



**Town of Damariscotta, Maine
Board of Assessors / Select Board Meeting
December 6, 2023
Town Office, 21 School St**

5:30 PM

Join Virtually

Meeting: <https://us02web.zoom.us/j/83072624998> | Meeting ID: 830 7262 4998

AGENDA

- I. Pledge of Allegiance**

- II. Board of Assessors Meeting**
 - 1. Call Board of Assessors Meeting to Order**
 - 2. Minutes**
 - 3. Official Action Items**
 - i. Abatement: RE 892
 - 4. Board of Assessors Discussion Items**
 - i. Personal Property Tax – Past Due Balances
 - 5. Adjournment**

- III. Call Select Board Meeting to Order**
 - 1. Minutes**
 - i. November 1, 2023 and November 15, 2023 Select Board Minutes
 - 2. Financial Reports**
 - i. Payroll Warrants # _____
 - ii. Accounts Payable Warrants # _____
 - 3. Citizen Comments and General Correspondence**
 - i. Damariscotta River Management Plan
 - ii. Comprehensive Plan Update - Presentation
 - 4. Town Manager's Report**
 - 5. Official Action Items**
 - i. Banking Services – Possible Action
 - 6. Select Board's Discussion Items**
 - i. Damariscotta River Uses/Aquaculture Next Steps
 - 7. Adjournment**



**Town of Damariscotta, Maine
Board of Assessors / Select Board Meeting
December 6, 2023
Town Office, 21 School St**

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AGENDA

I. Pledge of Allegiance

II. Board of Assessors Meeting

1. Call Board of Assessors Meeting to Order

2. Minutes

3. Official Action Items

i. Abatement: RE 892

The property owner informed the agent that the mobile home was removed in October 2022. They are seeking an abatement for FY 24 only. The agent has reviewed this request and recommends issuing an abatement in the amount of \$109.55.

Recommended Motion: To approve the abatement for RE 892 as presented.

4. Board of Assessors Discussion Items

i. Personal Property Tax – Past Due Balances

Included in your packet is a summary as well as detailed account of past due personal property taxes dating back to 2015. I believe there are additional balances due in TRIO for year earlier than 2015.

I have provided copies of the relevant sections the Municipal Lien Process manual as well as the Treasurer/Tax Collector manual which outline a municipality's option in collecting PP taxes.

The board should discuss whether they would like to proceed with filing liens as described in the manuals and/or how to proceed with outstanding balances.

Looking forward, a business licensing ordinance can be helpful in requiring businesses to license which provides the town the opportunity to get up-to-date owner information, inventory of personal property to be assessed, and any other necessary information. A few examples of town/city Business Licensing Ordinances can be found [online](#).

5. Adjournment

III. Call Select Board Meeting to Order

1. Minutes

i. November 1, 2023 and November 15, 2023 Select Board Minutes

Recommended Motion: To approve the minutes from November 1 and November 15, 2023.

2. **Financial Reports**

- i. Payroll Warrants # ____

Recommended Motion: To approve Payroll Warrant # ____.

- ii. Accounts Payable Warrants # ____

Recommended Motion: To approve Accounts Payable Warrant # ____.

3. **Citizen Comments and General Correspondence**

- i. Damariscotta River Management Plan – This document was shared by Jenny Begin following the community aquaculture meeting on November 21. The plan was produced in 1995 and offered an array of management recommendations to improve the water quality and protect the Damariscotta River from various pressures.
- ii. Comprehensive Plan Update - Presentation

4. **Town Manager's Report**

- i. See attached report

5. **Official Action Items**

- i. Banking Services – See Memo

6. **Select Board's Discussion Items**

- i. Damariscotta River Uses/Aquaculture Next Steps

7. **Adjournment**

TOWN OF DAMARISCOTTA
Office of Selectmen, Assessors, Town Clerk, Tax Collector and Treasurer

WE HEREBY CERTIFY, that the accounts listed contain a list of estates, real and personal, to be abated for the fiscal year 2024 (July 1, 2023 to June 30, 2024) located within the Town of Damariscotta, under title 36, MRSA sec 841.

Reference Code:

Ref #	Account	Taxpayer	Abatement Amount	Reason
2024-14	892 RE	DRW, LLC	\$109.55	MH demolished on site October 2022 – just notified.

IN WITNESS THEREOF, we have set our hands this day: _____/2023

SIGNED:

PRINTED:

Assessors of Damariscotta

Tax Collector:	Initials: _____	Date: _____
Computer Adjustments:	Initials: _____	Date: _____
Assessor Adjustments	Initials: <u>EAR</u>	Date: <u>11/21/23</u>
Letter to Taxpayer:	Initials: _____	Date: _____



TOWN OF DAMARISCOTTA, MAINE
21 SCHOOL ST
DAMARISCOTTA, ME 04543-4615



2024 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION

LAND VALUE	\$0.00
BUILDING VALUE	\$7,000.00
TOTAL: LAND & BLDG	\$7,000.00
FURNITURE & FIXTURES	\$0.00
MACHINERY & EQUIPMENT	\$0.00
TELE/FAX/COPIERS-ETC	\$0.00
MISCELLANEOUS	\$0.00
TOTAL PER. PROP.	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$7,000.00
CALCULATED TAX	\$109.55
TOTAL TAX	\$109.55
LESS PAID TO DATE	\$0.00
TOTAL DUE ⇨	\$109.55

PHONE (207) 563-5168

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

This building was removed October of 22.

Do they need to apply for abatement?

S157731 P100594 - 1of1 - M7

DRW, LLC
 2 PO BOX 213
 NOBLEBORO, ME 04555-0213

Please call → Heather 563-8877

ACREAGE: 0.00
 MAP/LOT: 003-057-912

Verified gone? new SLAB there now?
10/30/23 M.H. has been gone at least 6 mo by loads of lot. Needs Abatement

FIRST HALF DUE: \$54.78
 SECOND HALF DUE: \$54.77

ACCOUNT: 000892 RE
 MIL RATE: 15.65
 LOCATION: 21 LONG LANE
 BOOK/PAGE:

TAXPAYER'S NOTICE

INTEREST AT 8% PER ANNUM CHARGED AFTER 10/02/2023 AND 04/01/2024.

Under State Law, all real estate and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date was April 1, 2023. If you have an escrow account, please forward a copy to your mortgage holder prior to the due date. If you have sold your real estate since April 1, 2023 please forward this bill to the new property owner. Failure of the new property owner to pay the bill may result in a lien being placed against your name.

This bill covers the time period of July 1, 2023 to June 30, 2024. First Payment Due 10/02/2023. Second Payment Due 04/01/2024.

Without State Revenue Sharing, Aid for Education and Homestead Exemption Reimbursement the average tax bill would have been 16.2% higher.

Taxes were committed on July 19, 2023.

As of July 19, 2023 the Town of Damariscotta has an outstanding bonded indebtedness in the amount of \$2,191,087.53.

The Town offers a tax club payment plan, please call to find out how you can participate.

To sign up for the Town's e-newsletter, go to www.damariscottame.com

CURRENT BILLING DISTRIBUTION

SCHOOL	\$57.88	52.83%
COUNTY	\$9.24	8.43%
MUNICIPAL - Including Overlay	\$42.44	38.74%
TOTAL	\$109.55	100.00%

REMITTANCE INSTRUCTIONS

Taxes may be paid by mail. Please make check or money order payable to **TOWN OF DAMARISCOTTA**, include your acct # and mail to:

TOWN OF DAMARISCOTTA
21 SCHOOL ST
DAMARISCOTTA, ME 04543-4615

The Town is able to process credit card payments. Please note there is a 2.5% fee assessed with credit card payment.

TOWN OF DAMARISCOTTA, 21 SCHOOL ST, DAMARISCOTTA, ME 04543-4615



INTEREST BEGINS ON 04/02/2024

DUE DATE	AMOUNT DUE	AMOUNT PAID
04/01/2024	\$54.77	

PLEASE REMIT THIS PORTION WITH YOUR SECOND PAYMENT

TOWN OF DAMARISCOTTA, 21 SCHOOL ST, DAMARISCOTTA, ME 04543-4615



INTEREST BEGINS ON 10/03/2023

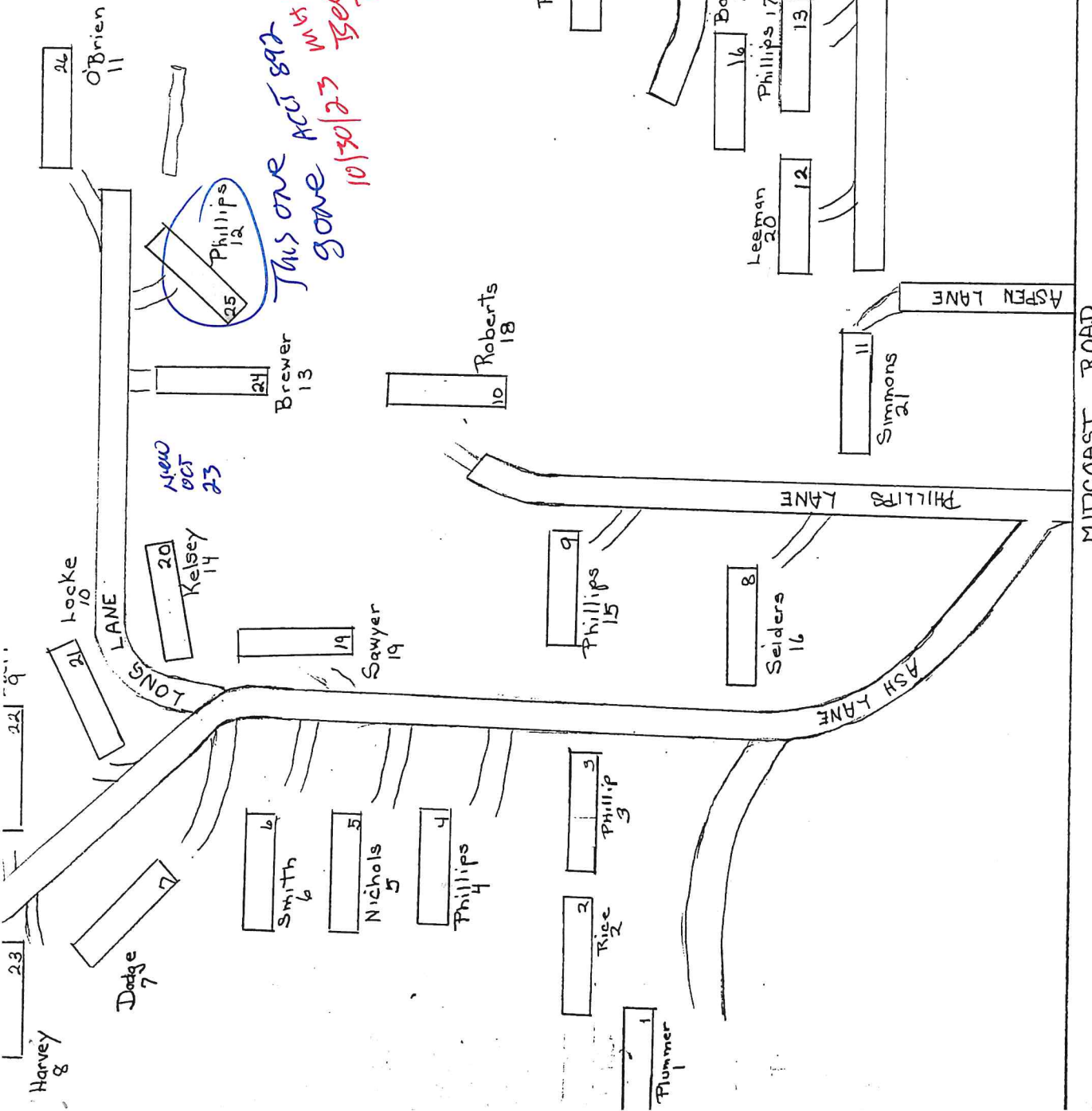
DUE DATE	AMOUNT DUE	AMOUNT PAID
10/02/2023	\$54.78	

2024 REAL ESTATE TAX BILL
 ACCOUNT: 000892 RE
 NAME: DRW, LLC
 MAP/LOT: 003-057-912
 LOCATION: 21 LONG LANE
 ACREAGE: 0.00

2024 REAL ESTATE TAX BILL
 ACCOUNT: 000892 RE
 NAME: DRW, LLC
 MAP/LOT: 003-057-912
 LOCATION: 21 LONG LANE
 ACREAGE: 0.00



w/ Heather Phone
10/25/23



*This one acct 892
gone
10/30/23
with some
before
4/11
of
10/27/23
per*

17 Johnson 29
18 Teele 28

Lot #
Name

PHILLIPS TRAILER PARK
MAP 3 LOT 57-MH1-29 =

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Year

	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
Total for 134 Bills:	22,146.02		-6,729.23		23,398.07	
47 Accounts		5,477.18		16,577.94		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	5,262.24	95.86	0.00	5,262.24	5,358.10
Y - Prepayment	119.08	0.00	0.00	119.08	119.08
Subtotal	5,381.32	95.86	0.00	5,381.32	5,477.18
A - Abatement	186.76	0.00	0.00	186.76	186.76
I - Interest Charged	0.00	-96.00	0.00	0.00	-96.00
Z - Current Interest	0.00	-6,819.99	0.00	0.00	-6,819.99
Total	5,568.08	-6,820.13	0.00	5,568.08	-1,252.05

		Non-Interest Due	Balance Due
2015-1	13	1,446.30	2,336.41
2016-1	14	2,728.84	4,224.25
2017-1	15	2,360.85	3,504.10
2018-1	18	4,016.63	5,649.41
2019-1	15	2,735.14	3,812.42
2020-1	12	837.20	1,132.72
2021-1	14	789.60	973.38
2022-1	13	621.86	691.74
2023-1	19	1,039.22	1,071.29
2023-2	1	2.30	2.35
Total	134	16,577.94	23,398.07

! - This account is a deleted account.

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
14	CHOCHREK, PAUL 2016-1	136.48	68.24	-36.66	68.24	104.90	0.00
	Location : 221 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2016-1	71.65	19.08	-28.83	52.57	81.40	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2017-1	72.32	0.00	-35.02	72.32	107.34	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2018-1	70.66	0.00	-29.29	70.66	99.95	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2019-1	68.46	0.00	-26.96	68.46	95.42	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2020-1	67.62	0.00	-23.87	67.62	91.49	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2021-1	67.20	0.00	-15.70	67.20	82.90	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2022-1	66.78	0.00	-7.66	66.78	74.44	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
38	CARNEY, MICHAEL S 2023-1	63.27	0.00	-2.31	63.27	65.58	0.00
	Location : 103 LAKE PEMAQUID CAMPGROUND						
95	GETCHELL BROTHERS, INC. 2023-1	13.32	0.00	-0.49	13.32	13.81	0.00
	Location : 0 VARIOUS LOCATIONS						
101	GRIFFIN, JOSEPH W. D.M.D. C\O GRIFFIN, JOSEPH W DMD 2016-1	377.03	189.50	-102.24	188.51	289.77	0.00
	Location : 60 MAIN STREET						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
112	HULL, JONATHAN C. C\O HULL, JONATHAN C 2015-1	64.78	0.00	-40.47	64.78	105.25	0.00
	Location : 0 CHURCH STREET						
112	HULL, JONATHAN C. C\O HULL, JONATHAN C 2016-1	69.95	0.00	-38.81	69.95	108.76	0.00
	Location : 0 CHURCH STREET						
112	HULL, JONATHAN C. C\O HULL, JONATHAN C 2017-1	70.60	0.00	-34.19	70.60	104.79	0.00
	Location : 0 CHURCH STREET						
112	HULL, JONATHAN C. C\O HULL, JONATHAN C 2018-1	68.98	0.00	-28.59	68.98	97.57	0.00
	Location : 0 CHURCH STREET						
112	HULL, JONATHAN C 2019-1	66.83	0.00	-26.32	66.83	93.15	0.00
	Location : 0 CHURCH STREET						
112	HULL, JONATHAN C 2020-1	66.01	0.00	-23.30	66.01	89.31	0.00
	Location : 0 CHURCH STREET						
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2015-1	164.32	0.00	-102.67	164.32	266.99	0.00
	Location : 431 BISCAY ROAD						
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2016-1	177.42	0.00	-98.42	177.42	275.84	0.00
	Location : 431 BISCAY ROAD						
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2017-1	179.09	0.00	-86.73	179.09	265.82	0.00
	Location : 431 BISCAY ROAD						
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2018-1	174.98	0.00	-72.52	174.98	247.50	0.00
	Location : 431 BISCAY ROAD						
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2019-1	169.52	0.00	-66.76	169.52	236.28	0.00
	Location : 431 BISCAY ROAD						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2020-1 Location : 431 BISCAY ROAD	167.44	0.00	-59.10	167.44	226.54	0.00
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2021-1 Location : 431 BISCAY ROAD	166.40	0.00	-38.88	166.40	205.28	0.00
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2022-1 Location : 431 BISCAY ROAD	165.36	0.00	-18.97	165.36	184.33	0.00
157	PINKHAM, ALAN C\O PINKHAM, ALAN E 2023-1 Location : 431 BISCAY ROAD	158.17	0.00	-5.79	158.17	163.96	0.00
177	SALT BAY CAFE', INC. 2016-1 Location : 88 MAIN STREET	539.10	336.14	-147.53	234.14	350.49	0.00
177	SALT BAY CAFE', INC. 2017-1 Location : 88 MAIN STREET	657.80	0.00	-318.54	657.80	976.34	0.00
177	SALT BAY CAFE', INC. 2018-1 Location : 88 MAIN STREET	610.75	0.00	-253.12	610.75	863.87	0.00
190	STRIKE, THOMAS 2015-1 Location : 307 LAKE PEMAQUID CAMPGROUND	71.10	0.00	-44.42	71.10	115.52	0.00
190	STRIKE, THOMAS 2016-1 Location : 307 LAKE PEMAQUID CAMPGROUND	76.77	0.00	-42.59	76.77	119.36	0.00
190	STRIKE, THOMAS 2017-1 Location : 307 LAKE PEMAQUID CAMPGROUND	77.49	0.00	-37.52	77.49	115.01	0.00
190	STRIKE, THOMAS 2018-1 Location : 307 LAKE PEMAQUID CAMPGROUND	75.71	0.00	-31.38	75.71	107.09	0.00

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
190	STRIKE, THOMAS 2019-1	73.35	0.00	-28.89	73.35	102.24	0.00
	Location : 307 LAKE PEMAQUID CAMPGROUND						
190	STRIKE, THOMAS 2020-1	72.45	0.00	-25.58	72.45	98.03	0.00
	Location : 307 LAKE PEMAQUID CAMPGROUND						
190	STRIKE, THOMAS 2021-1	72.00	0.00	-16.82	72.00	88.82	0.00
	Location : 307 LAKE PEMAQUID CAMPGROUND						
190	STRIKE, THOMAS 2022-1	71.55	0.00	-8.21	71.55	79.76	0.00
	Location : 307 LAKE PEMAQUID CAMPGROUND						
190	STRIKE, THOMAS 2023-1	68.26	0.00	-2.50	68.26	70.76	0.00
	Location : 307 LAKE PEMAQUID CAMPGROUND						
192	MID COAST PROVISIONS INC 2023-2	249.75	249.75	-2.35	2.30	2.35	0.00
	Location : 521 MAIN STREET SUITE 4						
215	YELLOWFRONT GROCERY, INCORPORATED C\O Yellowfront Grocery 2018-1	2,808.09	1,404.05	-557.38	1,404.04	1,961.42	0.00
	Location : 0 MAIN STREET						
290	DRUM & DRUM INC. 2023-1	94.90	0.00	-3.47	94.90	98.37	0.00
	Location : 17 BRISTOL ROAD						
293	F & G ENTERPRISES 2019-1	26.08	0.00	-10.28	26.08	36.36	0.00
	Location : 0 HEATER ROAD						
301	GEISLER, MILES 2015-1	9.48	0.00	-5.92	9.48	15.40	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2016-1	8.53	0.00	-4.73	8.53	13.26	0.00
	Location : 170 MAIN STREET						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
301	GEISLER, MILES 2017-1	8.61	0.00	-4.17	8.61	12.78	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2018-1	8.41	0.00	-3.49	8.41	11.90	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2019-1	8.15	0.00	-3.21	8.15	11.36	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2020-1	8.05	0.00	-2.84	8.05	10.89	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2021-1	8.00	0.00	-1.86	8.00	9.86	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2022-1	7.95	0.00	-0.92	7.95	8.87	0.00
	Location : 170 MAIN STREET						
301	GEISLER, MILES 2023-1	8.32	0.00	-0.30	8.32	8.62	0.00
	Location : 170 MAIN STREET						
306	GREEN MOUNTAIN ROASTERS 2015-1	14.22	6.51	-4.71	7.71	12.42	0.00
	Location : 0 VARIOUS LOCATIONS						
324	ROMEO'S PIZZA-DAMARISCOTTA 2015-1	1,543.66	790.48	-487.44	771.83	1,240.62	0.00
	Location : 436 MAIN STREET						
324	ROMEO'S PIZZA-DAMARISCOTTA 2016-1	1,601.93	0.00	-888.63	1,601.93	2,490.56	0.00
	Location : 436 MAIN STREET						
324	ROMEO'S PIZZA-DAMARISCOTTA 2017-1	854.11	0.00	-413.60	854.11	1,267.71	0.00
	Location : 436 MAIN STREET						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
324	ROMEO'S PIZZA-DAMARISCOTTA 2018-1	768.90	0.00	-318.66	768.90	1,087.56	0.00
	Location : 436 MAIN STREET						
324	ROMEO'S PIZZA-DAMARISCOTTA 2019-1	744.91	0.00	-293.40	744.91	1,038.31	0.00
	Location : 436 MAIN STREET						
351	RIVER GALLERY 2018-1	33.65	0.00	-13.95	33.65	47.60	0.00
	Location : 36 ELM STREET						
351	RIVER GALLERY 2019-1	32.60	0.00	-12.84	32.60	45.44	0.00
	Location : 36 ELM STREET						
351	RIVER GALLERY 2020-1	32.20	0.00	-11.37	32.20	43.57	0.00
	Location : 36 ELM STREET						
351	RIVER GALLERY 2021-1	32.00	0.00	-7.48	32.00	39.48	0.00
	Location : 36 ELM STREET						
353	SALEWSKI, RICHARD W. ATTORNEY 2015-1	93.22	0.00	-58.25	93.22	151.47	0.00
	Location : 0 MAIN STREET						
355	DENHOP ENTERPRISES, LLC 2023-1	126.54	63.58	-1.99	63.27	64.95	0.00
	Location : 77 BISCAY ROAD						
364	STARBRANCH, HARRY 2017-1	20.66	0.00	-10.00	20.66	30.66	0.00
	Location : 0 MAIN STREET						
364	STARBRANCH, HARRY 2018-1	20.19	0.00	-8.37	20.19	28.56	0.00
	Location : 0 MAIN STREET						
364	STARBRANCH, HARRY 2019-1	19.56	0.00	-7.71	19.56	27.27	0.00
	Location : 0 MAIN STREET						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
372	TWO FISH BOUTIQUE 2015-1 Location : 133 MAIN STREET	14.22	0.00	-8.89	14.22	23.11	0.00
372	TWO FISH BOUTIQUE 2016-1 Location : 133 MAIN STREET	15.35	0.00	-8.52	15.35	23.87	0.00
372	TWO FISH BOUTIQUE 2017-1 Location : 133 MAIN STREET	15.50	0.00	-7.51	15.50	23.01	0.00
372	TWO FISH BOUTIQUE 2018-1 Location : 133 MAIN STREET	15.14	0.00	-6.28	15.14	21.42	0.00
372	TWO FISH BOUTIQUE 2019-1 Location : 133 MAIN STREET	14.67	0.00	-5.78	14.67	20.45	0.00
372	TWO FISH BOUTIQUE 2020-1 Location : 133 MAIN STREET	14.49	0.00	-5.11	14.49	19.60	0.00
429	SOS - SKILLED OFFICE SUPPORT 2022-1 Location : 0	1.59	0.80	-0.08	0.79	0.87	0.00
440	DAMARISCOTTA HAIR DESIGN 2015-1 Location : 598 MAIN STREET	79.00	0.00	-49.36	79.00	128.36	0.00
440	DAMARISCOTTA HAIR DESIGN 2016-1 Location : 598 MAIN STREET	85.30	0.00	-47.32	85.30	132.62	0.00
440	DAMARISCOTTA HAIR DESIGN 2017-1 Location : 598 MAIN STREET	86.10	0.00	-41.70	86.10	127.80	0.00
440	DAMARISCOTTA HAIR DESIGN 2018-1 Location : 598 MAIN STREET	84.13	0.00	-34.87	84.13	119.00	0.00

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
440	DAMARISCOTTA HAIR DESIGN 2019-1	81.50	0.00	-32.10	81.50	113.60	0.00
	Location : 598 MAIN STREET						
440	DAMARISCOTTA HAIR DESIGN 2020-1	80.50	0.00	-28.42	80.50	108.92	0.00
	Location : 598 MAIN STREET						
440	DAMARISCOTTA HAIR DESIGN 2021-1	57.60	0.00	-13.45	57.60	71.05	0.00
	Location : 598 MAIN STREET						
440	DAMARISCOTTA HAIR DESIGN 2022-1	57.24	0.00	-6.57	57.24	63.81	0.00
	Location : 598 MAIN STREET						
440	DAMARISCOTTA HAIR DESIGN 2023-1	54.94	0.00	-2.01	54.94	56.95	0.00
	Location : 598 MAIN STREET						
457	NORTHERN LEASING SYSTEMS INC 2021-1	1.60	0.00	-0.37	1.60	1.97	0.00
	Location : 372 MAIN STREET						
457	NORTHERN LEASING SYSTEMS INC 2022-1	1.59	0.00	-0.18	1.59	1.77	0.00
	Location : 372 MAIN STREET						
457	NORTHERN LEASING SYSTEMS INC 2023-1	1.66	0.00	-0.06	1.66	1.72	0.00
	Location : 372 MAIN STREET						
483	ROCKY HILL DESIGN 2015-1	20.54	0.00	-12.84	20.54	33.38	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2016-1	22.18	0.00	-12.31	22.18	34.49	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2017-1	22.39	0.00	-10.84	22.39	33.23	0.00
	Location : 13 LILAC GARDEN RD						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
483	ROCKY HILL DESIGN 2018-1	21.87	0.00	-9.06	21.87	30.93	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2019-1	21.19	0.00	-8.35	21.19	29.54	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2020-1	20.93	0.00	-7.39	20.93	28.32	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2021-1	20.80	0.00	-4.86	20.80	25.66	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2022-1	20.67	0.00	-2.37	20.67	23.04	0.00
	Location : 13 LILAC GARDEN RD						
483	ROCKY HILL DESIGN 2023-1	19.98	0.00	-0.74	19.98	20.72	0.00
	Location : 13 LILAC GARDEN RD						
585	SALT BAY FRAMERS, INC 2020-1	48.30	0.00	-17.05	48.30	65.35	0.00
	Location : 472 Main Street						
585	SALT BAY FRAMERS, INC 2021-1	48.00	0.00	-11.22	48.00	59.22	0.00
	Location : 472 Main Street						
585	SALT BAY FRAMERS, INC 2022-1	46.11	0.00	-5.29	46.11	51.40	0.00
	Location : 472 Main Street						
645	MAINE CLOTH DIAPER CO. 2015-1	79.00	0.00	-49.36	79.00	128.36	0.00
	Location : 157 MAIN ST						
645	MAINE CLOTH DIAPER CO. 2016-1	85.30	0.00	-47.32	85.30	132.62	0.00
	Location : 157 MAIN ST						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
646	NANA'S AT HOME DAYCARE 2015-1	39.50	0.00	-24.68	39.50	64.18	0.00
	Location : 15 HUTCHINGS ROAD						
646	NANA'S AT HOME DAYCARE 2016-1	42.65	0.00	-23.66	42.65	66.31	0.00
	Location : 15 HUTCHINGS ROAD						
646	NANA'S AT HOME DAYCARE 2017-1	43.05	0.00	-20.85	43.05	63.90	0.00
	Location : 15 HUTCHINGS ROAD						
646	NANA'S AT HOME DAYCARE 2018-1	42.06	0.00	-17.43	42.06	59.49	0.00
	Location : 15 HUTCHINGS ROAD						
646	NANA'S AT HOME DAYCARE 2019-1	40.75	0.00	-16.05	40.75	56.80	0.00
	Location : 15 HUTCHINGS ROAD						
660	THE ACCESSORIES SHOP, INC 2021-1	30.40	15.20	-3.25	15.20	18.45	0.00
	Location : 93 MAIN STREET						
700	WAYPORT, INC 2022-1	3.18	1.59	-0.16	1.59	1.75	0.00
	Location : 0 Old Route 1						
722	Hewlett-Packard Financial Services 2018-1	18.51	0.00	-7.67	18.51	26.18	0.00
	Location : 179 Main St						
742	Crissy's C\O Crissy's Breakfast & Coffee Bar 2017-1	172.20	0.00	-83.39	172.20	255.59	0.00
	Location : 212 MAIN STREET						
742	Crissy's Breakfast & Coffee Bar 2018-1	168.25	0.00	-69.72	168.25	237.97	0.00
	Location : 212 MAIN STREET						
742	Crissy's Breakfast & Coffee Bar 2019-1	163.00	0.00	-64.20	163.00	227.20	0.00
	Location : 212 MAIN STREET						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
742	Crissy's Breakfast & Coffee Bar 2020-1	161.00	0.00	-56.83	161.00	217.83	0.00
	Location : 212 MAIN STREET						
742	Crissy's Breakfast & Coffee Bar 2021-1	160.00	0.00	-37.39	160.00	197.39	0.00
	Location : 212 MAIN STREET						
742	Crissy's Breakfast & Coffee Bar 2023-1	113.22	0.00	-4.15	113.22	117.37	0.00
	Location : 212 MAIN STREET						
747	TWINS TOO, LLC 2022-1	193.98	100.00	-9.38	93.98	103.36	0.00
	Location : 374 MAIN STREET						
755	Bonita's Early Childhood Learning 2020-1	98.21	0.00	-34.66	98.21	132.87	0.00
	Location : 34 Midcoast Road						
755	Bonita's Early Childhood Learning 2021-1	91.20	0.00	-21.30	91.20	112.50	0.00
	Location : 34 Midcoast Road						
755	Bonita's Early Childhood Learning 2022-1	85.86	0.00	-9.85	85.86	95.71	0.00
	Location : 34 Midcoast Road						
755	Bonita's Early Childhood Learning 2023-1	74.93	0.00	-2.75	74.93	77.68	0.00
	Location : 34 Midcoast Road						
759	KAY CHEMICAL CO. 2015-1	31.60	0.00	-19.75	31.60	51.35	0.00
	Location : 0						
771	ECN Financial LLC 2018-1	1,352.73	922.33	-170.86	430.40	601.26	0.00
	Location : 0						
777	LEAF Capital Funding LLC 2021-1	182.40	0.00	159.10	19.20	23.30	0.00
	Location : 0 VARIOUS LOCATIONS						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
790	Wasses Hot Dogs 2017-1	43.05	0.00	-20.85	43.05	63.90	0.00
	Location : 511 Main St.						
795	Sprague, Michael 2023-1	43.29	0.00	-1.59	43.29	44.88	0.00
	Location : 752 Main Street						
798	Acasa Hair Salon 2021-1	30.40	0.00	-7.10	30.40	37.50	0.00
	Location : 506 Biscay Road						
798	Acasa Hair Salon 2023-1	21.64	0.00	-0.79	21.64	22.43	0.00
	Location : 506 Biscay Road						
801	Tori Anna Designs 2018-1	23.56	0.02	23.40	0.00	0.14	0.00
	Location : 0 Main St						
811	The Cook's Corner 2017-1	37.88	0.00	-18.34	37.88	56.22	0.00
	Location : 603 Main Street						
825	Dollar General Store #18373 2023-1	1,376.96	1,260.89	-43.33	158.48	159.40	0.00
	Location : 507 Main Street						
830	PCN Equipment Finance, LLC 2019-1	1,204.57	0.00	-474.43	1,204.57	1,679.00	0.00
	Location : 423 Main Street						
846	AVERILL, MARJORIE E 2022-1	4.77	2.38	-0.24	2.39	2.63	0.00
	Location : 73 Biscay Road						
846	AVERILL, MARJORIE E 2023-1	4.99	0.00	-0.19	4.99	5.18	0.00
	Location : 73 Biscay Road						
880	MARRINER, DAN 2023-1	23.31	0.00	-0.85	23.31	24.16	0.00
	Location : 223 LAKE PEMAQUID CAMPGROUND						

PP Collection Account Status List
Tax Year: 2015-1 To 2023-2, Show Interest
Order By: Account, Year

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
909	J + J JAMAICAN GROCERY						
	2023-1	93.24	46.63	-1.25	46.62	47.86	0.00
	Location : 88 MAIN STREET						
919	VIASAT, INC (CPE)						
	2023-1	6.66	0.01	-0.24	6.65	6.89	0.00
	Location : 133 HEATER ROAD						

Total for 134 Bills:	22,146.02		-6,729.23		23,398.07	
47 Accounts		5,477.18		16,577.94		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	5,262.24	95.86	0.00	5,262.24	5,358.10
Y - Prepayment	119.08	0.00	0.00	119.08	119.08
Subtotal	5,381.32	95.86	0.00	5,381.32	5,477.18
A - Abatement	186.76	0.00	0.00	186.76	186.76
I - Interest Charged	0.00	-96.00	0.00	0.00	-96.00
Z - Current Interest	0.00	-6,819.99	0.00	0.00	-6,819.99
Total	5,568.08	-6,820.13	0.00	5,568.08	-1,252.05

		Non-Interest Due	Balance Due
2015-1	13	1,446.30	2,336.41
2016-1	14	2,728.84	4,224.25
2017-1	15	2,360.85	3,504.10
2018-1	18	4,016.63	5,649.41
2019-1	15	2,735.14	3,812.42
2020-1	12	837.20	1,132.72
2021-1	14	789.60	973.38
2022-1	13	621.86	691.74
2023-1	19	1,039.22	1,071.29
2023-2	1	2.30	2.35
Total	134	16,577.94	23,398.07

! - This account is a deleted account.

If the tax collector fails for any reason to enforce the statutory lien within the required time limitations, the tax collector loses the benefit (i.e., priority) of the statutory tax lien. The collector then is left with only the option of pursuing a general civil action of debt, in which any attachment loses its statutory priority over other liens/mortgages on the property. In practical terms this means that any judgment obtained may be worthless and the tax collector may find it necessary to pay the tax out of his or her own pocket. For these reasons, tax collectors should be sure to use one of the remedies discussed above, wherever applicable, within the time limitation fixed by law.

Choice of Remedies

Where more than one method is provided by statute for enforcing any kind of tax, the choice of method is left entirely to the tax collector. Moreover, the tax collector is free to use different methods on different taxes; that is, the tax collector may use the tax lien mortgage process to enforce one real estate tax, the tax deed process to enforce a second, and the civil action with special attachment to enforce a third. The remedies provided by law are additional; they are not mutually exclusive. 36 M.R.S. § 188.

Delinquent Personal Property Taxes

Maine state law provides three statutory methods for the collection of personal property taxes. They are: (1) the personal property tax lien process; (2) distraint of personal property; and (3) arrest. In addition, as in the case of real property taxes, a municipality may bring a civil action in court to collect personal property taxes.

The Personal Property Tax Lien Process

Under 36 M.R.S. § 612, a statutory lien exists on individual items of “personal property” as defined in 36 M.R.S. § 601, but only if the description of the property in the inventory and valuation meets the requirements of 11 M.R.S. § 9-1504. When § 612 originally was enacted, it applied only to personal property with an assessed value of more than \$200. That limit was repealed in 1985, making the lien available in connection with all legally assessed personal property. This process is the one most frequently used by municipalities; the lien and the procedure to enforce it are discussed at length in MMA Legal Services’ *Guide to Municipal Liens*.

Distraint of Personal Property

Distraint is the taking and detention of personal property as security for a debt. 36 M.R.S. §§ 991 to 998. Technically, distraint can be used to enforce any delinquent tax. In practice, however, it is applied only to personal property taxes. The tax collector is **not** advised to attempt to use it to enforce real estate taxes.

As applied to the enforcement of personal property taxes, it involves the seizure and sale of the personal property of a delinquent taxpayer who refuses to pay. The seizure is done either by the tax collector or by an officer duly empowered to act by the tax collector. There is no time limitation on the enforcement of taxes by distraint other than the six-year statute of limitations. 14 M.R.S. § 752; *Topsham v. Blondell*, 82 Me. 152, 19 A. 93 (1889). Moreover, the tax collector can distraint property in any part of the state, as well as in the place where the tax is assessed. 36 M.R.S. § 991.

Although it is a legal and effective means of collection, distraint is also quite technical and therefore should only be used when the tax collector believes that the taxed property is going to be moved or other methods will be ineffective. Distraint is also a drastic process, and for this reason, it must be used only in the manner expressly provided by statute and only with the advice of an attorney. **MMA Legal Services strongly advises that this process only be used with the advice and assistance of legal counsel.**

The Distraint Process

The distraint process must be strictly followed to be effective and to avoid personal liability on the part of the tax collector. *Capitol Bank and Trust Co. v. City of Waterville*, 343 A.2d 213, 218 (Me. 1975). To utilize this enforcement method, the tax collector must make a written demand on the taxpayer or issue a warrant of distress to any sheriff, deputy, or constable for service on the taxpayer.

If the tax collector makes the demand, it must be “reasonable.” 36 M.R.S. § 991. Although the statute does not define “reasonable,” it presumably means, among other things, that the demand must allow a reasonable time within which to pay. For example, see 36 M.R.S. § 995, which requires payment within 10 days of the officer’s delivery of a summons to the taxpayer. Demand also must be sufficient to apprise the taxpayer that it is an official request for payment. *Clark v. Gray*, 113 Me. 443 (1915); and *Miller v. Davis*, 88 Me. 454 (1896). Sending out tax bills is not a sufficient demand in this sense, *Clark v. Gray*, 113 Me. at 448, nor is the tax assessment itself. *Inhabitants of Town of Frankfort v. Waldo Lumber Co.*, 128 Me. 1, 145 A.241 (1929).

The demand also must be “personal,” which presumably means that it must be delivered to the taxpayer by the tax collector or the tax collector’s authorized agent, such as a deputy tax collector. The demand is not legally effective if it is mailed. *Clark v. Gray*, 113 Me. at 444-45, 94A at 881. It should be delivered to the person assessed whenever possible. If the person assessed is not available or refuses to accept the demand, it can be left at that person’s last and usual place of abode with any person of reasonable age and discretion with instructions to give it to the assessed person. See Appendix 6 for a sample written demand.

If the tax collector chooses to issue a warrant authorizing distraint to a constable within the collector's municipality, or to a sheriff or deputy sheriff of the county where the distraint is to occur, the tax collector must wait at least three months after the date of commitment to issue the warrant to the constable or officer. 36 M.R.S. § 994. The warrant must be of the same "tenor" as the assessor's commitment to the collector, with "appropriate" changes. 36 M.R.S. § 994. This means that the warrant of distress must state the statutory authority for its issuance (which can be found at § 994) and meet the requirements listed in § 995; otherwise, it is void. *Jacques v. Parks*, 96 Me. 268 (1902). See Appendix 6 for a sample Warrant of Distress and Return.

The principal difference in procedure when a constable or officer, rather than the tax collector, enforces the collection is that before service of the warrant issued by the tax collector, the officer must deliver a summons from the tax collector to the delinquent taxpayer, or leave it at the taxpayer's last and usual place of abode. 36 M.R.S. § 995.

Pursuant to § 995, the summons must state: (1) the amount of the tax due; (2) a demand that it be paid within ten days from the date the summons is left; and (3) that if the tax due is not paid, then the officer shall serve the warrant the same as the tax collector might have done. At the expiration of the full ten days, the officer may distraint and hold the property for sale in the manner prescribed in Title 36 M.R.S. §§ 991 and 992. See Appendix 6 for a sample Summons.

The distraint statute also contains an especially important exception to the requirements above for situations in which the tax collector, at any time after the commitment, has reason to believe that delay would jeopardize payment of the tax, such as by allowing the taxpayer to dissipate his assets. 36 M.R.S. § 996. In such a case, the collector may: (1) issue a warrant **before** the 3-month period from its date of commitment; or (2) in this or a regular warrant, direct the officer to demand **immediate** payment, and to serve the warrant **without further notice** if payment is not made; or (3) **after** issuing either warrant, subsequently direct the officer to demand immediate payment, and to serve the warrant without further notice if payment is not made, notwithstanding any unexpired term under the 10-day summons; or (4) the tax collector can demand **immediate** payment, and thereupon distraint the property if payment is not made. 36 M.R.S. § 996. *Capital Bank & Trust Co., v. City of Waterville*, 343 A.2d at 216.

If the taxpayer fails or refuses to honor the tax collector's demand, or if a warrant of distress is served upon on the taxpayer, then any of the taxpayer's tangible personal property which is located within the state and not exempt from attachment for debt may be seized, or "distrained." 36 M.R.S. § 991. Exempt property includes, for example, the family automobile, household goods, tools of the trade, and certain other personal effects, up to established limits of value. See 14 M.R.S. § 4422. Where the property is too bulky to be physically seized,

notice to the taxpayer or his agent with custody of the property is sufficient to distraint it. 72 Am. Jur.2d, *State and Local Taxation*, § 762 (2018) (citing case law). The distrained property **does not need to be the property that was assessed**. 36 M.R.S. § 991.

Since distraint is not the enforcement of a lien (i.e., seizure of lien property or collateral), the property distrained must be owned by the taxpayer at the time it is seized. In the case of property being leased, the “owner” is generally the person who is leasing out the personal property (the “lessor”). One exception to this rule is when personal property located within the state but owned by a nonresident has been taxed to the person who has it in his possession (i.e., the lessee). See 36 M.R.S. § 603(3), which permits personal property to be taxed to either the nonresident owner or the person who has possession of it. In such a case, the personal property can be distrained from the person in possession.

Where personal property has been taxed to the lessor (i.e., owner) but is to be distrained in the hands of an innocent lessee (i.e., renter), fairness would dictate that the lessee be provided with a copy of the tax collector’s demand or the officer’s summons should the lessee choose to pay the tax in order to avoid a distraint. Specifically, notice should be provided to the lessee if the lessee has been paying the taxes on personal property that were assessed to the lessor and a lien has been created on the lessee’s behalf pursuant to 36 M.R.S. § 603(3)(B).

In the case of mortgaged personal property, mortgaged personal property may be distrained provided the mortgagor has possession. Prior notification of the person holding the mortgage (the “mortgagee”) is not legally necessary and would not be advised, as the mortgagee would have an interest in preventing the distraint from occurring. See 36 M.R.S. § 604. If a mortgagee has already legally gained possession of collateral, the property cannot then be distrained. *Capitol Bank and Trust Co. v. City of Waterville*, 343 A.2d at 213. Conversely, if the property has been distrained before the mortgagee has legally gained possession of it, the lien acquired by distraint is superior to other security interests. *Hunter v. United States*, 352 F.Supp. 5, 7-8 (D. Me. 1972). Because of the confusion that can surround the distraint of mortgaged property, the tax collector should check with the Secretary of State’s Office (Corporations Division and U.C.C. Division) and the county registry to determine what personal property of the taxpayer is mortgaged. The tax collector who might want to avoid any complications associated with distraining mortgaged property could then choose to distraint only the un-mortgaged personal property belonging to the taxpayer.

Once the property has been seized, it must be kept for **at least four but not more than seven days**. In computing this time period, the day of seizure is excluded, the day of sale is included, and the days are consecutive and include Sunday, unless the day of sale falls on Sunday, in which case the sale must be held on the following day. *Cressey v. Parks*, 75 Me. 387 (1883). Presumably, the rules regarding Sunday apply equally to Saturdays and legal holidays. See 1 M.R.S. § 71(12) (incorporating M.R. Civ. P. Rule 6(a) where the nature of an action or

proceeding is civil). If the property is kept beyond this time, the tax collector becomes legally liable to the owner, and the owner may sue to recover possession of the property. *Brackett v. Vining*, 49 Me. 356 (1860).

The property is kept at the owner's expense. 36 M.R.S. § 991. This expense would normally include all reasonable costs of moving, storage, insurance, and so forth. For guidance on what can be included as reasonable costs for this purpose see 11 M.R.S. § 2-603, which is the part of the Uniform Commercial Code that deals with the buyer's duty of safekeeping where goods are rejected.

If the tax is not paid within the four-to-seven-day window, the property must be openly sold at a public auction conducted by the tax collector or their agent. The auction must be held on or before the seventh day. 36 M.R.S. § 991. The tax collector apparently has no choice but to sell the property by this time; he or she may not refuse to sell because the bidding is too low, although the tax collector has a duty to obtain the best price possible. *Williamson v. Dow*, 32 Me. 559 (1851) (but see 72 Am. Jur.2d., *supra*). Neither, however, may the tax collector sell more property than sufficient to pay the tax and expenses of sale; if that happens, then the tax collector becomes legally liable to the owner. *Seekins v. Goodale*, 61 Me. 400 (1873); *Williamson*, 32 Me. at 559.

The sale does **not** need to be held in the place where the tax was assessed or where the property was seized. 36 M.R.S. § 991. There may even be an affirmative duty to hold the sale elsewhere if the tax collector has reason to believe that there will be few, if any, bidders in either of these places. *Carville v. Additon*, 62 Me. 459, 462 (1873), *Williamson*, 32 Me. at 559.

Notice of the sale, however, must be posted in some public place where the tax was assessed, as well as in the place where the sale is to be held, at least 48 hours in advance. 36 M.R.S. § 991. In view of the strict statutory timetable, this means that notice of the sale must be posted on or before the 5th day following the day of seizure.

Upon the sale of sufficient property to pay the tax and expense of sale (presumably, "expense of sale" would include the cost of notice and the reasonable auctioneer's commission, as well as the expense of keeping the property), any remaining balance of proceeds must be restored to the taxpayer together with a written account of the sale and charges. 36 M.R.S. § 992. If the tax collector fails to return the surplus or to account in writing, they become legally liable to the owner. *Williamson*, 32 Me. at 559; *Blanchard v. Dow*, 32 Me. 557 (1851). Presumably, if the proceeds are insufficient to pay the tax and expense of sale, the taxpayer remains liable for the balance, and any additional property may be distrained, or a civil action may be commenced to collect it. 36 M.R.S. §§ 1031 and 1032. Otherwise, the balance could be abated. Title 36 M.R.S. § 841(3) authorizes the abatement of any portion of a tax after 2 years

from assessment if it cannot be collected due to the taxpayer's death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay. Also, 36 M.R.S. § 760-A authorizes the municipal officers to discharge tax collectors from the obligation to collect unpaid personal property taxes that are determined too small or too burdensome to collect economically.

Distrain and Constitutional Issues

Even though Maine law expressly authorizes distraint, there is a question about whether it is unconstitutional in light of the U.S. Supreme Court's landmark decision in *Fuentes v. Shevin*, 407 U.S. 67 (1972). In *Fuentes*, the Court held that state governments cannot seize private property without a prior hearing because doing so violates the Due Process Clause of the Fourteenth Amendment to the U.S. Constitution. As its name suggests, this clause requires states to provide a person with "due process," such as notice, an opportunity for a hearing, and a right to appeal in order to lawfully deprive a person of their property. Yet one could argue that Maine's statutory process of distraint for taxes amounts to a seizure of property without a hearing in order to secure collection of a debt.

The Maine Supreme Judicial Court has never addressed this issue. A careful reading of *Fuentes*, however, indicates that in certain extraordinary situations like distraint, there is such an important governmental interest at stake (e.g., collecting taxes) that the outright seizure of property without prior hearing may nonetheless be permissible under the Fourteenth Amendment. This view was confirmed by the California State Supreme Court in *T.M. Cobb Co. v. County of Los Angeles*, 128 Cal. Rptr. 655 (1976), a decision directly addressing the question of whether the summary seizure and sale of property for taxes, as authorized by state law, deprived the taxpayer of due process. Nevertheless, because these issues have not been addressed by Maine's courts, it is prudent to assume that under Maine law, the taxpayer should be given an opportunity for an administrative hearing after seizure but *before* sale of the property. A potentially unconstitutional deprivation of property could be avoided by such a hearing.

Distrain and Civil Rights Liability

As discussed in Chapter 2, federal law entitles any person who has been deprived of a right protected by the U.S. Constitution or other federal law to sue for damages and injunctive relief. If the person prevails, he or she also is entitled to recover reasonable attorney fees. 42 U.S.C. § 1988. It is not clear at this time whether Maine's distraint statute would survive a constitutional challenge based on due process grounds. See the discussion of the *Fuentes* and *Cobb* decisions discussed above. Therefore, to protect against any liability, the tax collector or sheriff should serve a notice of hearing at the same time that the warrant of distress is executed. In the case of leased or mortgaged property, a notice of hearing also should be served on the owner or mortgage holder after the property is seized. The hearing must be held

before the time set for the sale of the property, which cannot be more than seven days after service. The tax collector should conduct the hearing. The hearing need not be formal, but it must be fair. The person from whom the property was seized or its true owner, in the case of leased property, must be allowed to attend the hearing, with or without counsel. They should be given an opportunity to (1) prove that the tax is illegal or invalid, (2) seek an abatement if they are still legally entitled to do so (see 36 M.R.S. § 841), (3) prove that the tax has been paid, or (4) make alternative arrangements that are satisfactory to the tax collector for payment in lieu of the distress sale. See Appendix 6 for a sample Notice of Hearing Prior to Sale of Distraigned Property.

If the tax collector makes alternative arrangements for payment, the collector should require the taxpayer to pay the cost of service, seizure, and storage; otherwise, the tax collector will have to pay those costs. These costs can be deducted from the proceeds if a sale takes place. 36 M.R.S. § 992. If the taxpayer pays the taxes before the sale, the taxpayer can be charged the cost of holding the property but not the cost of serving the summons and warrant.

To minimize the damages that could be assessed if a Maine court declared the distraint process unconstitutional, the tax collector should try to time the seizure so that it will not result in a lot of lost income or try to seize property that is not income-producing. For example, the spring would be the best time to seize a skidder rather than the summer or fall. However, if the same taxpayer owned a pleasure boat or a recreational vehicle, it would be better to seize that property than the skidder.

The tax collector and the municipality also should have sufficient liability insurance as discussed earlier (see Chapter 2), and the distraint process should only be undertaken with the assistance of the municipality's attorney.

Conclusion

Distraint can be an effective procedure for collecting personal property taxes, provided that (1) the statutory procedure is complied with strictly, and (2) the taxpayer is given a reasonable opportunity for an administrative hearing before sale. The process is particularly effective in preventing a tax loss due to the removal of property. It also can be used to give a clear warning to other delinquent taxpayers.

Arrest

Although Maine law still contains statutory provisions allowing a tax collector to have a person arrested for non-payment of taxes, the legality of those provisions is highly questionable. See 36 M.R.S. §§ 993 and 997. **THE COLLECTOR SHOULD NOT CAUSE A PERSON TO BE ARRESTED WITHOUT THE EXPRESS ADVICE OF AN ATTORNEY.**

Options Applicable to All Delinquent Taxes

In addition to the remedies listed above for the enforcement of real estate or personal property taxes, there remain three other methods that can be used to enforce any unpaid tax. These are: (1) a civil action brought in the name of the tax collector; (2) a small claims action; and (3) a civil action brought in the name of the municipality.

Civil Action in Name of Tax Collector

The tax collector (or the tax collector's personal representative, if the tax collector has died) may sue in the collector's own name for any tax by filing a civil action in court, after making a demand for payment. 36 M.R.S. § 1031. The demand required is a personal demand; a written request mailed to the person taxed is normally not enough. In the case of a non-resident of Maine, however, demand may be made by registered or certified mail, return receipt requested, because requiring a personal demand upon such a person would in effect nullify the statute authorizing the taxing of personal property to non-resident owners. *Curtis v. Potter*, 96 A.786, 788 (1916). No defendant is liable for any costs of such a lawsuit unless it appears by declaration and by proof that payment of the tax at issue had been duly demanded before suit.

This civil action differs from that discussed previously, the *civil action with special attachment*, in that if property of the taxpayer is attached under this action the resulting encumbrance on the title to the property does not take priority over other, prior encumbrances.

This action may be taken in cases where the tax collector has failed to act in time to preserve the statutory lien for real estate taxes, as well as in cases where the tax collector prefers a lawsuit to distraint. Additionally, the tax collector may choose this action in order to trustee a bank account, attach an automobile, or attach real estate. Alternatively, the tax collector may wish to obtain judgment against a taxpayer in order to bring the taxpayer to court for a disclosure hearing in order to find out what assets that taxpayer possesses.

One of the advantages of this type of civil action is that the tax collector is not bound to the strict statutory requirements of the tax lien mortgage or the distraint process. The Maine Supreme Judicial Court has said that "Where forfeitures are not involved, proceedings for the collection of taxes should be construed practically and liberally." *Cressey v. Parks*, 76 Me. 532, 534 (1884); *see also Athens v. Whittier*, 122 Me. 86, 90, 118 A.897, 898-99 (1922).

The principal disadvantage associated with this type of civil action is that it requires the services of an attorney whom the tax collector is often in no position to pay for those services. Moreover, the whole proceeding is futile if the taxpayer has insufficient assets to satisfy a

judgment in the tax collector's favor. It often is frustrating to attempt to collect on an obligation in court when the taxpayer is so financially strapped as to be "judgment proof."

Small Claims Action

In many situations the most logical course of action will be to collect a tax by bringing a small claims lawsuit in District Court pursuant to 14 M.R.S. §§ 7481 to 7487. This process is particularly useful in the collection of personal property taxes.

A small claims action is simple, speedy, and informal. It may be used where the outstanding debt does not exceed \$6,000 (exclusive of interest) and the matter does not involve title to real estate. Since each tax is a separate debt, the collector can bring several actions against a delinquent taxpayer even though the sum of all outstanding taxes may exceed \$6,000. If the sum of all outstanding taxes is less than \$6,000, the collector should be able to include the separate claims in one complaint, but each claim must be stated individually.

A small claims proceeding may be initiated by obtaining an application from the District Court clerk's office. The clerk will assist in filling out the application, provide for service of process upon the taxpayer, and schedule the hearing date. The fee for filing a small claims action is \$40, with an additional \$10 fee for service upon each taxpayer named as a defendant. The fee may be recoverable from the taxpayer if the tax collector wins the case. As noted earlier, a separate action should be filed for each year's delinquent property taxes if the *aggregate* amount exceeds the \$6,000 limit.

On the day of the hearing, the tax collector should bring evidence of his or her status as tax collector (certificate of appointment or certificate of election), the tax commitment, a copy of any tax bill that was sent to the taxpayer, any records that would assist the court in identifying the property and the owner (such as a copy of the deed, the description of the property or the property assessment card, or bill of sale), and a copy of any demand or collection letters served upon the taxpayer. The judge first will ask the tax collector to set forth his or her case and then will allow the taxpayer to respond. Either party may be represented by an attorney, although an attorney is not required.

If the judge finds in favor of the tax collector, the judge will order the method of payment in the judgment. The judge may order payment by installments or may set a date for a disclosure hearing. If installment payments have not been ordered and a judgment has not been satisfied by the disclosure date, a disclosure hearing will be held to determine the taxpayer's assets and income and an appropriate payment schedule. If payment is not made in accordance with the schedule ordered by the court, the tax collector may petition the court to have the taxpayer held in contempt.

A six-year statute of limitations applies to ordinary civil claims, including small claims actions. 14 M.R.S. § 752.

As noted above, the tax collector is not required to obtain the services of an attorney to bring a small claims action in court but may wish to consult with an attorney for guidance on the process, assuming funds are available for this purpose. The Court Administrative Office has published “A Guide to the Small Claims Proceeding of the Maine District Court” which explains the process in greater detail and includes sample documents needed to file the small claims action. This booklet can be obtained on the District Court’s web site: <https://www.courts.maine.gov/help/guides/sc-guide.pdf>.

Civil Action in Name of the Municipality

In addition to other provisions for the collection of taxes, the municipal officers may direct in writing that a civil lawsuit be brought in the name of the municipality against the person(s) assessed to collect an unpaid tax. 36 M.R.S. § 1032. A taxpayer/defendant is not liable for any costs associated with the court action unless payment of the delinquent tax was lawfully demanded before the court action was initiated. 36 M.R.S. § 1032.

This is the only instance in which the municipal officers are empowered to take the enforcement of a tax out of the hands of the tax collector, and it may be done only by written order of the municipal officers. This direction or order may be given to the tax collector, as well as to any other person. If the tax collector is directed to bring suit in the municipality’s name, the expenses of the action are chargeable to the municipality and not to the tax collector.

A separate written direction to the collector should be given for each taxpayer who is to be sued, and each written direction should be signed by the municipal officers. It should specify that suit be brought in the name of the municipality. *Orono v. Emery*, 86 Me. 362 (1894). A general written direction to a tax collector, or anyone else, to bring suit against **all** delinquent taxpayers is not sufficient, since it would unlawfully delegate to the individual named the power to exercise the judgment and discretion which the statute reserves to the municipal officers. *Cape Elizabeth v. Boyd*, 86 Me. 317 (1894). However, one written direction covering taxes assessed against a single taxpayer for three different years is sufficient; a separate direction for each year’s tax is not necessary. *Rockland v. Farnsworth*, 89 A.65, 67 (1913).

This type of lawsuit has the same advantages and disadvantages as the civil action brought in the name of the tax collector. As discussed above, an advantage to this type of process is that the strict statutory requirements applicable to the tax lien mortgage or the distraint processes will not apply. For example, the Maine Supreme Court has held that a civil action may

succeed under 36 M.R.S. § 1032 even if (1) the property (real estate) was insufficiently described, (2) the defendant was not the owner of certain lots which were included in the assessment, and (3) the tax was assessed against “Walter E. Reid for Everett H. Reid and Raymond Reid.” *Georgetown v. Reid*, 132 Me. 414 (1934).

Although it is ordinarily the tax collector’s duty to collect the taxes committed to them, the Maine Supreme Court has also held that, “there may be occasions when for special reasons, as to the validity of the assessment and for other reasons, it would be equitable and proper for the city or town to allow a suit to be brought in its name, pay the expense and be liable for costs in case of defeat. As to the sufficiency of these reasons in any case, the selectmen of the town are the sole judges.” *Orono v. Emery*, 86 Me. at 365, as quoted in *Rockland v. Farnsworth*, 111 Me. at 322, 89A at 76.

The Court has also said that this statutory section is “for the benefit of the town, that the town may not be rendered liable for expenses and costs except when the selectmen authorize it.” *Orono v. Emery*, 86 Me. at 367.

Set-Off

Subject to the approval of the municipal officers, the treasurer or any disbursing officers may, (or must, if so requested by the tax collector), withhold payment of generally any money then due and payable to any taxpayer whose taxes are due and wholly or partially unpaid. The amount withheld cannot exceed the amount of unpaid taxes, together with any interest and costs. The sum withheld will be paid to the tax collector, who should give a receipt in writing to the municipal official withholding payment, and to the taxpayer. The tax collector’s rights under the provisions of this section are not affected by any assignment or trustee process. 36 M.R.S. § 905. See Chapter 2, “Set-off for Taxes,” for a fuller discussion of the set-off procedure and legal issues that arise; this process should **not** be used without the advice of an attorney.

Time of Action

A six-year statute of limitations applies to ordinary civil actions. 14 M.R.S. § 752. This limitation applies to actions brought in the name of the municipality under 36 M.R.S. § 1032 as well as to actions brought in the name of the collector under 36 M.R.S. § 1031. *Topsham v. Blondell*, 82 Me. at 152.

CHAPTER 5 – Personal Property Tax Liens

Personal Property Tax Liens

Generally

Maine law authorizes a municipal tax lien to secure the payment of taxes on personal property. The lien procedures and other requirements are set forth in 36 M.R.S.A. § 612.

The personal property tax lien is significantly different from the real estate tax lien. **The personal property tax lien does not foreclose automatically**; therefore, the taxpayer's failure to pay will not automatically result in the municipality acquiring title to the subject property. Instead, the law requires the lien to be enforced through a court action or through creditor remedies authorized in the Maine Uniform Commercial Code (UCC), the set of laws governing commercial relationships in Maine. UCC remedies include repossession and sale of the taxed items if this can be done without a breach of the peace. However, the laws permitting these methods of enforcement are complex, difficult to use and will require the advice of an attorney in each instance.

It is important to note that the use of the personal property tax lien procedure is optional and does not preclude other alternatives such as distraint or a civil action in small claims court or District Court. The personal property tax lien should be considered seriously, however, where a taxpayer is in possession of high-value personal property and may be financially unstable. The priority given to personal property taxes after a lien is filed may prove very helpful if the taxpayer ends up in bankruptcy. See Chapter 6 for more information concerning bankruptcy and personal property tax liens.

Description of Property

A personal property tax lien needs to include an adequate description of the property. The lien statute specifically requires that the lien be based upon a description in the assessors' inventory and valuation which meets the standards outlined in 11 M.R.S.A. § 9-1504. When preparing lien documents, the collector must use the description used by the assessors in the relevant tax year's assessors' inventory and valuation. If the property is an item which is or will become a fixture (that is, goods attached to real estate that will be so closely associated with the real estate as to become part of it), there must be a general description of the real estate to which the item may be attached and the name of the record owner. 11 M.R.S.A. § 9-1502.

As noted above the property description in the lien must be "adequate," meaning it is consistent with UCC standards set out in 11 M.R.S.A. § 9-1504. Section 9-1504 in turn

references another statute, 11 M.R.S.A. § 9-1108, which deals specifically with property descriptions. Section 9-1108 generally requires that a property description “reasonably identify” the property involved. Section 9-1108 goes on to provide specific examples of adequate and insufficient property descriptions. See Appendix 12a for a memorandum discussing property descriptions in detail prepared by Robert J. Crawford, Esq. of the law firm, Bernstein Shur.

More than one item of property can be described on one lien form, as long as the items are adequately described. Because the new nationwide UCC-1 form lacks the space to list large quantities of personal property, a tax collector or treasurer may wish to list the items on separate schedules, referenced in and attached to the UCC-1. See Appendix 12b for a sample completed UCC-1 and Appendix 12a for guidance on completing the form.

Filing of Lien

Legally, a personal property tax lien arises on the April 1st assessment date provided that the inventory and valuation upon which the assessment is made contains an adequate description of the property. 36 M.R.S.A. § 612(1). Although the personal property tax lien attaches to the property as of the date of assessment, it only becomes “perfected” when a notice of lien is filed in the manner that banks and others use in filing financing statements under the Uniform Commercial Code (11 M.R.S.A. § 9-1101, *et seq.*).

Generally, the lien filing consists of three attached documents: (1) A UCC-1 form; (2) a Notice of Personal Property Tax Lien; (3) list/description of property.

The UCC-1 Form is the first or cover page of the lien. A new UCC-1 form was adopted by the Secretary of State's Office and must be used for all filings after August 2013. Forms are available on the Secretary of State's website at www.maine.gov/sos/cec/ucc/national.html.

Pursuant to 36 M.R.S.A. § 612, the Notice of Personal Property Tax Lien must contain the following information:

- the owner of the property upon which the lien is claimed, if the owner is not the taxpayer;
- the residence or business address of the owner;
- the taxpayer's name and residence or business address, or the taxpayer's address is not known, the address where the property was located on April 1st or the date equipment tax was assessed under 36 M.R.S.A. § 611;
- a description of the property claimed to be subject to the lien;
- the amount of tax, accrued interest and costs claimed due the municipality and secured by the lien as of the date the lien is filed;

- the tax year or years for which the lien is claimed; and
- the municipality claiming the lien.
- In addition, the notice of personal property tax lien (Appendix 12b) must set forth in that part of the financing statement used to describe the collateral: “NOTICE OF PERSONAL PROPERTY TAX LIEN”; must indicate that the notice is filed as a non-UCC filing; and must indicate that the taxpayer or owner of an organization has no organizational identification number. 36 M.R.S.A. § 612(4).

Once the lien (which is the same document as the “notice of lien”) is filed and copies are provided to other parties (see below), the municipality’s tax claim will be superior to all other secured parties except purchasers of consumer goods in the ordinary course of business and security interests perfected before September 23, 1983. If the lien is filed but copies are **not** sent to secured parties with perfected security interests, then the municipality’s lien, although valid, is subordinate to those security interests.

Where to File

The notice of personal property tax lien generally is filed with the Office of the Secretary of State. However, liens involving property which is or will become “fixtures” should also be filed in the Registry of Deeds in the county where the real estate is located. A fixture is defined in the UCC as “goods that have become so related to particular real property that an interest in them arises under real property law.” 11 M.R.S.A. § 9-1102. For example, a furnace, a paper machine, a large commercial natural gas tank could all be considered fixtures. If there is any question about whether property is or may become a fixture, legal advice should be obtained and a notice of lien should be recorded in both places.

Lien forms may be mailed to the Secretary of State at the following address:

Bureau of Corporations, Elections & Commissions
 UCC Section
 101 State House Station
 Augusta, ME 04333-0101

In addition, since 2013, the Secretary of State has offered an online filing and search service on its website: www.maine.gov/sos/cec/ucc/index.html.

When to File

Unlike the real estate tax lien process, there is no waiting period for filing a personal property tax lien; the lien notice may be filed immediately after commitment and before taxes are due or overdue. However, **the lien must be perfected by filing the lien notice within two years from the date of assessment**, or else the lien expires.

Notice to Taxpayer/Owner/Secured Parties

At the time the lien is filed with the Secretary of State, the tax collector should send a copy of the lien notice by certified mail, return receipt requested, to: (1) the last known address of the taxpayer; (2) to the owner, if the owner is not the taxpayer; and (3) to any secured party who has a recorded security interest.

Effectively, this means that the municipality must search the records at the Secretary of State's Office (and the registry of deeds if the property includes fixtures) to determine if there are any recorded security interests against the property. The Secretary of State offers an online search service which can be accessed at: www.maine.gov/cgi-bin/online/ucc/index.pl. It is also possible to request a search mail by filling out a search request form (UCC-11). It is recommended that the collector contact the Secretary of State directly for instructions as to filing of the request (207) 624-7752. Regardless of the search method used, it is crucial that the proper and formal name of the taxpayer be provided to the Secretary of State. Providing an assumed name under which the taxpayer does business will result in an incorrect and incomplete search. Failure to give notice to recorded secured parties will prevent the municipality's lien from taking priority over those parties, but will not affect the validity of the lien.

Duration of Lien; Extension of Lien

Once filed, the personal property tax lien is effective for five years, unless earlier discharged. The lien may be extended by filing a "continuation statement" within six months (but not earlier) before the expiration of the five-year period. The continuation statement must identify the original filing statement by file number and state that it is still effective. If a continuation statement is filed, the lien will be extended for an additional five-year term. Succeeding continuation statements may be filed in the same manner. 11 M.R.S.A. § 9-1515. In the case of a lien on fixtures, which lien was also recorded in the Registry of Deeds, make certain to record the continuation statement in the Registry as well.

Discharge

If the taxes for which the lien has been filed are fully paid, together with all interest and costs, the tax collector must file a discharge. (This is known as a "termination statement" if filed with the Secretary of State.) It is important to note that if the tax collector fails to record a termination statement, he or she shall be liable to the taxpayer for \$25.00 and all loss caused by such a failure. A discharge also must be filed if the taxpayer furnishes a cash or surety company bond conditioned on the payment of the amount claimed in the lien, together with any interest and cost due, within the effective period of the lien. The lien must also be discharged if a final judgment is obtained by the taxpayer or other person claiming an interest in the property determining that the tax owed or the lien is not valid. 11 M.R.S.A. § 9-1513.

A discharge form (termination statement) is available from the Secretary of State at the address above or by calling (207) 624-7752.

Fees

To obtain a discharge, the taxpayer must pay all costs in addition to the taxes and interest. The costs of recording (of both the lien and any continuation statements) and discharge will vary depending on whether the notice of lien is filed at Secretary of State's office or recorded in the Registry (for fixture filings). The taxpayer must also pay all certified mail costs incurred as a result of the personal property tax lien process.

Other Rights of the Municipality

According to the law, once the lien notice is filed and notice is given to the proper parties, the municipality is vested with the rights and remedies of a secured party under sections 9-1601 to 9-1628 of the Uniform Commercial Code (Title 11 M.R.S.A.). Generally speaking, these provisions give the secured party the right to take possession of the property on "default," to dispose of it and to apply the proceeds to satisfy the debt (accounting to the debtor for any surplus). However, because the law does not define a "default" with respect to personal property taxes, we strongly advise that no such action be taken without the advice of an attorney.

Forms

A completed sample UCC-1 has been included in Appendix 12b. Blank forms are available from the Secretary of State's office online through www.maine.gov. If the Notice of Personal Property Tax Lien is to be recorded in the Registry of Deeds to give notice of a lien upon a fixture, it need not be acknowledged (notarized), as 33 M.R.S.A. § 203 provides an exception for this type of document.



Town of Damariscotta, Maine
Public Hearing / Board of Assessors / Select Board
Meeting
November 1, 2023
Town Office, 21 School St
5:30 PM

Join Virtually

Meeting: <https://us02web.zoom.us/j/83072624998> | Meeting ID: 830 7262 4998

Minutes

Select Board Members: Daryl Fraser, Chairperson; Tom Anderson; Daniel Hunter; Andrea Keushguerian; and Josh Pinkham

Members Absent: None

Staff Present: Andrew Dorr, Town Manager; Lynda Letteney, Recording Secretary;

Others Present: Casey Clark Keller; Tor Glendenning; Haven Simmons, LCTV

I. **The Pledge of Allegiance** was led by Daryl Fraser at 5:30 p.m.

II. **Call Board of Assessors Meeting to Order**

Minutes

i. October 18, 2023, Board of Assessors Minutes were tabled

Official Action Items

ii. Abatements

The assessor's agent has provided the Board with a few more abatements for its consideration. Supporting documents are included in your packet.

Camden National Bank in the amount of \$2,931.25 (2023 PP submitted to old email **Michael Sprague**, State Farm Insurance, \$37.56 (business moved 8/1/2022 to Waldoboro-town not notified until bill arrived)

On Motion (Pinkham/Anderson) to approve the abatements as presented.

Vote: 5 / 0 / 0

Report of Assessor's Agent - None except that the State valuation has been sent in.

Board of Assessors Discussion - None

Adjournment at 5: 35 p.m.

On Motion (Pinkham/Fraser) to adjourn the Board of Assessors meeting

Vote: 5 / 0 / 0

III. **Call Select Board Meeting to Order at 5:35 p.m.**

1. **Minutes**

The minutes of 10/18/23 were tabled until the next meeting

2. **Financial Reports**

i. Payroll Warrants #19

On Motion (Pinkham/Anderson) to approve Payroll Warrant #19.

Vote: 4 / 0 / 1 (Hunter abstaining)

ii. **Accounts Payable Warrants #20**

**On Motion (Anderson/Keushguerian) to approve Accounts Payable Warrant #20.
Vote: 4 / 0 / 1 (Anderson abstaining)**

3. Citizen Comment

4. General Correspondence - None

5. Town Manager's Report

i. Hodgdon Street - The base coat was applied this afternoon. Another 2" will be applied to the surface along with driveway aprons, which still need to be graded. A close watch on the temperature will be needed to ensure a good application. See manager's report for more information.

ii. Public Works -

- a. Preparing for winter – most of the trash barrels will be removed after this weekend.
- b. Truck/Winter Equipment Maintenance – The F-550 will have some scheduled maintenance in November and winter equipment is being looked over and/or scheduled for maintenance.
- c. Floats – we will look to remove floats from the river November 27th. This may change depending on the weather.
- d. The crew will be working to remove leaves and ensuring that culverts are clear before winter activity.
- e. The Beaver Deceiver has not been installed on Back Meadow yet. I am waiting for an update on the status of that project. Coastal River's Conservation Trust has partnered with towns on this work and offered to contribute as much as 50% of the cost to install the device. As of now, we are not seeing beaver activity like we did last year at this time.

iii. Shellfish Conservation - The Damariscotta/Newcastle committee will meet November 14th to discuss DMR Mini Grant, Shellfish Management Plan; waterfall testing, and other business. Meeting is at 5:30 at the Town Office.

iv. Energy Rates - Our current contract with MainePower Options is up for renewal. Currently 4 of the Town's 9 accounts are serviced. We have asked for pricing including all 9 accounts. Rates can be locked in for 12, 24, 36, or 48 months. \$0.17 is the average over the last 12 months and the manager recommends locking in for 3 years, at \$0.1088.

v. Upcoming Meetings/Events

October 30th - 6 pm @ Newcastle Fire Station - Joint Select Board Meeting- Housing Workshop

November 1st - 5:30 pm/ @ Town Office - Select Board Meeting

November 9th - 6 pm @CRCT, Main Street - Comprehensive Plan Workshop - Active Living (bicycle and pedestrian Infrastructure \$ Recreation

November 13th- 6 p.m. Town Office -PLanning Board Meeting

November 14th - @ Town Office - Damariscotta/Newcastle Shellfish Conservation Committee

November 15th - 5:30 pm @ Town Office- Select Board meeting/Budget Committee

November 16th - 9 am @ Watts Hall, Thomaston-MCOG General Assembly- Andy is the rep; more staff and increased grant opportunities by being part of this. Hybrid operation; registration online

November 21st - 6 pm @ Coastal Rivers, Round Top Farm, -Aquaculture Community Meeting. Tom Anderson said he expected a lot of people as Waldoboro and Bristol are also invited. Two State reps including Abden Simmons will be there as well as the Harbor Master and a scientist.

vi. On motion (Fraser/Pinkham) to elect Dan Hunter as the alternate to the MCOG General Assembly. Vote: 5-0-0

6. Official Action Items

i. Memorandum and RFP for Childcare facility - Casey Kelly presented for the YMCA/CLC saying that they received Community Project Funding to expand childcare services. The funds are being directed through HUD and require a government agency to conduct an environmental record review to determine suitability of the site. Andy provided a draft timeline for advertising an RFP to solicit a firm or individual to complete the review. One question is whether the Public Works Committee would like to be involved. Ms. Kelly said a lot of the work is already done, to consider alternative sites; but they need to find an engineer to conduct the review. Scope of the Project: CLC YMCA is exploring the option to purchase the Wells-Hussey American Legion Post #42; they would plan to add approximately 1000 sq. ft. This is a great opportunity to repurpose and reuse what is already on site.

On motion (Fraser/Keushguerian) to authorize the Town Manager to sign the MOU/Environmental Review with the CLC YMCA Vote: 5-0-0

ii. Budget Committee Appointments - there are 3 vacancies that need Board appointment until the Town Meeting in June.

On motion (Pinkham/Anderson) to appoint Louis Abbotoni, Ron Hiser, and Mary Devlin to the Budget Committee until the next Annual Town Meeting. Vote: 5-0-0

iii. Maine Boat Float Grant - The Town applied for the grant back in July 2023. We were awarded Grant-in-Aid for 10 -six foot X sixteen foot and one 6ft x 10ft wooden boarding floats for Spring 2024. Additionally 4- six foot by sixteen foot wooden finger floats would be available in 2025 for improvements to the Town's boat launch.

On motion (Fraser/Hunter) to pursue finalization of the grant and sign as needed. Vote: 5-0-0

iv. Server Replacement - Trio Software is our vendor. Andy would like to authorize up to \$13,000 from the Technology Reserve fund and waive the bid process as we want to continue with the company we have.

On motion (Keushguerian/Anderson) to authorize the Town Manager to waive the bid process and appropriate up to \$13,000 from the Technology Reserve for a new server. Vote: 5-0-0

v. Financial Audit Services Contract - Previous contract was 2 years then 3 year contract, Current request is for a 3 year contract at \$10k/year. Dan Hunter said he didn't feel 3 years was a huge risk as they have been with the Town five years already, Random documentation verification has been done. Andy is requesting a bid waiver.

On motion (Fraser/Keushgeurian) to approve the financial audit contract and waive the Charter requirement for bids.

Vote: 5-0-0

7. Select Board's Discussion Items

Tom Anderson - There is a problem with West View. The plow needs to be lifted or it digs out the road. **Daryl Fraser** said last year it was so soft it was like rototilling. Back Meadow and Standpipe are the same.

Dan Hunter - Meeting with Newcastle went well. There is a lot of commonality between the two towns. They were very receptive and he felt it was a really positive meeting.

Andrea Keushgeurian - nothing

Josh Pinkham - I'm good

Daryl Fraser - nothing

iii.

8. Adjournment

On Motion (Pinkham/Keushgeurian) to adjourn the meeting at 6:16 p.m. Vote: 5-0-0

Minutes of the Select Board 11/1/23 (cont'd):

Respectfully submitted,

Lynda L. Letteney
Recording Secretary

Daryl Fraser, Chairperson

Tom Anderson

Daniel Hunter

Andrea Keushgeurian

Josh Pinkham

Minutes of the Select Board meeting of 11-1-23 sign on this date _____



Minutes
Town of Damariscotta, Maine
Budget Committee / Select Board Meeting
November 15, 2023
Town Office, 21 School St
5:00 PM

Join Virtually

Meeting: <https://us02web.zoom.us/j/83072624998> | Meeting ID: 830 7262 4998

Members: Daryl Fraser, Chairperson; Tom Anderson; Dan Hunter, Andrea Keushguerian; Josh Pinkham

Members Absent: Andrea Keushguerian

Staff Present: Andy Dorr, Town Manager; Lynda Letteney, Recording Secretary

Others Present: Budget Committee (Bruce Rockwood, Shari Sage, Karen O'Bryan, Dick McLean, Ron Keiser, Mary Devilin); Haven Simmons, LCTV; Elizabeth Waltztoni *Lincoln County News*

- I. **The Pledge of Allegiance** was led by Chairperson Fraser at 5:00 p.m.
- II. **Call Budget Committee/Select Board Workshop to Order at 5:01 p.m. by Chairpersons Daryl Fraser (Select Board) and Dick McLean (Budget Committee)**
 1. **Discussion Items**
 - i. **Annual Town Meeting Warrant**

Andy Dorr began the discussion by saying that Town Meeting attendance was down at last year's meeting. **Dick McLean** echoed that saying that there was a problem with low numbers at the meeting because people who show up need questions answered, and we have to question the voting public's understanding of some articles. How much is on the ballot and how much is slated for open meeting from the floor needs to be addressed. **Shari Sage** asked if it could be done by Zoom. Ordinance specifies you have to be present to vote at Town Meeting. The Select Board changed its rules to allow voting from a member present by Zoom. When asked about the use of "clickers", consensus was that they worked well last year and will try them again this year. Reminder: if a reconsideration is asked for, it must be a motion from someone who voted in the majority in order to open for reconsideration. **Bruce Rockwood** asked about the provider agencies and the petition requirement. He did not feel it was logical. **Josh Pinkham** said 10% of the voters in the previous election did not seem like much of a burden. Approximately 1200 voters means 120 signatures (125-130 in case some are not qualified). Last year the ballot vote was Tuesday and open Town Meeting was Wednesday. **Dick McLean** asked if there was a no vote for a certain agency, how is it funded? Floor vote allows for public input. **Mary Devilin** asked what happens when the Select Board and the Budget Committee disagree? Andy said the warrant articles will show the board and committee's recommendations. The articles were phrased last year "to see what sum . . ." which allows one of the recommendations to be selected or another number. **Karen O'Bryan** said this last election had 8 items on the referendum ballot and it took a long time to vote; with 64 items it would take way too long. More input would be nice, but the length of the night meeting has to be considered. **Dick McLean** suggested a Saturday meeting and perhaps the Board should ask the Town. We know what weeknight meetings bring; is Saturday better? **Daryl Fraser** said ultimately

the crux of the issue is how do we get more people? A total written ballot misses discussion from the floor. A couple years ago, a total written ballot was unsatisfactory. **Bruce Rockwood** said that about 10 years ago the provider agencies presented from the floor. If it is on the Tuesday ballot, the petition can't be changed. **Bruce** also asked about the logic of having some on Tuesday and some on Wednesday. Tom **Anderson** thought a weekend might be better starting in the early afternoon and doing it in one day. **Dan Hunter** favored a Saturday meeting. **Daryl Fraser** asked how the Board could survey the community on its preference. Dick McLean felt it was a big enough issue that the survey could be in the paper. As far as the open floor format, they need to find the best way. **Shari Sage** had a question regarding the Philbrook Fund, also known as "the worthy poor" fund. She finds the connotation very negative; it is neither friendly nor respectful. We need to be sensitive to the people applying for provider and Town funds. **Andy** said these are "pass through" funds and therefore do not need a warrant. Interest from endowments is the source of income and the Select Board are the trustees of these funds; therefore, no petition is needed and there is no need for a public vote. **Shari** said it was more about how the monies are referred to, not how they are disbursed.

ii. **FY 25 Budget Goals**

Andy explained he was looking for a total target in the form of percent of increase over all. Daryl Fraser said he felt 3-5% was good. However inflation is 8%; should that be factored in? **Andy** said the challenge will be defining what MUST be done and what SHOULD be done. **Tom Anderson** said he preferred the button up development of the budget versus top down. Dick McLean said that "across the board cuts" does not work. Daryl Fraser said he felt line item budgeting does work. There was consensus on presenting a budget that represents the department/town needs while also being cognizant of the impacts of any increases to the taxpayers.

iii. **FY 25 Budget Schedule**

Dick McLean commented that this was the first time they had met this early with the Budget Committee and they appreciated it because it gave time for meaningful input. **Shari Sage** asked that the Jewish calendar be considered (the sundown to sundown stipulation with a Saturday meeting) and **Daryl Fraser** responded that the Board has stuck with Federally recognized holidays (as stated in our personnel policy) and cannot begin to navigate a list beyond that as there are so many to consider.

2. **Adjournment**

On Motion (O'Bryan/Rockwood) for the Budget Committee to adjourn 5:40 p.m.
Vote: 5 / 0 / 0

III. **Call Select Board Meeting to Order at 5:40 p.m.**

1. **Minutes (Andrea Keushguerian present at 5:35 p.m.)**

- i. October 18, 2023 Minutes

On Motion (Anderson/Keushguerian) to approve the minutes from October 18th
Vote: 5 / 0 / 0

2. **Financial Reports**

- i. Payroll Warrants # 21

- ii. Accounts Payable Warrants #_22____
On Motion (Fraser/Anderson) to approve Accounts Payable Warrant #_22____.
Vote: 5/0/0
- 3. Citizen Comments and General Correspondence**
- i. **FEMA Risk Mapping, Assessment, and Planning (Risk MAP)**
Andy plans to attend this meeting which is focusing on localized flood control. **Andrea Keushguerian** asked why Newcastle wasn't invited, but the meeting is there. **Andy** said they were planning on attending. **Dan Hunter** asked where the study will be used. Maybe as a risk index, identifying what structures are risk (i.e. Castner road).
 - ii. Charter Communications Franchise Renewal
Andy explained that the contract runs out in two years (2026). Spectrum is a subsidiary of Charter. They are seeking to renew the contract now. This contract allows them to run cables on the right of ways. They provide the grant to LCTV. A change in market (streaming services) has probably prompted this early request. Dan Hunter asked about the level of cables on poles; not all poles are CMP or Tidewater. Josh Pinkham suggested pulling out the current contract to see if there are any major changes and assign franchise fees to LCTV.
 - iii. New Hope for Women and Healthy Kids have both submitted their letters as agency providers.
- 4. Town Manager's Report**
- i. **Hodgdon Street** is nearing completion There is an engineer walk-through scheduled for Monday. The bike path has been widened to 18' after drainage is fixed. Striping and hydroseeding will be done this week Signs that were ordered will be installed this week. Design shows a bike path on both sides of the road with a shared vehicle lane in the center.
 - ii. **Public Works** - The F-550 is in for repairs this week fixing the heating/cooling fan motor/blower. Crew has been on leaf-clearing duty while waiting for the truck. The Town docks are scheduled for removal next week; notice made it into the paper this week and will post on social media next week. Cold patch is scheduled for Thursday. Tom Anderson said the aquaculture guys might be available to help with getting the docks out as well as trailering.
 - iii. **Comprehensive Plan** - There was a meeting last week on Active Living; this was the third in a series (Housing and Downtown being the other two.) All 3 meetings have been well-attended. Target is to have the Town vote in June. Dan Hunter said it has to go before the Select Board first. Warrant is 4/17/24. Isobel will give an updated presentation in December.
 - iv. **Solar Update:** Town solar has been active since July 2020. However it has been down for a few weeks. Technicians discovered that it was disabled on site and a nest was discovered in the inverter box again. No damage to the box itself but the switch closer to the road has been disengaged. We may need to consider cameras and/or securing the site and system better.
 - v. **Upcoming Meetings/Events**
 - November 13, 6 PM @ Town Office – Planning Board Mtg
 - November 14th 5:30 p.m.@ Town Office - Shellfish Conservation Committee
 - November 15, 530 PM @ Town Office – Select Board Mtg and Budget Committee Workshop
 - November 16, 8:30-3:30 @ Watts Hall, Thomaston - MCOG General Assembly

- November 20, 6:00 PM @ Town Office - Historic Preservation Review Commission
- November 21, 6:00 PM @ Coastal Rivers Conservation Trust - Aquaculture Community Meeting
- November 23/24 - Thanksgiving
- November 29, 9:00 AM - FEMA Risk MAP
- December 4, 6:00 PM @ Town Office - Planning Board Meeting
- December 5, 6:00 PM @ Town Office - Community Resilience Partnership Meeting
- December 6, 5:30 PM @ Town Office - Select Board Meeting

The Shellfish Conservation meeting last night (11/14/23) showed that presently there is no conservation plan. They will meet in December to give notice for funding. Darling Center research? Seeding program? **Tom Anderson** says he is engaged to do more research.

5. Official Action Items

i. Municipal Building Reserve Appropriation: Rooftop Unit Replacement

One unit needs replacement now and one should be replaced as well but could wait until next year. See specs in Manager's notes. Crane fee is about \$2K so doing 2 at same time might save the second fee.

On Motion (Fraser/Pinkham) to waive Section 5.10 of the Town Charter, the bid procedure, in the best interest of the town and authorize the purchase of at least one rooftop unit up to \$25,000, but to purchase two if we can do it within the balance of the Municipal Building Reserve

Vote: _5_ / _0_ / _0_

6. Select Board's Discussion Items

- Capital Improvement Plan** - Andy has included a very rough draft of capital improvement needs over the next ten years. There are some gaps and plenty of room for discussion. Providing this to you now will hopefully be helpful as staff refine this and we head into budget season. The fire department had a ten year plan for furnace replacement. Police have a reserve account. Road repairs (based on this year's). Draft shows 3 years per page. Items break down into sidewalks (Church St.); equipment; and cemeteries. Reserve is over 10 years with money set aside each year. **Josh** said he thought the format was a good starting point. The Comp Plan may have additions. **Daryl** thought it was well-laid out. **Andy** said if you plan 3% a year that will have to increase as goods themselves are more than that. **Dan Hunter** asked about the fire station- ? two more years and then allocation? Andy said the goal is to eventually level expenses. The boat launch needs to be built out.

Tom Anderson wanted to thank the Chief of Police for making sure painting of walkways happened. November 21st the Select Board will meet with the aquaculturists and LCTV will broadcast it. 6 pm Coastal Rivers.

Andrea Keushguerian was at the Recreation meeting for the Comp Plan. She asked about the land Bangor Savings owns and if the park was happening. How do we proceed? **Andy** and bank officers have had discussions. Town will need to look for funding donations. There is no "land acquisition fund" with Town money. **Tom** asked if

a price had been mentioned. **Andy** said, "No." **Daryl Fraser** said he has not heard of any rumblings of long term plans. **Andrea** asked if it could be tied to long term plan
Dan Hunter - Kudos to Becky who Town Office open all by herself when Cheryl was out sick, She did a great job.

Josh Pinkham had no comment.

Daryl Fraser said it was a nice joint meeting with Newcastle. **Andrea** added that compared to last year, she felt the budget meeting was really good.

7. **Adjournment**

On Motion (Pinkham/Hunter) to adjourn at 6;45 pm

Vote: _5_ / _0_ / _0_

Respectfully submitted,

Lynda L. Letteney
Recording Secretary

We the undersigned approve the minutes of November 15, 2023, as presented and corrected if need be.

Daryl Fraser, Chairperson

Tom Anderson

Dan Hunter

Andrea Keushguerian

Josh Pinkham

Minutes of the Select Board meeting of November 15, 2023 sign this date
_____ 2023.

TO: Damariscotta Selectboard
FROM: Isabelle Oechslie, Consulting Planner
RE: Comprehensive Plan Update
DATE: December 6, 2023 Meeting

INTRODUCTION

As Board members are aware, a Comprehensive Plan Committee was appointed and began meeting in early 2022 for the purpose of updating the Town's Comprehensive Plan, which was adopted in 2014. Comprehensive Plans must typically be updated every 10-12 years, as the State's Finding of Consistency is only valid for 12 years. According to the Maine Growth Management Act (Title 30-A, Chapter 187), municipalities must have a consistent Comprehensive Plan in order to legally impose a zoning ordinance beyond the state minimum for shoreland zoning. Having a consistent Comprehensive Plan also helps municipalities qualify for certain state grant and loan programs.

The ultimate goal of Damariscotta's updated plan will be to provide a new, shared vision for the community and produce a record memorializing the decisions made and actions committed to during the planning process.

During the December 6th meeting, I will be providing a brief update of where we are in the planning process currently, sharing the themes from public comments that have been provided thus far, and then I'll summarize what will happen through the remainder of the process.

Below are links to a variety of resources and documents that provide some context to the Comprehensive Plan update in Damariscotta for your perusal in advance of the meeting. I will be available to answer any questions that you may have. Looking forward to updating you on our progress thus far!

RESOURCES

- [Work Plan \(revised 07.28.2023\)](#): This document is an overview summary of the major milestones of the project
- [Comprehensive Plan Key Dates](#): This document provides key dates for the remainder of the project until anticipated adoption in June 2024 (more specific than the Work Plan)
- [Public Engagement Summary \(January - August 2023\)](#): This document provides all of the comments from our online survey, seven tabling events, one public kick-off meeting, and comments received on our interactive map
- [Project Website / Information Hub](#): This is the website created to host all information related to the Comprehensive Plan update

Town of Damariscotta
Progress Report (for services rendered in November 2023)
IOV Community Planning + Consulting

Work this month primarily focused on Tasks 1.1, 1.2, 1.4, 1.14, and 1.16 from the agreed upon Scope of Work.

- **Task 1.1:** The CPC held one meeting this month on 11/20.
- **Task 1.2:** Time was spent on revising the Economy and Public Facilities Inventories, which were reviewed by the full Committee during the 11/20 meeting. Inventories which have been drafted but which have not yet been approved by the relevant subcommittees are Recreation, Transportation, Natural Resources, Agricultural & Forest Resources, Marine Resources, and Water Resources. I am hoping that these will be approved/moved forward during their subcommittee meetings the first week of December, and will be ready to be reviewed by the full Committee during the regular meeting on December 12th.
- **Task 1.4:** The final Topic Exploration/Community Conversation meeting was held on November 9th and was related to Recreation/Bicycle and Pedestrian Infrastructure.
- **Task 1.14:** A check-in meeting with the Planning Board is being held on 12/4. This meeting is intended to be a high level overview of the process to date, to share public comments received, and to walk the Board through the rest of the process. I spent some time drafting a memo to the Board. Preparation of a presentation to them will be captured on the next invoice.
- **Task 1.16:** As with most months, time was also spent on general project management, including preparation of agendas and meeting minutes related to regular CPC meetings. This month, I also revised the work of LCRPC related to the Transportation Inventory as they explained that they have provided the data and were expecting me to put it in one singular voice/to format it to match the rest of the Plan.

If there are any questions about this progress report or work remaining on this project, please don't hesitate to reach out to me.



Town of Damariscotta
21 School Street
Damariscotta, Maine 04543
(P) 207-563-5168 (F) 207-563-6862

Andrew Dorr
Town Manager

Town Manager's Report

December 2, 2023

1. Hodgdon St Update

There are a few punch list items to be completed, but otherwise the project is substantially complete. The engineer will work with us to close out the project. All items required for CDBG reporting will be submitted as soon as possible.

2. Public Works Update

- a. Hugh Priebe has retired and we are looking to fill the Road Foreman position. In the meantime, I will work closely with Merrill to keep things moving ahead as winter approaches.
- b. Hugh had purchased many items over the years that were needed in the department. He has provided me a list of items that he would like to offer the Town to purchase and this may be included in the warrant if I can finalize the list/values with him. This is not something that we encourage today and happened mostly following the split of the two-town public works department.
- c. Trees have been marked on Lessner Rd for possible removal in anticipation of a drainage/road improvement project. There are many trees within what should be a ditch line, particularly at both ends of the road. The committee may wish to review, but my plan is to solicit bids/estimates from companies to see if/how much we can accomplish this winter.
- d. There needs to be a discussion about future road improvements so we can begin to plan for next year's budget request. There are a few roads that were highlighted in the capital improvement plan that was presented to you at the last meeting. These were based on the road surface survey I completed this summer/fall.
- e. The materials needed to install the septic system at the public works facility are on-site. The updated plan has been provided to the contractor installing the system and they will do so as soon as possible. This leaves us with building out the bathroom on the existing building, which still requires me to find a contractor. There was an interested party this fall, but their schedule shifted and were unable to do the work.

3. Building Repairs

- a. There are a few doors that need to be serviced at our facilities and work is expected to be done next week. This includes the Town Office/PD, Fire Station, and Public Works.
- b. With the holiday, I have not made any progress on the air handler replacement, but should be able to coordinate that next week.

4. Christmas Office Hours

As Christmas falls on Monday this year, I would like to offer December 26th as a half-day for staff normally reporting. The office would plan to open at noon and close at 5 pm. Wednesday and Thursday would be normal hours of operation.

5. Upcoming Meetings/Events

- December 4, 6:00 PM @ Town Office - Planning Board Mtg
- December 5, 6:00 PM @ Town Office - Community Resilience Partnership Mtg
- December 6, 5:30 PM @ Town Office - Select Board Mtg
- December 7, 10 AM via Zoom - Cemetery Trustees Meeting
- December 11, 9 AM - Community Resilience WG Mtg
- December 12, 5:30 PM @ Town Office - Comp Plan Committee Mtg
- December 20, 5:30 PM @ Town Office - Select Board Mtg
- December 25, All Day - OFFICE CLOSED



Town of Damariscotta

Administrative Offices
21 School Street
Damariscotta, Maine 04543
Telephone – 207-563-5168
Fax – 207-563-6862

Office Hours
Mon, Tues, Thurs
7:30 am – 5:00 pm
Wed. 1pm – 5:00 pm
Fri. Closed

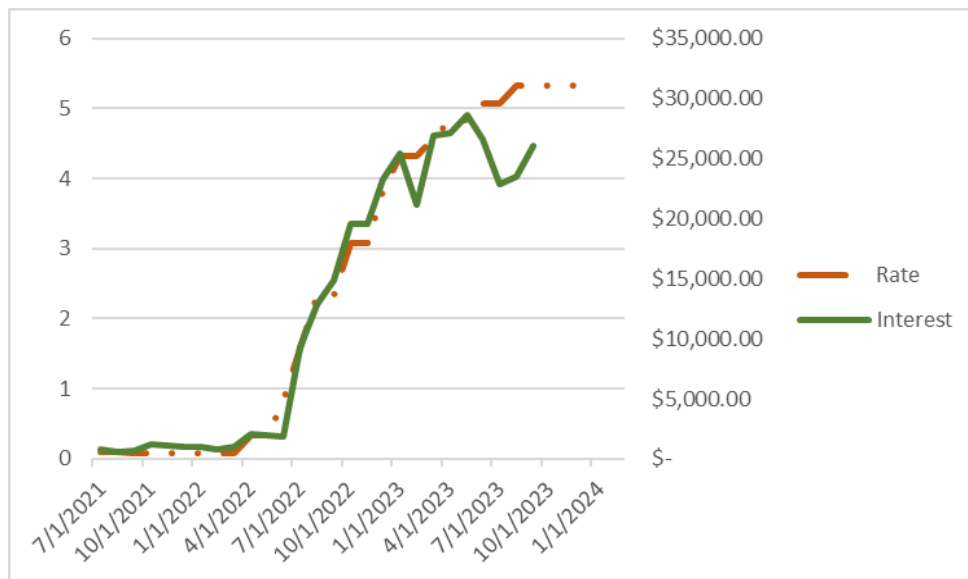
MEMO

December 2, 2023

To: Damariscotta Select Board
From: Andrew Dorr, Town Manager

Re: Bank Account/Interest Rates

Since Bangor Savings Bank's (BSB) acquisition of Damariscotta Bank & Trust (DB&T) in Dec 2020, the town has banked with BSB. The previous terms (EFFR + 0.25% to be reset the 1st of every month) have been honored by BSB through one-year extensions. The chart below shows the interest rate we received since July 1, 2021 as well as the monthly interest accrued in the accounts for the same period.



A notice was provided this past week that BSB would like to continue the banking relationship, but they would not be able to continue with the current set of terms for the one-year agreement, to begin December 20, 2023. This leads us to consider how we want to proceed with banking services and the determine if the town would like to seek interest from other banks.

Recommended Next Steps:

1. Request banking terms (interest rates – fixed and/or variable, fee schedule, period – 1, 2, or 3 years) from local banks (Bangor Savings Bank, Bath Savings Institution, Camden National Bank, First Federal Savings, and First National Bank).
2. Present the terms at the December 20th meeting for Select Board approval or allow the Town Manager to negotiate terms prior to the December 20th meeting on behalf of the board via motion on December 6th.

Possible Motion:

To authorize the Town Manager to act on behalf of the Select Board and negotiate banking terms for the town checking accounts.