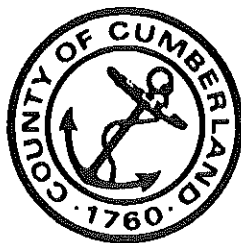


County of Cumberland



To: Town/City Managers and Selectmen

From: Barbara Buckley, Deputy Clerk

A handwritten signature in cursive script that reads "Barbara Buckley".

Date: March 1, 2010

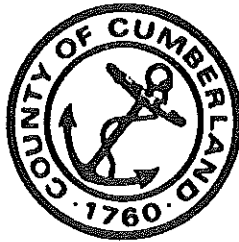
Subject: 2010 Tax Warrant/Tax Rate/Interest Rate on Delinquent Taxes

Please find enclosed a final tax rate for 2010, Tax Warrant and Return, and the interest rate on delinquent taxes. Also enclosed are the County tax distribution and tax obligation lists. Please note that the tax obligation list contains the overlapping debt for each town.

Please contact our office at 871-8380, if you have any questions or require further assistance. Thank you.

Enclosures

County of Cumberland



Peter J. Crichton
County Manager

William E. Whitten
Assistant County Manager

March 1, 2010

Mr. Michael McGovern
Manager
Town of Cape Elizabeth
PO Box 6260
Cape Elizabeth, ME 04107

Dear Mr. ^{Mike} McGovern,

On behalf of the Board of Commissioners and our county leadership team, I would like to thank you in advance for your cooperation in paying this assessment. As you will note from the attached information, the county's mil rate for FY2010 is .0005311361 or 53 cents per thousand. This represents a net increase of 0.00% in County taxes compared to last year, which varies by municipality depending on the valuation.

We know that our municipalities are facing many difficult decisions, just as we had to make during our 2010 budget deliberations. If you would like to learn more about our 2010 budget, please visit our website at www.cumberlandcounty.org.

We are, as you know, 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 that we have a responsibility to look for ways to provide for more efficient, quality public services.

We hope you agree that our initiatives, such as our community development program and our strategic investment in areas like regional assessing and IT services, can make a positive difference on the future of our communities and the Cumberland County region.

If you have any questions or concerns about our assessment or what we are doing as a county government, please don't hesitate to contact me.

Sincerely,


Peter J. Crichton
Cumberland County Manager

Attachment

Cc: Commissioners
Budget Advisory Committee, w/attach.
County Legislative Delegation, w/attach.
Bill Whitten, Assistant County Manager, w/attach.
Department Heads, w/attach.

crichton@cumberlandcounty.org

whitten@cumberlandcounty.org

142 Federal Street, Suite 102 • Portland, Maine 04101-4196 • Tel. (207) 871-8380 • Fax (207) 871-8292

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 2009 was voted February 22, 2010 by the Board of County Commissioners. A tax of \$22,186,885 is to be assessed, collected and paid according to law, and applied for the purposes aforesaid.

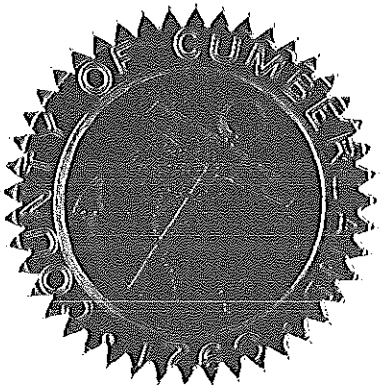
Whereas, upon a due apportionment of the said sum on the Towns/Cities in said County, your Town/City's proportion is found to be: **\$947,600 on a valuation of \$1,784,100,000.**

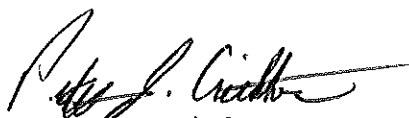
Tax Rate: 0.0005311361

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 2010.**

March 1, 2010

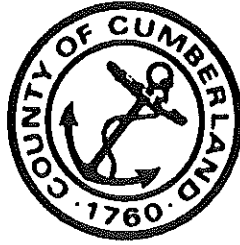
Attest:




Peter J. Crichton
Cumberland County Clerk

County of Cumberland

Peter J. Crichton
County Manager



William E. Whitten
Assistant County Manager

STATE OF MAINE

COUNTY OF CUMBERLAND, SS

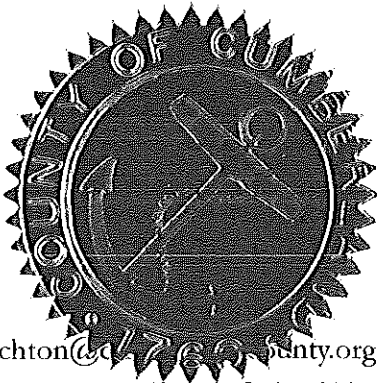
To the Assessors of the towns/cities in Cumberland County:

The Commissioners of Cumberland County call your attention to the provisions of Title 36 section 892-A of the Maine Revised Statutes Annotated for charging interest on delinquent County taxes.

At a regular meeting of the Cumberland County Board of Commissioners held in Portland on February 22, 2010 it was unanimously VOTED by the Board that the annual interest rate on unpaid taxes be set at 7% compounded monthly for each month or fraction thereof that the tax remains unpaid and shall be assessed against any municipality sixty (60) days after September 1, 2010. The specified rate of interest shall apply to delinquent taxes committed during the taxable year and until those taxes are paid in full, and the interest shall be added to and become part of the taxes.

March 1, 2010

Attest:



Peter J. Crichton
Peter J. Crichton
Cumberland County Clerk

crichton@cumberlandcounty.org

whitten@cumberlandcounty.org

142 Federal Street, Suite 102 • Portland, Maine 04101-4196 • Tel. (207) 871-8380 • Fax (207) 871-8292

TAX ASSESSOR'S RETURN

Pursuant to a Warrant from Peter J. Crichton, Clerk of Cumberland County, dated February 22, 2010 we have assessed the polls and estates of the residents and non-residents of the Town/City of _____, County of Cumberland in the amount of \$_____ and have forwarded lists thereof to _____, Collector of said Town/City. Said assessment of taxes to be paid to Treasurer, Cumberland County, on or before the first day of September 2010.

Assessors,
Town/City of _____

\$ _____

TO BE FILLED IN AND FORWARDED TO THE COUNTY TREASURER, 142 FEDERAL STREET, PORTLAND, MAINE 04101-4196 WITH PAYMENT OF TAXES BY SEPTEMBER 1, 2010.

INTEREST RATE ON UNPAID TAXES SET AT 7% AND SHALL BE ASSESSED SIXTY (60) DAYS AFTER SEPTEMBER 1, 2010.

**Cumberland County, Maine
Municipal Tax Assessment & Overlapping Debt
Obligation-As of 12/31//2009**

2009 Tax Obligations		0.0005292875		\$ 5,720,000
Town	2009 Property Valuation	2009 Final Tax Rate Noted Above	Percent of Total County Tax	12/31/09 Overlapping Debt Obligation
Baldwin	166,850,000	88,312	0.40%	\$ 22,768
Bridgton	1,023,700,000	541,832	2.44%	\$ 139,690
Brunswick	2,172,000,000	1,149,612	5.18%	\$ 296,382
Cape Elizabeth	1,828,400,000	967,749	4.36%	\$ 249,495
Casco	629,050,000	332,948	1.50%	\$ 85,837
Cumberland	236,800,000	125,335	0.56%	\$ 32,313
Chebeague Isle	1,162,000,000	615,032	2.77%	\$ 158,561
Falmouth	2,143,400,000	1,134,475	5.11%	\$ 292,479
Freeport	1,558,200,000	824,736	3.72%	\$ 212,625
Frye Island	175,800,000	93,049	0.42%	\$ 23,989
Gorham	1,492,250,000	789,829	3.56%	\$ 203,626
Gray	926,100,000	490,173	2.21%	\$ 126,372
Harpswell	2,053,250,000	1,086,760	4.90%	\$ 280,177
Harrison	516,050,000	273,139	1.23%	\$ 70,418
Long Island	138,000,000	73,042	0.33%	\$ 18,831
Naples	812,950,000	430,284	1.94%	\$ 110,932
New Gloucester	516,600,000	273,430	1.23%	\$ 70,493
North Yarmouth	459,300,000	243,102	1.10%	\$ 62,674
Portland	8,283,450,000	4,384,326	19.76%	\$ 1,130,323
Pownal	189,400,000	100,247	0.45%	\$ 25,845
Raymond	1,059,300,000	560,674	2.53%	\$ 144,547
Scarborough	3,563,250,000	1,885,984	8.50%	\$ 486,225
Sebago	439,950,000	232,860	1.05%	\$ 60,034
South Portland	3,843,700,000	2,034,422	9.17%	\$ 524,494
Standish	1,113,200,000	589,203	2.66%	\$ 151,902
Westbrook	1,844,650,000	976,350	4.40%	\$ 251,713
Windham	1,900,200,000	1,005,752	4.53%	\$ 259,293
Yarmouth	1,670,600,000	884,228	3.99%	\$ 227,963
Totals	41,918,400,000	22,186,885	100.00%	\$ 5,720,000

FY2010 COUNTY OF CUMBERLAND-

Final Valuation for 2010

The tax distribution schedule describes the amount of tax required from each municipality based on their equalized valuation to provide the revenue necessary for county operations. Previous year information is provided for comparison purposes. The tax calculation table at the bottom of the schedule shows the factors of expenditures revenues, and surplus used to calculate the amount of county property tax assessed on the real and personal property in each municipality.

The State of Maine Valuation for 2010 shows overall County increase of **Valuation Growth**

Tax Distribution Schedule						
	up 0.87%		-0.3%			
Town	State 2009 Valuation	2009 Tax	State 2010 Valuation	Val Change %	2010 Tax	Percent Tax Change
Baldwin	166,850,000	88,313	160,850,000	-3.6%	85,434	-3.26%
Bridgton	1,023,700,000	541,832	1,060,000,000	3.5%	563,004	3.91%
Brunswick	2,172,000,000	1,149,612	2,204,800,000	1.5%	1,171,049	1.86%
Cape Elizabeth	1,828,400,000	967,749	1,784,100,000	-2.4%	947,600	-2.08%
Casco	629,050,000	332,948	644,700,000	2.5%	342,423	2.85%
Chebeague Island	236,800,000	125,335	223,750,000	-5.5%	118,842	-5.18%
Cumberland	1,162,000,000	615,032	1,131,350,000	-2.6%	600,901	-2.30%
Falmouth	2,143,400,000	1,134,475	2,171,450,000	1.3%	1,153,336	1.66%
Freeport	1,558,200,000	824,736	1,554,400,000	-0.2%	825,598	0.10%
Frye Island	175,800,000	93,049	164,550,000	-6.4%	87,398	-6.07%
Gorham	1,492,250,000	789,829	1,443,450,000	-3.3%	766,668	-2.93%
Gray	926,100,000	490,173	917,050,000	-1.0%	487,078	-0.63%
Harpswell	2,053,250,000	1,086,760	2,005,900,000	-2.3%	1,065,406	-1.96%
Harrison	516,050,000	273,139	541,500,000	4.9%	287,610	5.30%
Long Island	138,000,000	73,042	146,850,000	6.4%	77,997	6.78%
Naples	812,950,000	430,284	790,450,000	-2.8%	419,837	-2.43%
New Gloucester	516,600,000	273,430	504,750,000	-2.3%	268,091	-1.95%
North Yarmouth	459,300,000	243,102	455,350,000	-0.9%	241,853	-0.51%
Portland	8,283,450,000	4,384,327	8,196,900,000	-1.0%	4,353,670	-0.70%
Pownal	189,400,000	100,247	191,050,000	0.9%	101,474	1.22%
Raymond	1,059,300,000	560,674	1,026,000,000	-3.1%	544,946	-2.81%
Scarborough	3,563,250,000	1,885,984	3,620,450,000	1.6%	1,922,952	1.96%
Sebago	439,950,000	232,860	424,700,000	-3.5%	225,574	-3.13%
South Portland	3,843,700,000	2,034,422	3,875,800,000	0.8%	2,058,577	1.19%
Standish	1,113,200,000	589,203	1,099,650,000	-1.2%	584,064	-0.87%
Westbrook	1,844,650,000	976,350	1,880,300,000	1.9%	998,695	2.29%
Windham	1,900,200,000	1,005,752	1,917,800,000	0.9%	1,018,613	1.28%
Yarmouth	1,670,600,000	884,228	1,634,600,000	-2.2%	868,195	-1.81%
	41,918,400,000	22,186,885	41,772,500,000	-0.35%	22,186,886	0.00%
Tax Calculation	2007	2008	2009		2010	
Total Estimated Expenditures	30,773,043	31,566,466	32,141,848		31,939,344	
Total Estimated Revenues	(9,497,219)	(9,552,719)	(9,604,963)		(9,402,459)	
Designated Surplus	(1,000,000)	(400,000)	(350,000)		(350,000)	Net Increase
Tax Revenue Required	20,275,824	21,613,747	22,186,885		22,186,885	0.00%
Mill Rate	2007	2008	2009		2010	
Per \$1,000		0.0005156148	0.0005292875		0.0005311361	
		0.51561479	0.529287497		0.531136143	