

City of Biddeford

City Council

November 17, 2020 6:00 PM Via ZOOM

Please click the link below to join the webinar:

<https://biddeford.zoom.us/j/97516089727?pwd=RmRJMhlmSnh4ZldzVmRpM0Vxei9XZz09>

Passcode: 317782

Or iPhone one-tap :

US: +16465588656,,97516089727# or +13017158592,,97516089727#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

**US: +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 9128 or +1
253 215 8782 or +1 346 248 7799**

Webinar ID: 975 1608 9727

International numbers available: <https://biddeford.zoom.us/j/97516089727?pwd=RmRJMhlmSnh4ZldzVmRpM0Vxei9XZz09>

- 1. Roll Call**
- 2. Adjustment(s) to Agenda**
- 3. Proclamation:**
 - 3.a. Small Business Saturday - November 28, 2020
[11-17-2020 Proc-Small Business Saturday-PDF.pdf](#)
- 4. Game of Chance Beano/Bingo - Applications**
 - 4.a. Biddeford Eagles #804
[11-17-2020 Gaming App-Biddeford Eagles.pdf](#)
 - 4.b. AMVETS, Post 1
[11-17-2020 Gaming Apps-AMVETS.pdf](#)
- 5. Consideration of Minutes:**
 - 5.a. October 20, 2020 Council Meeting Minutes
[10-20-2020 Council Meeting Minutes.docx](#)
 - 5.b. November 10, 2020 Special Council Meeting Minutes
[11-10-2020 Special Council Meeting Minutes.docx](#)
- 6. Orders of the Day:**
 - 6.a. 2020.106) Request to Planning Board/Public Hearing to Amend Zoning Ordinance to Delete Contract Zone #8
[11-17-2020 Contract Zone 8 Deletion-ORDER.docx](#)
[11-17-2020 Contract Zone 8 Deletion-MEMO.pdf](#)
[11-17-2020 Contract Zone-Conroy Cancellation Request.pdf](#)
 - 6.b. 2020.107) Authorization/Lease Purchase of Trackless Sidewalk Tractor/HP Fairfield
[11-17-2020 Sidewalk Tractor Purchase-ORDER.docx](#)
[11-17-2020 Sidewalk Tractor - MEMO.docx](#)
[11-17-2020 Sidewalk Tractor BIDS.doc](#)
 - 6.c. 2020.108) Approval/FY20 Tax Abatement/Unitil - Northern Utilities

[11-17-2020 Unifil FY20 Abatement - ORDER.doc](#)

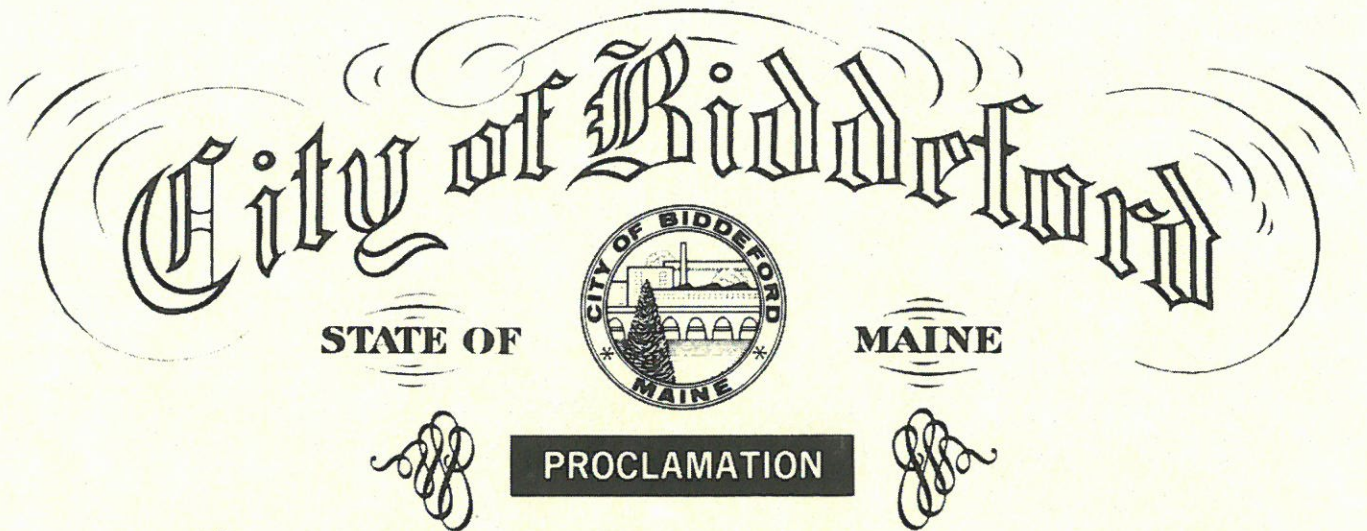
[11-17-2020 Unifil FY 2020 Abatement Settlement Packet.pdf](#)

[11-17-2020 Unifil Property Cards Abatement Calculation.pdf](#)

- 6.d. 2020.109) Recommendation/Wastewater Management Commission/Adjustment to Industrial Pretreatment Program

[11-17-2020 Industrial Pretreatment Fee Review-Packet.pdf](#)

7. **Public Addressing the Council..(5 minute limit per speaker; 30 minute total time limit)**
8. **City Manager Report**
9. **Other Business**
10. **Council President Addressing the Council**
11. **Mayor Addressing the Council**
12. **Adjourn**



Whereas the government of Biddeford, Maine celebrates our local small businesses and the contributions they make to our local economy and community; according to the United States Small Business Administration, there are 30.7 million small businesses in the United States, they represent 99.7% of all firms with paid employees in the United States, are responsible for 64.9% of net new jobs created from 2000 to 2018; and

Whereas, small businesses employ 47.3% of the employees in the private sector in the United States, 62% of U.S. small businesses reported that they need to see consumer spending return to pre-COVID levels by the end of 2020 in order to stay in business, 65% of U.S. small business owners said it would be most helpful to their business to have their "regulars" return and start making purchases again, and three-quarters of U.S. consumers are currently looking for ways to Shop Small® and support their community; and

Whereas, 96% of consumers who shopped on Small Business Saturday® agree that shopping at small, independently-owned businesses supports their commitment to making purchases that have a positive social, economic, and environmental impact and 97% of consumers who shopped on Small Business Saturday agree that small businesses are essential to their community; and

Whereas, 95% of consumers who shopped on Small Business Saturday reported the day makes them want to shop or eat at small, independently-owned businesses all year long, not just during the holiday season; and

Whereas, Biddeford, Maine supports our local businesses that create jobs, boost our local economy, and preserve our communities; and

Whereas, advocacy groups, as well as public and private organizations, across the country have endorsed the Saturday after Thanksgiving as Small Business Saturday.

Now, Therefore, I, Alan Casavant, Mayor of Biddeford, Maine do hereby proclaim, November 28, 2020, as: **SMALL BUSINESS SATURDAY** and urge the residents of our community, and communities across the country, to support small businesses and merchants on Small Business Saturday and throughout the year.

In Witness Whereof, We, the undersigned have herewith affixed our signatures this 17th day of NOV. 20 20

Carmen Mow
City Clerk



Mayor

FOR OFFICE USE ONLY

Check # _____

Amount \$ _____



Application to Register Games of Chance

MGCU - 5400

****The application (to include the rules for the game(s)) and registration fees must be received by the Gambling Control Unit at least ten business days prior to the Game(s) of Chance requested****

Games of Chance (Includes Raffles): \$15 Calendar Week (Monday through Sunday); \$60 Calendar Month;
\$700 Calendar Year

Make check payable to Treasurer, State of Maine

Return the completed and signed application to:

**Department of Public Safety
Gambling Control Unit
Central Maine Commerce Center
87 State House Station
45 Commerce Drive, Suite 3
Augusta, Maine 04333-0087
(207) 626-3900 – Office
(207) 287-4356 – Fax**

1. For what game(s) are you registering (please indicate number adjacent name and attach rules for the game(s)):

Sealed Ticket 4/ Dice 1 Wheel _____ Pot of Gold (Daily/Weekly Pool) 1 Raffle _____

Other (Indicate Name of Game)

QUEEN OF HEARD - CRIBBAGE - POKER.

2. Organization Name: BIDDEFORD EAGLES 804

Organization Number: 1322 Federal Tax ID # (EIN): 01-0063057

Business Address: 57 BIRCH STREET

City: BIDDEFORD State: ME Zip Code 04005

Mailing Address: SAME Phone: 207-2824026

City: _____ State: _____ Zip Code: _____

3. Current Officers:

<u>R. SCOTT</u>	<u>38 BACON ST Apt 2</u>	<u>BIDD.</u>	<u>04005</u>	<u>207-5909721</u>	<u>6-1-2021</u>
NAME & TITLE	ADDRESS		CITY/ZIP	PHONE	DATE TERM EXPIRES

<u>G. WORTHLEY</u>	<u>20 EVANSHAW DRIVE</u>	<u>BIDD</u>	<u>04005</u>	<u>207-590-1228</u>	<u>6-1-2023</u>
NAME & TITLE	ADDRESS		CITY/ZIP	PHONE	DATE TERM EXPIRES

<u>B. LAHONAGNE</u>	<u>211 HOND ST</u>	<u>BIDD</u>	<u>04005</u>	<u>604-0206</u>	<u>6-1-2022</u>
NAME & TITLE	ADDRESS		CITY/ZIP	PHONE	DATE TERM EXPIRES

<u>DANIEL G. COLE</u>	<u>151 SOMMER ST</u>	<u>BIDD.</u>	<u>04005</u>	<u>207-4232744</u>	<u>6-1-2021</u>
NAME & TITLE	ADDRESS		CITY/ZIP	PHONE	DATE TERM EXPIRES

4. Location where Game of Chance is to be conducted:

<u>BIDDEFORD EAGLES 804</u>	<u>57 BIRCH ST</u>	<u>BIDDEFORD</u>	<u>04005</u>
BUILDING	ADDRESS		CITY/ZIP

5. Person responsible for the conduct of the Game(s) of Chance:

DANIEL G. COTE
NAME

Cell 207-423-2744
DAYTIME PHONE & EVENING PHONE

E-Mail Address: biddexfordengines804@gmail.com

6. Circle the day(s) of the week you will be conducting Game of Chance:

Mon

Tue

Wed

Thu

Fri

Sat

Sun

7. What time do the doors open? 9 AM. What time does the game start? 9 AM.

8. Dates – Please specify weeks (Monday through Sunday), full calendar months or calendar year.

JANUARY 1-31-2021

MAY 1-31-2021

SEPTEMBER 1-31-2021

FEBRUARY 1-31-2021

JUNE 1-31-2021

OCTOBER 1-31-2021

MARCH 1-31-2021

JULY 1-31-2021

NOVEMBER 1-31-2021

APRIL 1-31-2021

AUGUST 1-31-2021

DECEMBER 1-31-2021

9. Does the organization own all the equipment used in operating the Game of Chance? Yes ☒ No ☐

If "NO", Attach a sheet of paper to this application explaining the circumstances under which the equipment was acquired. Please write your organization name and number on the sheet.

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine?

Yes ☐ No ☒

If "YES" attach a sheet of paper to this application providing the person's name, address, and date and place of conviction or date and location of pending charge. Please write your organization name and number on the sheet.

11. Does the organization have any delinquent / outstanding Disposition of Funds Reports? Yes ☐ No ☒

If "YES" include all reports with this application. If the reports are not included, this application is considered incomplete.

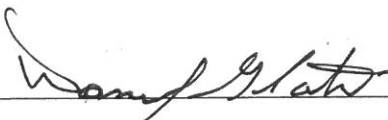
12. Fair Association Only: Attach a list of the names and home addresses of the persons operating or assisting in the registered activity. **Please write your organization name and number on the list.**

13. Raffles Only:

Specify the charitable purpose(s) that the proceeds of the raffle will benefit:

List the prize(s) and the value of the prize(s) to be awarded: **If more space is needed attach a sheet of paper to this application listing the information. Please write your organization name and number on the sheet.**

14. The applicant agrees to obey Federal, State of Maine laws, and rules governing Games of Chance promulgated by the Department of Public Safety, Gambling Control Unit. The applicant warrants the truth of the foregoing statements on penalty of perjury. **YES**

Signed: 

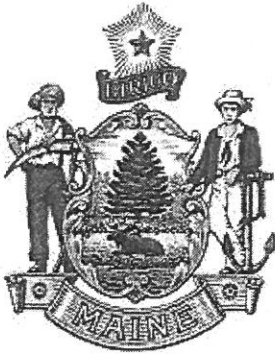
Print Name: DANIEL G COTE Title: TREASURER

Date: OCT 18. 2020 Age 18 or older: Yes ☒ No ☐

FOR OFFICE USE ONLY

Check # _____

Amount \$ _____



Application to Register Games of Chance

MGCU - 5400

****The application (to include the rules for the game(s)) and registration fees must be received by the Gambling Control Unit at least ten business days prior to the Game(s) of Chance requested****

Games of Chance (Includes Raffles): \$15 Calendar Week (Monday through Sunday); \$60 Calendar Month;
\$700 Calendar Year

Make check payable to Treasurer, State of Maine

Return the completed and signed application to:

**Department of Public Safety
Gambling Control Unit
Central Maine Commerce Center
87 State House Station
45 Commerce Drive, Suite 3
Augusta, Maine 04333-0087
(207) 626-3900 – Office
(207) 287-4356 – Fax**

1. For what game(s) are you registering (please indicate number adjacent name and attach rules for the game(s)):

Sealed Ticket 4 Dice 1 Wheel _____ Pot of Gold (Daily/Weekly Pool) 1 Raffle _____

Other (Indicate Name of Game) _____

Amvets Post 1
147 Alfred Street
Biddeford, ME 04005

2. Organization Name: _____

Organization Number: 2205 Federal Tax ID # (EIN): 01-0342874

Business Address: **Amvets Post 1**

147 Alfred Street
Biddeford, ME 04005

City: _____ State: _____ Zip Code _____

Mailing Address: **Amvets Post 1**
147 Alfred Street Phone: _____

Biddeford, ME 04005

City: _____ State: _____ Zip Code: _____

3. Current Officers:

FINANCE
JAMES THIBODEAU **400 ALFRED ST. BIDD. 04005** **590-0020** **APR 2021**
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
2ND VICE

LIONEL LAMOUTAGNE **23 FIEBERG ST DR. BIDD. 04005** **282-4466** **APR. 2021**
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
ADJ.

JOSEPH FOSTER **439 MOUNTAIN RD. ARUNDEL 04046** **282-1099** **APR. 2021**
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
TRUSTEE

SHELLEY FELLETTIER **32 GRAYSON ST. BIDD. 04005** **281-3444** **APR 2021**
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES

4. Location where Game of Chance is to be conducted:

Amvets Post 1
147 Alfred Street
Biddeford, ME 04005

BUILDING ADDRESS CITY/ZIP

5. Person responsible for the conduct of the Game(s) of Chance:

JAMES THIBODEAU
NAME

207-590-0020
DAYTIME PHONE & EVENING PHONE

E-Mail Address: Jimtib2@yahoo.com

6. Circle the day(s) of the week you will be conducting Game of Chance:

Mon Tue Wed Thu Fri Sat Sun

7. What time do the doors open? 1:00 PM What time does the game start? 1:00 PM

8. Dates – Please specify weeks (Monday through Sunday), full calendar months or calendar year.

JAN 2021

MAY 2021

SEPT. 2021

FEB 2021

JUN 2021

OCT. 2021

MAR 2021

JUL 2021

NOV. 2021

APR 2021

AUG 2021

DEC. 2021

9. Does the organization own all the equipment used in operating the Game of Chance? Yes ☒ No ☐

If "NO", Attach a sheet of paper to this application explaining the circumstances under which the equipment was acquired. Please write your organization name and number on the sheet.

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine?

Yes ☐ No ☒

If "YES" attach a sheet of paper to this application providing the person's name, address, and date and place of conviction or date and location of pending charge. Please write your organization name and number on the sheet.

11. Does the organization have any delinquent / outstanding Disposition of Funds Reports? Yes ☐ No ☒

If "YES" include all reports with this application. If the reports are not included, this application is considered incomplete.

12. Fair Association Only: Attach a list of the names and home addresses of the persons operating or assisting in the registered activity. Please write your organization name and number on the list.

13. Raffles Only:

Specify the charitable purpose(s) that the proceeds of the raffle will benefit:

List the prize(s) and the value of the prize(s) to be awarded: If more space is needed attach a sheet of paper to this application listing the information. Please write your organization name and number on the sheet.

14. The applicant agrees to obey Federal, State of Maine laws, and rules governing Games of Chance promulgated by the Department of Public Safety, Gambling Control Unit. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed: 

Print Name: JAMES R. THIBODEAU Title: FINANCE OFFICER

Date: 11-2-2020 Age 18 or older: Yes ☒ No ☐

FOR OFFICE USE ONLY

Check # _____

Amount \$ _____



Application to License Games of Chance

MGCU - 5300

****The application (to include the rules for the game(s)) and license fees must be received by the Gambling Control Unit at least ten business days prior to the Game(s) of Chance requested****

Games of Chance (I.E. Poker, Blackjack): \$15 Calendar Week (Monday through Sunday); \$60 Calendar Month; \$700 Calendar Year

Video Poker: \$15 Calendar Week (Monday through Sunday) or \$60 Calendar Month

Cards (Cribbage): \$30 Calendar Year or Portion Thereof

Super Cribbage Tournament Game: \$75.00 Per Tournament

Tournament Game (up to 50 players) (I.E. Texas Hold'em): \$40.00 Per Tournament; \$100.00 Calendar Month (Two Tournaments Per Month); \$750.00 Calendar Year (Two Tournaments Per Month)

Tournament Game (51 to 100 players) (I.E. Texas Hold'em): \$75.00 Per Tournament; \$200.00 Calendar Month (Two Tournaments Per Month); \$1,500 Calendar Year (Two Tournaments Per Month)

Make check payable to Treasurer, State of Maine

Return the completed and signed application to:

**Department of Public Safety
Gambling Control Unit
Central Maine Commerce Center
87 State House Station
45 Commerce Drive, Suite 3
Augusta, Maine 04333-0087
(207) 626-3900 – Office
(207) 287-4356 – Fax**

1. For what game(s) are you licensing (please indicate number adjacent name and attach rules for the game(s)):

Tournament (Up to 50 Players) _____

Tournament (51 to 100 Players) _____

Video Poker _____ Cards (Cribbage) 1 Poker _____ Super Cribbage Tournament _____

Other _____ (Specify Name of Game) _____

Amvets Post 1
147 Alfred Street

2. Organization Name: Biddeford, ME 04005

Organization Number: 2205 Federal Tax ID # (EIN): 01-6342874

Business Address: Amvets Post 1
147 Alfred Street
Biddeford, ME 04005

City: _____ State: _____ Zip Code _____

Mailing Address: Amvets Post 1
147 Alfred Street
Biddeford, ME 04005

City: _____ State: _____ Zip Code: _____

3. Current Officers:

FINANCE
JAMES THIBODEAU 400 ALFRED ST. Bidd. 04005 590 0020 APR 1 2021
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
2ND VICE

LIONEL LAMONTAGNE 23 FIELD CREST DR Bidd. 04005 2824466 APR 1 2021
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
ADJ

JOSEPH FOSTER 439 MOUNTAIN RD. ARUNDEL 04046 2821099 APR 1 2021
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES
TRUSTEE

SHELLEY DELLETIER 32 GRAYSON ST. Bidd. 04005 2813444 APR 1 2021
NAME & TITLE ADDRESS CITY/ZIP PHONE DATE TERM EXPIRES

4. Location where Game of Chance is to be held Amulet Post 1
147 Alfred Street
Biddeford, ME 04005

BUILDING

ADDRESS

CITY/ZIP

5. Person responsible for the conduct of the Game(s) of Chance:

JAMES THIBODEAU
NAME

207-590-0020
DAYTIME PHONE & EVENING PHONE

E-Mail Address: jimtib1@yahoo.com

6. Circle the day(s) of the week you will be conducting Game of Chance:

Mon

Tue

Wed

Thu

Fri

Sat

Sun

7. What time do the doors open? 1:00 PM What time does the game start? 1:00 PM

8. Dates – Please specify weeks (Monday through Sunday), full calendar months or calendar year.

JAN. 2021

MAY. 2021

SEPT. 2021

FEB. 2021

JUN. 2021

OCT. 2021

MAR. 2021

JUL. 2021

NOV. 2021

APR. 2021

AUG. 2021

DEC. 2021

9. Does the organization own all the equipment used in operating the Game of Chance? Yes ☒ No ☐

If "NO", Attach a sheet of paper to this application explaining the circumstances under which the equipment was acquired. Please write your organization name and number on the sheet.

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine?

Yes ☐ No ☒

If "YES" attach a sheet of paper to this application providing the person's name, address, and date and place of conviction or date and location of pending charge. Please write your organization name and number on the sheet.

11. Does the organization have any delinquent / outstanding Disposition of Funds Reports? Yes ☐ No ☒

If "YES" include all reports with this application. If the reports are not included, this application is considered incomplete.

12. **Fair Association Only:** Attach a list of the names and home addresses of the persons operating or assisting in the licensed activity. **Please write your organization name and number on the list.**

13. **Tournament Game Only:** Specify the name(s) of the charitable organization(s) that the proceeds of the tournament will benefit.

14. The following consent must be completed by the municipal officers of the city or town where the Game(s) of Chance will take place unless a separate "Letter of Approval" is attached to this application.

☐ Check here if you have attached a "Letter of Approval". Letters that have an expiration date of greater than five years from the issue date will not be accepted by this office

Municipal Consent to License

The undersigned being municipal officers of the City/Town of _____ hereby certify that we consent to the application for licensure by _____ to operate Games of Chance in accordance with the provisions of 17 M.R.S.A. Chapter 62 and in accordance with the Rules promulgated by the State of Maine, Department of Public Safety, Gambling Control Unit governing the conduct of Games of Chance.

Name: _____

Date: _____ Title: _____

Name: _____

Date: _____ Title: _____

Name: _____

Date: _____ Title: _____

Name: _____

Date: _____ Title: _____

15. The applicant agrees to obey Federal, State of Maine laws, and rules governing Games of Chance promulgated by the Department of Public Safety, Gambling Control Unit. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed:  _____

Print Name: JAMES D. THORPE Title: FINANCE OFFICER

Date: 11-2-2020 Age 18 or older: Yes ☒ No ☐

**COUNCIL MEETING
OCTOBER 20, 2020**

*NOTE: Due to COVID-19, this meeting was held virtually (via ZOOM),
and was live streamed on the City's website*

Mayor Casavant called the meeting to order at 6:00 p.m.

Roll Call: William Emhiser, John McCurry, Jr., Stephen St. Cyr, Robert Quattrone, Jr., Amy Clearwater, Norman Belanger, Michael Ready, Doris Ortiz, Marc Lessard

Adjustment to the Agenda:

- Move Executive Session from end of meeting to during Order 2020.99

Proclamation: Extra Mile Day – November 1, 2020

Mayor Casavant read the Proclamation.

Consideration of Minutes: **October 6, 2020; October 13, 2020**

Motion by Councilor McCurry, seconded by Councilor Lessard to accept the October 6, 2020 minutes as printed.

Vote: Unanimous.

Motion by Councilor McCurry, seconded by Councilor Lessard to accept the October 13, 2020 minutes as printed.

Vote: Unanimous.

Second Reading:

{For a copy of the ordinance amendment and first reading, see the Council Meeting minutes of October 6, 2020}

2020.83) Amendment/Ch. 42, Motor Vehicles & Traffic/Sec. 42-95-Four-way Stop Intersections/Add Main Street, Lincoln & Adams Street

Motion by Councilor Ready, seconded by Councilor Clearwater to grant the second reading of the ordinance amendment.

Vote: 7/2; Councilors McCurry and Lessard opposed.

Councilors Emhiser, St. Cyr, Quattrone, Clearwater, Belanger, Ready and Ortiz in favor.

Motion carries.

Orders of the Day:

2020.98

IN BOARD OF CITY COUNCIL.....OCTOBER 20, 2020

BE IT ORDERED, that the City Manager be authorized to purchase one (1) 2021 Dodge 5500 ambulance as per bid of October 9, 2020 (the "Equipment") from Sugarloaf Ambulance/Rescue Vehicles.(the "Vendor") and may pay the Vendor an amount not to exceed \$282,832.00 (before discounts valued at \$11,000.00) for the Equipment as follows:

1. The City of Biddeford expects to incur debt to reimburse expenditures to pay the cost of the Equipment;
2. The City of Biddeford reasonably expects that the maximum principal amount of the debt, including for reimbursement purposes, is \$282,832.00;
3. The City Manager, on behalf of the City of Biddeford, is authorized to enter into a lease purchase, loan or other financing agreement for the Equipment provided that (a) the principal amount of such agreement will not exceed \$282,832.00, (b) the term of such agreement will not exceed one hundred and twenty (120) months and (c) any obligation of the City of Biddeford to make lease or loan payments pursuant to such agreement is subject to annual appropriation by the City Council of the City of Biddeford;
4. The City Manager is authorized to advance money from the General Fund of the City for payment of the costs of the Equipment; and
5. The City Manager, on behalf of the City of Biddeford, is authorized to negotiate, enter into, execute, deliver and cause to be performed, and to approve, any and all agreements, instruments, certificates and other documents, and to grant security interests in the Equipment, upon such terms, conditions, limitations and undertakings, which the City Manager determines are necessary and proper for the acquisition and financing of the Equipment, provided that any lease purchase, loan or other financing agreement will be countersigned by both the Mayor and the Treasurer of the City of Biddeford. Without limiting the foregoing, the City Manager, on behalf of the City of Biddeford, in connection with the acquisition of the Equipment, is authorized to sell, transfer, trade in or otherwise dispose of any equipment, which the City Manager determines is no longer useful to the City of Biddeford.

NOTE: The Finance Committee will review this item on October 20, 2020 and vote to recommend it to the City Council for approval. The purchase of this Ambulance is included in the FY/21 budget line 21204-60603 as a lease.

Motion by Councilor Ready, seconded by Councilor Clearwater to grant the order.

Vote: 6/3; Councilors McCurry, St. Cyr and Lessard opposed.

Councilors Emhiser, Quattrone, Clearwater, Belanger, Ready and Ortiz in favor.

Motion carries.

2020.99

IN BOARD OF CITY COUNCIL..OCTOBER 20, 2020

BE IT ORDERED, that the City Council of the City of Biddeford does hereby direct the City Manager to enter into a Terms of Development Agreement for the redevelopment of the Saco-Lowell Building (59 Elm Street), with Port Properties Management.

Motion by Councilor Emhiser, seconded by Councilor Lessard to grant the order.

Motion by Councilor Emhiser, seconded by Councilor Lessard to move into Executive Session, per 1 MSRA 404(6)(C)...Real Estate Matter.

Vote: 8/1; Councilor McCurry opposed.

Councilors Emhiser, St. Cyr, Quattrone, Clearwater, Belanger, Ready, Ortiz and Lessard in favor.

Motion carries.

Time: 6:13 p.m.

Motion by Councilor McCurry, seconded by Councilor Belanger to move out of Executive Session.

Vote: Unanimous.

Time: 6:44 p.m.

Vote on order: 5/4; Councilors Ortiz, McCurry, Ready and Quattrone opposed.

Councilors Emhiser, St. Cyr, Clearwater, Belanger and Lessard in favor.

Motion carries.

2020.100

IN BOARD OF CITY COUNCIL..OCTOBER 20, 2020

BE IT ORDERED, that the City Council of the City of Biddeford does hereby authorize the City Manager to execute a land conveyance agreement with E & R Development Corporation (or official designee) where, in exchange for the City's conveyance of approximately 4.2+- acres, E & R Development will convey to the City 60+- acres in accordance with the attached plan titled, "Proposed Land Conveyances".

BE IT FURTHER ORDERED, that the City Council of the City of Biddeford does hereby authorize the City Manager to execute and accept a land conveyance agreement with Mr. Gervais Dube (or official designee) where, Mr. Dube shall convey to the City 42.7+- acres in accordance with the attached plan titled, "Proposed Land Conveyances" in exchange for the cost of a property appraisal.

Funding for this project (property appraisal) shall be 22002-60463 Park Improvements.

NOTE: This item will be considered at the October 20, 2020 Finance Committee meeting.

Motion by Councilor McCurry, seconded by Councilor Lessard to grant the order.

Vote: Unanimous.

2020.101

IN BOARD OF CITY COUNCIL..OCTOBER 20, 2020

BE IT ORDERED, that the regularly scheduled Council Meeting of November 3, 2020 be postponed to Tuesday, November 17, 2020 due to the State General and Municipal Referendum Election on November 3, 2020.

NOTE: If approved, there would be one Council Meeting in November. A Special Council Meeting may be called if necessary.

Motion by Councilor Clearwater, seconded by Councilor Emhiser to grant the order.

Motion by Councilor McCurry, seconded by Councilor Lessard to amend the order that the regularly scheduled November 3, 2020 Council Meeting be moved to Thursday, Nov. 5, 2020.

Vote: 4/5; Councilors McCurry, Lessard, Ready and Quattrone in favor.
Councilors Emhiser, St. Cyr, Clearwater, Belanger and Ortiz opposed.
Motion to amend fails.

Vote on order as written: 5/4; Councilors McCurry, Lessard, Ready and Quattrone opposed.
Councilors Emhiser, St. Cyr, Clearwater, Belanger and Ortiz in favor.
Motion carries.

Appointments:

IN BOARD OF CITY COUNCIL...OCTOBER 20, 2020
ORDERED, that I, Alan M. Casavant, Mayor of the City of Biddeford, do hereby appoint:

Christa St. Cyr
116 Main Street, Suite 201
Ward 5

to the *Downtown Development Commission*, replacing Jon Phillips, for a term to expire in December 2021.

Motion by Councilor Clearwater, seconded by Councilor Belanger to confirm the appointment.
Vote: Unanimous.

IN BOARD OF CITY COUNCIL...OCTOBER 20, 2020
ORDERED, that I, Alan M. Casavant, Mayor of the City of Biddeford, do hereby appoint:

Julie Larry
25 Dartmouth Street
Ward 7

to the *Historic Preservation Commission*, replacing Steven Burr, for a term to expire in December 2020.

Motion by Councilor Clearwater, seconded by Councilor Belanger to confirm the appointment.
Vote: Unanimous.

IN BOARD OF CITY COUNCIL..OCTOBER 20, 2020
ORDERED, that I, Alan M. Casavant, Mayor of the City of Biddeford, do hereby appoint:

Erin Ware
24 W. Myrtle Street, Apt. B
Ward 5

to the *Historic Preservation Commission*, for a term to expire in December 2023.

Motion by Councilor Clearwater, seconded by Councilor Belanger to confirm the appointment.
Vote: Unanimous.

Public Addressing the Council...(5 minute limit per speaker; 30 minute total time limit):
There were no public comments.

City Manager Report:

City Manager, James Bennett asked City Clerk, Carmen Morris to give an update on the absentee voting process and upcoming changes in operation.

Carmen explained that this will be the final week that voter registration and absentee voting will be done out of the first floor hallway in City Hall. Starting on Monday, Oct. 26th, voter registration and absentee voting will revert back to the City Clerk's Office. Beginning on Tuesday, Oct. 27th, the early processing of absentee ballots will start. Early processing will go from Oct. 27th to Nov. 1st and will take place in the Council Chambers. The ballot drop box will remain available, Monday through Friday, 8am to 4pm.

Carmen also announced that the City Clerk's Office will be offering extended hours for voter registration and absentee voting on Thursday, Oct. 22nd until 7:00pm, and also on Saturday, Oct. 24th from 8am to noon.

Jim informed the Council that at the next Council Meeting, Staff will be bringing forward suggestions to keep extended licensing processes in place for local business establishments as we moving into the winter season.

Other Business:

Councilor McCurry: had the following comments:

- He has spoken with the Mayor and City Manager and all agree that the City’s website needs to be refreshed and made easier to navigate.
- He asked if anything has been determined in regards to the Acorn Street property. Jim answered that Staff is working on it and will likely have something for the next council meeting.
- He asked where Staff is at in the process for the financing of the public safety radio system upgrade. Jim answered that this item is scheduled to be ready for the next council meeting.
- He noted that the Heart of Biddeford is hosting a trick or treating event at one of the schools this year and he asked if the City has had any input in the event. Jim answered that the City does not typically get involved in Halloween activities. He went on to say that the City does plan to take the normal precautions by posting law enforcement in known high traffic areas on Halloween night.

Councilor Emhiser: shared that the Downtown Development Commission has reviewed plans from Richardson Associates for the design of the park on Pearl Street. The DDC will soon be asking for public input on the proposed designs.

Councilor Clearwater: provided details for the upcoming Heart of Biddeford Halloween event. The *Creepy Crawl* will take place at the Biddeford Middle School from 3:00pm to 6:00pm. The event is designed to be drive-through style where folks will stay in their vehicles and drive through creepy scenes/setups and at the end, children will receive a pre-made bag of candy.

Councilor Belanger: encouraged voters to get out and vote early; and in doing so, help to keep our poll workers safe. He went on to offer a huge thank you to the City Clerk and her Staff for all that they are doing during this busy time.

Mayor Addressing the Council: Mayor Casavant also thanked the City Clerk and her team for all their work during this election season.

Mayor Casavant shared his worry about the downtown businesses with the upcoming colder months and if and how they will be able to survive. He urges that the City needs to figure out ways to keep folks coming to the downtown, even during the colder months.

Motion by Councilor McCurry, seconded by Councilor Clearwater to adjourn.

Vote: Unanimous.

Time: 8:03 p.m.

Attest by: _____
Carmen J. Morris, City Clerk

Motion by Councilor McCurry, seconded by Councilor Lessard to move into Executive Session per 1MRSA 405(6)(C)...Economic Development.

Vote: Unanimous.

Time: 6:56 p.m.

Motion by Councilor McCurry, seconded by Councilor Clearwater to move out of Executive Session.

Vote: Unanimous.

Time: 7:39 p.m.

Motion by Councilor Belanger, seconded by Councilor Lessard to grant the order.

Motion by Councilor Belanger, seconded by Councilor Lessard to amend the JDA as follows:

- In Section 2, wherever it currently provides any decision to be TWC's "sole and absolute discretion" shall be changed "subject to the City's consent which won't be unreasonably withheld or delayed."
- In Section 2, removal of the requirement that TWC's lenders consent is required.
- The addition of the word "at" after the first comma in subsection (3) of Section 2.
- The insertion of agreed upon timeliness to meet required goals.
- The provision that any breach by TWC will result in the loss of the Credit Enhancement

Vote on amendments: 7/2; Councilors McCurry and Ready opposed.

Councilors Emhiser, St. Cyr, Quattrone, Clearwater, Belanger, Ortiz and Lessard in favor.

Motion carries.

Motion by Councilor Belanger, seconded by Councilor Clearwater to further amend the JDA to include language that the City Manager may not execute the JDA until TOM WATSON & CO., LLC, or an affiliate, enters into an agreement to acquire and develop the property at or near 30 Gooch Street and commits to not request any credit enhancement from the City in connection with its development of said additional property.

Vote on second amendment: Unanimous.

Vote on order as amended: 5/4; Councilors McCurry, Ortiz, Ready and Quattrone opposed.

Councilors Emhiser, St. Cyr, Clearwater, Belanger and Lessard in favor.

Motion carries.

2020.105

IN BOARD OF CITY COUNCIL..NOVEMBER 10, 2020

BE IT ORDERED, that the City Council of the City of Biddeford does hereby authorize the sale of property on Acorn Street, to be split equally between the two abutting property owners in the amount of \$5,000, plus associated costs involved in transferring ownership of the property.

Motion by Councilor McCurry, seconded by Councilor Lessard to grant the order.

Vote: Unanimous.

Public Addressing the Council...(5 minute limit per speaker; 30 minute total time limit):

One citizen addressed his comments to the Council.

City Manager Report:

City Manager, James Bennett had the following items:

- Publicly thanked the City Clerk, Carmen Morris and all who were involved in last week's election. He is pleased with how well everything went leading up to and on election day.
- The City is seeking citizen input on the proposed designs for the Lincoln Street greenspace.
- The dredging of Biddeford Pool is currently underway.
- As a result of the current spikes in COVID cases, as well as the most recent Governor's Order, face coverings are now required to enter any city building. Anyone needing to access a city building and cannot wear a face covering will need to contact the appropriate department to make alternate arrangements.

Other Business:

Councilor Clearwater: echoed the thanks to Carmen, her Staff and all the election workers. She is grateful for the great job everyone did.

She thanked the Heart of Biddeford for the wonderful Halloween event they put on; and she encouraged folks to check out the pictures on the HOB website.

She noted that the holiday lighting is underway and hopes that folks will make their way downtown during the holiday season to check it out.

Councilor Ready: feels that it is important to promote public awareness of the Comp Plan. He congratulated Carmen on the success of last week's election. He noted that Carmen had applied for and was awarded a Grant in the amount of \$261,721.50 to help cover the costs for the additional election-related expenses due to the pandemic, which saved the City a lot of money.

Councilor McCurry: informed the public that smoke tests are being conducted in the city's sewer system to help determine where combines sewer still needs to be worked on. This testing also helps with the DEP plan for the next five years. He suggested to multi-unit buildings, when putting out their trash and recycling containers, to put the trash containers together and the recycling containers together, as this makes it much easier for the pickup operations.

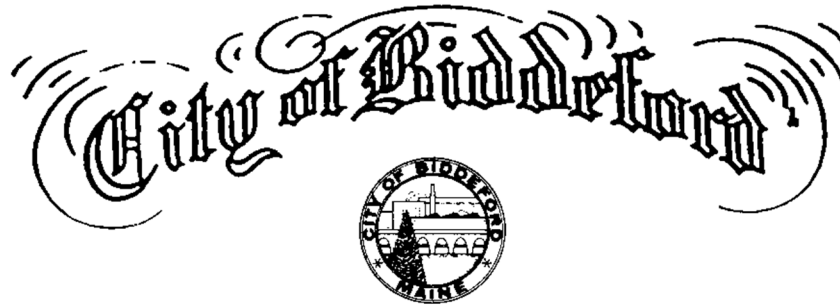
Council President Addressing the Council: With tomorrow being Veterans Day, he thanked all our Veterans for their service. He also thanked the City Clerk, Carmen Morris for a job well done with last week's election. He also recognized Holly Culloton's group, Stand Up for Social Justice for all they did on election day, as well as Domino's and Otto's pizza for the free pizza deliveries.

Motion by Councilor Clearwater, seconded by Councilor Belanger to adjourn.

Vote: Unanimous.

Time: 8:27 p.m.

Attest by: _____
Carmen J. Morris, City Clerk



2020.106

IN BOARD OF CITY COUNCIL..NOVEMBER 17, 2020

BE IT ORDERED, that the City Council does hereby request the Planning Board conduct a Public Hearing and make recommendations to the City Council regarding a requested amendment to the Zoning Ordinance to delete Contract Zone #8.



Biddeford City Council

Meeting Date: November 17, 2020

Meeting Time: 6:00 PM

Agenda Item No: 2020.106

Item Description: DELETE Contract Zone #8 for John Conroy at 72 Hill Street and 37 Pool Street

Submitted by: Greg Tansley, A.I.C.P., City Planner

A handwritten signature in black ink, appearing to read "Greg Tansley", is written over the printed name.

Supporting Information/Documentation:

- [Part III \(Land Development Regulations\), Article V, Section 9. Contract and conditional zoning.](#)

Key Terms:

Contract Zoning: "Contract zoning" is where a property owner or person/entity with interest in property accepts certain conditions or restrictions not imposed on other similarly zoned properties in return for the rezoning of the property as a "Contract Zone". Contract zones are typically best-suited for unique or unusual projects that are generally consistent with existing or allowed uses in the existing zones.

Executive Summary:

In 2001 the City Council approved Contract Zone #8 for parcels of land identified as 72 Hill Street (Tax Map 39, Lot 55) and 37 Pool Street (Tax Map 39, Lot 54). The reason for Contract Zone #8 was that the owner (John Conroy) wished to convert three (3) funeral chapels in what had been a funeral home into 4 new residential units. The zoning at the time, R-2, would not have supported 6 Residential Units and 2 Offices on the property.

Since 2001 the zoning was changed to MSRD-2 which allows a density to support the existing 6 residential units on the properties. Further, the area around these properties is zoned MSRD-2 which now provides a residential density bonus that the owner would like to take advantage of. In sum, Contract Zone #8 is no longer needed, it places an undue burden on the property that is not imposed on surrounding properties, and the owner is requesting it be deleted.

The subject properties are identified on the next page.



Detailed Review:

- See above.

Funding Source:

- N/A.

Staff Recommendation:

Send the request to the Planning Board for a Public Hearing and a recommendation back to the City Council.

John P. Conroy

Hillview Apartments

72 Hill Street # 105

Biddeford, ME 04005

jc72@maine.rr.com

cell (207) 468-8602

home (207) 284-9348

work (207) 282-6300

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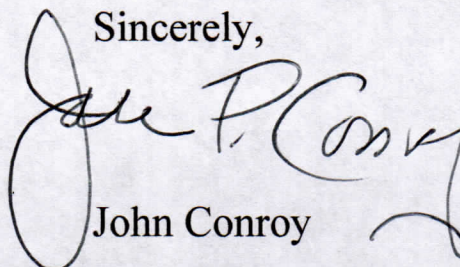
11/8/2020

Mathew Eddy
Director of Planning and Development
Greg Tansley
City Planner

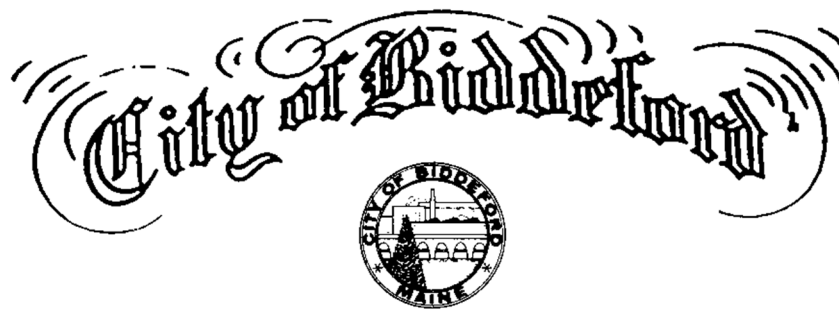
Gentlemen:

I am owner of the apartment building at 72 Hill Street in Biddeford. Twenty years ago, in an effort to effectively utilize my large building which was a former funeral home, I negotiated a contract zone to allow me to have six apartment units as well as two offices. I understand that the contract specifying the two offices cannot simply be amended to have two additional apartments. That being the case I am requesting a dissolution of my contract with the City of Biddeford thereby returning the property to what is now the MSRD-2 District, where a density bonus is possible.

Sincerely,



John Conroy



2020.107

IN BOARD OF CITY COUNCIL.....NOVEMBER 17, 2020

BE IT ORDERED, that the City Manager be authorized to purchase one (1) 2020 Trackless sidewalk tractor as per bid of October 23, 2020 (the "Equipment") from HP Fairfield (the "Vendor") and may pay the Vendor an amount not to exceed \$175,960.75 (before discounts valued at \$20,000.00) for the Equipment as follows:

1. The City of Biddeford expects to incur debt to reimburse expenditures to pay the cost of the Equipment;
2. The City of Biddeford reasonably expects that the maximum principal amount of the debt, including for reimbursement purposes, is \$175,960.75;
3. The City Manager, on behalf of the City of Biddeford, is authorized to enter into a lease purchase, loan or other financing agreement for the Equipment provided that (a) the principal amount of such agreement will not exceed \$175,960.75, (b) the term of such agreement will not exceed one hundred and twenty (120) months and (c) any obligation of the City of Biddeford to make lease or loan payments pursuant to such agreement is subject to annual appropriation by the City Council of the City of Biddeford;
4. The City Manager is authorized to advance money from the General Fund of the City for payment of the costs of the Equipment; and
5. The City Manager, on behalf of the City of Biddeford, is authorized to negotiate, enter into, execute, deliver and cause to be performed, and to approve, any and all agreements, instruments, certificates and other documents, and to grant security interests in the Equipment, upon such terms, conditions, limitations and undertakings, which the City Manager determines are necessary and proper for the acquisition and financing of the Equipment, provided that any lease purchase, loan or other financing agreement will be countersigned by both the Mayor and the Treasurer of the City of Biddeford. Without limiting the foregoing, the City Manager, on behalf of the City of Biddeford, in connection with the acquisition of the Equipment, is authorized to sell, transfer, trade in or otherwise dispose of any equipment, which the City Manager determines is no longer useful to the City of Biddeford.

NOTE: The Finance Committee will review this item on November 17, 2020 and vote to recommend it to the City Council for approval. The lease-purchase of this item is included in the FY20 CIP budget line 21204-60603



City Council

Meeting Date: 11/17, 2020

Meeting Time: 6:00PM

Agenda Item No: match agenda item #

Item Description: Sidewalk Tractor

Submitted by: Carl Marcotte Assistant Director

Supporting Information/Documentation:

Bid Tabulation

Executive Summary:

Approval to purchase a new sidewalk tractor with attachments

Detailed Review:

We are seeking approval to trade in a 2010 Trackless sidewalk tractor and attachments (mower, snow blower, plow, sander and flail mower) with 5,000 hours on this tractor, and purchase a new Trackless MT 7 with attachments. We advertised this and receive 3 bids. We use this tractor year round in the summer we sweep the sidewalks and mow all the ball fields. In the winter we use this to plow/snow blow and sand the sidewalks.

Funding Source:

This Sidewalk tractor was budgeted as a lease in line 21204-60603. In the CIP we estimated the cost to be \$170,000.00.

Staff Recommendation:

Staff is recommending the low bid from HP Fairfield with trade in the amount of \$155,960.00.

Bid Opening for Sidewalk Tractor

Present: Carl Marcotte – Public Works
Kara Cote – Public Works

Travis Baker – HP Fairfield
Eric Anderson – Beauregard Equipment

Bids were opened at the Public Works Department at 11:00am on October 23, 2020. Staff is recommending the low bid with trade from HP Fairfield in the amount of \$155,960.75. This sidewalk tractor was approved in the FY20 CIP budget as a lease.

Beauregard Equipment

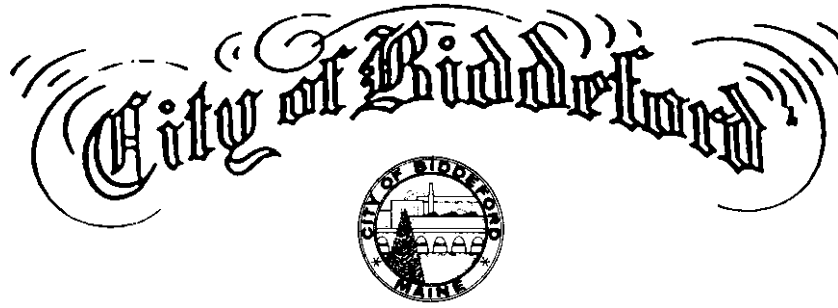
Maclean Sidewalk Tractor	\$172,800.00
Trade in:	\$7,000.00
Total:	\$165,800.00

HP Fairfield

Trackless Sidewalk Tractor	\$175,960.75
Trade in:	\$20,000.00
Total:	\$155,960.75

Joe Johnson Equipment LTD

Trackless Sidewalk Tractor	\$199,590.00
W/Trade	\$0.00
Total:	\$199,590.00



2020.108

IN BOARD OF CITY COUNCIL..NOVEMBER 17, 2020

BE IT ORDERED, that the City Council of the City of Biddeford does hereby approve an FY20 Abatement in the amount of \$12,075.92 to Unital/Northern Utilities as a Good Faith Agreement between the City and the taxpayer.



ASSESSORS' OFFICE

Meeting Date: November 17th 2020

Meeting Time: 6:00 PM

Agenda Item No: ?

Item Description: Unitil/Northern Utilities Good Faith Agreement

Submitted by: Nicholas Desjardins, City Assessor

Supporting Information/Documentation:

- Property record cards with FY 2020 Total Assessment of Utility Account \$6,401,000 Assessed Value/ROW land parcel \$27,000 Assessed Value totaling \$6,428,000
- Unitil/Northern Utilities Declaration of property of utility account (13 pages)
- Formal abatement application Appealing of values for both separate Assessments
- Bulletin 10 Abatement Procedures (7 Pages)
- City Proposed Settlement Letter
- Email confirmation from Unitil in agreeance with settlement
- Unitil/Northern Utilities State Board filing letter
- 36 M.R.S §506-A & §841 overpayment of taxes/council approved abatements
- Calculation of Abatement

Key Terms:

- Underlined Bulletin 10 page 1 property owners burden of proof

Executive Summary:

- The \$1,173,125 abatement request and documentation (Attachment A) per statutes did not meet the burden of proof

Detailed Review:

- Applicant did not meet the burden of proof as required by law in the abatement process therefore abatement request was denied by the Assessor
- In good faith in an effort to work through this assessment dispute the Assessor proposed to abate 50% of the \$1,173,125 assessment to the Utility Account only
- The ROW parcel was not adjusted with no documentation to support an adjustment
- Applicant agrees to withdraw State Board appeal per City Council approval of abatement

Staff Recommendation:

- I am recommending the Municipal Officials approve the abatement amount listed on the calculation sheet of \$12,075.92 to the taxpayer as a fair settlement for both parties



Northern Utilities Inc

March 27, 2019

City of Biddeford
Assessor's Office
PO Box 586
Biddeford, ME 04005

APR 11 2019

Dear Assessors,

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

Gross Value Prior Year	\$	6,280,078.47	
Net Additions*	\$	251,553.39	
Gross Value Current Year	\$	6,531,631.86	$= 98\% = 6,400,999.23 = 6,401,000$
Net Book Prior Year	\$	5,078,092.81	
Net Book Current Year	\$	<u>5,254,875.02</u>	

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

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

Sincerely,

Daniel V. Main
Assistant Controller

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

PERSONAL PROPERTY DECLARATION

Pursuant to 36 MRSA, Section 706

City of Biddeford
Assessor's Office
PO Box 586
Biddeford, ME 04005

Ownership Information

Northern Utilities Inc
Trade Name

Property Location

6 Liberty Lane West
Mailing Address

Hampton, NH 03842
City State Zip

Complete One of the Following

Proprietorship - Name of Owner

Partnership - Name of Partners

Corporation - Name of Corporation

State of Incorporation

This schedule must be presented to the Assessor on or before the 04/15/19.

Although this schedule will be accepted by the Assessor as compliance with the

provided by Law, the value placed by the assessor.

GENERAL INSTRUCTIONS

List the cost by year of acquisition of all machinery and equipment, furniture and fixtures, computer equipment and leased equipment owned as of April 1st. Include all fully depreciated items in your possession, even though they may not be on your books. Include all items you may have expensed and may not be capitalizing. Those owners that have the ability to furnish computer data or wish to use other reporting methods may do so if the information requested on this form is furnished.

- ITEM 1** Furniture, fixtures and equipment would be the typical items found in offices, stores and restaurants.
- ITEM 2** Machinery and equipment would be major mechanical items found in factories and plants.
- ITEM 3** Computer equipment - If you have the ability to separate from ITEM 1 above, I will apply accelerated depreciation. If not, include in ITEM 1.
- ITEM 4** Miscellaneous items would be rental equipment, storage trailers, liquid propane tanks and other items not included in 1, 2, or 3 above.
- ITEM 5** Additions since last report.
- ITEM 6** Deletions since last report.
- ITEM 7** Leased equipment - Include items you are truly leasing, but not those items that the lease is only a financing instrument. Those items should be included in ITEM 1.
- ITEM 8** Personal Property owned by another but located at your place of business, i.e. vending machines, coffee machines, etc.

ADDITIONAL ITEMS SHOULD BE LISTED ON A SEPARATE SHEET**ITEM 1**

Furniture & Fixtures

YR PURCHASED	ITEM	COST
2018		0
2017		0
2016		0
2015		0
2014		0
2013		0
2012		0
2011		0
2010		0
2009		0
PRIOR		0
TOTAL		0

ITEM 2

Machinery & Equipment

YR PURCHASED	ITEM	COST
2018		0
2017		0
2016		0
2015		0
2014		0
2013		0
2012		0
2011		0
2010		0
2009		0
PRIOR		0
TOTAL		0

ITEM 3
Computer Equipment

YR PURCHASED	ITEM	COST
2018		0
2017		0
2016		0
2015		0
2014		0
2013		0
2012		0
2011		0
2010		0
2009		0
PRIOR		0
Total		0

ITEM 4
Miscellaneous

YR PURCHASED	ITEM	COST
2018		0
2017		0
2016		0
2015		0
2014		0
2013		0
2012		0
2011		0
2010		0
2009		0
PRIOR		0
Total		0

ITEM 5 Additions

Type or Item	Mfg	Year	Serial Number	Cost

ITEM 6 Deletions

Type or Item	Mfg	Year	Serial Number	Cost

ITEM 7 Leased Equipment

Type or Item	Cost	Monthly Rent	Lessor's Name & Mailing Address	Telephone # & Fax #	E-mail Address

ITEM 8 Owned by Others

Type or Item	Cost	Monthly Rent	Lessor's Name & Mailing Address	Telephone # & Fax #	E-mail Address

TOTALS

ITEM #	TOTAL COST	ITEM #	TOTAL COST
1. FURNITURE & FIXTURES	0	5. ADDITIONS	6,531,632
2. MACHINERY & EQUIP	0	6. DELETIONS	0
3. COMPUTER EQUIPMENT	0	GRAND TOTAL	6,531,632
4. MISCELLANEOUS	0		

I hereby certify, having carefully read the above, that the report is true and correct, to the best of my knowledge and belief.

Signed: _____

Print Name: _____

Daniel V. Main

Official Title: _____

Assistant Controller

Person authorized to disclose records: Courtney Laffond

Telephone #: 603-773-6517

Fax #: _____

E-mail address: Laffondc@unitil.com

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE

CITY OF BIDDEFORD

AS OF 12/31/2018

GL Account	Business Segment	Utility Account	Original Cost	Depreciation Reserve	Book Value
1010000 Plant In Service					
Gas					
		376-20 Mains, Coated/Wrapped-G	814,876.48	158,882.23	655,994.25
		376-30 Mains, Bare Steel-G	3,914.63	2,614.37	1,300.26
		376-40 Mains, Plastic-G	2,048,666.31	353,036.10	1,695,630.21
		376-60 Mains, Cathodic Protectio-G	23,873.93	5,348.40	18,525.53
		378-20 Measuring & Regulating St-G	10,097.94	4,114.79	5,983.15
		380-00 Services-G	3,039,243.48	601,554.58	2,437,688.90
		381-00 Meters-G	55,062.83	20,650.67	34,412.16
		382-00 Meter Installations-G	237,752.31	98,954.56	138,797.75
		383-00 House Regulators-G	5,334.19	240.76	5,093.43
		397-25 Metscan Communication Equ-G	3,571.54	3,571.54	0.00
		397-35 ERT Automatic Reading Dev-G	43,264.35	23,511.95	19,752.40
1060000 Comp Const Not Class					
Gas					
		376-40 Mains, Plastic-G	69,600.08	821.50	68,778.58
		376-60 Mains, Cathodic Protectio-G	89.87	2.18	87.69
		380-00 Services-G	153,071.20	1,601.05	151,470.15
		381-00 Meters-G	1,257.00	17.97	1,239.03
		382-00 Meter Installations-G	19,345.66	317.27	19,028.39
		383-00 House Regulators-G	20.15	0.25	19.90
		397-35 ERT Automatic Reading Dev-G	832.09	27.32	804.77
Non Operating					
		386-10 Conversion Burners-NO	283.11	15.91	267.20
1210000 Non Utility Property					
Non Operating					
		386-10 Conversion Burners-NO	1,474.71	1,473.44	1.27
TOTAL FOR CITY OF BIDDEFORD:			6,531,631.86	1,276,756.84	<u>5,254,875.02</u>

UNITIL - Property Tax

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

Business Segment Utility Account GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas					
376-20 Mains, Coated/Wrapped-G					
1010000 Plant In Service					
	1973	2970	61,084.23	16,643.00	44,441.23
	1974	1872	22,069.18	5,914.04	16,155.14
	1983	2320	7,834.21	1,798.23	6,035.98
	1986	2530	102,156.86	22,175.43	79,981.43
	1987	706	22,615.76	4,815.04	17,800.72
	1988	102	3,268.84	682.29	2,586.55
	1990	1241	184,748.16	37,003.47	147,744.69
	1991	1615	155,219.53	30,426.28	124,793.25
	1992	9	1,426.32	273.43	1,152.89
	1994	1600	51,083.08	9,343.21	41,739.87
	1995	1	337.76	60.26	277.50
	1998	6	2,005.63	329.57	1,676.06
	1999	303	166,903.40	26,605.94	140,297.46
	2000	1	65.49	10.11	55.38
	2004	100	3,684.84	488.02	3,196.82
	2005	1	5,486.50	693.64	4,792.86
	2013	2	23,698.38	1,554.15	22,144.23
	2014	2	1,188.31	66.12	1,122.19
Total 376-20 Mains, Coated/Wrapped-G:		15,381	814,876.48	158,882.23	655,994.25
376-30 Mains, Bare Steel-G					
1010000 Plant In Service					
	1953	250	3,914.63	2,614.37	1,300.26
Total 376-30 Mains, Bare Steel-G:		250	3,914.63	2,614.37	1,300.26
376-40 Mains, Plastic-G					
1010000 Plant In Service					
	1974	328	1,885.94	1,598.16	287.78
	1975	31	179.49	150.13	29.36
	1978	798	2,301.70	1,840.91	460.79
	1985	3530	37,764.51	26,133.77	11,630.74
	1986	914	5,680.36	3,829.17	1,851.19
	1987	1156	6,926.97	4,541.36	2,385.61
	1988	2529	21,706.22	13,816.71	7,889.51
	1989	2482	32,072.28	19,785.98	12,286.30

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE

CITY OF BIDDEFORD

AS OF 12/31/2018

Business Segment	Utility Account	GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas							
	376-40 Mains, Plastic-G						
		1010000 Plant In Service					
			1995	3966	77,743.05	38,060.80	39,682.25
			1996	1	840.00	392.38	447.62
			1997	397	24,204.61	10,756.97	13,447.64
			1998	2644	48,445.50	20,422.21	28,023.29
			1999	2202	106,102.81	42,287.75	63,815.06
			2000	5442	111,838.84	41,994.32	69,844.52
			2002	6	3,542.37	1,166.73	2,375.64
			2003	26	15,548.89	4,764.38	10,784.51
			2004	1605	57,734.22	16,373.63	41,360.59
			2005	1904	15,694.52	4,096.34	11,598.18
			2006	1165	13,060.09	3,116.96	9,943.13
			2007	180	1,415.90	306.72	1,109.18
			2009	1	107.14	18.61	88.53
			2010	2777	119,213.65	18,221.41	100,992.24
			2011	153	17,610.59	2,333.97	15,276.62
			2012	1161	39,367.59	4,438.56	34,929.03
			2013	1742	157,665.71	14,752.83	142,912.88
			2014	6548	469,794.24	35,232.07	434,562.17
			2015	2128	200,187.71	11,428.46	188,759.25
			2016	442	26,294.47	1,048.19	25,246.28
			2017	3218	433,415.96	10,124.18	423,291.78
			2018	8	320.98	2.44	318.54
		1060000 Comp Const Not Class					
			2011	2	0.00	0.00	0.00
			2014	1	0.00	0.00	0.00
			2017	4	18,558.43	433.51	18,124.92
			2018	4	51,041.65	387.99	50,653.66
Total 376-40 Mains, Plastic-G:				49,495	2,118,266.39	353,857.60	1,764,408.79
	376-60 Mains, Cathodic Protectio-G						
		1010000 Plant In Service					
			2004	1	577.48	405.74	171.74
			2006	1	647.71	392.31	255.40
			2012	1	923.37	290.82	632.55
			2014	5	14,899.03	3,248.70	11,650.33

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas						
	376-60 Mains, Cathodic Protectio-G					
	1010000 Plant In Service					
		2015	4	4,688.75	795.18	3,893.57
		2016	2	1,244.22	150.72	1,093.50
		2017	1	893.37	64.93	828.44
	1060000 Comp Const Not Class					
		2018	2	89.87	2.18	87.69
Total 376-60 Mains, Cathodic Protectio-G:			17	23,963.80	5,350.58	18,613.22
	378-20 Measuring & Regulating St-G					
	1010000 Plant In Service					
		1994	1	1,748.26	1,423.01	325.25
		2009	4	8,349.68	2,691.78	5,657.90
Total 378-20 Measuring & Regulating St-G:			5	10,097.94	4,114.79	5,983.15
	380-00 Services-G					
	1010000 Plant In Service					
		1973	5	7,853.97	7,838.87	15.10
		1974	3	5,500.50	5,487.43	13.07
		1979	2	3,431.37	3,408.55	22.82
		1984	7	11,160.69	10,963.51	197.18
		1985	1	3,786.90	3,706.07	80.83
		1986	13	36,096.24	35,167.30	928.94
		1987	5	12,404.33	12,020.27	384.06
		1988	9	18,024.54	17,354.65	669.89
		1989	17	2,267.88	2,166.93	100.95
		1990	1	18,002.87	17,045.50	957.37
		1991	1	1,139.57	1,067.35	72.22
		1992	2	4,856.03	4,490.28	365.75
		1993	2	2,506.02	2,282.35	223.67
		1994	10	18,469.20	16,522.02	1,947.18
		1995	9	25,922.30	22,705.20	3,217.10
		1996	7	12,701.62	10,853.09	1,848.53
		1997	15	22,038.67	18,293.62	3,745.05
		1998	7	9,087.96	7,293.02	1,794.94
		1999	14	25,953.14	20,026.06	5,927.08
		2000	6	11,275.11	8,314.40	2,960.71

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account	GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas							
	380-00 Services-G						
		1010000 Plant In Service					
			2001	6	12,942.26	9,058.36	3,883.90
			2002	6	11,452.50	7,550.59	3,901.91
			2003	1	6,324.60	3,894.94	2,429.66
			2004	3	2,747.34	1,566.04	1,181.30
			2005	3	12,987.46	6,784.07	6,203.39
			2006	5	28,136.99	13,322.13	14,814.86
			2007	15	49,384.38	20,945.43	28,438.95
			2008	8	27,745.03	10,404.76	17,340.27
			2009	21	35,113.09	11,477.62	23,635.47
			2010	37	37,051.07	10,387.00	26,664.07
			2011	53	98,840.19	23,327.71	75,512.48
			2012	146	142,274.14	27,650.42	114,623.72
			2013	263	366,999.03	57,119.98	309,879.05
			2014	731	920,711.90	110,623.88	810,088.02
			2015	264	440,839.88	38,757.68	402,082.20
			2016	103	139,800.76	8,241.74	131,559.02
			2017	259	383,559.91	12,713.45	370,846.46
			2018	56	69,854.04	722.31	69,131.73
		1060000 Comp Const Not Class					
			2011	2	0.00	0.00	0.00
			2014	1	0.00	0.00	0.00
			2017	6	799.65	26.51	773.14
			2018	24	152,271.55	1,574.54	150,697.01
Total 380-00 Services-G:				2,149	3,192,314.68	603,155.63	2,589,159.05
	381-00 Meters-G						
		1010000 Plant In Service					
			1979	0	743.21	595.25	147.96
			1980	0	846.34	669.62	176.72
			1981	0	1,663.88	1,299.72	364.16
			1982	0	1,488.10	1,146.91	341.19
			1983	0	1,155.16	877.82	277.34
			1984	0	120.15	89.96	30.19
			1985	0	576.52	424.93	151.59
			1986	0	367.96	266.76	101.20

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account	GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas							
	381-00 Meters-G						
		1010000 Plant In Service					
			1987	0	488.20	347.80	140.40
			1988	0	765.86	535.59	230.27
			1989	0	465.72	319.36	146.36
			1990	0	2,772.01	1,861.58	910.43
			1991	0	2,059.04	1,352.42	706.62
			1992	0	464.64	298.05	166.59
			1993	0	866.44	541.94	324.50
			1994	0	905.02	550.99	354.03
			1995	0	1,247.40	737.79	509.61
			1997	0	1,336.94	741.45	595.49
			1998	0	392.48	209.99	182.49
			1999	0	761.55	391.97	369.58
			2000	0	0.00	0.00	0.00
			2001	0	381.56	179.99	201.57
			2002	0	413.72	185.79	227.93
			2003	0	696.33	296.38	399.95
			2004	0	620.14	248.96	371.18
			2005	0	1,369.93	515.85	854.08
			2006	0	377.54	132.51	245.03
			2007	0	923.69	299.99	623.70
			2008	0	1,067.12	317.99	749.13
			2009	0	4,205.65	1,138.46	3,067.19
			2010	0	2,410.25	585.59	1,824.66
			2011	0	422.54	90.79	331.75
			2012	0	7,832.36	1,460.67	6,371.69
			2013	0	7,028.36	1,109.84	5,918.52
			2014	0	4,907.72	634.13	4,273.59
			2015	0	877.94	88.18	789.76
			2016	0	625.24	44.82	580.42
			2017	0	1,416.12	60.83	1,355.29
		1060000 Comp Const Not Class					
			2017	0	0.00	0.00	0.00
			2018	0	1,257.00	17.97	1,239.03
Total 381-00 Meters-G:				0	56,319.83	20,668.64	35,651.19

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UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas						
	382-00 Meter Installations-G					
	1010000 Plant In Service					
		1981	0	429.61	405.60	24.01
		1982	0	358.61	336.34	22.27
		1983	0	534.84	498.02	36.82
		1984	0	598.86	553.24	45.62
		1985	0	575.33	526.93	48.40
		1986	0	623.06	565.27	57.79
		1987	0	853.36	766.23	87.13
		1988	0	1,193.54	1,059.57	133.97
		1989	0	1,508.91	1,322.95	185.96
		1990	0	2,399.33	2,075.05	324.28
		1991	0	2,377.38	2,025.35	352.03
		1992	0	2,342.64	1,962.98	379.66
		1993	0	3,848.56	3,166.55	682.01
		1994	0	8,049.81	6,491.37	1,558.44
		1995	0	5,383.55	4,245.86	1,137.69
		1996	0	6,560.73	5,048.65	1,512.08
		1997	0	5,769.33	4,320.49	1,448.84
		1998	0	5,199.18	3,777.91	1,421.27
		1999	0	6,002.93	4,218.39	1,784.54
		2000	0	6,957.92	4,710.92	2,247.00
		2001	0	6,118.20	3,974.50	2,143.70
		2002	0	5,926.96	3,676.86	2,250.10
		2003	0	3,505.93	2,065.98	1,439.95
		2004	0	3,913.38	2,177.33	1,736.05
		2005	0	5,957.19	3,108.15	2,849.04
		2006	0	8,988.95	4,364.04	4,624.91
		2007	0	6,798.29	3,043.92	3,754.37
		2008	0	12,388.29	5,063.35	7,324.94
		2009	0	9,942.07	3,665.17	6,276.90
		2010	0	10,670.84	3,498.48	7,172.36
		2011	0	200.41	57.45	142.96
		2012	0	27,192.88	6,672.32	20,520.56
		2013	0	16,043.53	3,279.46	12,764.07
		2014	0	15,749.70	2,584.95	13,164.75

UNITIL - Property Tax

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

Business Segment Utility Account GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas					
382-00 Meter Installations-G					
1010000 Plant In Service					
	2015	0	13,265.57	1,656.63	11,608.94
	2016	0	13,531.93	1,177.26	12,354.67
	2017	0	15,973.71	810.76	15,162.95
	2018	0	17.00	0.28	16.72
1060000 Comp Const Not Class					
	2017	0	0.00	0.00	0.00
	2018	0	19,345.66	317.27	19,028.39
Total 382-00 Meter Installations-G:		0	257,097.97	99,271.83	157,826.14
383-00 House Regulators-G					
1010000 Plant In Service					
	2002	1	30.00	9.89	20.11
	2016	1	3,369.23	202.04	3,167.19
	2017	1	200.33	7.33	193.00
	2018	1	1,734.63	21.50	1,713.13
1060000 Comp Const Not Class					
	2018	2	20.15	0.25	19.90
Total 383-00 House Regulators-G:		6	5,354.34	241.01	5,113.33
397-25 Metscan Communication Equ-G					
1010000 Plant In Service					
	2004	0	835.92	835.92	0.00
	2005	0	1,484.29	1,484.29	0.00
	2007	0	26.37	26.37	0.00
	2008	0	317.87	317.87	0.00
	2009	0	907.09	907.09	0.00
Total 397-25 Metscan Communication Equ-G:		0	3,571.54	3,571.54	0.00
397-35 ERT Automatic Reading Dev-G					
1010000 Plant In Service					
	2004	0	32.73	31.16	1.57
	2005	0	120.92	104.25	16.67
	2006	0	59.42	46.31	13.11
	2007	0	5,676.81	3,988.64	1,688.17
	2008	0	18,431.77	11,636.96	6,794.81
	2009	0	7,164.37	4,045.38	3,118.99

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account	GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Gas							
397-35 ERT Automatic Reading Dev-G							
1010000 Plant In Service							
			2010	0	528.44	265.11	263.33
			2012	0	3,130.47	1,200.98	1,929.49
			2013	0	2,664.27	870.96	1,793.31
			2014	0	4,260.03	1,152.68	3,107.35
			2015	0	199.18	42.59	156.59
			2016	0	524.89	81.81	443.08
			2017	0	471.05	45.12	425.93
1060000 Comp Const Not Class							
			2017	0	0.00	0.00	0.00
			2018	0	832.09	27.32	804.77
Total 397-35 ERT Automatic Reading Dev-G:				0	44,096.44	23,539.27	20,557.17
Non Operating							
386-10 Conversion Burners-NO							
1060000 Comp Const Not Class							
			2017	0	0.00	0.00	0.00
			2018	0	283.11	15.91	267.20
1210000 Non Utility Property							
			1996	0	136.38	136.38	0.00
			1997	0	267.30	267.30	0.00
			1998	0	155.35	155.35	0.00
			1999	0	264.60	264.60	0.00
			2000	0	263.15	263.15	0.00
			2001	0	108.22	108.22	0.00
			2002	0	27.49	27.49	0.00
			2003	0	20.66	20.66	0.00
			2004	0	13.47	13.47	0.00
			2005	0	19.95	19.95	0.00
			2006	0	30.83	30.83	0.00
			2007	0	3.78	3.78	0.00
			2008	0	19.70	19.70	0.00
			2012	0	6.07	6.07	0.00
			2014	0	0.96	0.96	0.00
			2015	0	2.26	2.26	0.00
			2016	0	21.80	21.80	0.00

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UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT

Northern Utilities Inc

TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

Business Segment	Utility Account	GL Account	Vintage	Units/ Quantity Linear Feet	Original Cost	Depreciation Reserve	Book Value
Non Operating							
386-10 Conversion Burners-NO							
1210000 Non Utility Property							
			2017	0	112.74	111.47	1.27
Total 386-10 Conversion Burners-NO:				0	1,757.82	1,489.35	268.47
TOTAL FOR CITY OF BIDDEFORD:					6,531,631.86	1,276,756.84	<u>5,254,875.02</u>

13

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Northern Utilities, Inc.
2. Mailing address: Attn: Jonathan A. Block, Pierce Atwood, 254 Commercial St., Portland, ME 04101
3. Property address or map/lot: Rights of Way and Improvements
4. Telephone number for applicant: 207-791-1173
5. Tax year for which abatement is requested: April 1, 2019
6. Assessed valuation of real estate: \$6,428,000
7. Assessed valuation of personal property: _____
8. Abatement of real estate valuation requested: \$1,173,125
9. Abatement of personal property valuation requested: _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):
See Attachment A

To the assessing authority of the Municipality of City of Biddeford

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

02/14/2020

Date



Signature of Applicant

By Its Attorney
Jonathan A. Block, Esq.

Attachment A to Abatement Application

1. This is an Application for Abatement pursuant to 36 M.R.S.A. Sec. 841 filed by Northern Utilities, Inc. (the "Taxpayer").

2. The property that is the subject of this Abatement Application consists of the real and personal property owned by the Taxpayer in the City of Biddeford ("City") including property assessed to Portland Gas Light Company (Map/Lot 0270170020) (the "Subject Property"). This real and personal property was assessed at a total of \$6,428,000 for the April 1, 2019 property tax year (the "Assessment"). The Taxpayer seeks a total abatement of \$1,173,125. The Taxpayer believes that the Subject Property had a just value of no more than \$5,254,875 as of April 1, 2019.

3. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below:

A. The Subject Property has been substantially overvalued.

B. The Subject Property is assessed at approximately 122% of its net book value.

Because the Taxpayer is a regulated utility, a valuation of 122% of net book value is not realistic. It is highly unlikely that anyone would be willing to pay 122% of net book value for these regulated assets.

C. The Assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the assessment.

D. The Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A.

E. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of

2019 Application for Abatement
City of Biddeford

Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject
Property is assessed at a higher percentage of just value than other property in the Town.



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS PROCEDURES

REFERENCE: 36 M.R.S. §§ 583, 706-A, 841-849, and 1118
March 26, 2020; replaces Feb 13, 2018 revision

1. General

When a property is overvalued for purposes of assessing local property tax, or if the assessment of a tax is illegal or erroneous, a property owner may request an abatement of property tax, in writing. Abatement is the process by which valuation that is found to be excessive or an assessment found to be void because of an error, or illegal may be corrected. To qualify for an abatement, a property owner must show: 1) that the property is overvalued in comparison to other, similar properties in the same municipality; or 2) that the assessment is illegal or void. The assessor's determination of value is presumed to be correct, so the burden of proving an abatement is warranted is on the property owner. While abatements may be made by an assessor or by municipal officers on their own initiative, this bulletin is concerned with abatements requested by the property owner or taxpayer.

Article IX, section 8 of the Maine Constitution provides that "All taxes upon real and personal estate . . . shall be apportioned and assessed equally according to the just value thereof." 36 M.R.S. § 701-A states that "In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put." The term "just value" has been interpreted by the Law Court to mean market value. Article IX, section 8 also provides an exception to the requirement to assess property according to the just value in the case of classified farm, open space, forest lands, and working waterfront, which may be valued on the basis of their current use. While assessors are required to assess most property on the basis of just value, the constitutional requirement is not that property be assessed at just value, but rather that it be assessed in accordance with just value. For example, if your property is valued at 110% of market value and all other property in the municipality is also valued at 110%, your property is not overvalued when compared to other properties. If, however, your property is valued at 100% of market value and all other property is valued at 85% of market value, your property is overvalued.

Each municipality has a ratio – or percentage of just value – at which all property in the municipality is generally valued. This ratio – called the declared ratio – is the assessed value as a percentage of market value. The declared ratio for a municipality is calculated by dividing the total local assessed value by the total market value of property in a municipality. The total market value is determined through analysis of recent selling prices of property in the municipality. In determining whether an assessed value is reasonable, a property owner must consider the effect of the municipality's declared ratio. The declared ratio reported by a local assessor may differ from the assessment ratio contained in various studies produced by Maine Revenue Services (36 M.R.S. § 848-A).

Overvaluation must be the result of comparing properties within a municipality. A difference between your tax bill and another bill on a similar property in a different municipality does not indicate a wrongful assessment. A high property tax on your property, compared to the tax on similar property in another municipality, may be due to a smaller tax base or a higher level of services in your municipality. The fact that a property tax is high, by itself, is not grounds for abatement.

An assessor may increase the assessed value of a property from one year to the next, if the assessor finds that the previous valuation had been less than it should have been. This valuation increase may occur even if no influence affecting the property's worth has changed. Assessors must adjust the assessed value for any property whenever the value is found to be inequitable. However, assessed values must be changed before property taxes for that tax year have been committed. A valuation increase from one year to the next is not, by itself, grounds for an abatement of tax. Note that an assessor is not required to give notice of periodic valuation changes to taxpayers.

Property tax assessed to a person who is not the owner, or the person in possession, of that property is an example of an illegal assessment. An inadequate description of property being taxed is not, by itself, reason for an abatement of tax.

Before requesting an abatement of tax, the property owner must determine that the property in question has been significantly overvalued, compared to other property in the same municipality or that the assessment itself is illegal or void. A property owner may ask the assessor to see the valuation book to check assessed value of all property in the municipality or to check that the correct property is assessed to the rightful owner. The valuation book is a public record and is available for inspection at reasonable times and under reasonable safeguards. Some municipalities provide their valuation information online. Discussion with the assessor may also help determine if property is overvalued or illegally assessed. A property owner must show overvaluation compared to other, similar properties on average. A discrepancy with one or two other properties is not enough to show overvaluation. After reviewing the information described in this paragraph, if the property owner still feels his or her property is overvalued compared to other, similar properties, or the tax has been illegally assessed, the property owner should proceed as follows.

2. Method of Seeking Abatement

Abatement requests must be made with the municipal assessor or board of assessors. For property in the unorganized territory, abatement requests must be made with the State Tax Assessor. Neither the State Tax Assessor nor the Property Tax Division of Maine Revenue Services is authorized to abate taxes assessed in municipalities. Requests for abatement are not made to the local tax collector. Tax collectors have no authority to make abatements.

A. Initial request. Maine tax law provides that property owners who believe that their assessed property valuation is excessive or illegal must seek relief through a written request to the local assessor or board of assessors. This request must be made within 185 days after the date the tax was committed to the tax collector, which is usually shortly before the tax bill is mailed. The request must state the amount of the abatement requested and the reasons for requesting the abatement. Though an abatement request must be made within the first 185 days for a taxpayer pursuing an abatement, the assessor may make an abatement on the assessor's own initiative within one year of commitment. A property owner claiming an illegal or void assessment may also apply for an abatement with the municipal officers after one year but within

three years from the date of commitment. This extended abatement request period does not apply to overvaluation claims. Except for claims that the assessment is illegal, initial requests for abatement must always be addressed to the local assessing authority.

The assessor or municipal officers have 60 days to respond to the property owner's abatement request. The assessor or municipal officials have 10 days to provide the taxpayer written notice of their decision once the final determination is made. If the property owner is not satisfied with the decision, the owner may appeal the decision as outlined in subsection B. If a decision is not made within 60 days, the abatement request is deemed denied and the property owner may then proceed with an appeal.

B. Appeal of decision. If the property owner is dissatisfied with the decision of the local assessor, or the decision of the municipal officials in the case of an abatement for illegality, the owner may appeal – within 60 days – to the municipal board of assessment review (BAR) or to the county commissioners if the municipality has no BAR.

For property valued at \$500,000 or more, an appeal of the assessor's decision to the BAR or county commissioners requires that the property owner first make a payment of the greater of an amount equal to the taxes not in dispute or the taxes paid in the prior tax year that do not exceed the current years taxes. This payment must be made by the municipal due date or according to a payment schedule mutually agreed to by the municipality and taxpayer.

The BAR, county commissioners, or SBPTR must respond to an appeal with a decision within 60 days of the property owner's filing of the appeal. If a decision is still unsatisfactory or not made within 60 days, the property owner may then proceed with an appeal to Superior Court within 30 days of an adverse (or deemed denied) decision.

For abatement requests involving nonresidential property valued at \$1,000,000 or more (adjusted to market value) the initial appeal of the decision of the assessor goes to the local BAR. Subsequent appeals go to the SBPTR, followed by Superior Court. If a municipality does not have a local BAR, appeals go directly to the county commissioners or the SBPTR. When appealing a decision to the SBPTR for property valued at \$1,000,000 or more, both parties must participate in mediation (unless specifically excused by the Chair of the SBPTR). If mediation does not resolve the issue, the SBPTR will hear the case.

Generally, a property owner loses the right to request abatement if he or she had previously failed to file a list of taxable property at the request of the assessor, unless the property owner submits the requested list with the abatement request.

3. Current Use Appeals

Assessments made under the Tree Growth Tax Law, Farm and Open Space Law and working waterfront program are subject to the abatement procedures provided by §§ 841 and 842. However, appeals from the decision of the assessors in such cases are to the State Board of Property Tax Review.

4. Interest

If the amount finally assessed is less than the amount which the taxpayer has already paid, the

municipality shall reimburse an amount equal to the overpayment plus interest at a rate defined in § 506-A.

5. Addresses and Telephone Numbers

Property Tax Division
PO Box 9106
Augusta, ME 04332
prop.tax@maine.gov
207-624-5600
V/TTY: 7-1-1

State Board of Property Tax Review
49 State House Station
Augusta, ME 04333
Prop.Tax.BD@maine.gov
207-287-2864

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 287-2013
EMAIL: PROP.TAX@MAINE.GOV
WWW.MAINE.GOV/REVENUE/PROPERTYTAX

The Department of Administrative and Financial Services does not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternate formats by contacting the Department's ADA Coordinator at (207) 624-8288(voice) or NexTalk: 1-888-577-6690.

(Published under Appropriation No. 1037.1)

MAINE RULES OF COURT

RULE 80B. REVIEW OF GOVERNMENTAL ACTION

(a) Mode of Review. When review by the Superior Court, whether by appeal or otherwise, of any action or failure or refusal to act by a governmental agency, including any department, board, commission, or officer, is provided by statute or is otherwise available by law, proceedings for such review shall, except to the extent inconsistent with the provisions of a statute and except for a review of final agency action or the failure or refusal of an agency to act brought pursuant to 5 M.R.S.A. § 11001 et seq. of the Maine Administrative Procedure Act as provided by Rule 80C, be governed by these Rules of Civil Procedure as modified by this rule. The complaint and summons shall be served upon the agency and all parties in accordance with the provisions of Rule 4, but such service upon the agency shall not by itself make the agency a proper party to the proceedings. The complaint shall include a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief, and shall demand the relief sought. No responsive pleading need be filed unless required by statute or by order of the court, but in any event any party named as a defendant shall file a written appearance within the time for serving an answer under Rule 12(a). Leave to amend pleadings shall be freely given when necessary to permit a proceeding erroneously commenced under this rule to be carried on as an ordinary civil action.

(b) Time Limits; Stay. The time within which review may be sought shall be as provided by statute, except that if no time limit is specified by statute, the complaint shall be filed within 30 days after notice of any action or refusal to act of which review is sought unless the court enlarges the time in accordance with Rule 6(b), and, in the event of a failure to act, within six months after expiration of the time in which action should reasonably have occurred. Except as otherwise provided by statute, the filing of the complaint does not stay any action of which review is sought, but the court may order a stay upon such terms as it deems proper. The time for the filing of an appeal shall commence upon the date of the public vote or announcement of final decision of the governmental decision-maker of which review is sought, except that, if such governmental action is required by statute, ordinance, or rule to be made or evidenced by a written decision, then the time for the filing of an appeal shall commence when the written decision has been adopted. If such written decision is required by statute, ordinance, or rule to be delivered to any person or persons, then the time for the filing of an appeal shall commence when the written decision is delivered to such person or persons. If such written decision is sent by mail, delivery shall be deemed to have occurred upon the earlier of (i) the date of actual receipt or (ii) three days after the date of mailing.

(c) Trial or Hearing; Judgment. Any trial of the facts where provided by statute or otherwise shall be without jury unless the Constitution of the State of Maine or a statute gives the right to trial by jury. The judgment of the court may affirm, reverse, or modify the decision under review or may remand the case to the governmental agency for further proceedings.

(d) Motion for Trial; Waiver. If the court finds on motion that a party to a review of governmental action is entitled to a trial of the facts, the court shall order a trial to permit the introduction of evidence that does not appear in the record of governmental action and that is not stipulated. Such motion shall be filed within 30 days after the complaint is filed. The failure of a party to file said motion shall constitute a waiver of any right to a trial of the facts. Upon filing of a motion for trial of the facts, the time limits contained in this rule shall cease to run pending the issuance of an appropriate order of court specifying the future course of proceedings with that motion. With the motion the moving party shall also file a detailed statement, in the nature of an offer of proof, of the evidence that the party intends to introduce at trial. That statement shall be sufficient to permit the court to make a proper determination as to whether any trial of the facts as presented in the motion and offer of proof is appropriate under this rule and if so to what extent. After hearing, the court shall issue an appropriate order specifying the future course of proceedings.

(e) Record.

(1) Preparation and Filing Responsibility. Except where otherwise provided by statute or this Rule, (i) it shall be the plaintiff's responsibility to ensure the preparation and filing with the Superior Court of the record of the proceedings of the governmental agency being reviewed, and (ii) the record for review shall be filed at the same time as or prior to the plaintiff's brief. Where a motion is made for a trial of the facts pursuant to subdivision (d) of this Rule, the moving party shall be responsible to ensure the preparation and filing of the record and such record shall be filed with the motion.

(2) Record Contents. The parties shall meet in advance of the time for filing the plaintiff's brief or motion for trial of the facts to agree on the record to be filed. Where agreement cannot be reached, any dispute as to the record shall be submitted to the court. The record shall include the application or other documents that initiated the agency proceedings and the decision and findings of fact that are appealed from, and the record may include any other documents or evidence before the governmental agency and a transcript or other record of any hearings. If the agency decision was based on a municipal ordinance, a state or local regulation, or a private and special law, a copy of the relevant section or sections from that ordinance, regulation, or private and special law, shall be included in the record. For appeals from decisions of a municipal agency, a copy of the section or sections of the municipal ordinance that establish the authority of the agency to act on the matter subject to the appeal shall also be included in the record. Copies of sections of the Maine Revised Statutes shall not be included in the record.

In lieu of an actual record, the parties may submit stipulations as to the record; however, the full decision and findings of fact appealed from, and the applicable ordinances, regulations, or private and special laws as detailed above shall be included.

(f) Review Limited to Record. Except where otherwise provided by statute or by order of court pursuant to subdivision (d) hereof, review shall be based upon the record of the proceedings before the governmental agency.

(g) Time for Briefs and Record. Unless otherwise ordered by the court, all parties to a review of governmental action shall file briefs. The plaintiff shall file the plaintiff's brief within 40 days after the date on which the complaint is filed. Any other party shall file that party's brief within 30 days after service of the plaintiff's brief, and the plaintiff may file a reply brief 14 days after last service of the brief of any other party. However, no brief shall be filed less than 6 calendar days before the date set for oral argument. On a showing of good cause the court may increase or decrease the time limits prescribed in this subdivision.

(h) Consequence of Failure to File. If the plaintiff fails to comply with subdivision (e) or (g) of this rule, the court may dismiss the action for want of prosecution. If any other party fails so to comply, that party will not be heard at oral argument except by permission of the court.

(i) Joinder With Independent Action. If a claim for review of governmental action is joined with a claim alleging an independent basis for relief from governmental action, the complaint shall contain a separate count for each claim for relief asserted, setting forth in each count a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief and a demand for the relief sought. A party in a proceeding governed by this rule asserting such an independent basis for relief shall file a motion no later than 10 days after the filing of the complaint, requesting the court to specify the future course of proceedings, including the timing of briefs and argument and the scope and timing of discovery and other pretrial proceedings including pretrial conferences. Upon the filing of such a motion, the time limits

contained in this rule shall cease to run pending the issuance of an appropriate order of court. After hearing, the court shall issue such order.

(j) Discovery. In a proceeding governed by this rule, discovery shall be allowed as in other civil actions when such discovery is relevant either to the subject matter involved in a trial of the facts to which the discovering party may be entitled or to that involved in an independent claim joined with a claim for review of governmental action as provided in subdivision (i) of this rule. No other discovery shall be allowed in proceedings governed by this rule except upon order of court for good cause shown.

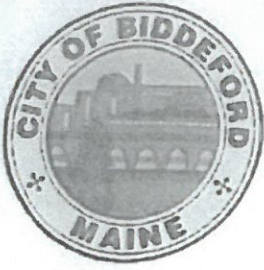
(k) Pretrial Procedure. In the absence of a court order, the pretrial procedure of Rule 16 shall not be applicable to a proceeding governed by this rule.

(l) Scheduling of Oral Argument. Unless the court otherwise directs, all appeals shall be in order for oral argument 20 days after the date on which the responding party's brief is due or is filed, whichever is earlier. The parties may, by agreement, waive hearing and submit the matter for decision on the record and the briefs. The clerk of the Superior Court shall schedule oral argument for the first appropriate date after an appeal is in order for hearing, and shall notify each counsel of record or unrepresented party of the time and place at which oral argument will be heard.

(m) Remand by the Superior Court. If the Superior Court remands the case for further action or proceedings by the governmental agency, the Superior Court's decision is not a final judgment, and all issues raised on the Superior Court's review of the governmental action shall be preserved in a subsequent appeal taken from a final judgment entered on review of such governmental action. The Superior Court does not, however, retain jurisdiction of the case.

(n) Review by the Law Court. Unless by statute or otherwise the decision of the Superior Court is final, review by the Law Court shall be by appeal or report in accordance with the Maine Rules of Appellate Procedure, and no other method of appellate review shall be permitted.

Rule Amended effective July 27, 2018.



CITY OF BIDDEFORD, MAINE

ASSESSOR'S OFFICE

P.O. BOX 586

BIDDEFORD, MAINE 04005

(207) 284-9003

FAX (207) 571-0657

0/000/000/C

Rights of Way and Improvements

Attn: Jonathan A. Block, Pierce Atwood

254 Commercial St., Portland ME 04101

CONFIDENTIAL SETTLEMENT COMUNICATION

Dear Attorney Block:

I am writing this letter in an attempt to resolve this utility assessment dispute as it relates to the April 1st 2019 assessment.

The initial abatement application submitted by the applicant stated a requested abatement amount of \$1,173,125 for two separate assessments. In regards to Unitil Northern Utilities assessment, there has been an established process for this utility assessment. Certainly if there has been an inequitable assessment as it relates to this utility assessment a discussion with the Assessor may help further an equitable result prior to submission of abatement application.

As a result in good faith and an effort to work through this assessment dispute, the City Assessor has offered a proposal to the applicant to reach a settlement in the assessment dispute. The City of Biddeford will abate 50% of the \$1,173,125 requested abatement amount to the Unitil Northern Utilities assessment for April 1st 2019 (final adjustment if proposal is excepted, pending City Council approval).

In an effort to have a full understanding of the net book value assessments as it relates to the property in question the City encourages the applicant to supply us with full detail determination of assessments. We will make an effort to continue to work with Unitil Northern Utilities as it relates to equitable assessments.

Please feel free to contact us with any questions,

A handwritten signature in dark ink, appearing to read "Nicholas Desjardins".

Nicholas Desjardins, City Assessor

Cc Keith R. Jacques, City Solicitor

Desjardins, Nicholas

From: Jonathan Block <jblock@PierceAtwood.com>
Sent: Friday, October 23, 2020 2:33 PM
To: Jacques, Keith
Cc: Desjardins, Nicholas; Bennett, James
Subject: RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

Hi Keith,

I am sorry that it took me some time to get back to you on this, but Northern Utilities accepts the settlement proposal contained in Mr. Desjardins letter. They believe it is a fair compromise under the circumstances. The letter states that City Council approval is needed. If that is the case, could you please tell me when that approval can be expected to take place?

We have an appeal deadline of next Friday (10/30), but we can agree to another extension in order to allow for the City Council approval to take place. Please tell me how much time you will need for approval of the settlement.

Thank you.

Jonathan A. Block
PIERCE ATWOOD LLP

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

PH 207.791.1173
FAX 207.791.1350

jblock@pierceatwood.com

BIO >

This e-mail was sent from Pierce Atwood. It may contain information that is privileged and confidential. If you suspect that you were not intended to receive it please delete it and notify us as soon as possible.

From: Keith R. Jacques <krj@woodedlaw.com>
Sent: Thursday, October 8, 2020 12:16 PM
To: Jonathan Block <jblock@PierceAtwood.com>
Cc: Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
Subject: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

This message originated outside your organization

Dear Jonathan:

Attached is the City's settlement proposal regarding Northern Utilities' appeal of the City's April 2019 tax assessment. Please do not hesitate to contact me if you have any questions regarding the City's position. I look forward to hearing from you after you have reviewed the proposal with your client.

Keith

Keith R. Jacques, Esq.
Woodman Edmands Danylik Austin Smith & Jacques
234 Main Street
P.O. Box 468

Desjardins, Nicholas

From: Jonathan Block <jblock@PierceAtwood.com>
Sent: Monday, October 26, 2020 4:48 PM
To: Jacques, Keith
Cc: Desjardins, Nicholas; Bennett, James
Subject: RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

Thanks. I will definitely be dismissing the appeal right after the City Council approves the settlement.

Jonathan A. Block

PIERCE ATWOOD LLP

PH 207.791.1173

From: Keith R. Jacques <krj@woodedlaw.com>
Sent: Monday, October 26, 2020 4:42 PM
To: Jonathan Block <jblock@PierceAtwood.com>
Cc: Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
Subject: RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

This message originated outside your organization

From a timing perspective, it looks like the next council meeting is November 17 (with a possible special council meeting on November 10). The City is ok with your filing the appeal to preserve NU's rights with the understanding that the appeal will be dismissed once the City Council approves the settlement.

Keith R. Jacques, Esq.
Woodman Edmands Danylik Austin Smith & Jacques
234 Main Street
P.O. Box 468
Biddeford Maine 04005

Ph: (207) 284-4581
Fax: (207) 284-2078

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From: Jonathan Block <jblock@PierceAtwood.com>
Sent: Monday, October 26, 2020 3:17 PM
To: Keith R. Jacques <krj@woodedlaw.com>
Cc: Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
Subject: RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

JONATHAN A. BLOCK

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

P 207.791.1173
F 207.791.1350
jblock@pierceatwood.com
pierceatwood.com

Admitted in: MA, ME, NH

VIA FEDEX DELIVERY

October 28, 2020

Lisa Stevens, Secretary to the Board
Board of Property Tax Review
19 Elkins Lane, Elkins Bldg.
Augusta, ME 04330

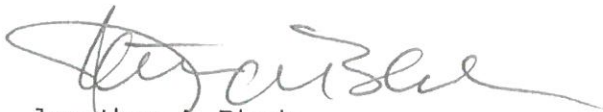
Re: Northern Utilities, Inc., v. City of Biddeford

Dear Ms. Stevens:

Please find enclosed for filing in the above-referenced matter:

1. Petition for Assessment Review;
2. Check in the amount of \$150.00, payable to Treasurer, State of Maine; and
3. Information Sheet.

Sincerely,



Jonathan A. Block
Enclosures

cc: Keith R. Jacques, Esq.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list, the taxpayer is barred of the right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal from an application for any abatement of those taxes, unless the taxpayer furnishes the list with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer.

The assessor or assessors, chief assessor or State Tax Assessor may require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expenses, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is exempt from the provisions of Title 1, chapter 13. An assessor of the taxing jurisdiction may not allow the inspection of or otherwise release such proprietary information to anyone other than the State Tax Assessor, who shall treat such proprietary information as subject to section 191, subsection 1, except that the exemption provided in section 191, subsection 2, paragraph 1 does not apply to such proprietary information. As used in this subsection, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations. A person who knowingly violates the confidentiality provisions of this paragraph commits a Class E crime.

A taxpayer's refusal or neglect to answer inquiries bars an appeal, but the answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor or State Tax Assessor fail to give notice by mail, the taxpayer is not barred of the right to make application for abatement; however, upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

§ 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.

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.

As used in this subsection, "primary residence" means the home, appurtenant structures necessary to support the home and acreage sufficient to satisfy the minimum lot size as required by the municipality's land use or building permit ordinance or regulations or, in the absence of any municipal minimum lot size requirement, as required by Title 12, section 4807-A.

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;
- B. Assist individuals in making application for abatement;
- 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;
- D. Provide that persons are given the opportunity to apply for an abatement during normal business hours;
- 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;
- F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and
- 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.

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

4. When interest collected. The date or dates from and after which interest must accrue, which must also be the date or dates on which taxes become delinquent. The rate of interest must be specified in the vote and must apply to delinquent taxes committed during the taxable year until those taxes are paid in full. Except as provided in subsection 4-A, the maximum rate of interest must be established by the Treasurer of State and may not exceed the prime rate as published in the Wall Street Journal on the first business day of the calendar year, rounded up to the next whole percent plus 3 percentage points. The Treasurer of State shall post that rate of interest on the Treasurer of State's publicly accessible website on or before January 20th of each year. The interest must be added to and become part of the taxes.

4-A. Alternate calculation of interest. For any tax year for which the maximum interest rate established by the Treasurer of State under subsection 4 is 2 percentage points or more lower than the maximum rate established by the Treasurer of State for the previous tax year, the municipality may adopt an interest rate that is up to 2 percentage points over the rate established by the Treasurer of State for the tax year under subsection 4.

5. Abatement when taxes paid prior to time. That all taxpayers who pay their taxes prior to specified times shall be entitled to abatement thereon, which abatement shall not exceed 10%, and shall be specified in the vote. A notification of such vote shall be posted by the treasurer in one or more public places in the municipality within 7 days after the commitment of the taxes.

§506. PREPAYMENT OF TAXES

Municipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet committed and to pay interest on these prepayments, if any is authorized, at a rate not exceeding 8% per year; municipalities are not obligated to authorize the payment of interest on taxes prepaid under this section. Any excess paid in over the amount finally committed must be repaid, with the interest due on the whole transaction, at the date that the tax finally committed is due and payable. [PL 1993, c. 422, §2 (AMD).]



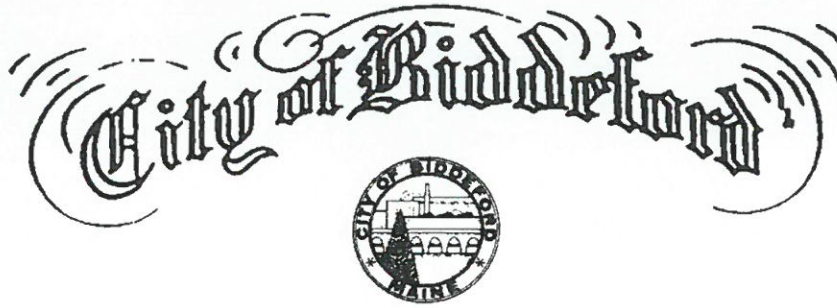
§506-A. OVERPAYMENT OF TAXES

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4%. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes.

§507. TAXPAYER INFORMATION

A municipality that issues a property tax bill to a taxpayer must issue the following information.

1. Reductions to tax. The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section.



2019.86

IN BOARD OF CITY COUNCIL..AUGUST 6, 2019

BE IT ORDERED, in accordance with 36 M.R.S.A Section 506, the Tax Collector/Treasurer is authorized to accept prepayment of taxes not yet committed or prior to any due date and pay no interest thereon. In accordance with 36 M.R.S.A. Section 506-A, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of overpayment plus interest from the date of overpayment at the annual rate of **5.00%**.

August 6, 2019

Motion by Councilor Clearwater, seconded by Councilor Belanger to grant the order.
Vote: Unanimous.

Attest by: _____
Carmen J. Morris, City Clerk

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				4505 BIDDEFORD, ME VISION										
UNITIL CORPORATION						Description	Code	Assessed	Assessed											
UNITIL NORTHERN UTILITIES						INDUSTR.	4022	6,401,000	6,401,000											
ACCOUNTS PAYABLE		SUPPLEMENTAL DATA																		
6 LIBERTY LANE WEST		Alt Prcl ID				Color														
HAMPTON NH 03842		Sub-Div				H. District														
		Photo				S. District														
		Ward				TIF														
		Prec.																		
		Tract UT																		
		GIS ID 0				Assoc Pid#														
						Total				6,401,000	6,401,000									
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)												
UNITIL CORPORATION		0				0		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed				
								2019	4022	6,401,000	2018	4022	6,280,100	2017	4022	5,411,800				
								Total		6401000	Total		6280100	Total		5411800				
EXEMPTIONS		OTHER ASSESSMENTS		This signature acknowledges a visit by a Data Collector or Assessor APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 6,401,000 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 6,401,000 Valuation Method C Total Appraised Parcel Value 6,401,000																
Year	Code	Description	Amount													Code	Description	Number	Amount	Comm Int
		Total 0.00																		
ASSESSING NEIGHBORHOOD																				
Nbhd		Nbhd Name		B		Tracing		Batch												
0001																				
NOTES																				
NORTHERN UTILITIES																				
GAS MAINS SERVICES																				
BUILDING PERMIT RECORD																				
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result						
									04-01-2015	CC	03		03	Outside inspection only						
LAND LINE VALUATION SECTION																				
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustment	Adj Unit P	Land Value				
1	402V	IND BLDG MDL-			0 SF	0.01	1.00000	0	1.00	0001	1.600			0.0000	0.02	0				
Total Card Land Units					0 SF	Parcel Total Land Area					0.0000	Total Land Value								

Property Location 0 WESTMORE AVE
Vision ID 2091

Account #

Map ID 27/ 17/ 2/ /

Bldg # 1

Bldg Name

Sec # 1 of 1

Card # 1 of 1

State Use 4260

Print Date

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				4505 BIDDEFORD, ME VISION							
PORTLAND GAS LIGHT COMPANY ATTN: PLANT ACCOUNTING 6 LIBERTY LANE WEST HAMPTON NH 03842		3 Low		1 Paved	5 Industrial	Description	Code	Assessed	Assessed								
		SUPPLEMENTAL DATA				IND LAND	4260	27,000	27,000								
		Alt Prcl ID Sub-Div Photo Ward 6 Prec. Tract 99 GIS ID 27-17-2				Color H. District 135 S. District 5 TIF Assoc Pid#											
						Total				27,000	27,000						
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
PORTLAND GAS LIGHT COMPANY		0712 0128				0		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
								2020	4260	27,000	2019	4260	27,000	2018	4260	27,000	
								Total		27000	Total		27000	Total		27000	
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor									
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int									
			Total	0.00													
ASSESSING NEIGHBORHOOD																	
Nbhd		Nbhd Name		B		Tracing		Batch									
0003																	
NOTES																	
GAS CO ROW/DIRT ROAD COND=IRREGULAR SHAPE																	
BUILDING PERMIT RECORD																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result			
									01-01-2004 11-20-1989	FY LS			36 00	UPDATE LAND CURVE 20 MEAS & LISTD			
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment		Adj Unit P	Land Value	
1	4260	GAS ROW	R1A		6,970 SF	7.16	0.90000	U	0.60	0003	1.000	SHAPE			1.0000	3.87 27,000	
Total Card Land Units					6,970 SF	Parcel Total Land Area					0.1600	Total Land Value					27,000

Unitil/Northern Utilities Abatement Calculation For Utility Account # 0/000/000/C

Fiscal Year	Committed Assessed Value	Mil Rate	Committed Taxes	Abated Value	Abated Tax Amount	Abatement Day	Interest Accrual Start Date
2020	\$6,401,000	0.01998	\$127,891.98	\$586,562.50	\$11,719.52	11/17/2020	4/9/2020

Interest Calculation

Fiscal Year	Abated Amount	Interest Percentage	Days Of Interest	Daily Accrual Rate	Percentage of Days	Total Interest	Total Abated Amount
2020	\$11,719.52	5.00%	222	0.000136986	3.04%	356.40	\$12,075.92



Wastewater Management Commission

Meeting Date: November 17, 2020

Meeting Time: 6:00 pm

Agenda Item No: Orders of the Day Item 6.d

Item Description: 2020.109 Recommendation/Wastewater Management Commission /
Adjustment to Industrial Pretreatment Program

Submitted by: Brian S. Phinney, COO/Technology/IPP

Supporting Information/Documentation:

Fee review comparison sheet - \$500 reduction

Key Terms:

“Side streaming” – The practice of collecting discharge materials and directing the waste to a disposal process other than the sanitary sewer.

Executive Summary:

A facility regulated under the Industrial Pretreatment Program (IPP) requested review of the Industrial Pretreatment Program fee structure. The facility recommendation is to amend the fee schedule to be entirely based on usage (flow and strength) rather than an administration fee, prorated strength fee, and prorated flow fee.

The IPP fee structure is designed to cover the program costs each year. A reduction or elimination of the administration fee results in a corresponding increase in the flow and strength fees. In practical terms, due to the pro-rated fees, the lowering of administrative fees for all facilities will result in a fee increase for the largest three dischargers and a reduction for the remaining facilities based on FY19 data.

At the October 14th meeting of the Wastewater Management Commission the Commission voted to recommend reducing the administrative fee from \$1,000 per facility each half year to \$500 per facility each half year.

The Wastewater Management Commission does not have authority to change the fee structure. The recommendation is being brought to the City Council for review. The current invoice period, November 2020, covers fees for January to June (2020). The IPP fees for this period have not been issued pending a determination on the fee structure.

Detailed Review:

At the October 14 Wastewater Management commission meeting the Commission reviewed the basis for industrial pretreatment fees at the request of Round Turn Distilling. The facility is requesting that the fee structure be amended in favor of a program that is entirely based on usage. The general impetus for the request is to lower the annual compliance cost for

the facility. The facility is currently side streaming facility waste but retains an active discharge point. Unless/until the discharge point is eliminated the facility will remain in the IPP and thus would be subject to an administrative fee.

The current program invoices regulated facilities two times per year – once in November and once in April. Each invoice includes a \$1,000 administrative fee and a flow and strength fee. To calculate the invoices the annual budget is split in two equal parts representing each of the two invoice periods. The total administrative fees for the invoice period are deducted from the semi-annual billing total. The remaining balance is split in two again; one half for flow and the other half for strength. Flow and strength are calculated using actual facility data prorated for each facility's share of flow and strength.

There is an administrative component to management of the facilities, which includes but is not limited to, preparation and management of permits, review and coordination of discharge testing, violation investigations, DEP inspections of the City's program, review of semi-annual reports, preparation of the annual IPP submittal to DEP, responding to questions and inquiries, budget review and management, etc. Therefore staff believes an administrative fee of some value is appropriate.

The attachment depicts the impact of the proposed \$500 adjustment to the \$1,000 administrative fee. In summary, based on actual data from FY2019, a reduction in the administrative fee by \$1,000/year will result in redistribution of the reduction. The redistribution will increase the semi-annual flow and strength portion and will result in an increase in fees among the three largest dischargers with corresponding reductions for the remaining facilities. It should be noted that the actual impact will depend on the number of active facilities and respective flow and strength data.

The original fee structure was proposed and accepted by the regulated community at the implementation of the program. The ability to collect fees is codified under Chapter 71, Sec.71-76. The formula for calculating IPP fees is not defined.

Funding Source:

N/A. Fees are collected by the city in support of the Industrial Pretreatment Program.

Staff Recommendation:

Staff is neutral on the fee structure as long as it includes an administrative fee of some dollar value to cover administrative costs applicable to all regulated facilities, is considered equitable by the regulated community, and covers program costs.

There are five practical options:

1. Make no change to the fee structure.
2. Implement the recommendation as presented applicable to the November 2020 invoice period (Jan-Jun).

3. Implement the recommendation as presented applicable to the next invoice period - April 2021 for July-December.
4. Direct the recommendation to the Policy Committee for review with applicability of any adopted change assigned to the next invoice period - April 2021 for July-December.
5. Defer the recommendation to the regulated community for review and consensus adoption with implementation applicable to the next invoice period - April 2021 for July-December – with the understanding that the recommendation must be designed to cover program costs.

Admin Fee Adjustment

\$ 500.00 /half

\$1,000.00 Reduction/yr

Differential Based on Admin Fee of \$500.00 per half (original fee of \$1,000 per half)

Facility	Admin Fee	Flow Fee Change	Strength Fee Change	Total Fee Change
SMHC (formerly SMMC)	\$ (1,000.00)	\$ 2,757.53	\$ 1,400.25	\$ 3,157.77
Growers Express (Curran)	\$ (1,000.00)	\$ 2,583.57	\$ 2,994.07	\$ 4,577.65
Volk	\$ (1,000.00)	\$ 532.39	\$ 101.62	\$ (365.99)
Banded Horn	\$ (1,000.00)	\$ 335.68	\$ 655.32	\$ (9.00)
FMI	\$ (1,000.00)	\$ 137.98	\$ 1,312.98	\$ 450.96
AVX	\$ (1,000.00)	\$ 120.01	\$ 12.14	\$ (867.85)
Praxair	\$ (1,000.00)	\$ 23.62	\$ 5.37	\$ (971.01)
Valmet (Metso)	\$ (1,000.00)	\$ 3.01	\$ 0.38	\$ (996.61)
Dirigo Brewing Co	\$ (1,000.00)	\$ 2.65	\$ 0.91	\$ (996.44)
Intermat	\$ (1,000.00)	\$ 1.77	\$ 1.05	\$ (997.18)
Deep Water Buoyancy	\$ (1,000.00)	\$ 1.08	\$ 0.47	\$ (998.45)
Nuts & Bolts	\$ (1,000.00)	\$ 0.72	\$ 15.44	\$ (983.84)
DMC dba Round Turn Distilling	\$ (1,000.00)	\$ -	\$ -	\$ (1,000.00)
	\$ (13,000.00)	\$ 6,500.00	\$ 6,500.00	\$ -

****NOTE:** fees are based on actuals for July -June (FY2019). Actual impact will depend on facility flow and strength values. For illustration purposes this shows that the three facilities will make up the difference if the admin fee is reduced.