 33960 7			20	11	RA	.00	3.19	0	0	1	5	04/2017	525000	505100	96 75 21
U60 002 000 000 34685 175			20	11	RB	.00	2.71	0	0	1	14	03/2018	935000	893100	96 75 21
U35 017 000 000 35048 61			20	11	RC	.00	.19	0	0	1	6	08/2018	205000	196700	96 75 21
U30 065 000 000 34053 18			20	11	RA	.00	2.10	0	0	1	2	06/2017	537000	520700	97 75 22
U38 001 039 000 31141 53			20	11	RA	.00	.54	0	0	1	11	07/2017	496000	479600	97 75 22
U08 017 000 000 34319 284			20	11	RA	.00	.34	0	0	1	2	09/2017	360000	352200	98 75 23
U47 003 000 000 34536 297			20	11	RA	.00	.97	0	0	1	14	01/2018	595000	585600	98 75 23
U54 024 C 000 35424 46			20	11	RA	.00	1.86	0	0	1	14	03/2018	712500	697300	98 75 23
U49 023 000 000 33807 193			20	11	RC	.00	.46	0	0	1	3	02/2017	232000	232400	100 75 25
U53 003 000 000 34325 272			20	11	RA	.00	2.20	0	0	1	14	09/2017	650000	649100	100 75 25
U01 024 A 000 34423 257			20	11	RC	.00	.19	0	0	1	1	10/2017	174900	174900	100 75 25
U30 022 000 000 34339 95			20	11	RC	.00	6.40	0	0	1	3	09/2017	1000000	1007200	101 75 26
U44 025 000 000 33832 235			20	11	RA	.00	1.40	0	0	1	7	02/2017	340750	355100	104 75 29
U20 007 002 000 34499 250			20	11	RA	.00	.24	0	0	1	7	01/2018	397000	434600	109 75 34
U34 022 001 000 35354 157			20	11	RC	.00	1.01	0	0	1	3	12/2018	488000	548300	112 75 37
U50 019 000 000 34497 83			20	11	RA	.00	1.01	0	0	1	3	11/2017	655000	779600	119 75 44
U50 010 000 000 34290 239			20	11	RA	.00	1.45	0	0	1	3	09/2017	550000	685300	125 75 50
U50 017 000 000 35440 183			20	11	RA	.00	.82	0	0	1	3	10/2017	535000	686200	128 75 53
U31 013 000 000 34682 223			20	11	RC	.00	.78	0	0	1	3	02/2018	275000	364000	132 75 57
U04 134 000 000 34845 147			20	11	RC	.00	.19	0	0	1	1	02/2017	188820	251400	133 75 58
U20 007 E 000 35461 271			20	11	RA	.00	.43	0	0	1	7	09/2018	95000	201100	212 75 137

157831298 118944400 SALES = 297

2020 Certified Ratio - Cape Elizabeth
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* SALES RATIO STUDY *
* S U M M A R Y *

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WEIGHTED AVE. 118944400 / 157831298 75

TOTAL RATIOS / # OF RATIOS
AVE. RATIO 15584 / 207 75

TOTAL DEVIATIONS / # OF DEVIATIONS
AVE. DEVIATION 3129 / 297 10.54

AVE. DEV. / AVE. RATIO
COEF. OF DISP. 10.54 / .75 14.05

MIDDLE 70 % YES
OF SALES 297
OF CENTRAL SALES 207

SELECTIONS	FROM	THRU	
TYPE	20	20	
USE	11	11	
QUAL?		DDDDDDDDDDQUALIFIED	
SALE DATE	02/2017	02/2019	

DDDDDDDDDDQUALIFIED

Sales from February 1, 2017 to February 1, 2019

Single Family Homes

Middle 70% of Sales

Ratio equals 75% PLUS ME State 10% = 85%

CERTIFIED RATIO IS 85%

FY 2020 Projected Municipal Revenue Sharing*

7/1/2019 - 6/30/2020 Published 06/20/2019

County	Municipality Name	July 1, 2017 Census Population	2017 Tax Assessment	2019 State Valuation	Rev I Distribution Percentage	Rev II Distribution Percentage	Rev I Projected FY20 Distribution	Rev II Projected FY20 Distribution	Total Projected FY20 Distribution
Cumberland	CAPE ELIZABETH	9120	30473926	2,125,200.00	0.005830954	0.004300	477,031.18	105,149.27	582,180.45

Source: https://www.maine.gov/treasurer/revenue_sharing/projections.html posted 6/20/2019

Detach and retain this portion before depositing

STATE OF MAINE REMITTANCE

Cat	Date	Vendor Code	Bank Code	Check Number	Check Amount
	07/12/2019	VC1000012225	0366	0012296256	\$*****8,286.00

Document ID	Vendor Invoice Number	Contact #	Line Amount
DESCRIPTION			

GAX18F18VETCU 18VET083 207-624-5604 8,286.00
2018 VETERAN RIEMBURSEMENT

Fy 2019 R0389

Fy 2012 AIR 0129

Detach and retain this portion before depositing

STATE OF MAINE REMITTANCE

Cat	Date	Vendor Code	Bank Code	Check Number	Check Amount
	07/12/2019	VC1000012225	0366	0012296247	\$****133,470.00

Document ID	Vendor Invoice Number	Contact #	Line Amount
DESCRIPTION			

GAX18F18HEXFALCU 18FNLHEX085 207-624-5604 133,470.00
2018 2ND PAY Homestead Exemption 624-5604

Fy 2019 R0529

Fy 2012 AIR 0129



0012296247

This tax rate will be applied in the following manner:

		<u>Mil Rate</u>	<u>Taxes</u>
Taxable valuation & revenue	\$ 1,727,964,676	0.01968	\$ 34,006,345
Homestead Exemption Revenue from State	\$ 23,800,000	0.01968	\$ 468,384
Business Equipment Exempt Revenue	\$ 651,900	0.01968	\$ 12,829
Total Assessed Valuation & Tax Revenue	\$ 1,752,416,576	0.01968	\$ 34,487,558

Taxes to be raised:

Gross Appropriations (from Budget):	\$ 41,809,307
Less non-tax revenues:	\$ (7,719,067)
Net minimum to be raised by taxes:	\$ 34,090,240
<u>Plus Overlay (covering abatements and un-collectables):</u>	\$ 397,318
Net to be raised by taxes:	\$ 34,487,558

<u>Tax Rate Composition and Percentage Breakdown</u>	<u>2020 Budget Amt</u>	<u>Percentage</u>	<u>Rate</u>
Town Services	\$ 7,574,995	22%	\$ 4.37
County Assessment	\$ 1,456,670	4%	\$ 0.84
School Department	\$ 24,791,933	73%	\$ 14.30
Homestead Exemption	\$ 300,000	1%	\$ 0.17
Total	\$ 34,123,598	100%	\$ 19.68