

Town of Wayne Board of Selectmen

MEMBERS: Gary Kenny, Stephanie Haines, Stephen Saunders, Peter Ault and Don Welsh

Meeting Agenda

Date: Tuesday, August 12, 2014

Time: 6:30 PM

Place: Wayne Elementary School – Library

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – July 29, 2014.**

MOTION: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – July 29, 2014.

Warrants.

- a. **Consider approving of Payroll Warrant #7.**

MOTION: Move the Board to approve Payroll Warrant #7.

- b. **Consider approving of Accounts Payable Warrant #8.**

MOTION: Move the Board to approve Accounts Payable Warrant #8.

Business Agenda.

- a. **Fire Truck**

Manager Recommendation: Take any action deemed appropriate.

- b. **2014 Municipal Tax Rate Calculation Form.**

Manager Recommendation: Move the Board to accept the 2014 Municipal Tax Calculation Form prepared by the Assessor's Agent.

- c. **Assessor's Certification of Assessment, Municipal Tax Assessment Warrant, Certificate of Commitment.**

Manager Recommendation: Move the Board to sign the Assessor's Certification of Assessment, Municipal Tax Assessment Warrant and Certificate of Commitment.

- d. **Certificate of Assessment to be returned to the Municipal Treasurer.**

Manager Recommendation: Move the Board to sign the Certificate of Assessment to be returned to the Municipal Treasurer.

e. Award the 2014 General Obligation Bond for the road reconstruction and paving.

Manager Recommendation: Move the Board to award the 2014 General Obligation Bond for the reconstruction and paving to Camden National Bank.

f. Authorize the Chair, Board of Selectmen and Treasurer to sign any necessary paperwork approved by Bond Counsel regarding the 2014 General Obligation Bond for the road reconstruction and paving.

Manager Recommendation: Move the Board to authorize the Chair, Board of Selectmen and Treasurer to sign any necessary paperwork approved by Bond Counsel regarding the 2014 General Obligation Bond for the road reconstruction and paving.

g. Pest Control – Beavers and Geese

Manager Recommendation: Move the Board to authorize the Town Manager to work with the USDA Wildlife Services to remove the Beavers and haze the geese in the Village.

h. Paving apron at new resident Sand/ Salt Shed.

Manager Recommendation: Move the Board to authorize the Town Manager to contract with B&S Paving from Manchester to pave an apron at the new Resident Sand/ Shed.

i. Brush Removal.

Manager Recommendation: Move the Board to authorize the Town Manager to contract with McPherson Timberlands to remove brush.

j. Animal Control Ordinance.

Manager Recommendation: Take any action deemed appropriate.

k. Executive Session – 36 MRSA §841(2) ~ Poverty Abatement.

Manager Recommendation: Move the Board to enter Executive Session – 36 MRSA §841(2) ~ Poverty Abatement.

Manager Recommendation: Move the Board to exit Executive Session – 36 MRSA §841(2) ~ Poverty Abatement.

Manager Recommendation: Any motions as a result of Executive Session.

Supplements / Abatements.

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday August 26, 2014 at 6:30 PM** at the Wayne Elementary School - Library.

Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday July 29, 2014
Wayne Elementary School

Call Meeting to Order/ Selectmen Present

Town Manager determined quorum and called meeting to order at 6:30 PM with the following members present: Peter Ault, Stephanie Haines, Gary Kenny, Stephen Saunders, and Donald Welsh.

Others Present: Aaron Chrostowsky, Town Manager and Cathy Cook, Town Clerk

Audience: Mark Birtwell, Robert Stephenson, and Taylor Stevenson

Pledge of Allegiance

Moment of Silence for Ray Giglio, who passed away 7/27/2014

Meeting Minutes

- a. A motion was made to approve the meeting minutes of the Board of Selectmen meeting on July 15, 2014. (Saunders/Haines) (4/0)

Warrants

- b. The Board approved Warrant #6 (Accounts Payable) in the amount of \$264,994.08. (Saunders/Haines) (4/0)
- c. The Board approved Payroll Warrant #5 (Payroll) in the amount of \$10,635.26. (Saunders/Haines) (4/0)

Business Agenda

- a. Discussed the Animal Control Ordinance. Selectboard members to compare with old draft ordinance. Town Manager will consult with Town Attorney Lee Bragg once more, though has already approved it. There will be a publicized Special Town Meeting likely in September 2014.
- b. Speed Hump discussion including some reported negative feedback from residents. Also issue with expense of maintenance, (removing before winter plowing and replacing in spring), because labor costs of maintenance approximately \$700. Town Manager will consult with the Speed Hump company about maintenance issues. Also discussed possible speed trailer, which is expensive and possibly sharing with another town.
- c. Discussed additional paving. See attached memo. Town Manager to check dimensions of proposed salt/sand shed area. Town Manager to see if the RSU will upgrade/replace the entrance ramp and put in a gutter. Town Manager to try less expensive option for repairing pavement at intersection of Rt.#133 and Pond Road by asking Dennis Bruen to use his infrared machine.
- d. The Board was moved to consider authorizing Town Manager to sign contract with CAI Technologies for the GIS Mapping Services Project, after amendment of removing other bidder's information. (Saunders/Haines) (4/0)
- e. Update on the Pettengill/Welch matters.
The Board was moved to enter into Executive Session, 1 MRSA SS405 (6) E Legal (Saunders/Haines) (4/0) at 8:14 PM.
The Board was moved to exit Executive Session, 1 MRSA SS405 (6) E Legal (Saunders/Haines) (4/0) at 8:37 PM.

The Board moved to authorize the Town Manager to (Saunders/Haines) (4/0)

Supplements / Abatements: None

Town Manager Report:

Geese – I met with the USDA Wildlife Services to discuss ways to mitigate the geese problem in town. They gave me shimmering ribbon and two balloons that look like eyeballs. It appears to be working.

Granite Benches – A special thanks to Breazeale Family for their love of Wayne and generosity in donating two granite benches for the parks at the mill pond. They were installed by Swenson Granite this Monday.

Buffer Enhancement Project – Last week, I met with Kennebec County Soil & Water Conservation District to discuss shoreline improvements at the Mill Pond. I am expecting a landscaping plan this week. This plan will be a long term fix to geese problem, protect the water quality, enhance views of the mill pond and fix the shoreline zoning violation.

Besse Road Intersection – This week I intend to meet with the landowner to discuss a property easement. My intention is to remove brush in the state right-of-way and then push back the slope. Then, place geotextile fabric and stone for erosion and weed control.

Lincoln Point Road – We need a new snowplow turnaround at the end of the gravel portion of the Lincoln Road. I have spoken to Lynette Stinneford about said easement. She is amicable to giving us what we want we should try to get the easement before she sells her mother's property. I would like to hire a surveyor.

Gravel Road Plan - Last week, I met with Kennebec County Soil & Water Conservation District they are evaluating all our gravel roads. We will have a written report by fall.

Pavement Road Plan – I will continue to meet with Dennis on evaluating all paved roads.

Board Member Reports:

1. Steve Saunders suggested the Town purchase a speaker sound system.

Public Comments: None.

Adjourn.

Motion to Adjourn at 8:41 PM. (Saunders/Haines) (4/0)

The next Select Board Meeting is scheduled for Tuesday, August 12, 2014 at 6:30 p.m. at the Wayne Elementary School Gym.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

2014 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Wayne

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

1. Local Taxable Real Estate Valuation.....	1	180,047,200	
2. Local Taxable Personal Property Valuation.....	2	728,300	
3. Total Taxable Valuation (Line 1 plus line 2).....	3	180,775,500	
4. (a) Total of all Homestead Exempt Valuation	4(a)	3,620,000	
(b) Homestead Exempt Reimbursement Value	4(b)	1,810,000	
		(Line 4(a) multiplied by .5)	
5. (a) Total of all BETE Exempt Valuation	5(a)	5,600	
(b) The statutory standard reimbursement for 2013 is 50%	5(b)	2,800	
Municipalities with significant personal property & equipment		(line 5(a) multiplied by 0.5)	
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	182,588,300	

Assessments

7. County Tax.....	7	197,225.98	
8. Municipal Appropriation.....	8	1,078,915.00	
9. TIF Financing Plan Amount.....	9	2,233.00	
10. Local Educational Appropriation (Local Share/Contribution) 10		1,774,654.00	
(Adjusted to Municipal Fiscal Year)			
11. Total Assessments (Add lines 7 through 10).....	11	3,053,027.98	

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	44,079.00	
13. Other Revenues: (All other revenues that have been formally	13	406,492.00	
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			
14. Total Deductions (Line 12 plus line 13).....	14	450,571.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	2,602,456.98	

16.	2,602,456.98	X	1.05	=	2,732,579.83	Maximum Allowable Tax
17.	2,602,456.98	/	182,588,300	≠	0.014253	Minimum Tax Rate
18.	2,732,579.83	/	182,588,300	=	0.014965	Maximum Tax Rate
19.	180,775,500	X	0.01437	=	2,597,743.94	Tax for Commitment
			(Selected Rate)		(Enter on Page 1, line 13)	
20.	2,602,456.98	X	0.05	=	130,122.85	Maximum Overlay
21.	1,810,000	X	0.01437	=	26,009.70	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	2,800	X	0.01437	=	40.24	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	2,623,793.88	-	2,602,456.98	=	21,336.90	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

(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.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Wayne for State, County, District, and Municipal Taxes for the fiscal year 07/01/2014 to 06/30/2015 as they existed on the first day of April 2014.

IN WITNESS THEREOF, we have hereunto set our hands at Wayne this 12 day of August, 2014.

Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Wayne

County KENNEBEC

To Dawna Gardner, 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	197,225.98	
2. Municipal Appropriation	1,078,915.00	
3. TIF Financing Plan Amount	2,233.00	
4. Local Educational Appropriation	1,774,654.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	21,336.90	
6. Total Assessments		3,074,364.88

Deductions:

7. State Municipal Revenue Sharing	44,079.00	
8. Homestead Reimbursement	26,009.70	
9. BETE Reimbursement	40.24	
10. Other Revenue	406,492.00	
11. Total Deductions		476,620.94
12. <u>Net Assessment for Commitment</u>		2,597,743.94

You are to pay to Bruce Mercier, 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 06/30/2015.

In case of the neglect of any person to pay the sum required by said list until after 10/01/2014, 01/31/2015 & 04/01/2015; you will add interest to so much thereof as remains unpaid at the rate of 7.00 percent per annum, commencing 10/02/2014, 02/01/2015 & 04/02/2015 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this 08/12/2014.

_____ Assessor(s) of: Wayne

CERTIFICATE OF COMMITMENT

To Dawna Gardner the Collector of the Municipality of
Wayne , 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 \$2,597,743.94 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 08/12/2014

_____ Assessor(s) of: Wayne

Complete in Duplicate. File original with Tax Collector. File copy in Valuation Book

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

County **KENNEBEC** , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Wayne for the fiscal year 07/01/2014 to 06/30/2015, at 14.37 mils on the dollar, on a total taxable valuation of \$180,775,500

Assessments:

1. County Tax	197,225.98	
2. Municipal Appropriation	1,078,915.00	
3. TIF Financing Plan Amount	2,233.00	
4. Local Educational Appropriation	1,774,654.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	21,336.90	
6. Total Assessments		3,074,364.88

Deductions:

7. State Municipal Revenue Sharing	44,079.00	
8. Homestead Reimbursement	26,009.70	
9. BETE Reimbursement	40.24	
10. Other Revenue	406,492.00	
11. Total Deductions		476,620.94
12. <u>Net Assessment for Commitment</u>		2,597,743.94

Lists of all the same we have committed to Dawna Gardner, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Bruce Mercier, 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. (Title 36 MRSA, section 712)

Given under our hands this 08/12/2014

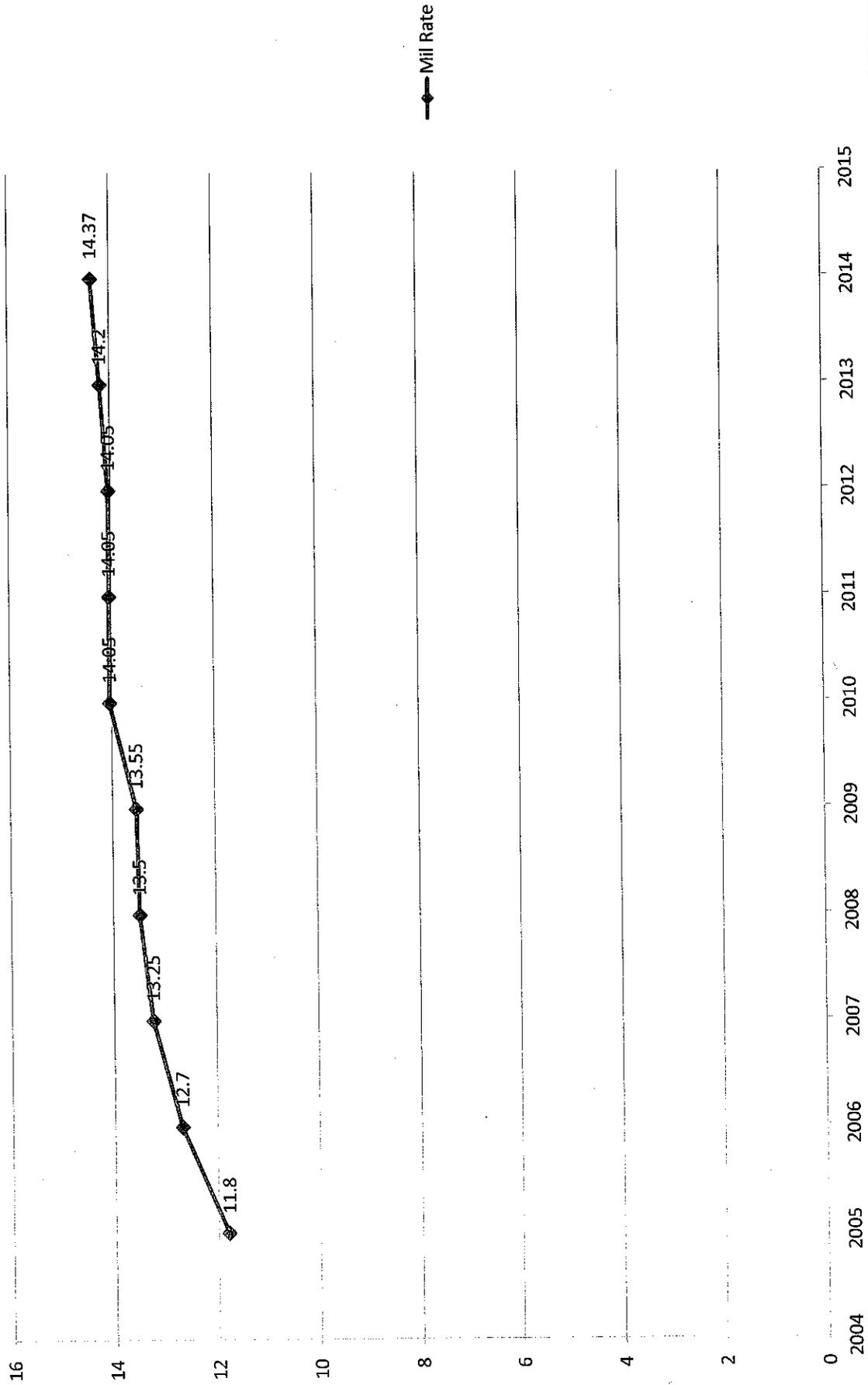
Municipal Assessor(s)

Complete in Duplicate. File original with Tax Collector. File copy in Valuation Book

Town of Wayne

Year	Mil Rate	Total Taxable Valuation	Valuation Increase	Certified Ratio	Interest
2005	11.8	\$ 169,194,350		100%	7.0%
2006	12.7	\$ 170,110,450	\$ 916,100	100%	7.0%
2007	13.25	\$ 171,370,300	\$ 1,259,850	100%	7.0%
2008	13.5	\$ 173,393,400	\$ 2,023,100	93%	7.0%
2009	13.55	\$ 175,075,060	\$ 1,681,660	91%	7.0%
2010	14.05	\$ 177,908,800	\$ 2,833,740	90%	7.0%
2011	14.05	\$ 178,124,340	\$ 215,540	97%	7.0%
2012	14.05	\$ 178,798,400	\$ 674,060	100%	7.0%
2013	14.2	\$ 179,984,500	\$ 1,186,100	100%	7.0%
2014	14.37	\$ 180,775,500	\$ 791,000	100%	7.0%

Town of Wayne, ME Mil Rate History FY 2005 - 2013



Town of Wayne, ME
Proposed FY '14-'15 Budget Effect on the Taxpayer

Home Values	Current		Proposed	
	FY '13-14	FY '14-15	Net Increase	
	14.20 Mil	14.37 Mil	+ .17 Mil	
\$100,000	\$1,420	\$1,437	\$17	
\$150,000	\$2,130	\$2,156	\$26	
\$182,900	\$2,597	\$2,628	\$31	
\$200,000	\$2,840	\$2,874	\$34	
\$250,000	\$3,550	\$3,593	\$43	
\$300,000	\$4,260	\$4,311	\$51	
\$350,000	\$4,970	\$5,030	\$60	
\$400,000	\$5,680	\$5,748	\$68	
\$450,000	\$6,390	\$6,467	\$77	
\$500,000	\$7,100	\$7,185	\$85	

* = Median Home Value, Wayne, ME, \$182,900, U.S. Census Bureau 2010

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: General Obligation Bond Award
Date: August 12, 2014

As you recall Annual Town Meeting authorized the Town to borrow for paving and road construction, this FY 14-15. The Town received four complete bids from the following lending institutions:

Camden National Bank:	2.21%
TD Bank	2.37%
Kennebec Savings Bank	2.46%
Androscoggin Bank	2.77%

I recommend the Town award the General Obligation Bond to Camden National Bank.

For reference purposes, last year we awarded TD Bank the General Obligation Bond in the amount of \$250,000 with an interest rate of 2.32%.

Town of Wayne

P.O. Box 400; 48 Pond Road
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

INVITATION TO BID GENERAL OBLIGATION BOND

The Town of Wayne (the "Town") invites bids for a General Obligation Bond in an amount up to \$300,000 to fund road reconstruction and repair. The Bond will be dated on or about **August 18, 2014** and loan proceeds will be taken as a lump sum on that date. Repayment of the principal on the Bond will be made in five (5) annual installments of equal amount, plus accrued interest.

Interested banks must submit sealed bids by 12:30 p.m. on Thursday, August 7, 2014. Each bid should be submitted to Aaron Chrostowsky, Town Manager, P.O. Box 400, Wayne, ME 04284 in a sealed envelope marked "Bid for General Obligation Bond". Bids will be considered by the Select Board at its meeting convening at 6:30 p.m. on the evening of **August 12, 2014** at the Town Offices. Information regarding the Town's finances can be obtained by calling Aaron Chrostowsky during business hours at (207) 685-4983.

Bids must disclose the amount of any fees or other charges relating to the borrowing. Bids must permit the Town to prepay the note at the election of the Town without penalty at any time. Bids shall remain firm for acceptance by the Town for 5 days from the submission deadline.

The Town has engaged Lee Bragg of the firm of Bernstein, Shur, Sawyer & Nelson to act as Bond Counsel in connection with this borrowing, and, if required, the successful bidder will be provided with an unqualified opinion from Bond Counsel at the time of the closing. The Town will certify that the debt is a qualified tax-exempt obligation within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code.

The Town reserves the right to accept or reject any or all bids, to waive any informality in the bids and to exercise its judgment in evaluating the bids. The decision of the Select Board on these matters shall be final and conclusive.

Town of Wayne

P.O. Box 400; 48 Pond Road

Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

General Obligation Bond VOTE

VOTED by the Select Board for the Town of Wayne, Maine as follows:

- VOTED: (1) That under and pursuant to Title 30-A, Section 5772 of the Maine Revised Statutes, as amended and supplemented, there be and hereby is authorized the issuance of a General Obligation Bond of the Town to finance road reconstruction and repair as approved by town meeting vote on June 10, 2014.
- (2) That said Bond shall be dated August 18, 2014, shall be payable in five, equal principal installments payable on August 18 of each of the next five years and shall be signed by the Treasurer and countersigned by the Chair of the Select Board and otherwise be in such form and bear such details as the signers may determine.
- (3) That the Town Treasurer and Chair of the Select Board are hereby authorized to issue the aforementioned General Obligation Bond in an aggregate principal amount not to exceed Three Hundred Thousand Dollars (\$300,000).
- (4) That the economic life of the Project is hereby determined to be in excess of 5 years, thereby meeting the IRS requirement which states that the term of the Bond may not exceed 120% of the economic life of the acquisition.
- (5) That said Bond is hereby sold and awarded to Camden National Bank at an interest rate of 2.21%.
- (6) That said Bond is hereby designated qualified tax-exempt obligation of the Town for the 2014 calendar year pursuant to the Internal Revenue Code of 1986.
- (7) That all things heretofore done and all action heretofore taken by the Town, its municipal officers and agents in the authorization of said Bond are hereby ratified, approved and confirmed, and the Treasurer and Chair are each hereby authorized to take any and all action necessary or convenient to carry out the provisions of this voting, including delivering said Bond against payment therefor.

Municipal Officers:

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

Dated: August 12, 2014

**Camden National Bank
Wayne 2014 General Obligation Bond
Draft Amortization Schedule**

Principal: \$300,000
Interest: 2.21%
Term: 5-Years

Date	Principal Payment	Interest Payment	P&I Payment	Principal Balance
8/18/2014	\$ -	\$ -		\$ 300,000.00
8/18/2015	\$ 60,000.00	\$ 6,630.00	\$ 66,630.00	\$ 240,000.00
8/18/2016	\$ 60,000.00	\$ 5,304.00	\$ 65,304.00	\$ 180,000.00
8/18/2017	\$ 60,000.00	\$ 3,978.00	\$ 63,978.00	\$ 120,000.00
8/18/2018	\$ 60,000.00	\$ 2,652.00	\$ 62,652.00	\$ 60,000.00
8/18/2019	\$ 60,000.00	\$ 1,326.00	\$ 61,326.00	\$ -
Total	\$ 300,000.00	\$ 19,890.00	\$ 319,890.00	



July 25, 2014

Aaron Chrostowsky
Town Manager
P.O. Box 400
Wayne, ME 04284

Dear Mr. Chrostowsky:

Thank you for the opportunity to bid on your request for municipal funds for the Town of Wayne in an amount not to exceed Three Hundred Thousand and 00/100 Dollars (\$300,000.00) for the purpose of road reconstruction and repair. Camden National Bank (the "Bank") is pleased to offer this Note subject to the following conditions:

- 1) ISSUER: Town of Wayne
- 2) ISSUE DATE: On or about August 18, 2014
- 3) DENOMINATION OF NOTES: One note in an amount not to exceed \$300,000.00 will be issued on a lump-sum basis.
- 4) MATURITY DATE: Sixty (60) months from closing
- 5) INTEREST RATE: The tax exempt interest rate will be 2.21%, fixed. The interest is computed on the basis of actual days elapsed over a 360-day year, resulting in total interest paid of approximately \$20,180.00.
- 6) REPAYMENT TERMS: Principal and interest on the note shall be payable in five annual, approximately equal installments of \$64,035.96, until the maturity of the note.
- 7) PREPAYMENT PROVISION AND FEES: The note may be prepaid at any time without penalty. The Bank assesses no fees associated with the loan closing.
- 8) LEGAL OPINION: This bid is subject to a legal opinion from bond counsel acceptable to the Bank, the cost of which will be borne by the Town of Wayne. The opinion must include a statement that the note represents a valid and binding obligation of the issuer and further that the note is a "bank qualified and designated tax exempt obligation" for the purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended. The issuer's counsel will be responsible for preparing the required loan documents and filing the necessary forms with the Internal Revenue Service.



Town of Wayne
Page 2
July 25, 2014

9) **ADDITIONAL PROVISION:** It is a condition of this commitment that none of the proceeds shall be used or invested in any manner such as to result in the loss of exemption from Federal income taxation of interest earned on this obligation. If this condition is violated by the issuer, the actions of any of its officers, agents, or employees, said issuer shall be liable to any holder of this obligation for all income tax liability incurred by said holder as a result of said condition broken, and in addition, all obligations under this Note shall become immediately due and payable at the option of the holder. All acts, conditions and formalities essential to the validity of said obligation have been performed and compiled with as required by law, and the total indebtedness of the issuer is within the legal debt limit prescribed by law.

10) **CONFIRMATIONS:** The Town of Wayne must confirm in writing that:

-The Town of Wayne will comply with all of the Tax Reform Act of 1986, as amended, including all provisions relating to arbitrage and rebate.

11) **SUBMISSION OF FINANCIAL STATEMENTS:** The Town of Wayne will provide the Bank with year-end audited financials within one hundred twenty (120) days of the City's fiscal year-end. Such statements are to be prepared by an independent certified public accountant.

This commitment shall expire if it is not accepted in writing by August 17, 2014 and may be withdrawn if any adverse information relating to the issuer's affairs is discovered prior to closing.

Should you have any questions regarding this commitment or require additional information, please contact me at 207-512-0778 or by email at ncotnoir@camdennational.com. Thank you for considering Camden National Bank for the Town's financial needs.

Sincerely,



Nathan R. Cotnoir
Vice President



TD Bank
America's Most Convenient Bank®
Government Banking
One Portland Square
Portland, ME 04101
T 800 532 6654
F 207 761 8599

tdbank.com

August 7, 2014

Aaron Chrostowsky, Town Manager
Town of Wayne
P.O. Box 400
Wayne, ME 04284

RE: 2014 General Obligation Bond

Dear Mr. Chrostowsky:

Thank you for the opportunity to bid on your request for a General Obligation Bond in the amount of \$300,000.00. This bid is submitted per your request for proposal specifications. TD Bank, N.A. (The "Bank"), is pleased to offer the General Obligation Bond subject to the following conditions:

1. ISSUE DATE: The Bond will be issued on or about August 18, 2014.
2. MATURITY DATE: All principal and interest on the loan will be repaid on or before August 18, 2019.
3. INTEREST RATE: The rate of interest will be **2.37%** based on actual/365 day year. Repayment will require annual principal and interest payments.
4. DENOMINATION OF BONDS: There will be one (1) Bond issued up to the denomination of \$300,000.00.
5. PREPAYMENT PROVISION: The Bond may be prepaid at any time without penalty.
6. LEGAL OPINION: This bid is subject to a legal opinion from bond counsel acceptable to the Bank, the cost of which will be borne by the Town. The opinion must include a statement that the Bond represents a valid and binding obligation of the issuer and further that the Bond is a "qualified tax exempt obligation" for the purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.



7. **CONFIRMATIONS:** The Town must confirm in writing that:
- (a) The anticipated total borrowing for 2014 will not exceed \$10,000,000; and
 - (b) The Town will comply with all aspects of the Tax Reform Act of 1986, as amended, including all provisions relating to arbitrage and rebate.

This bid shall expire if it is not accepted in writing by a qualified officer by 5:00 p.m. on August 14, 2014, and is subject to withdrawal if any adverse information relating to the issuer's affairs is discovered prior to closing.

The signed Note, registered and payable to TD Bank, N.A., must be received by the Bank the day prior to the Note date. One (1) business day shall be required to prepare for a closing, unless other arrangements are made with the Bank.

Sincerely,



Barbara Durr
Vice President
Government Banking Division

SEEN AND AGREED TO ON BEHALF OF TOWN OF WAYNE:

By: _____
Its

Kennebec Savings Bank

Member FDIC



your community bank since 1870

1 Northern Avenue, Farmingdale, ME 04344
Telephone: (207) 588-5801 Fax: (207) 588-5800
Website: www.kennebecsavings.com

Serving the Greater Gardiner area

August 4, 2014

General Obligation Bond

Aaron Chrostowsky, Town Manager
Town of Wayne
P.O. Box 400
Wayne, ME 04284

Dear Aaron:

Kennebec Savings Bank is pleased to submit the following in response to your inquiry regarding potential financing to fund road reconstruction and repair.

Amount:	\$300,000
Term:	5 years
Repayment Schedule:	Annual principal payments of \$60,000, plus annual payments of interest.
Options:	lump sum
Fixed Interest Rate:	2.46%
Interest Basis:	Actual/365 (during any leap year, Actual/366)
Prepayment Penalty:	None
Bid Expiration Date:	August 12, 2014 (we would be happy to submit an updated proposal after this date).

I have included an Amortization Schedule as an attachment to this letter (Schedule A).

This bid is subject to a legal opinion from the Town's attorney that the Bond is a "bank eligible" tax-exempt obligation under Section 265 of the U.S. Internal Revenue Code (at the Town's expense).

Please contact me with any questions.

Sincerely,

Brent L. Hall

Vice President & Commercial Banking Officer

Schedule A

The following amortization schedule is an approximation only, based on an interest rate of 2.46%, a loan term of 5 years, and annual payments of interest. Please note this is based on a full draw of the entire loan amount at closing.

Date	Interest	Principal	Total Due	Remaining Balance
8/18/2014				
8/18/2015	\$7,380.00	\$60,000.00	\$67,380.00	\$240,000.00
8/18/2016	\$5,904.00	\$60,000.00	\$65,904.00	\$180,000.00
8/18/2017	\$4,752.00	\$60,000.00	\$64,752.00	\$120,000.00
8/18/2018	\$2,952.00	\$60,000.00	\$62,952.00	\$60,000.00
8/18/2019	\$1,476.00	\$60,000.00	\$61,476.00	\$0.00
TOTALS:	\$22,464.00	\$300,000.00	\$322,464.00	

AndroscogginBank

August 1, 2014

Town of Wayne
Attn: Aaron Chrostowsky, Town Manager
P.O. Box 400
Wayne, ME 04284

Re: General Obligation Bond

Dear Town Manager Chrostowsky:

In response to the General Obligation financing request received from your office we are pleased to offer this proposal for the "Lump Sum" borrowing of Three Hundred Thousand Dollars (\$300,000) for the Town's consideration.

We offer a tax exempt interest rate of 2.77% per annum for this General Obligation Bond. It is our understanding the Town would like to close this bond on or about August 18, 2014 and desires to repay the Bond via annual level principal plus accrued interest payments over a five (5) year term, with the initial payment beginning on the first anniversary date of the closing. I have attached for your added information an amortization schedule based on the rate and terms outlined using the August 18th funding date. It shows the annual installments and the total interest cost of the bond.

Interest will be calculated on an actual / 365 day basis on the Bond, which will be issued without prepayment penalty. There are no premiums, discounts, or other charges associated with the Bond.

Our bid proposal is predicated on receipt of an unqualified legal opinion from bond counsel acceptable to the Bank attesting to the validity and non-arbitrage nature of this borrowing, and designating the Bond as a qualified "tax exempt" obligation under existing tax laws. We understand the Town has retained attorney Lee Bragg of Bernstein Shur to serve as bond counsel for this issue and that he will provide the opinion, Bond, and related documents in form and substance acceptable to the Bank, and will carry out all legal work for the borrowing, and the cost of these services will be borne by the Town. In the documents provided to the Bank, the Town will certify that its anticipated total borrowings in 2014 will not exceed \$10,000,000 in conformance with IRS regulations for tax exempt issues. We will be pleased to work with attorney Bragg to allow a timely closing.

Our proposal is subject to change if not accepted by the close of business on August 14th 2014, and is further subject to withdrawal if there is discovered prior to disbursement any material adverse information pertaining to the Town's financial affairs.



On behalf of Androscoggin Bank, I would like to thank you for providing us with this opportunity assist Wayne with its General Obligation financing needs. We look forward to continuing the good working relationship we enjoy Town officials. If we can be of further assistance to the Town in any facet of its financial activities, please do not hesitate to contact me.

Sincerely,



Paul T. Soucie, Vice President
Government Finance

AWARD /ACKNOWLEDGEMENT

The Town accepts this financing proposal. This Bond is hereby awarded to Androscoggin Bank.

Name & Title

Date

Amortization Schedule

Date	Description	Total Payment	P&I Payment	Principal Payment	Interest Payment	Principal Balance
Aug 18, 2014	Beginning Balance					300,000.00
2014 Totals						
Aug 18, 2015	Principal and Interest Payment	68,310.00	68,310.00	60,000.00	8,310.00	240,000.00
2015 Totals		68,310.00	68,310.00	60,000.00	8,310.00	
Aug 18, 2016	Principal and Interest Payment	66,666.21	66,666.21	60,000.00	6,666.21	180,000.00
2016 Totals		66,666.21	66,666.21	60,000.00	6,666.21	
Aug 18, 2017	Principal and Interest Payment	64,986.00	64,986.00	60,000.00	4,986.00	120,000.00
2017 Totals		64,986.00	64,986.00	60,000.00	4,986.00	
Aug 18, 2018	Principal and Interest Payment	63,324.00	63,324.00	60,000.00	3,324.00	60,000.00
2018 Totals		63,324.00	63,324.00	60,000.00	3,324.00	
Aug 18, 2019	Principal and Interest Payment	61,662.00	61,662.00	60,000.00	1,662.00	
2019 Totals		61,662.00	61,662.00	60,000.00	1,662.00	
Grand Total		324,948.21	324,948.21	300,000.00	24,948.21	

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: Geese and Beaver Problems
Date: 8/12/2014

Geese

As you know, I have numerous requests from residents asking for assistance with regard to geese in the Village. I am working with the USDA Wildlife Services to help mitigate this problem. They are recommending that we follow, the below process:

1. **Post Streamers:** The USDA Wildlife Service gave me shiny streamers to post around the village area. The birds are threatened by the streamers and stay away.
2. **Hazing and Pyrotechnics:** A member of the USDA Wildlife Services will use a kayak and then set up a small pyrotechnic device to move away the birds from the village.
3. **Round-up/ euthanizing:** This is the final step in the process. If they are still around next spring when they are molting, we call them to round them up.

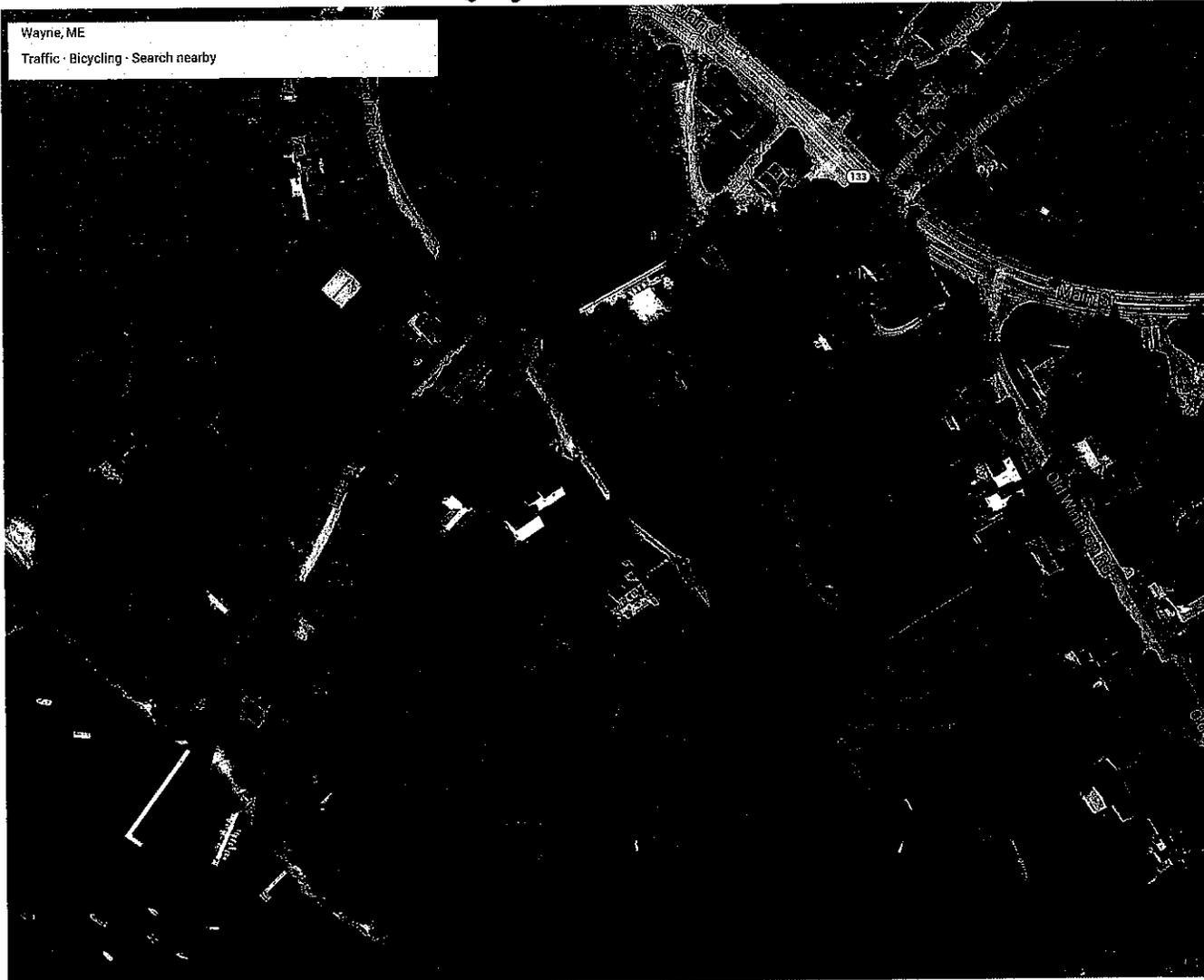
The Town has completed step one in the process. This largely has worked for the first month. However, they are starting to get used to the streamers.

I am requesting that you authorize me to permit the USDA Wildlife Services to haze geese by use of pyrotechnics in the village. I am requesting \$500 from the contingency fund to go toward this project this summer. This allows the USDA Wildlife Services to visit the village 5 days this August. I will report back to you once we use up the budget.

Beaver

This week I received an email requesting assistance for the removal of beavers in the Mill Stream below the dam from the Bonney's on Memorial Lane. Beavers are causing a problem in the lower stream as identified by the USDA Wildlife Services representative who visited the site.

I am requesting that you authorize me to permit the USDA Wildlife Services to remove the beavers in the Mill Stream. I am requesting \$275 from the contingency fund to go toward this project this summer. I will report back to you once we use up the budget.



= Location of Beavers



= Location of Geese

From: cmbonney@aol.com
Sent: Tuesday, August 05, 2014 9:42 PM
To: townmanager@waynemaine.org
Cc: sharonfbonney@yahoo.com
Subject: Bird and beaver infestation

Aaron,
1) Per our conversation today, our property is being invaded by canada geese. Tonight within an hour we had to chase at least twenty geese off our lawn and back to the lake. They leave disgusting and plentiful defecation piles all over our yard, making it an undesirable place for our grandchildren or anyone else to tread without great care. We worry too about the effect on the lake and the inevitable pollution that will follow...While we have put up some ribbon to try to keep the geese off our property, we are concerned that this will be a short term solution.

We would like to see them removed entirely.

2) Perhaps even more important, our shoreline on Androscoggin Lake again has resident beavers who are chewing part way through several large shoreline trees, making them possibly hazardous to boaters. We believe that there are three young beavers and at least two adult beavers. If the half-chewed trees fall, which they will at some point, they will likely block the mill stream into Androscoggin Lake, making a favorite kayaking and fishing spot un-navigable. The USDA rep who was here said that could lead to damming of the area and encouraging growth of algae blooms.

A couple of years ago the town had a gentleman (from the county extension service?) come to our property and he trapped and took away four beavers, one of which was over eighty pounds, the largest he had ever seen, I believe. We would like to have the town consider doing this again, as well as assisting us in the removal of the damaged and threatening shoreline trees.

We would appreciate your consideration of taking steps to help us resolve these issues.

Thank you.

Charles and Sharon Bonney
41 Memorial Park Lane
Wayne

From: Gatcomb, Ross E - APHIS <Ross.E.Gatcomb@aphis.usda.gov>
Sent: Thursday, August 07, 2014 3:05 PM
To: townmanager@waynemaine.org
Subject: Cost for Hazing Geese

Aaron,
I estimated the price to haze the geese daily. I would use myself and another employee. We would kayak and push them away from the town areas and areas you mentioned. Also, I would bring pyrotechnics (bangers), estimating a usage of two a day. They are equivalent to an M80. If you agree with the price, I can make up an agreement for work.

The price per day would be:

-Work for 4 hours
-Gas to get to and from Wayne
-(2) Banger Pyros
Total= \$93.00 for one day

How I could do this to save you money is to work for one day of hazing, then be on standby until they come back. You could call me. For example if I did it on a Monday and they would not come back until Thursday that week, I would come back on Thursday for another day of hazing at the daily price. It would be nice if it would work in one day.

As per our conversation, in August they usually become more nomadic and move away for possible migration or to prepare for winter. Hopefully this occurs; however, not guaranteed. If you decide to have us do some hazing, I am hoping this will work in conjunction with them possibly moving away for the winter period.

For information, during hunting season, even if one or a couple individuals in the flock are shot, it can get the rest to move away. I believe hunters are allowed 5 per season, not 100% sure though. If they are still around next year and you want to have us round them up, please call us next year in May or soon after. They actually molt in the middle of June and that is when we are able to capture them. Also, we get busy with goose during that time. We can give you a price estimate then or sooner. Take care and please call me if you have any questions or need more information.

Ross E. Gatcomb IV
Wildlife Specialist
USDA, APHIS, Wildlife Services
79 Leighton Road, Suite 12
Augusta, Maine 04330
T: (207) 629-5181
F: (207) 629-5182

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From: Wood, John J - APHIS <John.J.Wood@aphis.usda.gov>
Sent: Wednesday, August 06, 2014 3:23 PM
To: townmanager@waynemaine.org
Subject: beaver removal project
Attachments: town of wayne beaver CSA.pdf

Aaron,

Thank you for contacting us here at Wildlife Services. We respond to hundreds of nuisance beaver calls per year and have been doing so for many, many years. We are happy to help you with this issue and we also specialize in almost every other type of nuisance animal issues you may come across. We often work with towns, private citizens, large timber companies and airports to alleviate these issues. We try to be very professional and efficient with our work and hope we can work with your town in the future. Here is the attached agreement that has what we will be doing for work and the price. We accept payments in the form of checks, which will be billed to you when the work is completed. I made the agreement for 275.00 to cover the potential for extended work, as we had discussed. You will notice that the agreement says that it may be less than this, but not to exceed. The relocation tends to be the costly part, seeing that we have to drive them to where-ever Maine Dept. Inland Fisheries and Wildlife tells us to in Kennebec county. Tularemia and giardia are the two diseases that are caused by beavers and are good to remove from public areas for obvious health reasons. Damage to and flooding of timber, roads, culverts, and bridges are also major concerns for most of our cooperators. If you would like to continue with us to work for you, please print the agreement, sign it, fill out the towns tax identification number, scan it and email it back to me. You can also mail it to us at the below mailing address (although scanning is much faster for us). We can complete this work for you next week. Thank you.

John J Wood
Wildlife Specialist
USDA APHIS Wildlife Services
79 Leighton Rd. Suite 12
Augusta, ME 04330
Cell # 207-592-2183
Office # 207-629-5181

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COOPERATIVE SERVICE AGREEMENT
Between
TOWN OF WAYNE
and the
UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)
WILDLIFE SERVICES (WS)

ARTICLE 1

The purpose of this agreement is to cooperate in a wildlife damage management project, as described in the Work Plan on the next page.

ARTICLE 2

APHIS WS has statutory authority under the Act of March 2, 1931 (46 Stat. 1468; 7 U.S.C.426-426b) as amended, and the Act of December 22, 1987 (101Stat. 1329-331, 7 U.S.C. 426c), to cooperate with States, local jurisdictions, individuals, public and private agencies, organizations, and institutions while conducting a program of wildlife services involving mammal and bird species that are reservoirs for zoonotic diseases, or animal species that are injurious and/or a nuisance to, among other things, agriculture, horticulture, forestry, animal husbandry, wildlife, and human health and safety.

ARTICLE 3

APHIS WS and the COOPERATOR agree:

1. APHIS WS will provide the requested wildlife damage management services.
2. The COOPERATOR will provide the U.S. Department of Agriculture the sum of \$ 275.00 to cover the costs as outlined in the Financial

Plan. Payment will be made by check payable to "U.S. Department of Agriculture" by a mutually agreed upon date.

3. The Cooperator ensures and certifies that it is not currently debarred or suspended and is free of delinquent Federal debt.
4. The monies received by APHIS WS will be used for wildlife damage management activities.
5. Nothing in this agreement shall prevent APHIS WS from entering into separate agreements with any other organization or individual for the purpose of providing wildlife damage management services exclusive of those provided for under this agreement.
6. Cooperator certifies that APHIS WS has advised the Cooperator that there may be private sector service providers available to provide wildlife management services that the Cooperator is seeking from APHIS WS.
7. The performance of wildlife damage management actions by APHIS WS under this agreement is contingent upon a determination by APHIS WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable federal statutes. APHIS WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance.

ARTICLE 4

Pursuant to Section 22, Title 41, United States Code, no member of or delegate to Congress shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom.

ARTICLE 5

APHIS assumes no liability for any actions or activities conducted under this Cooperative Service Agreement except to the extent that recourse or remedies are provided by Congress under the Federal Tort Claims Act (FTCA), (28 U.S.C. 1346(b), 2401(b), and 2671-2680).

ARTICLE 6

The Agreement shall become effective 8/6/2014 to 9/6/2014. This Agreement may be amended or terminated at any time by mutual agreement of the parties in writing. Further, in the event the Cooperator does not provide necessary funds, APHIS WS is relieved of the obligation to provide services under this agreement.

Tax Identification Number: _____

COOPERATOR Name: Aaron J. Chrostowsky
Address:

USDA-APHIS-Wildlife Services
79 Leighton Road, Suite 12
Augusta, ME 04330

Cooperator's Signature Date

Robin Dyer, State Director Date

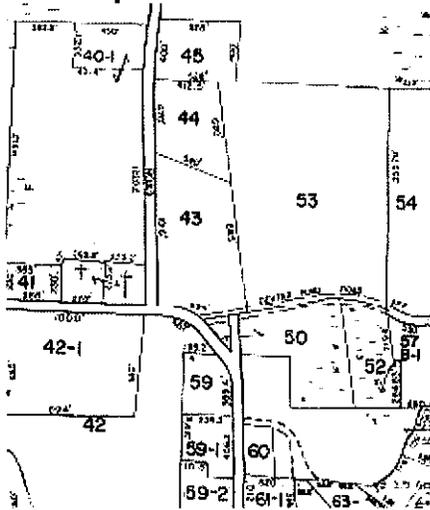
To: Board of Selectmen
Code Enforcement Officer
From: Aaron Chrostowsky
Re: Resident Sand/ Salt Shed
Date: August 5, 2014

As you know, Annual Town Meeting authorized the construction of a small permanent structure for the storage of sand/ salt for residential use.

Project location:

This project is located on Town-owned property, the former Town landfill and current Highway Sand/ Salt Shed. The site of the project will have a separate entrance from the Highway Sand/ Salt Shed (see picture below).

Tax Map 003 Lot 043



Fairbanks Road



Attached you will notice a map/ sketch prepared by me, outlining the proposed size of the project.

Reasons for Project:

- Security: Shed will prevent theft of product.
- Water Quality: Shed and paved pad will prevent water leaching into groundwater.
- Risk Management: Easier for Bruen Construction to keep clean and clear. Paved apron will allow safer access to resident sand/ salt pile.
Shed will keep the sand dry and prevent the sand from freezing.

Project Budget

A. Shed (12' x 12') :	\$1,900 – (Steve Thomas, Readfield)
B. Pavement Options	
1. Paved Pad (20' x 20'):	\$1,266 - (B&S Paving, Manchester)
or	
2. Paved Apron (20' x 75'):	\$3,562 - (B&S Paving, Manchester)
Total Project Cost:	\$3,166 / \$5,462

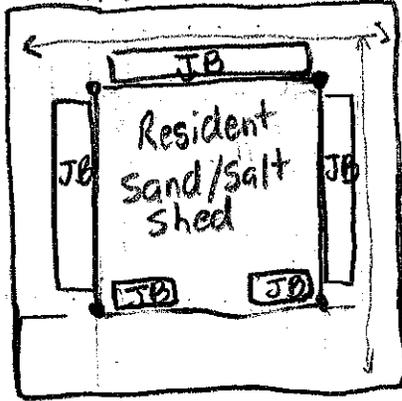
Shed will come from the Land & Buildings Capital Reserve Fund.
Pavement will come from Roads Capital Reserve Fund.

Bruen Construction will prepare the site for construction and paving. This cost will come out of the General Fund – Roads Budget.

Earth Berm

Paved Pad 20'

Edge of vegetation



Front Setback 50'
R-3 Zoning

Gravel Pad
Parking Area

Town
Edge of Right-of-Way

Right of Way
2 Rods 33'

Paved Road
20'

Fairbanks Road

center line

TOWN OF WAYNE
48 POND ROAD
WAYNE, MAINE 04284
BUILDING PERMIT APPLICATION

APPLICANT INFORMATION

Name ~~Wayne~~ Town of Wayne Phone # (207) 685-4983
Mailing Address P.O. Box 400
Wayne ME 04284

Property Information (available at Town Office)

Property Owner Town of Wayne Acct # 109
Street Fairbanks Road Tax Map 003 Lot # 043
Frontage 1016' Acre 12 # of dwelling units N/A
Present # of Bedrooms N/A Zone R-3

Brief description of project (constructing a 10'X 20" residential deck)

- Resident Sand/salt Shed 12' x 12'

Type of use (Residential/Commerical) Estimated Cost \$ 2,000

Signature of Applicant [Signature] Date 8/5/14

This application must be accompanied by a plot plan showing all of the setbacks from the front, sides and rear of property.

Office Use Only

Approved _____ Denied _____

Application Fee \$ _____

Ken Pratt CEO _____ Date _____

McPherson Timberlands

1182 Odlin Road
Hermon, Maine 04401
(207) 947-6970

PROPOSAL

SENT VIA E-MAIL

August 8, 2014

Aaron Chrostowsky
Wayne Town Manager
PO Box 400
Wayne, Maine 04284

RE: Brush chipping; Old Winthrop Road, Morrison Heights Road, Lincoln Point Road, Gott Road, and Route 133.

Dear Aaron:

I want to thank you and Dennis for taking the time to show me the sections of road that you would like to be treated as well as to discuss our services.

It is my understanding that you would like the brush chipped back on both sides of sections of the above-mentioned roads except Route 133 which are, in the aggregate, approximately 3.8 miles in length. Route 133 is to be chipped on one side for approximately 0.5 miles and approximately 0.1 mile at the intersection of Route 133 and Besse Road. Upon my inspection, McPherson Timberlands would be able to cut and chip with our boom mounted flail mower the woody brush on this road. To accomplish this, I make the following proposal:

1. Chip roadside, woody brush on both sides of roads (except Route 133).
2. Chip brush up to 4 inches in diameter. We will make every effort to chip brush up to 6 inches in diameter where feasible.
3. Stump height not to exceed 6 inches above ground or 10 inches above any rocks.
4. Chip brush from edge of travel surface of road to tree line, rock wall, top of rock wall, fence or back slope of ditch; whichever is relevant.
5. Chip overhanging brush to a minimum height of 12 feet.

The Town of Wayne will compensate McPherson Timberlands for the following:

1. Brush chipping @ \$170.00 per hour
2. Transportation of equipment

We hope to start the last week of August.

McPherson Timberlands will enter into a written contract with the Town and provide proof of insurance.

Compensation breakdown:

1.4 miles-Old Winthrop Road – both sides from Morrison Heights Road to Fairbanks Road	\$3600.00 (not to exceed price)
0.5 miles-Lower Old Winthrop Road – both sides	\$ 700.00 (not to exceed price)
1.4 miles-Morrison Heights Road – both sides	\$3600.00 (not to exceed price)
0.2 miles-Lincoln Point Road – both sides	\$ 600.00 (not to exceed price)
0.3 miles-Gott Road – both sides	\$ 900.00 (not to exceed price)
Route 133	\$ 900.00 flat rate
0.5 miles-From top of hill to village north side only	
0.1 miles-Besse Road intersection	
Transportation to Town	\$ 200.00 flat rate

We will provide signage for the job. The Route 133 job will be less than a day and flaggers will be needed for this work including proper signage. This will be the responsibility of the Town.

We will make every effort to complete the job in less time. The above is an estimate for the Town's budgeting purposes.

Feel free to contact me with any further questions.

Sincerely,

McPherson Timberlands


Matt Miller
Land Manager

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: Animal Control Ordinance / Special Town Meeting
Date: August 8, 2014

**Animal Control Ordinance
Proposed Special Town Meeting Schedule**

Public Notice

- **Wayne Messenger "September 2014 Edition"**
Advertise both Public Hearing and Special Town Meeting on Animal Control Ordinance (August 27, 2014)
- **Town website**
 1. Advertise both Public Hearing and Special Town Meeting on Animal Control Ordinance (August 27, 2014)
 2. Post Special Town Meeting Warrant (August 27, 2014)
- **Post at 5 locations in town**
(General Store, Post Office, Corner Store, Town Office, North Wayne Building)
 1. Advertise both Public Hearing and Special Town Meeting on Animal Control Ordinance (August 27, 2014)
 2. Post Special Town Meeting Warrant (August 27, 2014)

Schedule

Sign Warrant: Tuesday August 26, 2014 at 6:30 PM
Public Hearing: Tuesday September 9, 2014 at 6:30 PM
Special Town Meeting: Tuesday September 23, 2014 at 6:00 PM (prior to meeting)

TOWN OF WAYNE BARKING DOG ORDINANCE

1. Title: This ordinance shall be known as the Town of Wayne Barking Dog Ordinance.

2. Authority: This ordinance is enacted pursuant to Title 7, Section 3452-a and Title 30, Sections 1917, 2151, and 2153.

3. Purpose: The purpose of this ordinance is to promote the general health and welfare by controlling barking, howling, and yelping by dogs.

4. Disturbance of Peace by Dogs: No person shall own, keep, or harbor any dogs which by loud, frequent or habitual barking, howling, or yelping, shall disturb the peace of any person or persons. No person shall be prosecuted on this ordinance unless that person has had a written warning from an Animal Control Officer of the Town of Wayne, and only after that officer has observed or verified the frequent or habitual barking, howling, or yelping. The warning shall be made part of any complaint and shall include, but not be limited to, date and time the warning was issued. Any person found in a Court of Law to have violated this ordinance shall be assessed a civil penalty of not more than \$15.00 for the first offense and \$25.00 for each subsequent offense. The civil penalty shall be recovered for the use of the Town of Wayne.

5. Severability: If any section or portion of this ordinance is held invalid or unconstitutional by any Court of competent jurisdiction, such section or portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

6. Effective Date: This ordinance shall take effect upon its enactment by the Town of Wayne at a duly called town meeting.

ARTICLE 30. Shall an Ordinance entitled "Town of Wayne Barking Dog Ordinance" be enacted? VOTED 27 yes, 16 no

ARTICLE 31. To see if the Town wishes to direct the Selectmen to establish no parking zones on certain Wayne roads through enactment of a no parking ordinance. (The intent of this article is to solicit citizen opinion on which side of the Old Winthrop Road to ban parking and whether to ban parking on Back Street and/or other congested roads in town.) VOTED To hold a public hearing to ban parking on certain Wayne Roads.

ARTICLE 32. To see if the Town will direct the Selectmen to initiate a process for changing the composition of the Wayne School Committee from 3 members to 5 members, ~~YOSXXXXXXXXXXXX~~
~~XX~~
Voted to amend out section crossed out

ARTICLE 33. To see if the Town will direct the Selectmen to investigate the possibility of establishing a town trust account (or capital reserve account) for the purpose of generating future investment income. VOTED

Given under our hands this 9th day of June, 1984,

Joan A. Hazzard

Donald L. Gatti

Clarence H. Judd
WAYNE BOARD OF SELECTMEN

6/30/84
LH

**TOWN OF WAYNE
ANIMAL CONTROL ORDINANCE
ADOPTED June 9, 1999**

Part I - DEFINITIONS

Animal - shall be intended to mean every living, sentient creature not a human being.

Owner - shall be intended to mean any person or persons, firm, association, or corporation, owning, keeping, harboring, or in possession of, or having control of, a dog or other animal.

At Large - shall be intended to mean off the premises of the animal's owner and not under control and restraint either by leash, cord, chain, "at heel", or under voice command, by personal presence and detention as will control the animal except when used for hunting.

Kennel - shall be intended to mean one pack or collection of dogs kept under one ownership in a single premise for breeding, hunting, show, training, field trials and exhibition purposes.

Dangerous Dog - means a dog which has bitten a person or has caused abrasion of the skin; or a dog which has caused a reasonable fear of bodily injury to any person acting in a peaceable manner by attacking or threatening to attack the person; or a dog which has attacked another persons dog or other domestic animal.

Nuisance - means the causing of litter or property damage, the chasing of automobiles, motorcycles, bicycles or other vehicles.

Part II - PROVISIONS

Section 1. Animal Control Officer

The Selectmen shall appoint an Animal Control Officer for the purpose of enforcement of the provisions of this Ordinance and State Law relating to animals. The Animal control Officer may be any person or persons, constable, or Police Officer duly appointed and shall be authorized to issue compliance orders and court summons as required by this Ordinance.

Section 2. Licensing of Dogs

a. A suitable tag showing the year such license is issued, and bearing such other data as may be required shall be given with each license and must be worn at all times by the dog for which the license was issued as provided in M.R.S.A. Title 7 Section 3451. Failure to comply with this order shall result in a fine of up to \$100.00.

b. The owner or keeper of any unlicensed dog may, in addition to the compliance order, be summonsed to court as provided in M.R.S.A. Title 7, Section 3702.

Section 3. Dogs Running At Large

a. No owner or keeper of a dog, whether licensed or unlicensed, shall suffer or permit such dog to run at large within the Town of Wayne. Any dog found running at large shall be picked up and taken to a humane shelter.

b. No animal, licensed or unlicensed, shall be permitted on School Property unless part of school curriculum. See Section 7 for penalty details.

c. The owner or keeper of any dog running at large shall pay a pick-up fee to the Town of Wayne, such fee to be paid to the Animal Control Officer. The pick-up fee shall be \$20.00 for the first offense and \$30.00 for subsequent offenses. The owner or keeper shall also be subject to other fees and charges for the care and custody by the veterinarian or humane society if the dog was transported there from Wayne.

d. In addition to other fees, the owner or keeper of any dog found running at large shall be subject to the penalties provided in M.R.S.A. Title 12, Section 3060.

Section 4. Sick or Injured Animals

a. Any person finding a sick or injured dog or cat within the Town of Wayne may take such animal to the Animal Control Officer, who shall take said animal to any veterinarian or humane society shelter, in accordance with M.R.S.A. Title 7, Section 3406.

b. The owner of such dog or cat may be required to pay any veterinarian or shelter fees.

Section 5. Noise, Disturbances Prohibited; Complaint; Notice to Abate; Penalty

a. No owner or person having custody of any dog kept within the legal limits of the Town shall allow such dog to unnecessarily annoy or disturb any person by continued or repeated barking or making other loud or unusual noises.

b. Upon complaint, the Animal Control Officer, Wayne Constables, Board of Selectmen, or a legal designee shall investigate and having witnessed the disturbance shall give notice to the owner or keeper of such dog that such annoyance or disturbance must cease.

c. Therefore, upon continuation of such annoyance or disturbance such owner or keeper shall be subject to a fine of \$15.00 for the first offense and \$25.00 for each subsequent offense.

Section 6. Confinement of Dangerous Dogs

a. After written notice from the Animal Control Officer, any owner or keeper of a dangerous dog, as defined in this ordinance shall be required, at all times to keep the dog confined in a secure enclosure or building, or on a chain when outside the enclosure or building, the chain to be not less than a #4 dog chain. The owner or keeper shall also, within 48 hours of receipt of that notice, purchase a muzzle which the dog is required to wear when on a chain outside a secure enclosure or building, when on a leash and at all other times the dog is taken outside the owners premises.

b. Any owner or keeper who fails to so confine, chain or muzzle the dog at any time following notice from the Board of Selectmen shall be subject to a fine of \$25.00 for the first offense, \$50.00 for a second offense, and \$100.00 for a third or subsequent offense. The owner of a dangerous dog which is found running at large, or found unconfined without a muzzle shall be subject to a fine of not more than \$100.00 and the court may order the dog to be destroyed immediately.

Section 7. Dog Causing a Nuisance

The owner of keeper of a dog which is found running at large who knows or has been advised that the dog has caused a nuisance, as defined in this Ordinance, and has failed to keep the dog on his premises or under his control shall be subject to a fine of \$25.00 for the first offense and \$50.00 for the second and subsequent offenses.

Part III - PENALTIES

a. All fines imposed for violation of this ordinance shall be recovered to the use of the Town of Wayne to be used for animal control and animal welfare purposes.

Part IV - VALIDITY - EFFECTIVE DATE

a. Should any section or part thereof of this Ordinance be held by the courts to be invalid, the same shall not affect the validity of this Ordinance as a whole, or any part thereof, other than the part so declared to be invalid.

b. This Ordinance shall take effect upon its passage at a Town meeting and will replace all previously adopted Animal Control Ordinances.

c. In keeping with State law, municipal officers, with the assistance of the Animal Control Officer, will develop ordinance changes as needed, present them for review at public hearing, and present them for adoption by voters at a regularly scheduled Town Meeting.

**TOWN OF WAYNE
ANIMAL CONTROL ORDINANCE**

Part I. - PURPOSE. The purpose of this ordinance is to require that all dogs in the Town of Wayne be kept under the control of their owners at all times so that they will not injure persons, damage property, cause unreasonable noise or otherwise create a nuisance.

Part II. – DEFINITIONS.

- A. Animal** – shall be intended to mean every living, sentient creature not a human being.
- B. Animal Control Officer** - shall be any person or persons, constable or law enforcement officer duly appointed/ authorized to issue compliance orders and court summons as required by this Ordinance.
- C. Running At Large** – shall be intended to mean off the premise of the owner and not under the control and restraint of any person by means of either by a leash, cord, chain, rope or cord of sufficient strength to control the action of such dog or such other personal presence and attention as will reasonably control the conduct of such dog.
- D. Dangerous Dog** – means a dog which has bitten a person or has caused abrasion of the skin; or a dog which has caused a reasonable fear of bodily injury to any person acting in a peaceable manner by attacking or threatening to attack the person; or a dog which has attacked another person's dog or other domestic animal shall be deemed a dangerous dog.
- E. Kennel** – shall be intended to mean one pack or collection of dogs kept under one ownership in a single premise for breeding, hunting show, training, field trials and exhibition purposes.
- F. General Nuisance** – means the causing of litter or property damage and the chasing of other animals, people, or vehicles (automobiles, motorcycles, & bicycles)
- G. Nuisance by Noise** – means any dog unnecessarily annoying or disturbing any person by continued or repeated barking, howling or makes other loud sounds or unusual noises continuously for twenty (20) minutes or intermittently for one (1) hour or more shall be deemed to constitute a nuisance. Dogs barking at trespassers on private property on which the dog is situated, dogs barking as part of an organized hunt, or dogs barking as a result of provocation shall not be deemed a nuisance.

H. **Owner** – shall be intended to many person or persons, firm, association, or corporation, owning, keeping, harboring, or in possession of or having control of, a dog other animal.

Part III. – PROVISIONS.

A. **Vaccination** - It shall be unlawful for the owner of any dog older than six months to keep and maintain such dog unless it has been vaccinated with anti-rabies vaccine as required by State Statute.

B. **Licensing of Dogs** - No dog shall be kept within the limits of the Town of Wayne unless such dog shall have been licensed by its owner in accordance with the statutes of the State of Maine. A town issued tag must be worn at all times by the dog for which the license was issued.

C. **Running At Large** - It shall be unlawful for the owner of any dog, licensed or unlicensed, to permit such dog to run at large. Any dog found running at large may be picked up and taken to a humane shelter.

No dog, licensed or unlicensed, shall be permitted on Town property (highways, sidewalks, Ladd Recreation Center, parks, footbridge, Wayne Town House, North Wayne School House, Town Boat Launch, Fire Stations, or old Town Office) without a leash.

No dog, licensed or unlicensed, shall be permitted on School property unless part of school curriculum.

D. **Sick or Injured Animals** - Any person finding a sick or injured dog or cat within the Town of Wayne may take such animal to the Animal Control Officer, who shall take said animal to any veterinarian or humane society shelter.

The owner of such dog or cat may be required to pay any veterinarian or shelter fees.

E. **General Nuisance** – No owner or person having custody of any dog kept within the legal limits of the Town shall allow such dog to cause a general nuisance. Any dog found causing a general nuisance may be picked up and taken to a humane shelter.

F. **Nuisance by Noise** - No owner or person having custody of any dog within the legal limits of the Town shall allow such dog to cause a nuisance by noise. Any dog found causing a nuisance by noise may be picked up and taken to a humane shelter.

G. Dangerous Dogs – After written notice from the Animal Control Officer, an owner or keeper of a dangerous dog, as defined in this ordinance shall be required, at all times to keep the dog confined in a secure enclosure or building, or on a chain when outside the enclosure or building. The owner or keeper shall also, within 48 hours of receipt of that notice, purchase a muzzle which the dog is required to wear when on a chain outside a secure enclosure or building, when on a leash and at all other times the dog is taken outside the owner's premises.

Part III - ENFORCEMENT

A. Animal Control Officer. The Selectmen (Town Manager) shall appoint an Animal Control Officer for the purpose of enforcement of the provisions of this Ordinance and State Law relating to animals.

B. Impoundment. Any law enforcement officer, animal control officer or other duly authorized person within the Town of Wayne, may seize, impound or restrain any dog kept in violation of this ordinance, and deliver such dog to the person who is duly authorized to have control of impounding.

Before seizure, impounding, or restraint of any dog in violation of this ordinance, a written notice must be given to the owner of said dog, unless it is determined that the dog is a threat to themselves or others (sick or injured, running at large in traffic, dangerous dog). If the owner of such dog is known or can be located with reasonable diligence, then the person who has control of impounding shall personally notify the owner within three days of the receipt of such dog. If the owner of such dog is not known and cannot be located with reasonable diligence, then the person who has control of impounding shall post, within forty-eight hours of the time such person shall have taken such dog into his possession, written notices in three public places in the municipality, giving a description of the dog, stating where it is impounded and the conditions for its release.

If the owner within seven days after receiving notice, or within seven days after notice has been posted, does not claim such dog, then the person having control of impounding shall dispose of the dog by sale or otherwise, in a proper and humane manner. The person having control of impounding shall keep a record of every dog disposed of by sale or otherwise.

C. Conditions of release. Before any impounded dog may be transferred or released (a) such dog shall be vaccinated with anti-rabies vaccine, or shall show proof of vaccination within the previous year, (b) such dog must be licensed in accordance with the statutes of the State of Maine, (c) pay all fines, (d) if dog is deemed dangerous, owner must demonstrate compliance with ordinance and (e) pay any fees incurred at the impounding facility.

D. Penalties. The penalty for violation of this ordinance shall be a fine of fifty dollars (\$50.00) for the first offense, and for a period of two years after the first offense, one hundred dollars (\$100.00) for any second offense, and two hundred and fifty dollars (\$250.00) for the third or any subsequent offense.

Any fees collected under this ordinance shall be designated to a special revenue account for animal control use in accordance with the provisions and requirements of State Statute.

Any person found guilty of violating this ordinance shall be required to reimburse the Town for the attorney's fees and costs incurred in the prosecution of the action.

PART IV – SEVERABILITY - VALIDITY – EFFECTIVE DATE

A. Severability of provisions. It is the intention of the municipality that each provision of this ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the municipality that if any provision of this ordinance be declared invalid all other provisions thereof shall remain valid and enforceable.

B. This Ordinance shall take effect upon its passage at an Annual/ Special Town Meeting and will replace all previously adopted Animal Control Ordinances.

C. In keeping with State law, Municipal Officers, with the assistance of the Animal Control Officer, will develop ordinance changes as needed, present them for review at public hearing, and present them for adoption by voters at an appropriately warned Annual/ Special Town Meeting

D. Effective date. This Ordinance shall be in full force and effect immediately upon adoption at Annual/ Special Town Meeting.

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: Poverty Abatement Case
Date: 8/12/2014

	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Income</u>			
Business Income			
Medicaid			
Other Income (Food Stamps)	\$207	\$207	\$207
SSI			
Social Security	\$996	\$996	\$1,053
TANF			
Unemployment Comp.			
Veteran's Benefits			
Wages			
Worker's Comp.			
Total Monthly Income	\$1,203	\$1,203	\$1,260
Total Annual Income	\$14,436	\$14,436	\$15,120
<u>Expenses</u>			
Auto Gas			
Auto Insurance	\$113	\$113	\$113
Auto Payment	\$53	\$53	\$53
Clothing			
Cooking Fuel	\$105	\$105	\$105
Doctors/ Dentist			
Electricity	\$79	\$79	\$79
Food	\$200	\$200	\$200
Heat	\$83	\$83	\$83
House Insurance	\$53	\$53	\$53
Household Supplies	\$30	\$30	\$30
Life Insurance			
Loan Repayments			
Medical Insurance			
Mortgage	\$266	\$266	\$266
Necessary Transportation			
Other (Cable)	\$91	\$91	\$91
Personal Supplies	\$30	\$30	\$30
Prescriptions	\$60	\$60	\$60
Property Taxes	\$60	\$60	\$60
Telephone	\$105	\$105	\$105
Water/ Sewer			
Total Monthly Expense	\$1,328	\$1,328	\$1,328
Total Annual Expense	\$15,936	\$15,936	\$15,936

<i>Net Gain/ Loss (monthly)</i>	<i>-\$125</i>	<i>-\$125</i>	<i>-\$68</i>
<i>Net Gain/ Loss (annually)</i>	<i>-\$1,500</i>	<i>-\$1,500</i>	<i>-\$816</i>
Taxes Owed	\$700.98¹	\$754.16²	\$696.95

Footnotes:

1. Liened date 6/28/13, automatic foreclosure date 12/28/14
2. Liened date 8/12/14, automatic foreclosure date 2/12/14

Conclusion/ Recommendation:

Does not show capacity to pay property taxes all three years examined. Recommend poverty abatement for at least one year – FY 12-13 before automatic foreclosure date on 12/28/2014.

Also, recommend, the following:

- Wife get part-time job;
- Cancel cable subscription until taxes are brought up to date;
- Make regular (monthly) property tax payments;
- Re-submit application in 12 months for FY 13-14 property taxes;
- Send Assessor Agent over to review property for errors in assessment and discuss property tax exemption programs for FY 15-16 property taxes.

Town of Wayne

Incorporated February 12, 1798

48 Pond Road
Wayne, Maine 04282

Telephone 207-685-4983
Fax 207-685-3836

APPLICATION FOR ABATEMENT OF LOCAL PROPERTY TAX (Under 36 M.R.S.A. 841) INSTRUCTIONS FOR COMPLETION OF FORM

The attached form is to be used when seeking abatement of property taxes by the Town of Wayne based on a claim of poverty. (If abatement is sought for reasons of being infirm you should supply a doctor's statement as to the extent of your disability). Poverty only can be established if your REASONABLE expenses exceed available sources of income. Also, please appear before the Town Clerk And certify that the information contained in this form is accurate.

If you feel you need help in completing this form please ask for the General Assistance Officer or their assistant, to help you.

NAME OF APPLICANT: _____

NAME OF SPOUSE: _____

ADDRESS: _____ PHONE: _____

MARITAL STATUS: Single _____ Widowed _____ Separated _____ Married _____ Divorced _____

LIST ALL HOUSEHOLD MEMBERS, INCLUDING YOU AND YOUR SPOUSE:

ARE YOU OR YOUR SPOUSE A DISABLED VETERAN? YES _____ NO _____

IF EITHER YOU OR YOUR SPOUSE IS DISABLED, INDICATE WHO IS DISABLED AND

DESCRIBE THE DISABILITY:

DESCRIBE THE REAL ESTATE FOR WHICH YOU NEED AN ABATEMENT:

DESCRIPTION: For example,
Land and buildings at 4 Pond Rd.
Or, land and buildings Map 12
Lot 23 (this information is on your tax bill)

LOCATION: CURRENT ASSESSED VALUE
WAYNE LAND: _____
BUILDINGS: _____

MORTGAGE OR ENCUMBRANCES ON THIS PROPERTY: \$ _____

LENDER/LENDING INSTITUTE: _____

NAME OR NAMES ON DEED TO THIS PROPERTY: _____

AMOUNT OF PROPERTY TAX ABATEMENT REQUESTED: \$ _____
(Write down the amount of tax that you cannot pay. This can either be the whole amount of the tax or just part of it.)

REASON FOR REQUESTING ABATEMENT: (for example, you don't have enough income to meet necessary expenses)

List the amounts of family income for every source received in a year:

- | | Yearly income |
|--|---------------|
| 1.) Social Security Benefits | \$ _____ |
| 2.) Supplemental Security Income (SSI) | \$ _____ |
| 3.) Veteran's Pension: | \$ _____ |
| 4.) Aid to families with Dependent Children | \$ _____ |
| 5.) General Assistance from Town or City: | \$ _____ |
| 6.) Unemployment Compensation: | \$ _____ |
| 7.) Net income from Employment (after taxes): | \$ _____ |
| 7-A name of Employer & Telephone #): _____ | |
| 8.) Child Support Payments: | \$ _____ |
| 9.) Alimony | \$ _____ |
| 10.) Income from Renters, Roomers, or Boarders*: | \$ _____ |

*Because you are seeking an abatement of property taxes, the Town of Wayne might require that if there is any unused, habitable space in your home, that you might consider a boarder and include rent

as income. If you had such a space, and have not sought a boarder, reasonable income for such use may be assumed to be at \$200.00 +/- a month on average.

12. Other Income (You must include all sources of income):

SOURCE	YEARLY AMOUNT
_____	_____
_____	_____

13.) Average Income (The following will take place unless you are disabled. If all other sources of income do not at least equal what you would earn if you worked 40 hours in a week at minimum wage, the Town will average an income for you in that amount .

Average Income(Selectman use only) \$ _____

TOTAL OF ALL INCOME: \$ _____

OUTSTANDING INDEBTEDNESS (money owed)

Creditor's Name:	Total Amount Owed
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

ESTIMATED YEARLY EXPENSES: (If expenses are paid monthly multiply by 12 to obtain the yearly expense)

In reporting your yearly expenses, include any payments required to reduce outstanding debt. Also, your medical bills should be reported after deducting payments from Medicaid. Because you have reported the value of food stamps as income, you should report the gross amount of yearly food costs. These costs will be checked for reasonableness.

	Yearly Costs
1.) Food	\$ _____
2.) Household Supplies	\$ _____
3.) Personal Supplies	\$ _____
4.) Medications	\$ _____

- 5.) Medical Insurance \$ _____
- 6.) Dental Costs \$ _____
- 7.) Life and Other Insurance \$ _____

SHELTER

Yearly Costs

- 1.) Mortgage Payment \$ _____
- 2.) Property Tax \$ _____
- 3.) Trailer Lot Rent \$ _____
- 4.) Heating Fuel \$ _____
- 5.) Electricity \$ _____
- 6.) Gas \$ _____
- 7.) Telephone \$ _____
- 8.) Water \$ _____
- 9.) Sewage \$ _____
- 10.) Homeowner's Insurance \$ _____

TRANSPORTATION

Yearly Costs

- 1.) Vehicle \$ _____
- 2.) Vehicle Insurance \$ _____
- 3.) Child Care Costs \$ _____

Other

Yearly Costs

Installment Payments (credit cards, etc.) \$ _____
 (Specify to whom _____)

TOTAL OF ALL PAYMENTS \$ _____

TOTAL OF ALL INCOME \$ _____

To the municipal officers for the Municipality of Wayne:
 In accordance with the provisions of 36 M.R.S.A. 841, I am applying for abatement of my property taxes as noted above. The above statements are true to the best of my knowledge and belief.

Dated: _____ Applicant's Signature _____



Poverty Abatements

Links to the following documents are provided as examples for informational purposes only. They have not been reviewed by MMA Legal Services. Do not use any sample unless it has been reviewed by your legal counsel and tailored to meet the needs of your municipality.

This packet includes the following attachments:

- Title **36 M.R.S.A. §§ 841-844**
- "**Poverty Abatements**," *Maine Townsman*, February 1991
- **2014 Poverty Guidelines** (U.S. HHS)
- Sample **Poverty Abatement Application Form** [PDF; Interactive]; Sample **Application for Property Tax Abatement Because of Poverty and/or Disability** (Town of Brunswick)
- Sample **Notice of Executive Session**
- Sample **Notice of Decision**

Important issues and considerations include:

I. Generally

Under **36 M.R.S.A. § 841**, municipalities may abate (forgive) a property tax for "error or mistake," including illegality or irregularity (§ 841(1)), or for reason of "hardship or poverty" (§ 841 (2)). This latter section authorizes the municipal officers, "on their own knowledge or on written application," to "make such abatements as they believe reasonable in the real and personal taxes on all persons who, by reason of hardship or poverty, are in their judgment unable to contribute to the public charges." See 36 M.R.S.A. § 841(2).

Although at first glance Section 841(2) appears succinct and straightforward, it provides very little in the way of guidance on the question of when to grant a poverty abatement. As a result, a review of relevant case law and an understanding of General Assistance (GA) financial analysis are essential for a thorough understanding of poverty abatements (see Sections III and IV below).

II. Statutorily Required Procedures

While the statute does little to explain the operation of the eligibility standard that governs a poverty abatement application, it does provide procedures to guide the review of applications for poverty abatements. In summary, Section 841(2) provides that:

- An applicant may apply for an abatement within 3 years from the date the taxes are committed (although municipal officers may extend the 3-year period);
- The municipal officers must provide that any person who indicates an inability to pay all or part of assessed taxes will be informed regarding their right to apply for an abatement;
- Individuals making applications for abatement must receive assistance in filing an application (this assistance however, does not reduce the applicant's burden of proof);
- Application forms for requesting an abatement based on poverty or hardship must be made available to applicants and must contain notice that a written decision shall be made within 30 days of the date of application;
- Municipal officers must provide persons the opportunity to apply for an abatement during normal business hours;
- Municipal officers must maintain the confidentiality of "all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement";
- Poverty abatement hearings and proceedings must be held in executive session;

- Municipal officers must provide persons applying for abatement written notice of their decision within 30 days of application; and
- Any decision on an application for poverty abatement must provide the applicant with the specific reason or reasons for the decision and must inform the applicant of the right to appeal and the procedure for requesting an appeal.

III. Case Law

As previously mentioned, the statute (§ 841(2)) does not set forth an explicit eligibility standard for poverty abatement determinations. Therefore, it is necessary to rely on existing case law for guidance. The following selected principles derived from Maine Supreme Court cases may lead to a clearer understanding of poverty abatements:

- Although the law says municipal officers "may" grant abatements as they think reasonable, "may" will mean "shall" in cases where the word "may" is used for the purpose of imposing a public duty upon public officials for the sake of the public good (such as where an applicant's poverty is indisputable). *Schwanda v. Bonney*, 418 A.2d 163 (Me. 1980).
- Applicants seeking a poverty abatement have the burden of proving that they are eligible for the abatement. It is not the municipal officers' responsibility to prove that applicants are not entitled to an abatement. *Joyce v. Town of Lyman*, 565 A.2d 90 (Me. 1989).
- To obtain a poverty abatement, an applicant has the burden of proving that by reason of poverty or hardship, the applicant is unable to contribute to the public charges. 36 M.R.S.A. § 841 (2); *Macaro v. Town of Windham*, 468 A.2d 604 (Me. 1983); *Joyce v. Town of Lyman*, 565 A.2d 90 (Me. 1989); and *Gilmore v. City of Belfast*, 580 A.2d 698 (Me. 1990).
- The purpose of 36 M.R.S.A. §841 (2) (which is not clearly stated in the statute) is "to prevent towns from forcing the sale of property in order to collect taxes from those otherwise unable to pay." Therefore, while an applicant may possess a valuable asset such as a house, that applicant still may have no ability to pay property taxes, so that a municipality may not rely on the mere existence of the asset to deny a poverty abatement. The municipality instead must look to an applicant's realistic financial capacity to pay his or her taxes. *Macaro v. Town of Windham*, 468 A.2d 604 (Me. 1983).
- An applicant has the burden of proving an inability to contribute to the public charges both at the time of the application and during the tax years for which the abatement is being requested. Thus, if an applicant was indigent at the time of application but not so during the tax year in question, the applicant would not be eligible. Further, if an applicant was indigent during the tax year in question but then at time of the poverty abatement application became able to pay the taxes due, that applicant also would be ineligible. *Gilmore v. City of Belfast*, 580 A.2d 698 (Me. 1990).
- A purchaser under a "land installment agreement" lacks standing to seek a poverty abatement of taxes on this property, even though the agreement may make the purchaser responsible for the payment of taxes, since the legal ownership of the property at issue remains with the seller. *Mason vs. Town of Readfield*, 1998 ME 201, 715 A.2d 179.
- The amount of a Circuit Breaker Program rebate received by the taxpayer should be applied to the amount of tax due before determining the amount of the poverty abatement. The Superior Court stated that "the Legislature left such determinations to the commissioners' independent judgment" and that there was support in the statutes for such a determination. 36 M.R.S.A. § 844, § 6216; *Sager v. Town of Bowdoinham*, 2004 ME 40, 845 A.2d 567.
- The Legislature in 2005 amended 36 M.R.S.A. §841(2) to provide that the municipal officers may only grant abatements of taxes "on the primary residence of" applicants. That amendment was a legislative reversal of the Law Court's holding in the 2004 case of *Hustus v. Town of Medway*, 2004 ME 41, 845 A.2d 563. *Hustus* had provided that a poverty abatement could be granted for an entire property even though a portion of it was dedicated to commercial use.

IV. Determining Eligibility

Poverty: Despite the fact that the statute includes both "hardship" and "poverty" as eligibility criteria, the real issue is "poverty." That having been said, it is important to recognize that Maine's poverty abatement scheme contains no specific formula for determining poverty, or the inability to contribute to the public charges. Municipal officers have some latitude regarding such determinations, but the test most generally used and accepted by municipal counsel is whether a person's reasonable expenses outweigh that person's income (as determined on the basis of a General Assistance - like financial assessment).

Property: As discussed above, 36 M.R.S.A. §841(2) now provides that poverty abatements are only available on an applicant's primary residence. However, the statute does not clarify whether the property must be used exclusively as a residence. The statute therefore gives municipal officers little guidance in a situation where an applicant maintains a home occupation out of his or her primary residence. The municipal officers might take the position that any poverty abatement granted be proportional to the percentage of property that is used for residential purposes, or they might take the position

that dual-use property is simply not eligible for a poverty abatement. Either position is potentially open to challenge since the amended Section 841(2) has not yet been considered by the courts.

In such instances a municipality may reduce the risk of having a reviewing body or court overturn a denial that results from the nonresidential nature of the property by also determining the merits of the application. There are two principal reasons for doing so. First, after performing the analysis the municipality may establish that the applicant does not qualify for the abatement on financial grounds, and not just because of the nature of the property. Second, there also is an argument that the non-residential property in question might be viewed as an available "resource." Available resources are generally viewed, as items/property, which could be utilized by the applicant to generate funds needed to meet basic necessities (e.g., by selling or mortgaging).

Financial Analysis: A useful starting point is the U.S. DHHS (Department of Health and Human Services) Poverty Guidelines in order to determine whether the applicant meets the federal definition of poverty. However, denying an applicant simply because he or she exceeds these poverty guidelines probably would not be adequate, since this would not establish whether the applicant could in fact "contribute to the public charges" as required by the statute.

Perhaps a more helpful evaluative tool is a modified General Assistance (GA) financial analysis. Such an analysis assists in determining whether the applicant has (or had) sufficient income to meet basic necessities. A GA analysis compares an applicant's income against the applicant's (or household's) actual need and as such may provide a more accurate reading of the applicant's economic situation. By way of example, a family receiving TANF (Temporary Assistance for Needy Families) benefits may be considered over the federal poverty guidelines by virtue of their benefit amount. However, if that family had unforeseen emergency expenses (i.e., a portion of their home burned, a car needed replacement or major medical bills had to be paid), the family might qualify economically under this modified GA financial analysis. A GA-type analysis also will assist in determining whether the applicant failed to make use of available resources, and so may establish that the applicant had been otherwise able to contribute to the public charges. But remember, poverty abatements are not GA and a strict application of the GA rules or GA maximums is therefore not appropriate.

Please refer to the MMA's *General Assistance Manual* for in-depth guidance on conducting a GA financial analysis (posted on MMA's website). Municipalities may also wish to contact MMA Legal Services [1(800) 452-8786 or DHHS 1(800) 442-6003] with specific questions.

The Application: In addition to the above two program guidelines which assist in the analysis, applicants should be required to complete a poverty abatement application form. A good form will elicit all the basic information about the property in question and the applicant's financial situation for the year(s) in question. All such application forms must include a statement regarding the municipality's obligation to render a written decision within 30 days of receipt of the application.

Period of Inquiry: It is important to keep in mind that when performing a poverty abatement analysis for past taxes, the applicant's current financial situation is only partially at issue—the applicant's economic situation at all times since the taxes were due is central to the analysis. Also, an applicant's current GA eligibility does not automatically render him or her eligible for a poverty tax abatement for a prior tax year.

V. The Decision-Making Process

Section **841(2)** requires that "[h]earings and proceedings held pursuant to [§841(2)] shall be in executive session." Therefore, a board or council should make a motion at a public meeting "to enter into executive session to deliberate over an abatement pursuant to 36 M.R.S.A. § 841 (2)." The motion must be approved by a 3/5 vote and must be recorded. Any deliberation regarding the application should occur in executive session. The municipal officers may invite other municipal officials to attend, provided their attendance is necessary, i.e., they are involved in the case and will provide information. In addition, if the applicant requests to be present during the executive session, he or she may be allowed to attend. A notice (see sample linked above) informing of the fair hearing should be sent to the applicant/appellant. If the applicant is present, he or she should not interfere with the deliberations but may be asked to respond to questions. The board or council cannot make a decision in executive session; the purpose of the executive session is for deliberation only.

After coming out of executive session, the board or council should make a motion such as "I move to grant an abatement of the amount of \$ _____ pursuant to Title 36 M.R.S.A. § 841(2)." It may be helpful to assign a case number to each application and refer to that case number when making a motion. The municipal officers' ultimate decision is a matter of public record, but since poverty abatements are confidential, the recipient's name is not included in the public record (as opposed to a record of abatement of an over-assessment, which is a public record).

Regardless of the outcome, the board must issue a written decision to grant the abatement, deny the abatement or partially grant the abatement within 30 days of the date of application. The written decision must include the specific reasons for the decision and must inform the applicant of his or her appeal rights and of the procedure for requesting an appeal (see sample notice of decision linked above).

VI. Appeal

Applicants whose abatement requests are refused may appeal the decision within 60 days to one of two bodies, depending on the municipality. 36 M.R.S.A. §§ 843,844:

- Board of Assessment Review, in municipalities that have created this board, or
- County Commissioners, in municipalities which have not adopted a Board of Assessment Review.

Decisions of either body may be appealed to the Maine Superior Court.

VII. Confidentiality

Section 841 requires that "all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement shall be [kept] confidential." For more information on this subject refer to the Information Packet "General Assistance Confidentiality and Disclosure of Information" and also the General Assistance Manual.

VIII. Poverty Abatements & General Assistance

General Assistance may, in certain circumstances, be utilized to assist people requiring assistance with their property taxes. According to MMA's model ordinance (for those municipalities that have adopted it) those conditions are:

- a) The property tax in question is for the applicant's place of residence;
- b) There is a tax lien on the property which is due to mature within 60 days of the date of application;
- c) As a matter of municipal policy or practice, or on the basis of information obtained from the applicant's mortgagee, if any, it is reasonably certain that a tax lien foreclosure will result in subsequent eviction from the residential property; and
- d) The applicant, with sufficient notice, applies for property tax relief through other programs, when available.

In addition to the above conditions, the municipality must have informed the person applying for GA for assistance with their taxes that the poverty abatement process exists and is an option. It is then the applicant's choice whether to pursue one program over the other. It is important, however, to inform the applicant that GA would only be available in the event of an imminent eviction whereas the abatement procedure is available early on—from the date the taxes are committed.

IX. Other Tax Relief

Regardless of whether an applicant qualifies for a poverty abatement, municipal officials can provide residents with information regarding other types of property tax relief programs. There are several available programs that, either in addition to the poverty abatement process or in tandem with it, may offer relief to a taxpayer. These other programs include:

- Homestead Exemption (depending upon income, a portion of the value of a homestead is exempt from taxation; application form must be filed with the municipal assessor)
- Exemptions for widows or children of wartime veterans (see 36 M.R.S.A. § 653)
- Exemptions for veterans (see 36 M.R.S.A. § 653)
- Exemptions for the legally blind (see 36 M.R.S.A. § 654)
- Maine Property Tax Fairness Credit (36 M.R.S.A. §5219-II) that can be claimed on the Maine Individual Income Tax Form 1040ME. (See the discussion on Maine Revenue Services' website: <http://www.maine.gov/revenue/taxrelief/tnr.htm>.) For more information, contact Maine Revenue Services at 207-626-8475. This replaces the former "Circuit Breaker" tax relief program (36 M.R.S.A. §6201 et seq).

Note: Given the existence of these tax relief programs, it is not unreasonable for a municipality to advise a poverty abatement applicant to apply for potential tax relief from any or all of the above resources prior to applying for prospective abatements. This instruction should be indicated in the written decision. However, it would be inappropriate to impose such a

requirement on an individual who had not been given an earlier instruction and/or when time exigencies (i.e., application deadlines) make it impossible to obtain relief.

General Assistance Resources from MMA's Resource Center
Links to Assistance Resources and Government Programs

This packet is designed to provide general information and is not intended as a substitute for legal advice for specific situations. The statutes and other information herein are only current as of the date of publication.

Date of last revision: 01/2014

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Poverty Abatements

(from *Maine Townsman*, February 1991)
by Geoffrey Herman, MMA Paralegal

Note: The following article is based in large part on an article written by Geoff Herman and published in the February, 1991 edition of the Maine Townsman. The text of the original article has been amended in this 2012 version to reflect an amendment to poverty abatement law enacted in 2005 and include guidance obtained from more recent court decisions with respect to the proper operation of the program. [June 2012]

A tough economy, shrinking resources for municipalities from the state and federal governments, upward pressure on property taxes and tightened bank credit can push-up the delinquency rate on property tax payments and lead more people to make application to the municipal officers for poverty abatements.

The law governing the poverty abatement process (36 MRSA §841(2)) is short and to the point. The first sentence of that law contains the entire standard by which eligibility for a poverty abatement is determined. After that opening sentence, only seven points of application and administrative procedure follow.

To look at the law, the determination of an applicant's eligibility for a poverty abatement might appear to be quite a simple task, but it isn't. Because the brief poverty abatement statute offers the municipal officers very little in the way of guidance, municipal officials must turn for direction to pertinent court cases and a General Assistance financial analysis.

Poverty Abatement Law

36 MRSA §841(2) permits the municipal officers on their own knowledge, and requires the municipal officers on written application, to

"make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges."

This "reasonable" evaluation represents the entire standard of eligibility as required by statute. The underlying purpose of the poverty abatement law is not expressed in the statute. It is stated, instead, in a Maine Supreme Court decision, *Macaro v. Town of Windham*, 468 A.2d 604 (Me.1983). The Law Court closed that decision with the observation that *"The obvious purpose of 36 MRSA §841(2) is to prevent towns from forcing the sale of property in order to collect taxes from those otherwise unable to pay."*

The procedural requirements of the law are as follows:

—All persons who have indicated an inability to pay all or part of their property taxes must be informed of their right to apply for a poverty

abatement. The formal method of ensuring compliance with this requirement is to include a statement declaring the taxpayer's right to apply for a poverty abatement on all 30-day notices served on delinquent taxpayers prior to filing tax liens. This does not mean that a tax lien must be filed before a poverty abatement can be considered. An applicant may apply for a poverty abatement whenever he or she owes taxes to the municipality, from the date the tax bill is received to 3 years from the date of that tax commitment. The 3-year limitation can be extended by the municipal officers.

—The municipality must prepare and make available poverty abatement application forms. These application forms must include a statement that the municipal officers will issue a written decision to the applicant within 30 days of the date of application.

—The municipal officers must ensure that individuals receive the assistance necessary to file an application. The requirement that municipal assistance be provided when preparing an application does not alter or lessen the applicant's burden of proof. The petitioners for a poverty abatement have the burden of proving that they are unable to contribute to the public charges. *Joyce v. Town of Lyman*, 565 A.2d 90 (Me. 1989).

—The entire hearing and deliberation process regarding a poverty abatement application must be conducted by the municipal officers in executive session, and all application documentation and decision paperwork must be treated as confidential. A full discussion of the confidential nature of the poverty abatement procedure is found below.

—A written decision on the poverty abatement request must be issued to the applicant within 30 days of the date of application. In the past, municipal officers sometimes "tabled" an abatement decision until the property was ripe for tax lien foreclosure. There is nothing in the poverty abatement law allowing any tabling action. For this reason, the municipal officers should recognize that their responsibility in the process is to carefully evaluate the information presented by the applicant and determine if the applicant has met both (1) his or her burden of proof, and (2) the eligibility standards in the law based on a "reasonable" evaluation. Quite clearly, a denial could be issued if the municipal officers were unable to determine eligibility because the applicant had failed to produce necessary documentation or the actual year for which the taxes were levied had not yet concluded.

The written decision must include the specific reason or reasons for the decision. The municipal decision must also explain the right of appeal, the route of appeal, and the appeal procedure. Specifically, the written decision must state that any appeal request must be made within 60 days from the date the municipal officers' decision was issued to the applicant. For municipalities with an established Board of Assessment Review (BAR), the BAR is the route of appeal. For the few municipalities still designated as primary assessing areas, the appeal route is to the State Board of Assessment Review. For all other municipalities, the appeal goes to the County Commissioners or the County's Board of Assessment Review if the county has established one.

Determining Eligibility

The standard of eligibility in state law is the inability of the applicant "to contribute to the public charges." The two applicable causes of that "inability to contribute" are cited as "hardship or poverty." From a practical standpoint, the central standard of eligibility for a poverty abatement is simply poverty, and the demonstration of "hardship" is only helpful to the extent it throws light on the reasons behind the household's economic situation. Along the same lines, in the absence of illness or disability or any other obvious factor causing the applicant's impoverishment, the municipal officers may seek to ascertain not only if the applicant is impoverished but also why. Decisions handed down by Maine courts on this subject indicate that the analysis of "inability" can go beyond a simple financial analysis to include as well a review of all the circumstances surrounding or causing the poverty.

Non-residential or second-home property. Before the poverty abatement law was amended in 2005 there was room for confusion over whether the owners of non-residential property or a "summer camp" could be found eligible for a poverty abatement. The Legislature addressed that confusion in 2005 by amending the law to make it clear that only the taxes paid on a "primary residence" could be abated under this program.

The period of inquiry. The first step in the eligibility determination process is to ascertain the applicant's financial ability to pay his or her property tax. An initial question that presents itself here concerns the period of time for which an applicant's poverty should be evaluated. A Maine Supreme Court case from the early 1990s (*Gilmore v. City of Belfast*, 580 A.2d 698) provided guidance in this area.

The plaintiffs in this case applied for a poverty abatement for the three tax years from 1986 through 1988. The Belfast municipal officers granted the abatement for the 1988 tax year but denied the abatement for the two earlier tax years. The plaintiffs subsequently appealed the Belfast board's decision through the local Board of Assessment Review and into the courts. One of the plaintiffs' main arguments was that the City was bound to grant their abatement for the entire three-year period under review because they were clearly impoverished at the time of application.

The Maine Supreme Court rejected this argument with gratifying clarity, finding that the poverty abatement statutes "do not mandate that the determination of poverty must be made only on the basis of circumstances existent at the time of the hearings before the City Council or Board of Assessment Review. Rather, the City . . . may take account all of the facts and circumstances relevant to the taxpayer's alleged inability to pay."

It is fair to interpret this decision to mean that a poverty abatement applicant has the burden of proving an inability to contribute to the public charges both at the time of the application and during the tax years for which the abatement is being requested.

The financial analysis. The most simple eligibility test is to determine if the applicant's income during the tax year(s) in question falls above or below the federal poverty level. Despite the simplicity of such a test, the municipal officers should require a more detailed review of financial ability such as would result from a General Assistance (GA) analysis.

A GA analysis compares an applicant's income against that applicant/household's actual need, which may or may not include expenses generally assumed to be necessary. For example, Social Security benefits frequently place Social Security recipients just over the federal poverty level, but when actual household or medical expenses are taken into account it may become clear the household is, in fact, impoverished.

The poverty abatement application, therefore, should include a GA application or something quite similar. One relevant distinction, however, is that eligibility for GA is determined by looking only at a 30-day *prospective* period of time. For that reason, the GA analysis prepared for a poverty abatement applicant should be *annualized*. The municipal officers should be able to ascertain the applicant's GA eligibility during the course of the tax year or years in question, rather than only the applicant's immediate and prospective financial situation.

There are at least two other advantages of using a GA application (or something similar) as the poverty abatement application. First, there are certain forms of federal public assistance (benefits issued through the Supplemental Nutrition Assistance Program, formerly known as "food stamps," and the LIHEAP fuel assistance program) which should not be considered as income for the purposes of evaluating an applicant's eligibility for a poverty abatement, and the GA application already avoids their consideration. Also, a GA application gathers information regarding the applicant's household make-up, assets, employment history and debt burden which throws light on the reasons behind the applicant's financial situation.

As indicated above, it is possible (although perhaps not frequently so) for an impoverished applicant to be found able to contribute to the public charges. One reason for such a finding might be that the applicant unreasonably failed to make use of available resources or liquidate unnecessary assets. Another reason might be that despite the applicant's limited income on paper, he or she nonetheless managed to purchase goods or services of considerable value during the tax years in question which are clearly non-necessities. From a poverty abatement analysis, property taxes fall immediately behind all reasonably required expenditures for basic needs, as defined by the GA program. After the basic needs are covered, however, property taxes are the next highest priority.

The Application Process

Although MMA has not prepared a model poverty abatement application form, we have several sample application forms that are currently being used by Maine municipalities which the municipal officers may want to review. Generally, the application should elicit basic information about the property in question (map and lot number, total number of acres, assessed value, etc.) and the necessary financial information for the tax year(s) under review. The application must also include a statement declaring the municipal officer's obligation to issue a written decision within 30 days of receipt of the application.

Because the municipal officers have only 30 days to act on the application, the board's deliberation on the request should be scheduled for a meeting well within that 30-day time period. Prior to the deliberation, the GA administrator or another municipal official assigned to the task should be reviewing the application to make sure it is complete and

informing the applicant of any documentation the town will require to support the application.

Confidentiality. Unlike the administration of a GA application, which is an entirely non-public process, the deliberation on a poverty abatement request must be held in executive session, which is a behind-closed-door deliberation embedded within a regular public proceeding. Furthermore, poverty abatement law provides that *"all applications, information submitted in support of the application, files and communications relating to an application for (the poverty) abatement and the determination on the application for abatement shall be confidential."*

The conjunction of Maine's Right to Know law and the confidentiality provisions of poverty abatement law give the municipal officers only a narrow path upon which to proceed. The Right to Know law now requires the articulation of the specific authorizing statute within the motion to enter into executive session. Therefore, when it becomes time during a regular meeting of the selectboard or council to deliberate on a poverty abatement request, the municipal officers should entertain a motion "to enter into executive session to deliberate on an abatement request pursuant to 36 MRSA, Section 841(2)." An appropriate alternative motion would be "to enter into executive session pursuant to 1 MRSA, Section 405, sub-section 6(F)." This particular subsection 6(F) of the Right to Know statute governing permitted executive session allows behind-closed-door meetings for *"Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute."* Since complete anonymity is the key to all poverty abatement procedures, the content-neutral wording of this authorizing statute might be the preferred way to enter into this somewhat unique type of executive session.

Either way, the motion to enter into executive session may not mention the applicant's name or other information that might identify the applicant to the general public. The Right to Know law also provides that executive sessions must be used exclusively for deliberation, and that no formal action may be taken behind closed doors.

Therefore, the board's formal action on a poverty abatement request must be taken after returning to public session, but again the motion to act would be phrased in such a manner as to not identify the applicant. The wording of the motion should be something to the effect of "to (grant/deny/or partially grant) an abatement request made pursuant to 36 MRSA § 841(2) in the sum of \$___ for tax year 20__." Another option is to assign a case number to the application and refer to that case number in the motion and discussion.

36 MRSA §841(5) provides that nonpoverty abatements, such as abatements granted when the property in question was over-assessed, must be certified to the tax collector and a record of that abatement be kept in a special book for regular public inspection. This section of law expressly prohibits poverty abatement records from being kept in such a book. The tax collector would still be issued a fully informative certification of the poverty abatement, but that certification should be clearly identified as a confidential record which may not be released to the general public.

Finally, some towns list all abatements granted in the town report. If such a listing is to include poverty abatements, the poverty abatements should be recorded in such a way that the recipient of the abatement cannot be identified.

Poverty Abatements vs. General Assistance

The General Assistance program is another option on the local level for people needing help with their property taxes. Partly because a GA analysis plays such an important role in the poverty abatement determination, there is some confusion as to how these two programs are coordinated. Another source of this confusion is the one-time claim by the Department of Health and Human Services (DHHS) that General Assistance could not be used to pay a property tax until the applicant had refused to apply for or been denied a poverty abatement.

After DHHS issued its "interpretive memo" in 1989 prohibiting GA payments for property taxes unless the poverty abatement process had been exhausted, there was a considerable back-and-forth between DHHS and MMA. The end result is the language in MMA's model General Assistance Ordinance and the DHHS Maine General Assistance *Policy Manual*, both of which allow General Assistance to be issued for property taxes under certain circumstances.

By MMA's model ordinance, those circumstances are that: (1) the property tax in question is for the applicant's place of residence; (2) there is a tax lien on the property which is due to mature within 60 days of the date of application; and (3) the applicant, with sufficient notice, applies for the Maine Resident Property Tax Program (the "Circuit Breaker" Program). Furthermore, the MMA model ordinance and the DHHS regulation require the municipality to inform anyone applying for GA for property tax purposes about the poverty abatement process.

Given the current state of pertinent DHHS and local regulation, it should be noted that one of the most significant differences between GA and the poverty abatement process is that GA is not available to directly pay a property tax unless a foreclosure shall occur within 60 days, whereas a person may apply for and be granted a poverty abatement whenever his or her taxes are owed.

Generally, the municipal officers have an interest in assisting people with their property taxes through the GA program rather than through the poverty abatement process. GA expenditures are reimbursed to some degree by the state, while abatements represent an entire revenue loss and a shifting of the tax burden to the rest of the taxpaying population. The municipal officers should not, however, allow this financial interest to interfere with the applicant's choice of assistance option.

The procedure which should be followed, therefore, is to inform all persons requesting property tax assistance of the two local programs: GA and the poverty abatement process. The differences between the two procedures should be explained. After the applicant has decided to apply for either GA or a poverty abatement, that application should be processed in good faith.

Finally, the potential availability of GA does not equate with an "ability to contribute to the public charges." Therefore, it would be inappropriate to deny a poverty abatement request for the reason that the GA program is an "available resource."

Poverty abatements and "Circuitbreaker" benefits. The Maine Residents Property Tax Program is a state-administered assistance program that provides cash rebates to qualified property owners and renters whose income is determined to be insufficient to pay the property taxes on their primary residences (or the presumptive property tax component of their rent). Ever since the program's inception, it has been universally referred to as the "Circuitbreaker" program because a benefit is triggered as soon as a certain income-to-tax-obligation ratio is reached. *As currently designed, a person fully qualifying for Circuitbreaker benefits could receive a \$1,600 cash benefit from the state. In previous years, the maximum cash benefit was as much as \$2,000.*

Municipal officials typically harbor the reasonable belief that Circuitbreaker benefits should be used by the recipients for the program's intended purpose; namely, to pay property taxes. That belief was just recently codified in 2012 when the poverty abatement law was amended to allow, but not require, municipal officers to "*set off or otherwise treat as available benefits provided to an applicant under [the Circuitbreaker program] when determining if the applicant is able to contribute to the public charges.*" As a result, the municipal officers are explicitly authorized to count the value of the Circuitbreaker benefit as available to the applicant for the purpose of paying property taxes and deduct from the amount of the taxes to be abated the value of the Circuitbreaker benefits actually received. As noted, the law does not mandate such a set-off policy, so if the municipal officers believe the set-off approach should not be applied, they would be within their rights.

Abating taxes on foreclosed property. It is sometimes the case that poverty abatements are requested for property which has already gone through tax lien foreclosure. For example, a person applies for an abatement for the three tax years from 2008 through 2010, foreclosure has occurred on the 2008 lien, but the liens for the other two tax years have yet to mature.

In this case, the municipal officers could deny the abatement for the 2008 tax year with a finding that the foreclosure has discharged the lien and otherwise satisfied the applicant's tax obligation for that year. The property owner has a burden to apply for an abatement in a timely manner, and the municipal officers would not have the authority to reverse or annul the foreclosure through an after-the-fact abatement. (The municipal officers would still be obliged, however, to review the applicant's abatement request for the more recent tax years.) Along the same lines, the Maine Supreme Court indicated in a case in the late 1990s (*Mason vs. Town of Readfield*, 1998 ME 201) that "standing" (i.e., possessing a right, title or interest in the property at issue) is required in order to apply for and receive a poverty abatements. Once the municipality forecloses on property, the former owner no longer has standing, at least with respect to the tax year for which the foreclosure occurred.

Conclusion

The various issues raised by this article represent but a few of the questions that are generated by this seemingly simple law. The poverty abatement application process is

reasonably straightforward. Applications are processed and written decisions are issued within 30 days. The decision is made by the municipal officers rather than the assessor(s) and the deliberations are conducted in executive session. The entire process is confidential. The written decision must give the specific reasons for the decision and must also state the appropriate appeal route.

The actual decision-making process is less straightforward, but a fairly meticulous financial analysis of the applicant's ability to "contribute to the public charges" is usually determinative.

The extraordinary importance of the property tax as the municipality's fundamental revenue source, and the related importance that the property tax burden be fairly borne, place the municipal officers in a difficult position when reviewing a poverty abatement request. They become caught between the tragedy of the poverty itself and the strong disinclination to shift the tax burden onto others, many of whom are only slightly more (and sometimes less) able to "contribute to the public charges."

The reasonableness of the municipal officers is the ultimate standard against which poverty abatement requests must be weighed. While reasonableness is easy to talk about, it can be an annoyingly elusive concept when its application is required.

Maine Revised Statutes

§803

Title 36:

§841-A

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TAXATION

Part 2: PROPERTY TAXES

Chapter 105: CITIES AND TOWNS

Subchapter 8: ABATEMENT

§841. Abatement procedures

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706.

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.

[1993, c. 133, §1 (RPR) .]

2. Hardship or poverty. The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [2013, c. 424, Pt. A, §24 (RPR).]

B. Assist individuals in making application for abatement; [2013, c. 424, Pt. A, §24 (RPR).]

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30

days of the date of application; [2013, c. 424, Pt. A, §24 (RPR).]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [2013, c. 424, Pt. A, §24 (RPR).]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [2013, c. 424, Pt. A, §24 (RPR).]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [2013, c. 424, Pt. A, §24 (RPR).]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. [2013, c. 424, Pt. A, §24 (RPR).]

For the purpose of this subsection, the municipal officers may set off or otherwise treat as available benefits provided to an applicant under chapter 907 when determining if the applicant is able to contribute to the public charges.

[2013, c. 424, Pt. A, §24 (RPR) .]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof.

[1979, c. 73, (RPR) .]

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with section 706 or section 1181, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

[2005, c. 218, §10 (AMD) .]

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5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March.

[1987, c. 772, §16 (RPR) .]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375.

[1979, c. 73, (NEW) .]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.

[2001, c. 396, §15 (AMD) .]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.

[1999, c. 521, Pt. A, §4 (AMD) .]

SECTION HISTORY

1973, c. 66, §15 (AMD). 1975, c. 765, §§14-A (AMD). 1977, c. 44, §1 (AMD). 1977, c. 479, §15 (AMD). 1977, c. 509, §16 (RPR). 1977, c. 694, §§688-692 (AMD). 1979, c. 73, (RPR). 1987, c. 70, (AMD). 1987, c. 772, §§15,16 (AMD). 1989, c. 508, §10 (AMD). 1991, c. 16, §1 (AMD). 1991, c. 16, §2 (AFF). 1993, c. 133, §1 (AMD). 1999, c. 521, SA4 (AMD). 2001, c. 396, §15 (AMD). 2005, c. 169, §1 (AMD). 2005, c. 218, §10 (AMD). 2011, c. 552, §1 (AMD). 2011, c. 624, §1 (AMD). 2013, c. 424, Pt. A, §24 (AMD).

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2014 Poverty Guidelines

One Version of the [U.S.] Federal Poverty Measure

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The following figures are the 2014 HHS poverty guidelines which are scheduled to be published in the Federal Register on January 22, 2014. (Additional information will be posted after the guidelines are published.)

2014 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household	Poverty guideline
1	\$11,670
2	15,730
3	19,790
4	23,850
5	27,910
6	31,970
7	36,030
8	40,090
For families/households with more than 8 persons, add \$4,060 for each additional person.	

2014 POVERTY GUIDELINES FOR ALASKA

Persons in family/household	Poverty guideline
1	\$14,580
2	19,660
3	24,740
4	29,820
5	34,900
6	39,980
7	45,060
8	50,140
For families/households with more than 8 persons, add \$5,080 for each additional person.	

2014 POVERTY GUIDELINES FOR HAWAII

Persons in family/household	Poverty guideline
1	\$13,420
2	18,090
3	22,760
4	27,430
For families/households with more than 8 persons, add \$4,670 for each additional person.	

Persons in family/household	Poverty guideline
5	32,100
6	36,770
7	41,440
8	46,110
For families/households with more than 8 persons, add \$4,670 for each additional person.	

The separate poverty guidelines for Alaska and Hawaii reflect Office of Economic Opportunity administrative practice beginning in the 1966-1970 period. Note that the poverty thresholds — the original version of the poverty measure — have never had separate figures for Alaska and Hawaii. The poverty guidelines are not defined for Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam, the Republic of the Marshall Islands, the Federated States of Micronesia, the Commonwealth of the Northern Mariana Islands, and Palau. In cases in which a Federal program using the poverty guidelines serves any of those jurisdictions, the Federal office which administers the program is responsible for deciding whether to use the contiguous-states-and-D.C. guidelines for those jurisdictions or to follow some other procedure.

The poverty guidelines apply to both aged and non-aged units. The guidelines have never had an aged/non-aged distinction; only the Census Bureau (statistical) poverty thresholds have separate figures for aged and non-aged one-person and two-person units.

Programs using the guidelines (or percentage multiples of the guidelines — for instance, 125 percent or 185 percent of the guidelines) in determining eligibility include Head Start, the Supplemental Nutrition Assistance Program (SNAP), the National School Lunch Program, the Low-Income Home Energy Assistance Program, and the Children's Health Insurance Program. Note that in general, cash public assistance programs (Temporary Assistance for Needy Families and Supplemental Security Income) do NOT use the poverty guidelines in determining eligibility. The Earned Income Tax Credit program also does NOT use the poverty guidelines to determine eligibility. For a more detailed list of programs that do and don't use the guidelines, see the [Frequently Asked Questions \(FAQs\)](#).

The poverty guidelines (unlike the poverty thresholds) are designated by the year in which they are issued. For instance, the guidelines issued in January 2014 are designated the 2014 poverty guidelines. However, the 2014 HHS poverty guidelines only reflect price changes through calendar year 2013; accordingly, they are approximately equal to the Census Bureau poverty thresholds for calendar year 2013. (The 2013 thresholds are expected to be issued in final form in September 2014; a preliminary version of the 2013 thresholds is now available from the Census Bureau.)

The poverty guidelines may be formally referenced as "the poverty guidelines updated periodically in the *Federal Register* by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2)."

Go to [Further Resources on Poverty Measurement, Poverty Lines, and Their History](#)

Go to [Frequently Asked Questions \(FAQs\)](#)

Return to the main [Poverty Guidelines, Research, and Measurement](#) page.

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U.S. Department of Health & Human Services — 200 Independence Avenue, S.W. — Washington, D.C. 20201

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	234,144.00	46,324.62	187,819.38	19.78
01 - Salaries	143,768.00	17,527.22	126,240.78	12.19
01 - Selectmen	7,162.00	0.00	7,162.00	0.00
05 - Town Manager	45,390.00	6,982.40	38,407.60	15.38
15 - Treasurer	3,000.00	0.00	3,000.00	0.00
20 - Tax Collector	20,050.00	3,359.37	16,690.63	16.75
25 - Town Clerk	21,216.00	3,482.86	17,733.14	16.42
30 - Office Clerk	1,000.00	0.00	1,000.00	0.00
35 - Meeting Clerk	1,179.00	0.00	1,179.00	0.00
70 - Med/Fica	7,573.00	1,057.60	6,515.40	13.97
75 - Health Insurance	31,905.00	2,601.21	29,303.79	8.15
80 - Retirement	4,430.00	0.00	4,430.00	0.00
81 - Income Protection plan	863.00	43.78	819.22	5.07
02 - Operating Expense	31,776.00	13,907.54	17,868.46	43.77
01 - Office Expense	4,000.00	209.70	3,790.30	5.24
05 - Travel expenses	2,000.00	0.00	2,000.00	0.00
10 - Training Expense	4,000.00	110.00	3,890.00	2.75
15 - Maintenance and Repairs	1,000.00	0.00	1,000.00	0.00
20 - Dues	4,826.00	2,695.00	2,131.00	55.84
25 - Computer Repairs	2,000.00	98.00	1,902.00	4.90
30 - Computer Software	8,000.00	8,986.97	-986.97	112.34
35 - Website	750.00	750.00	0.00	100.00
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	0.00	200.00	0.00
50 - Tax Administration	4,000.00	1,057.87	2,942.13	26.45
03 - Contractual	50,800.00	12,450.02	38,349.98	24.51
01 - Legal Services	15,000.00	285.36	14,714.64	1.90
05 - Audit Services	7,100.00	1,400.00	5,700.00	19.72
15 - Insurance	20,000.00	7,658.00	12,342.00	38.29
20 - Rent	6,700.00	0.00	6,700.00	0.00
25 - Copier lease	2,000.00	3,106.66	-1,106.66	155.33
05 - Utilities	2,800.00	205.34	2,594.66	7.33
01 - Telephone	2,800.00	205.34	2,594.66	7.33
65 - Unclassified	5,000.00	2,234.50	2,765.50	44.69
01 - Contigent	5,000.00	2,234.50	2,765.50	44.69
101 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
15 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
05 - North Wayne Road Bond	34,000.00	37,944.00	-3,944.00	111.60
15 - Old Winthrop Road Bond	65,000.00	0.00	65,000.00	0.00
102 - Elections & Hearings	3,938.00	0.00	3,938.00	0.00
01 - Salaries	1,938.00	0.00	1,938.00	0.00
41 - Elections clerk	1,800.00	0.00	1,800.00	0.00
70 - Med/Fica	138.00	0.00	138.00	0.00
02 - Operating Expense	2,000.00	0.00	2,000.00	0.00
01 - Office Expense	2,000.00	0.00	2,000.00	0.00
103 - General Assistance	5,000.00	0.00	5,000.00	0.00
10 - Social Services/Community Serv	5,000.00	0.00	5,000.00	0.00
85 - General Assistance	5,000.00	0.00	5,000.00	0.00

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
104 - Fire Department-CONTD				
104 - Fire Department	53,935.00	957.02	53,037.98	1.77
01 - Salaries	13,995.00	0.00	13,995.00	0.00
50 - Chief Officers stipends	6,000.00	0.00	6,000.00	0.00
52 - Firefighter stipends	7,000.00	0.00	7,000.00	0.00
70 - Med/Fica	995.00	0.00	995.00	0.00
02 - Operating Expense	40,000.00	957.02	39,042.98	2.39
60 - Fire Dept Operations	22,000.00	458.78	21,541.22	2.09
61 - Fire Communications	4,000.00	498.24	3,501.76	12.46
62 - Fire Capital	14,000.00	0.00	14,000.00	0.00
105 - Assessing	19,700.00	1,166.66	18,533.34	5.92
03 - Contractual	19,700.00	1,166.66	18,533.34	5.92
30 - Assessing/Mapping	14,000.00	1,166.66	12,833.34	8.33
35 - Quarterly review	5,700.00	0.00	5,700.00	0.00
106 - Animal Control	5,130.00	472.63	4,657.37	9.21
01 - Salaries	3,230.00	0.00	3,230.00	0.00
55 - Animal control officer	3,000.00	0.00	3,000.00	0.00
70 - Med/Fica	230.00	0.00	230.00	0.00
10 - Social Services/Community Serv	1,900.00	472.63	1,427.37	24.88
90 - Humane Society	1,900.00	472.63	1,427.37	24.88
107 - Code Enforcement	13,514.00	2,065.76	11,448.24	15.29
01 - Salaries	12,514.00	1,958.64	10,555.36	15.65
56 - Code Enforcement Officer	11,625.00	1,819.44	9,805.56	15.65
70 - Med/Fica	889.00	139.20	749.80	15.66
65 - Unclassified	1,000.00	107.12	892.88	10.71
30 - Ordinance & Mapping	1,000.00	107.12	892.88	10.71
108 - Public Safety	31,362.00	5,074.24	26,287.76	16.18
03 - Contractual	25,362.00	4,564.34	20,797.66	18.00
40 - Ambulance	9,512.00	0.00	9,512.00	0.00
45 - Sheriff Dept	4,000.00	1,760.00	2,240.00	44.00
50 - PSAP Dispatching	11,850.00	2,804.34	9,045.66	23.67
05 - Utilities	6,000.00	509.90	5,490.10	8.50
20 - Street lights	6,000.00	509.90	5,490.10	8.50
109 - Roads	318,853.00	14,026.67	304,807.33	4.41
03 - Contractual	160,603.00	0.00	160,603.00	0.00
55 - Parking lot Plowing	3,100.00	0.00	3,100.00	0.00
60 - Road Plowing	152,503.00	0.00	152,503.00	0.00
75 - Roadside mowing	4,000.00	0.00	4,000.00	0.00
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
05 - Utilities	500.00	18.94	481.06	3.79
05 - Electricity	500.00	18.94	481.06	3.79
25 - ROADS	157,750.00	14,026.73	143,723.27	8.89
01 - Roads Administration	2,000.00	316.42	1,683.58	15.82
05 - Brush/Tree removal	15,000.00	600.00	14,400.00	4.00
10 - Calcium chloride	9,000.00	3,875.00	5,125.00	43.06
15 - Sweeping	4,000.00	0.00	4,000.00	0.00
20 - Patching	5,000.00	286.00	4,714.00	5.72

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
30 - Signs	3,000.00	131.62	2,868.38	4.39
35 - Painting	750.00	900.00	-150.00	120.00
40 - Culverts	20,000.00	940.00	19,060.00	4.70
45 - Gravel	20,000.00	1,160.69	18,839.31	5.80
46 - Winter salt	21,000.00	0.00	21,000.00	0.00
55 - Crack sealing	2,000.00	0.00	2,000.00	0.00
70 - Grading	15,000.00	548.00	14,452.00	3.65
75 - Ditching	40,000.00	5,269.00	34,731.00	13.17
80 - Catch Basin	1,000.00	0.00	1,000.00	0.00
110 - Transfer Station	110,959.00	14,218.83	96,740.17	12.81
02 - Operating Expense	4,000.00	258.75	3,741.25	6.47
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rentalTransfer station	3,000.00	258.75	2,741.25	8.63
03 - Contractual	106,959.00	13,960.08	92,998.92	13.05
65 - Transfer Station	106,959.00	13,960.08	92,998.92	13.05
111 - Outside Agencies	20,320.00	3,500.00	16,820.00	17.22
10 - Social Services/Community Serv	20,320.00	3,500.00	16,820.00	17.22
01 - Library	6,000.00	0.00	6,000.00	0.00
10 - Archival board	600.00	0.00	600.00	0.00
15 - Messenger	1,200.00	0.00	1,200.00	0.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Community Action	3,300.00	0.00	3,300.00	0.00
30 - Senior Spectrum	1,004.00	0.00	1,004.00	0.00
35 - Hospice	1,000.00	0.00	1,000.00	0.00
45 - Public Broadcasting	100.00	0.00	100.00	0.00
50 - Kennebec Mental health	1,600.00	0.00	1,600.00	0.00
60 - Red Cross	1,200.00	0.00	1,200.00	0.00
65 - Crisis Spport	416.00	0.00	416.00	0.00
94 - Winthrop Food Pantry	400.00	0.00	400.00	0.00
112 - Recreation	23,000.00	764.29	22,235.71	3.32
02 - Operating Expense	4,300.00	0.00	4,300.00	0.00
90 - Ladd Operational expenses	4,300.00	0.00	4,300.00	0.00
03 - Contractual	5,350.00	764.29	4,585.71	14.29
70 - Park Mowing	2,150.00	307.14	1,842.86	14.29
71 - Ladd Mowing	3,200.00	457.15	2,742.85	14.29
10 - Social Services/Community Serv	8,350.00	0.00	8,350.00	0.00
91 - Kennebec Land Trust	250.00	0.00	250.00	0.00
92 - Friends of Cobbossee Watershe	1,300.00	0.00	1,300.00	0.00
93 - Memorial Day	300.00	0.00	300.00	0.00
96 - Athletic League	500.00	0.00	500.00	0.00
97 - Andro Lake Improve Corp	1,500.00	0.00	1,500.00	0.00
98 - Andro Yacht club	500.00	0.00	500.00	0.00
99 - 30 Mile Wateshed	4,000.00	0.00	4,000.00	0.00
65 - Unclassified	5,000.00	0.00	5,000.00	0.00
25 - Lake Protection	5,000.00	0.00	5,000.00	0.00
113 - Land and Buildings	1,500.00	164.81	1,335.19	10.99
02 - Operating Expense	600.00	36.24	563.76	6.04

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
113 - Land and Buildings CONT'D				
95 - NW Schoolhouse	200.00	9.89	190.11	4.94
96 - NW Building	200.00	14.87	185.13	7.44
97 - Town House	200.00	11.48	188.52	5.74
03 - Contractual	900.00	128.57	771.43	14.29
70 - Park Mowing	0.00	128.57	-128.57	---
72 - Historic Property Mowing	900.00	0.00	900.00	0.00
114 - Capital Reserves transfers	138,500.00	112.98	138,387.02	0.08
52 - CAPITAL RESERVE	138,500.00	112.98	138,387.02	0.08
02 - Fire Equipment	5,000.00	0.00	5,000.00	0.00
05 - Fire Truck	20,000.00	0.00	20,000.00	0.00
30 - Cemetery Stone Cleaning Fund	2,500.00	0.00	2,500.00	0.00
45 - Land and Buildings	10,000.00	0.00	10,000.00	0.00
50 - Road Recon. & Pav. Project	60,000.00	0.00	60,000.00	0.00
65 - Town Hall Building	15,000.00	0.00	15,000.00	0.00
70 - Village Improvement Projects	5,000.00	112.98	4,887.02	2.26
75 - Technology Replacement Plan	3,000.00	0.00	3,000.00	0.00
80 - GIS Mapping Project	18,000.00	0.00	18,000.00	0.00
115 - School RSU #38	1,774,654.00	147,887.87	1,626,766.13	8.33
60 - INTER GOVERNMENT	1,774,654.00	147,887.87	1,626,766.13	8.33
15 - RSU #38	1,774,654.00	147,887.87	1,626,766.13	8.33
116 - County Tax	203,946.00	197,225.98	6,720.02	96.71
60 - INTER GOVERNMENT	203,946.00	197,225.98	6,720.02	96.71
20 - Kennebec County Tax	186,446.00	179,882.30	6,563.70	96.48
21 - six month budget instl 5yr pay	17,500.00	17,343.68	156.32	99.11
117 - Cobbossee Watershed District	2,233.00	744.33	1,488.67	33.33
60 - INTER GOVERNMENT	2,233.00	744.33	1,488.67	33.33
25 - Cobbossee Watershed District	2,233.00	744.33	1,488.67	33.33
Final Totals	3,059,748.00	472,669.69	2,587,078.31	15.45

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	378,129.00	2,634,179.92	2,256,050.92	696.64
01 - Banking Interest	1,000.00	0.00	1,000.00	0.00
03 - Lien costs	2,000.00	475.73	1,524.27	23.79
04 - Interest on taxes	10,000.00	1,710.31	8,289.69	17.10
05 - MV Agent fees	4,000.00	687.00	3,313.00	17.18
06 - IFW Agent fees	500.00	86.00	414.00	17.20
07 - Motor Vehicle excise	200,000.00	30,222.00	169,778.00	15.11
08 - Boat Excise	2,000.00	602.00	1,398.00	30.10
09 - Vitals	250.00	49.00	201.00	19.60
13 - Cable TV Franchise	4,300.00	0.00	4,300.00	0.00
14 - Misc revenue	10,000.00	200.00	9,800.00	2.00
15 - Surplus	100,000.00	0.00	100,000.00	0.00
21 - State revenue sharing	44,079.00	2,403.81	41,675.19	5.45
25 - Tax Commitment	0.00	2,597,744.07	-2,597,744.07	---
103 - General Assistance	2,500.00	0.00	2,500.00	0.00
01 - GA Reimbursement	2,500.00	0.00	2,500.00	0.00
105 - Assessing	29,900.00	7,775.00	22,125.00	26.00
01 - Tree Growth	4,000.00	0.00	4,000.00	0.00
02 - Homestead Exemption	25,000.00	6,315.00	18,685.00	25.26
03 - Veteran reimbursement	900.00	1,460.00	-560.00	162.22
106 - Animal Control	750.00	3.00	747.00	0.40
01 - Dog fees	750.00	3.00	747.00	0.40
107 - Code Enforcement	1,000.00	570.00	430.00	57.00
01 - Building permits	1,000.00	570.00	430.00	57.00
109 - Roads	33,292.00	0.00	33,292.00	0.00
01 - Local Road Assist Program	33,292.00	0.00	33,292.00	0.00
110 - Transfer Station	30,000.00	0.00	30,000.00	0.00
15 - Transfer from Cap. Reserve Fnd	30,000.00	0.00	30,000.00	0.00
Final Totals	475,571.00	2,642,527.92	-2,166,956.92	555.65

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
1- General Fund	0.00	13,720,272.89	13,720,272.89	0.00	4,982.47	4,982.47
Assets	1,191,377.16	2,762,879.40	571,340.51	2,191,538.89	-4,004.15	3,378,911.90
100-00 Cash / Checking	1,032,011.78	147,998.88	495,023.18	-347,024.30	-9,617.06	675,370.42
110-00 Debit Card Account-Androscogg	2,030.92	0.00	0.00	0.00	0.00	2,030.92
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00	400.00
110-03 Andro Savings 1600191314	242,727.72	0.00	0.00	0.00	0.00	242,727.72
150-09 xxxxxxxx	0.00	0.00	1,003.46	-1,003.46	0.00	-1,003.46
150-12 2012 Real Estate Taxes	5,636.89	0.00	0.00	0.00	0.00	5,636.89
150-13 2013 Real Estate Taxes	132,625.27	0.00	40,186.63	-40,186.63	0.00	92,438.64
150-14 2014 Real Estate Taxes	-2,519.78	2,587,278.38	0.68	2,587,277.70	0.00	2,584,757.92
155-04 2004 pp Taxes	4,088.36	0.00	0.00	0.00	0.00	4,088.36
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.03	0.00	0.00	0.00	0.00	261.03
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	880.67	0.00	0.00	0.00	0.00	880.67
155-11 2011 pp Taxes	1,822.39	0.00	0.00	0.00	0.00	1,822.39
155-12 2012 pp Taxes	1,999.33	0.00	0.00	0.00	0.00	1,999.33
155-13 2013 pp Taxes	2,154.17	0.00	0.00	0.00	0.00	2,154.17
155-14 2014 pp Taxes	-23.24	10,465.69	0.00	10,465.69	0.00	10,442.45
160-09 09/10 Liens	5,411.87	0.00	0.00	0.00	0.00	5,411.87
160-10 10/11 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-11 11/12 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-12 11/12 Liens	49,917.60	0.00	7,109.75	-7,109.75	0.00	42,807.85
199-02 Due to/from Ladd Rec	-13,238.54	15,447.45	26,631.81	-11,184.36	5,612.91	-18,809.99
199-03 Due to/from Special Revenues	-18,504.23	689.00	10.00	679.00	0.00	-17,825.23
199-04 Due to/from Capital Projects	-268,563.39	1,000.00	0.00	1,000.00	0.00	-267,563.39
199-05 Due to/from Trust Funds	-359.05	0.00	1,375.00	-1,375.00	0.00	-1,734.05
Liabilities	127,172.14	16,149.89	33,610.46	17,460.57	-8,986.62	135,646.09
310-01 BMV	4,286.19	9,453.81	22,259.57	12,805.76	-9,202.56	7,889.39
310-03 State Vital Fees	219.80	0.00	26.00	26.00	0.00	245.80
310-15 IFW	-3,197.39	0.00	3,739.13	3,739.13	0.00	541.74
310-30 Dog License State	-295.00	0.00	3.00	3.00	0.00	-292.00
310-35 State Plumbing Fee 25%	1,241.50	0.00	206.25	206.25	0.00	1,447.75
310-36 DEP Plumbing Fee \$15.00	60.00	0.00	45.00	45.00	0.00	105.00
320-05 LPI Plumbing Fee 75%	546.37	0.00	618.75	618.75	0.00	1,165.12
330-10 Federal withholding	0.00	2,047.01	2,047.01	0.00	0.00	0.00
330-15 Fica withholding	0.00	2,968.44	2,968.44	0.00	0.00	0.00
330-20 Medicare withholding	0.00	694.20	694.20	0.00	0.00	0.00
330-25 State withholding	0.00	571.23	571.23	0.00	0.00	0.00
330-31 Vision Withholding	127.26	0.00	0.00	0.00	0.00	127.26
330-50 MMEHT with holding	-2,419.78	415.20	431.88	16.68	215.94	-2,187.16
400-00 Deferred Tax Revenues	126,603.19	0.00	0.00	0.00	0.00	126,603.19
Fund Balance	1,064,205.02	10,941,193.60	13,115,271.92	2,174,078.32	0.00	3,238,283.34
500-00 Expense control	0.00	468,449.60	10,472,744.00	10,004,294.40	0.00	10,004,294.40
510-00 Revenue control	0.00	1,426,713.00	2,642,527.92	1,215,814.92	0.00	1,215,814.92
520-00 Undesignated fund balance	1,064,205.02	9,046,031.00	0.00	-9,046,031.00	0.00	-7,981,825.98

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	Debits	Y T D Credits	Net	Pending Activity	Balance Net
2 - Ladd Rec Operations CONT'D						
2 - Ladd Rec Operations	0.00	42,079.26	42,079.26	0.00	-5,612.91	-5,612.91
Assets	13,238.54	26,631.81	15,447.45	11,184.36	-5,612.91	18,809.99
199-01 Due to/from	13,238.54	26,631.81	15,447.45	11,184.36	-5,612.91	18,809.99
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	13,238.54	15,447.45	26,631.81	11,184.36	0.00	24,422.90
500-00 Expense Control	0.00	15,447.45	0.00	-15,447.45	0.00	-15,447.45
510-00 Revenue Control	0.00	0.00	26,631.81	26,631.81	0.00	26,631.81
520-00 Fund Balance	13,238.54	0.00	0.00	0.00	0.00	13,238.54
3 - Special Revenues						
3 - Special Revenues	0.00	689.00	689.00	0.00	0.00	0.00
Assets	18,504.23	10.00	689.00	-679.00	0.00	17,825.23
199-01 Due to/from	18,504.23	10.00	689.00	-679.00	0.00	17,825.23
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	18,504.23	689.00	10.00	-679.00	0.00	17,825.23
500-00 Expense Control	0.00	139.00	0.00	-139.00	0.00	-139.00
510-00 Revenue Control	0.00	550.00	10.00	-540.00	0.00	-540.00
521-00 Fire Ponds	1,633.00	0.00	0.00	0.00	0.00	1,633.00
522-00 Comp Plan	125.00	0.00	0.00	0.00	0.00	125.00
523-00 Perambulation	966.00	0.00	0.00	0.00	0.00	966.00
524-00 ADA Compliance	1,450.00	0.00	0.00	0.00	0.00	1,450.00
525-00 Animal Control	2,244.00	0.00	0.00	0.00	0.00	2,244.00
526-00 Pandemic	5,000.00	0.00	0.00	0.00	0.00	5,000.00
527-00 Conservation	812.00	0.00	0.00	0.00	0.00	812.00
528-00 Snowmobile	-588.37	0.00	0.00	0.00	0.00	-588.37
529-00 Wayne Rescue	200.00	0.00	0.00	0.00	0.00	200.00
530-00 Municipal Building	800.00	0.00	0.00	0.00	0.00	800.00
531-00 Farmers Market	1,063.52	0.00	0.00	0.00	0.00	1,063.52
532-00 Wayne History Project	3,973.42	0.00	0.00	0.00	0.00	3,973.42
533-00 Andro Lake Improvements	875.54	0.00	0.00	0.00	0.00	875.54
534-00 TOWN BOAT LAUNCH	-3,084.31	0.00	0.00	0.00	0.00	-3,084.31
535-00 Soccer	1,714.93	0.00	0.00	0.00	0.00	1,714.93
536-00 Softball	468.82	0.00	0.00	0.00	0.00	468.82
537-00 Baseball	285.68	0.00	0.00	0.00	0.00	285.68
538-00 Cemetery Lot Sales	550.00	0.00	0.00	0.00	0.00	550.00
539-00 Community Directory	15.00	0.00	0.00	0.00	0.00	15.00
4 - Capital Reserves						
4 - Capital Reserves	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Assets	511,974.14	0.00	1,000.00	-1,000.00	0.00	510,974.14
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	243,385.75	0.00	0.00	0.00	0.00	243,385.75
199-01 Due to/from	268,563.39	0.00	1,000.00	-1,000.00	0.00	267,563.39

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
4 - Capital Reserves CONTRD						
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	511,974.14	1,000.00	0.00	-1,000.00	0.00	510,974.14
500-00 Expense Control	0.00	1,000.00	0.00	-1,000.00	0.00	-1,000.00
520-00 Fund Balance	4,800.00	0.00	0.00	0.00	0.00	4,800.00
521-00 Transfer Station	73,572.00	0.00	0.00	0.00	0.00	73,572.00
522-00 Voting Machine	6,500.00	0.00	0.00	0.00	0.00	6,500.00
523-00 Road Reserve	2,515.64	0.00	0.00	0.00	0.00	2,515.64
524-00 Fire Truck Reserve	283,660.46	0.00	0.00	0.00	0.00	283,660.46
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	0.00	2,918.64
526-00 Footbridge	3,767.44	0.00	0.00	0.00	0.00	3,767.44
527-00 Paving Reserve	51,855.15	0.00	0.00	0.00	0.00	51,855.15
529-00 Building maintenance	152.50	0.00	0.00	0.00	0.00	152.50
530-00 Fire Station Addition	1,591.74	0.00	0.00	0.00	0.00	1,591.74
531-00 Lord Road Paving	30,410.48	0.00	0.00	0.00	0.00	30,410.48
532-00 Hardscrabble Road	2,810.53	0.00	0.00	0.00	0.00	2,810.53
533-00 Lovejoy Pond Dam	18,183.53	0.00	0.00	0.00	0.00	18,183.53
534-00 Land/Building Reserve	6,836.03	0.00	0.00	0.00	0.00	6,836.03
535-00 Cemetery Stone Cleaning	7,400.00	0.00	0.00	0.00	0.00	7,400.00
536-00 Future Town Office	15,000.00	0.00	0.00	0.00	0.00	15,000.00
5 - Trust Funds						
Assets	0.00	1,375.00	1,375.00	0.00	0.00	0.00
Liabilities	64,452.66	1,375.00	0.00	1,375.00	0.00	65,827.66
101-00 Jaworski Andro 45107709	1,137.00	0.00	0.00	0.00	0.00	1,137.00
103-00 Ruth Lee Andro 45107645	8,450.50	0.00	0.00	0.00	0.00	8,450.50
104-00 Ladd Worthy Poor Andro 4510761	21,062.10	0.00	0.00	0.00	0.00	21,062.10
105-00 Ladd WAFUCU 25542-ID 00	25.00	0.00	0.00	0.00	0.00	25.00
106-00 Ladd WAFUCU 25542-ID 10	14,655.89	0.00	0.00	0.00	0.00	14,655.89
107-00 Ladd WAFUCU 25542-ID 64	18,763.12	0.00	0.00	0.00	0.00	18,763.12
199-01 Due to/from	359.05	1,375.00	0.00	1,375.00	0.00	1,734.05
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	64,452.66	0.00	1,375.00	1,375.00	0.00	65,827.66
510-00 Revenue Control	0.00	0.00	1,375.00	1,375.00	0.00	1,375.00
521-00 Jaworski Fund Balance	1,137.00	0.00	0.00	0.00	0.00	1,137.00
522-00 Ladd Recreation Capital FB	33,444.01	0.00	0.00	0.00	0.00	33,444.01
523-00 Ruth Lee FB	8,450.50	0.00	0.00	0.00	0.00	8,450.50
524-00 Ladd Worthy Poor FB	21,421.15	0.00	0.00	0.00	0.00	21,421.15
Final Totals	0.00	13,765,376.15	13,765,376.15	0.00	-630.44	-630.44