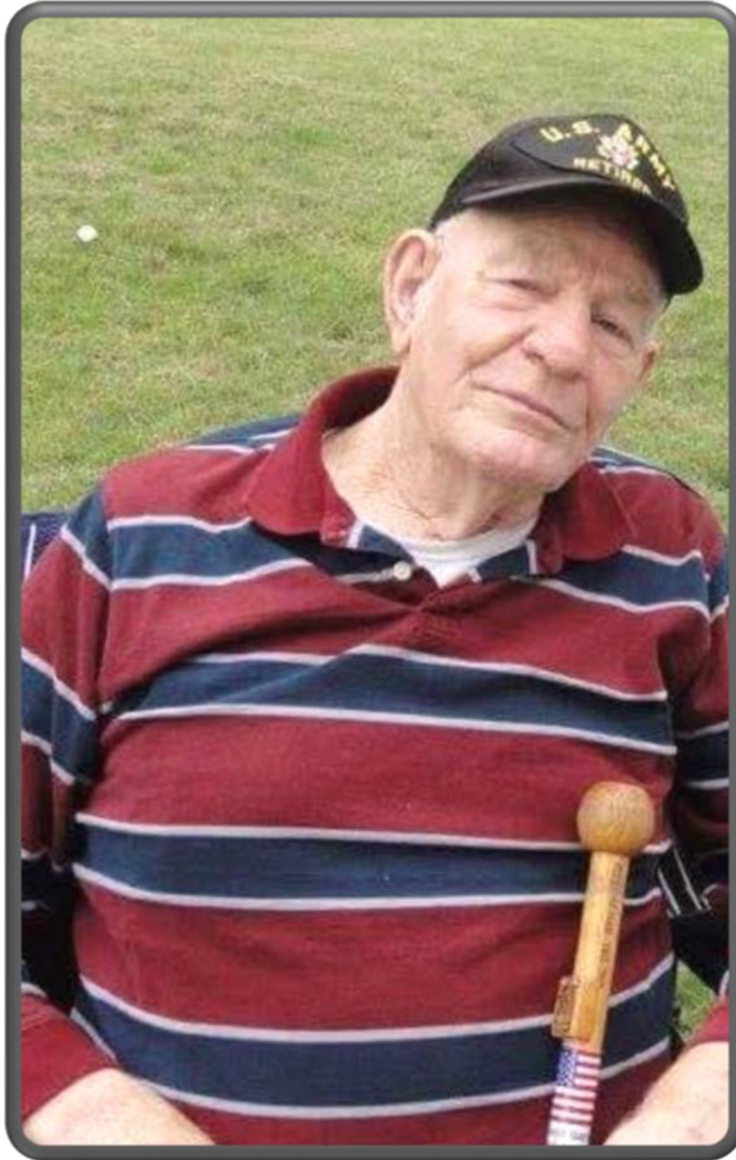


2  
0  
2  
0



Bertrand "Bun" M. Dyer, Sr.

ANNUAL TOWN REPORT

T O W N O F N E W P O R T L A N D

Year Ending December 31, 2020

*"The Town of New Portland is an equal opportunity employer and service provider"*

The New Portland Town Officials proudly dedicate the  
2020 Annual Town Report

to

**Bertrand “Bun” M. Dyer, Sr.**

July 15, 1931–November 25, 2020

Bert was born in New Portland, Maine on July 15, 1931 a son of Alfred and Eva “Merrill” Dyer Sr. He attended local schools and joined the United States Army where he proudly served his country. He served two tours in Korea and later also served during Vietnam.

He served as Selectman and Assessor for 16 years, starting in 1971 through 1987. He also served on the Planning Board for 3 years. He was an original member of the Comprehensive Planning Committee. From 1995–1997 he worked for Meadow Brook Consulting, conducting a total re-evaluation of the town, with Clyde Dyar. From 1997–2007 he worked as the Town of New Portland’s Assessor’s Agent. In 1998 he became a Maine Certified Assessor. He served on various other committees throughout the years; Shore Land Zoning, Budget, etc. He was instrumental in acquiring the first town office in New Portland where he traded the Grange Hall in West New Portland and the old Green Schoolhouse in North New Portland. He also helped the town acquire the first set of tax maps for the Assessing office. The 2020 annual town meeting was the only one he had ever missed, since returning from the military. After retiring in 2007 he still continued to be a very important part of the town’s infrastructure, he was always there to assist whenever there proved a need. He will be sadly missed by many people in our community.

*\* Photo from the front cover is of Bertrand M. Dyer, compliments of his daughter Jackie Cloutier*

## **The *New Portlander* Editor**



### **Dallas Landry**

The Board of Selectmen would also like to acknowledge  
Dallas Landry as the recipient of the

**2021 New Portland Spirit of America Volunteer Recipients.**

We are very fortunate to have such great person who takes the  
time out of his busy schedule to volunteer in our community, and be the editor of our  
monthly newsletter.

# TOWN DIRECTORY

## Town of New Portland Telephone Numbers & E-Mail Addresses

Town Office Front Desk	628-4441	Fax- 628-4440
Town Manager/CEO – Stacie Rundlett	628-4441	newportlandtownmanager@gmail.com
Town Clerk – Kristen Mitchell(Resigned)	628-4441	newportlandtownclerk@gmail.com
Assessor’s Agent – Audra Swanson, CMA	628-4441	<a href="mailto:newportlandassessor@gmail.com">newportlandassessor@gmail.com</a>
Fire Department (non-emergency)	628-2081	nwprtInd@tds.net
LPI- Leo Mayo	566-7341	
New Portlander Editor – Dallas Landry	628-4201	alderswamp2@gmail.com
Town Historian – Marilyn Gorman	628-3532	
Board of Selectmen, Chair- Andrea Reichert	628-5411	
Board of Selectmen – Raymond Poulin	491-1250	
Board of Selectmen – Wayne Rundlett	628-2920	
New Portland Community Library	628-6561	newportlandcl@gmail.com
Kingfield-New Portland Transfer Station	265-4637	Fax 265-4626 townclerks@tds.net
Animal Control Officer- Keith Mudgett	248-2874	
New Portland Post Office	628-4941	
New Portland Fair Contact – Rod Hatch	566-0101	
East Cemetery – Mike Malesky	635-2609	
North Cemetery - Dale & Gloria Walker	628-2873	
West Cemetery - Rose Hendrix	628-3322	

### Other Telephone Numbers

Somerset County Sheriff’s Department nonemergency)	1-877-200-9070	
State Police (non-emergency)	1-800-452-4664	
MSAD #74 Superintendent	635-2727	Fax 635-3599
Somerset County Commissioners Office	858-4216	
Poison Control Center	1-800-222-1222	

### Fire Permit Contacts

Jethro “Kip” Poulin –Fire Chief	628-4456
Wayne Rundlett – Deputy Fire Chief	628-2920
Brian Rundlett – Deputy Fire Chief	628-4544

<p><b><u>Town Office Hours</u></b></p> <p>Monday - Wednesday 10:00am – 5:00pm</p> <p>Thursday 12:00pm – 6:00pm</p> <p>1<sup>st</sup> Saturday of the month 8:00am – 12:00pm</p> <p><i>(Excluding a holiday weekend)</i></p> <p>December, January, February, and March</p> <p>there are NO Saturday hours offered</p>
--

<p><b><u>2021 Observed Holidays &amp; Dates Observed</u></b></p> <p>New Year’s Day on Friday, January 1st</p> <p>Martin Luther King Jr. Day on Monday, January 18th</p> <p>President’s Day on Monday, February 15th</p> <p>Patriot’s Day on Monday, April 19th</p> <p>Memorial Day on Monday, May 31st</p> <p>4<sup>th</sup> of July on Monday, July 5th</p> <p>Labor Day on Monday, September 6th</p> <p>Columbus Day on Monday, October 12th</p> <p>Veteran’s Day on Thursday, November 11<sup>th</sup></p> <p>Thanksgiving on Thursday, November 25th</p> <p>Christmas Day observed on Friday, December 24<sup>th</sup></p> <p>New Year’s on Friday, December 31st</p>
---

## Meeting Schedules

### Selectmen's Meeting

1st Tuesday & 3rd Monday of each month  
at 6:30 pm

### New Portland Fire Department Meeting

2nd & 4th Tuesday of each month  
at 6:30 pm

### Planning Board Meeting

1st Wednesday of the month at 6:30 pm

### Kingfield-New Portland Transfer Station

#### Hours:

Wednesday, Saturday, Sunday

7:30 am – 4:30 pm

Fri 12:30 pm – 4:30 pm

*November 15<sup>th</sup> – April 15<sup>th</sup>*

*NO Friday hours offered*

### School Board Meeting

1st Wednesday of each month at 6:00 pm

### NP Community Library Hours

Winter Hours- September 1 to May 31

Tuesday 9:00 am to noon

Wednesday 4:00 pm- 6:00 pm

Thursday 1:00 pm – 3:00 pm

Saturday 9:00 am – noon

### Library Board of Trustees Meeting

2nd Tuesday of the month at 6:00 pm

### New Portland Water District

2nd Wednesday of each month at 7:00 pm

### New Portland Recreation Committee

1st Thursday of each month at 6:00 pm

## Table of Contents

General Town Information.....	4
Town Officers.....	5
County, State, and Federal Government Representatives.....	6
Letters from Representatives.....	7-9
Selectmen's Budget Report.....	10-11
Assessor's Report.....	11
Abatements.....	12
Tax Collector's Report 2019 Assessment.....	12
Delinquent Taxes.....	13-17
State of Maine Reimbursements.....	18
Town Receipts and Expenditures.....	19-27
Dedicated Special Accounts.....	27-28
Town Clerk's Annual Report.....	29-30
Town Historian Report.....	31
Animal Control Officer's Annual Report.....	31
Fire Department Annual Report.....	32
Assessor's Agent Annual Report.....	33-34
Board of Selectmen's Letter of Transmittal.....	35
Taxpayer's Notice.....	36
Rules of the New Portland Town Meeting.....	37
Notes .....	38
List of Estates Form.....	39-40
Town Meeting Warrant.....	41-44
General Fund Activity.....	45-68
Application for Homestead Property Tax Exemption .....	69-70

## General Town Information

**New Homestead & Veterans Exemption Applications-** Need to be in to the Assessor's Agent by April 1st of each year.

**Automobile Registrations-** Excise tax must be paid at the town office. To re-register, you must provide proof of insurance and vehicle's mileage. To register for the 1st time from a private sale you will need a bill of sale that includes the vehicle's VIN #, year, make, and model of the vehicle, proof of insurance, mileage, and title for 1995 and newer. To register for the 1st time from a dealer you will need to provide the title application (blue paper), proof of insurance, and mileage.

**Boats-** All watercraft registrations expire on December 31st. Excise tax must be paid on all boats. Registrations are done at the town office.

**Snowmobiles & ATV's-** Registrations are done at the town office. Snowmobile and ATV registrations expire on June 30th.

**Building Permits-** Building permits are required for any structure that is going to be 50 square feet or more.

**Property Tax Bills-** Bills are mailed once the Assessor's and Assessor's Agent have completed the tax commitment. This is typically done around July. Tax bills are **ALWAYS** due on September 30th. Interest begins on Real Estate and Personal Property taxes on October 1st.

**Burn Permits-** Burn permits are required for any type of outdoor open burning. They are available from the Fire Chief, the Deputy Fire Chiefs, or can be obtained online at the State of Maine Forest Service.

**Dog Licenses-** All dog licenses expire on December 31st of each year. The cost of a license is \$6.00 if your dog is spayed or neutered and \$11.00 if not. Make sure to license your dog before the deadline of January 31st to avoid paying a \$25.00 late fee per dog mandated by the State of Maine law.

## Town Officers

### **Moderator**

Kenneth Lexier

### **Board of Selectmen**

Andrea Reichert (2021)

Raymond Poulin (2022)

Wayne Rundlett (2023)

### **Town Manager, Treasurer**

**Tax Collector, Health Officer,**

**General Assistance Administrator, CEO**

### **Deputy Town Clerk**

Stacie Rundlett (Indefinite)

### **Town Clerk, Registrar of Voters,**

**Town Warden, Deputy Town Manager**

Kristen Mitchell (2021)resigned

### **Road Commissioner**

Gary Agren (2021)

### **Fire Chief**

Jethro "Kip" Poulin

### **Deputy Fire Chiefs**

Brian Rundlett

Wayne Rundlett

### **Captain**

Kyle Handrahan

### **Lieutenants**

Harold Gayne

Dan Howard

### **Local Plumbing Inspector**

Leo Mayo (2021)

### **Animal Control Officer**

Keith Mudgett (2021)

### **Town Historian**

Marilyn Gorman

### **RSU#74 School Board**

Bobbie-Sue Harrington (2023)

Valeria Pinkham (2022)

Danika Bates (2021)

### **Recreation Committee**

Judi Wills

Marilyn Gorman

Terry Gaudette

Kristen Mitchell-resigned

### **Ballot/Election Clerks**

Cheryl Browne

Winona Emery

Marilyn Gorman

Rosemarie Hendrix

John Demers-Lindner

Jianna Pinkham

Jacob Pinkham

Nikki Shamlay

Nancy Steuber

Judi Wills

Dillon Wellman

Valerie Bossie

Molly Clark

Kristen Donahue-Frey

### **Planning Board**

Peter Gardner, Chair (2023)

Brian Rundlett (2023)

Kyle Handrahan (2021)

Lewis Wills (2022)

Gabe Clark (2021)

### **Budget Committee**

Mary Robinson      Heather Hilenski

Brenda Stevens      Jamie Eck

Marilyn Gorman      Judi Wills

Nikki Shamalay

### **Assessor's Agent**

Audra Swanson

**Board of Appeals- Vacant**

## **Representatives to the County, State, and Federal Government**

### **County Commissioner**

Cyp Johnson  
41 Court Street  
Skowhegan, ME 04976  
(207)474-9861

### **Maine State Senate District #3**

**Maine State Senate District #3**  
Bradlee Thomas Farrin  
3 State House Station  
Augusta, ME 04333-0003  
(207)287-1505  
[Brad.Farrin@legislature.maine.gov](mailto:Brad.Farrin@legislature.maine.gov)

### **Maine House of Representatives District #112**

Thomas H. Skolfield  
349 Phillips Road  
Weld, ME 04285  
(207)585-2638  
[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)

### **State Representative to Congress #2**

Bruce Poliquin  
179 Libson Street  
Lewiston, ME 04240  
(207)784-0768

### **United States Senators**

Angus S. King Jr. (I-ME)  
4 Gabriel I Drive  
Augusta, ME 04330  
(207)622-8292

Susan M. Collins (R-ME)  
68 Sewall Street  
Room 507  
Augusta, ME 04330  
(207)622-8414



January 1, 2021

Dear Friends,

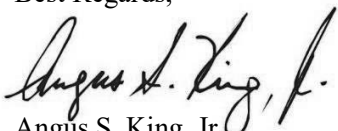
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges- the coronavirus pandemic, ensuing economic fallout, and prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues this March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

As we end this challenging year, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from this challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.  
United States Senator  
Angus S. King Jr.  
United States Senator

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
CHAIRMAN  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,

Susan M. Collins  
United States Senator



Brad Farrin  
Senator, District 3

130<sup>th</sup> MAINE SENATE

3 State House Station  
Augusta, ME 04333

**An Update from Senator Brad Farrin**

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am grateful that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

As you are no doubt aware, Maine is in the midst of the one of its greatest difficulties, both in public health and economic downturn. The 130<sup>th</sup> Maine Legislature faces the challenge posed by a \$1.4 billion budget shortfall, and perhaps more than ever before, state government must learn to live within its means.

As we move through the Legislative session I will be mindful of this and will do my best to hold the line on any new taxes or unneeded borrowing. Like you and your family, state government must tighten its belt in slow economic times and make the difficult but necessary decisions that will allow us to weather the storm.

At the same time, it is very important that we restore a sense of balance in state government where both the Governor and the Legislature work together on behalf of you, our constituents. This is even more important given the unusual nature of how and where this Legislature will meet, given the safety considerations required by the global pandemic. However the legislative process plays out, it is imperative that the public continue to have access to and play a critical role in the work of the Legislature. These will be a few of my priorities this coming year.

In addition to working on these important issues, I am serving on the Legislature's Transportation Committee as well as the Veteran's and Legal Affairs committee.

Again, thank you for electing me to serve you in the State Senate. The 130<sup>th</sup> Legislature certainly has a great deal of work to do, but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [brad.farrin@legislature.maine.gov](mailto:brad.farrin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brad Farrin'.

Brad Farrin  
State Senator

## ADMINISTRATION SELECTMEN'S BUDGET REPORT

\*Appropriations for 2019, 2020, and Tentative 2021

	2019	2020	2021
Town Officer's Salaries	97,954.00	106,760.25	105,338.00
Town Charges	12,000.00	12,000.00	12,000.00
Town Office	13,265.00	12,405.00	11,220.00
Social Security	10,000.00	10,000.00	10,000.00
Insurance	<u>21,278.00</u>	<u>21,350.00</u>	<u>30,649.00</u>
<b>TOTAL ADMINISTRATION</b>	<b>154,497.00</b>	<b>162,515.25</b>	<b>169,207.00</b>
Fire Truck Payment	30,407.00	30,407.00	30,407.00
Kennebec Valley Council of Government	1,228.00	1,228.00	1,192.00
Maine Municipal Association	1,842.00	1,877.00	1,870.00
Assessing	2,275.00	2,275.00	0.00
Ambulance	16,191.00	16,126.00	16,829.00
Audit	8,000.00	8,000.00	8,000.00
Summer Roads	52,000.00	78,000.00	78,000.00
Winter Roads	160,000.00	235,000.00	235,000.00
Paving	10,000.00	10,000.00	10,000.00
Street Lights	6,000.00	5,500.00	5,500.00
Fire Department	44,245.00	54,470.00	42,720.00
Fire Training	2,320.00	0.00	2,920.00
Fire Station Payment	5,993.00	5,993.00	5,993.00
Cemetery Maintenance	6,000.00	6,000.00	6,000.00
Cemetery Improvement	3,000.00	3,000.00	3,000.00
Library	8,000.00	9,000.00	5,000.00
Newsletter	4,800.00	4,800.00	4,800.00
Transfer Station	48,134.00	59,689.25	60,371.00
Legal Fees	0.00	0.00	3,000.00
Animal Control	1,200.00	1,700.00	1,700.00
Trio License	9,250.00	12,398.00	11,023.00
Food Cupboard	1,500.00	1,500.00	2,000.00
Abatements	1.00	1.00	1.00
General Assistance	2,000.00	2,000.00	2,000.00
Bond Payment	0.00	28,239.00	28,239.00
Recreation	0.00	1,100.00	0.00
Community Room	0.00	5,384.00	0.00
Security Cameras	0.00	3,276.00	0.00
Health Insurance	0.00	8,072.00	0.00
TAN Interest	0.00	5,000.00	8,000.00
Town Historian	0.00	500.00	500.00
Sand Salt Shed	<u>0.00</u>	<u>20,000.00</u>	<u>0.00</u>
<b>TOTAL FROM MEETING APPROPRIATIONS</b>	<b>578,883.00</b>	<b>783,050.50</b>	<b>743,272.00</b>

<b>SELECTMEN'S BUDGET REPORT (CONT'D)</b>		
<b>OTHER ASSESSMENTS</b>	<b>2019</b>	<b>2020</b>
Educations, RSU/SAD #74	821,800.00	851,400.00
County Tax	185,839.00	191,172.51
TIF Financing Plan	35,757.00	0.00
Overlay	16,530.11	21,520.77
	<b>1,059,926.11</b>	<b>1,064,093.24</b>
<b>NEW ASSESSMENT FOR COMMITMENT</b>	<b>1,638,809.11</b>	<b>1,847,143.78</b>
<b>OTHER TOWN MEETING APPROPRIATIONS</b>		
Road Grant Fund	37,000.00	37,000.00
Excise Taxes	136,000.00	160,000.00
<b>TOTAL BUDGET</b>	<b>1,811,809.11</b>	<b>2,044,143.78</b>

### Assessor's Report

#### 2020 Valuation

##### Taxable Valuation of Real Estate

Value of Land	32,462,000.00
Value of Buildings	39,809,620.00
<b>TOTAL REAL ESTATE VALUE</b>	<b>72,271,620.00</b>

##### Taxable Valuation of Personal Property

Product machinery and Equipment	229,300.00
Business Equipment	77,200.00
All other Personal Property	7,500.00
<b>TOTAL PERSONAL PROPERTY VALUE</b>	<b>314,000.00</b>

<b>TOTAL REAL ESTATE &amp; PERSONAL PROPERTY VALUE</b>	<b>72,585,620.00</b>
--	----------------------

#### APPROPRIATIONS

County Tax	191,172.51
Municipal Appropriation	783,050.50
Local Education Appropriation	851,400.00
Overlay	21,520.77
<b>TOTAL 2020 APPROPRIATIONS</b>	<b>1,847,143.78</b>

#### Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	(52,000.00)
Homestead Exemption Reimbursement	(107,696.12)
BETE Reimbursement	(1,904.40)
Other Revenue: Veterans Exemption, Franchise Fee, Interest on taxes	<u>(16,074.00)</u>

<b>NET ASSESSMENT FOR COMMITMENT</b>	<b>1,669,469.26</b>
--------------------------------------	---------------------

Real Estate	72,271,620.00	x .0230=	1,662,247.26
Personal Property	314,000.00	x .0230=	<u>7,222.00</u>
	<b>72,585,620.00</b>	x .0230=	<b>1,669,469.26</b>

Respectfully Submitted by:

New Portland Board of Selectmen

Andrea Reichert, Raymond Poulin, Wayne Rundlett

**ABATEMENTS****Receipts**

From Overlay	24,855.41
Taxation	1.00
<b>TOTAL</b>	<b>24,856.41</b>

**Expenditures****2020 Real Estate Abatement**

Thomas and Valerie Bossie	563.50
Gabe Clark	1,373.10
Stephanie Dunn	354.20
Francis Dunphy	225.40
Jared Erb	179.91
George and Tracey Estes	151.80
Daniel and Pamela Grenier	563.50
Kerry Boyko and Michael King	563.50
Kendal Knowles	4.60
Jason and Karla Paquette	2,260.90
Elliot Steward	82.80
Steven and Arlene Trudell	1,131.60
Michael Twitchell	94.30
<b>TOTAL</b>	<b>7,549.11</b>

**2019 Real Estate Abatement**

Justin Jordan	17,307.30
<b>TOTAL</b>	<b>17,307.30</b>

**TAX COLLECTOR'S REPORT****2020 Assessment**

2020 Net Assessment for Commitment	1,669,469.26
2020 Supplemental Taxes Issued	27,110.70
2020 Tax Acquired Property	1,306.40
2020 Taxes paid in 2019	8,406.72
<b>TOTAL</b>	<b>1,706,293.08</b>

**2020 COLLECTIONS AND CREDITS**

2020 Real Estate Taxes Collected	1,468,289.00
2020 Personal Property Taxes Collected	4,091.98
2020 Real Estate Abatements	7,549.11
2020 Real Estate Taxes Receivable	223,232.47
2020 Personal Property Taxes Receivable	3,130.52
<b>TOTAL</b>	<b>1,706,293.08</b>

**OTHER YEARS COLLECTIONS AND CREDITS**

2021 Real Estate Taxes	8,837.55
2019 Real Estate Taxes	206,152.86
2019 Personal Property Taxes	1,411.54
2018 Real Estate Taxes	96,860.52
2018 Personal Property Taxes	156.80

**OTHER YEARS COLLECTIONS AND CREDITS (CONT'D)**

2017 Real Estate Taxes	1,096.51
2017 Personal Property Taxes	30.71
<b>TOTAL</b>	<b>314,546.49</b>

## 2020 DELINQUENT REAL ESTATE TAXES

ABELL, KATHRYN	2,233.30	COSSABOOM, PHILLIP JR	1,304.10
AGREN, LORIE A	738.84	COUSINEAU INC.	779.70
ALLEN, ROSEMARY	807.30	COUSINEAU INC.	345.00
ANDERSON, ALBERT G	131.10	COUSINEAU INC.	535.90
ANDERSON, ALBERT G	1,214.40	COUSINEAU INC.	706.10
ARLIT, APRIL P	1,798.60	DALRYMPLE, TERI	1,460.50
ATWOOD, LYNDON F JR	2,541.50	DEH MAINE LLC	3,174.00
AUSTIN, SHAWN A. AS	2,145.90	DENALSKY FAMILY	634.80
BIENERT, MARGARET	1,200.00	*	381.80
BIXBY, KEVIN	448.50	*	391.00
BLACK, DONALD	278.30	DEVEAU, CRAIG J	333.50
BLAKE, DEREK M	1,462.80	DEZAN, LEE F	561.20
*	515.30	DICENSO, PAUL	604.90
BOTTI, NICOLI	1,223.60	DUBOS, RUTH A	409.40
*	955.00	DUNN, STEPHANIE L	2,387.50
BOYER, EDWARD J	2,272.86	DUNN, STEPHANIE L	36.80
BRACKETT, ELKANAH H. HEIRS	593.40	EARLE, DALE E	5,372.80
BRACKETT, ELKANAH H. HEIRS	354.20	EASTBROOK TIMBER CO. INC.	538.20
BRUNTON, KATIE EMERY	634.80	EDES, DONALD W	908.50
BUMPUS, JOSHUA	349.60	EMERY, BRIAN J	92.00
BURBANK, CHRISTOPHER D	2,233.30	EMERY, DONALD W	2,341.40
BURNS, SAMANTHA	3,263.70	EMERY, DONALD W	995.90
BURNS, SAMANTHA	975.20	EMERY, RICHARD O	6,472.20
BURNS, SAMANTHA	358.80	EMERY, RICHARD O., ACE	3,470.70
*	469.20	EVENSON, MICHAEL A	1,980.30
CALDWELL, KELLIE	1,012.00	FEATHERSTONE, PETER J	3,657.00
CALIRI, JOSEPH A	6,081.20	FERRIS, JEAN W	220.80
CAMPBELL, ROSEMARY C. &	331.20	FLAHERTY, JOHN A	358.80
CARABETTA, AUDREY D	809.60	FORSLEY, CHRISTINE M	2,306.90
CARTER, AMANDA J., ESTATE	1,442.10	FOSS, DAWN P	333.50
*	27.60	FOSS, DAWN PAMELA ET AL.,	1,614.60
*	411.70	FRONTIER FORGE, INC.	1,796.30
COLLINS, ELIZABETH J	563.50	FURMAN, SANFORD	761.68
COLLINS, MARK E	806.67	GANEM, BRANDON	414.00
CONNELL, ERIC J	2,001.00	GILL, RICHARD A	2,297.70
COOMBS, ARYKE L	333.50	GOFF, ORIN	701.24

**2020 DELINQUENT REAL ESTATE TAXES (CONT'D)**

GORDAN, ETHEL VITALE	361.10	MITCHELL, KRISTEN	623.30
GORDON, HAROLD C	775.10	MMG, LLC	184.74
GORDON, HAROLD CARL	839.96	NEVEADOMI, DEANNA M	2,072.30
GORDON, TRACY	408.30	*	230.01
GORDON, TRACY L	473.80	NORTON, JEREMY	1,837.70
GRENIER, DANIEL W	1,035.61	PACHECO, DULCE M	630.20
GROVER, JR., RANDY	1,002.80	PACHECO, DULCE M	646.30
GROVER, RANDY C SR	1,235.10	PARKER, DONNA D	742.90
HAFFORD, DALE	29.90	PARKER, GEORGE III	1,099.40
HANDRAHAN, KYLE	402.50	PHILLIPS, SHERI & TORR, T. &	48.30
HANDRAHAN, MAYNARD A	715.30	POULIN, CHRISTOPHER H	2,185.50
HARRIMAN, JAMES S	855.60	POULIN, RAYMOND	862.08
*	2.30	PROBERT, RUSSELL A. &	354.20
HIGGINS, MICHAEL	3,111.90	RANKIN GROUP	342.70
HILENSKI, WALTER	28.00	*	5,186.50
HOGAN, JEFFREY T	793.50	REINHARD, JAMES	163.30
HOWARD, WILLIAM K. & JULIE	901.60	REINHARD, JAMES	1,897.50
HUNTLEY, LEE	1,605.40	RICKER, MICHAEL D	664.70
HUTCHINS, RONALD A	745.20	RILEY, PATRICK J	62.84
KAZANJIAN, MORRIS N., C/O	673.90	RISTANO, LORRAINE C	531.30
LABELLE, DYLAN S	848.70	RISTANO, LORRAINE C	2,148.66
LAKEWOOD CAPITAL INC	158.26	ROBERTS, JOSHUA	982.10
LAMBERT, AARON S	966.00	ROBERTS, JOSHUA	163.30
LAWHON, LAURA & ASSOCIATES	299.00	ROBINSON, PHILIP W	2,352.90
LEBEAU, DEBRA	6.90	ROBINSON, PHILLIP	1,879.10
LEBEAU, DEBRA	395.60	RODERICK, GILL W	1,430.60
LEVECQUE, JOHN W	3,374.10	RODERICK, GILL W	420.90
LEVECQUE, JOHN W	331.20	*	331.20
LEVECQUE, JOHN W	101.20	RUGGIERO, ROBERT	961.40
LO-BOB INC.	3,762.85	SAWYER, MARION F	1,393.80
LYNCH, KIM	460.00	SAYLES, JOHN C	2,019.40
MAINE-LY TREES INC, C/O	1,865.30	SCHINZEL, LEIF W	1,497.30
MAINE-LY TREES INC, C/O	1,651.40	SCHINZEL, MARK A	3,208.50
MARGARET, WARMAN	913.10	SERAFINO, WILLIAM V	2,088.93
*	418.60	SIBLEY, ROGER	1,476.60
MILLIKEN, PETER L	682.20	SLEEPER, LUKE JOHN CURTIS	844.10



**2020 DELINQUENT REAL ESTATE TAXES (CONT'D)**

SMART, JESSICA M	1,184.50	TOZIER, TREVOR	427.80
SORENSEN, DIANNE G	1,821.60	TOZIER, TREVOR ET AL	1,630.70
SOVA, BERNARD A	3,312.00	TRANTEN, NICHOLAS R	197.80
SOVA, BERNARD A	857.29	TRUDEL, ALAN S	6.90
SPOONER, DEREK	1,876.80	TURNER, THOMAS D	664.70
SPROUL, STANLEY	414.00	TUTTLE, PATRICIA B	396.36
STEFANM LLC	368.00	VEILLEUX, DAVID A	1,138.50
*	425.50	VILLACCI, REGINA M	471.50
*	1,906.70	WALES, MICHAEL S	3,065.90
TAYLOR, ASHLEY G	772.80	WALES, MICHAEL S	671.60
TAYLOR, CALEB J	743.79	WALLACE, ROSE M	20.70
TAYLOR, GILBERT	1,037.30	WARREN, RALPH F III	972.90
TAYLOR, GILBERT R	607.66	WELCH, HERBERT	809.60
TAYLOR, GILBERT R	1,853.80	WHITE, DANA R	1,005.10
TAYLOR, GILBERT R	1,131.60	WHITE, JAROD A	1,053.40
TAYLOR, GILBERT R	2,313.80	WHITNEY, JANICE	1,157.36
TAYLOR, GILBERT R	1,202.90	WILLIAMS, KENNETH	177.10
TAYLOR, GILBERT R	66.70	WILLS, DANA	278.30
THORNDIKE AND SONS INC	400.20	WILLS, RODERICK	529.00
THORNDIKE, ROBERT A	223.10	WILLS, STANLEY	956.80
THORNDIKE, ROBERT A	2,824.40	WRIGHT, TANIA M	815.64
TINDALL, JAMES	1,109.06	WYMAN, GAYLE	1,182.20
TINDALL, JAMES MORGAN	1,587.00	WYMAN, TERRANCE M	1,235.10
TOLMAN, MARK S	345.00	YOUNG, ORIN W	<u>4,915.10</u>
TOLMAN, TERRI B	736.00	<b>TOTAL</b>	<b>223,394.05</b>
TOZIER, HAROLD	996.36		

## 2019 DELINQUENT REAL ESTATE TAXES

ALLEN, ROSEMARY	670.41	HOWARD, WILLIAM K. &	477.26
ANDERSON, ALBERT G.	981.51	HUNTLEY, LEE & JUDITH	1,333.18
AUSTIN, SHAWN A. AS CU	77.24	HUTCHINS, RONALD A.	704.79
BLACK, DONALD	317.06	KAZANJIAN, MORRIS N.,	180.12
BURNS, SAMANTHA	2,710.29	LABELLE, DYLAN S.	704.79
BURNS, SAMANTHA	809.84	LAMBERT, AARON S.	888.15
BURNS, SAMANTHA	297.96	LAWHON, LAURA & A	248.30
CALDWELL, KELLIE	840.40	LEVECQUE, JOHN W.	275.04
CALIRI, JOSEPH A.	44.19	LEVECQUE, JOHN W.	84.04
CARABETTA, AUDREY D. &	672.32	LYNCH, KIM	32.65
CARTER, AMANDA J., EST	1,134.54	PACHECO, DULCE M. & J	523.34
COOMBS, ARYKE L. & BRI	276.95	PACHECO, DULCE M. & J	536.71
COUSINEAU INC.	3.01	RODERICK, GILL W.	1,188.02
COUSINEAU INC.	4.68	RODERICK, GILL W.	349.53
COUSINEAU INC.	7.95	RUGGIERO, ROBERT	798.38
DENALSKY FAMILY IRREVO	527.16	SAWYER, MARION F.	1,157.46
DEVEAU, CRAIG J.	276.95	SCHINZEL, LEIF W.	1,243.41
EARLE, DALE E.	3,986.50	SCHINZEL, MARK A.	941.60
EASTBROOK TIMBER CO. I	446.94	SIBLEY, ROGER	1,312.17
EMERY, BRIAN J.	76.40	SORENSEN, DIANNE G.	1,598.67
EMERY, DONALD W.	382.65	SOVA, BERNARD A. & P	2,750.40
EMERY, RICHARD O. & LISA	5,078.99	SPOONER, DEREK & WE	1,558.56
EMERY, RICHARD O., ACE E	2,243.29	TAYLOR, ASHLEY G.	641.76
EVENSON, MICHAEL A.	1,122.48	TAYLOR, GILBERT R.	939.72
FLAHERTY, JOHN A. & MA	297.47	TAYLOR, GILBERT R. & R	55.39
FORSLEY, CHRISTINE M.	1,915.73	TINDALL, JAMES	1,501.26
FOSS, DAWN PAMELA ET	14.12	TRUDEL, ALAN S.	473.68
GORDAN, ETHEL VITALE	299.87	WALES, MICHAEL S. & D	2,601.42
GROVER, JR., RANDY	834.67	WALES, MICHAEL S. & D	557.72
GROVER, RANDY C. SR. & J	1,025.67	WARREN, RALPH F. III &	807.93
HAFFORD, DALE	24.83	WELCH, HERBERT	672.32
HANDRAHAN, JOSHUA M.	1,111.62	WILLIAMS, KENNETH &	147.07
HANDRAHAN, KYLE & ASH	334.25	WILLS, STANLEY & TER	880.51
HANDRAHAN, MAYNARD A	594.01	WYMAN, GAYLE	<u>1,067.69</u>
HARRIMAN, JAMES S. & JA	213.84	<b>TOTAL</b>	<b>59,573.57</b>
HIGGINS, MICHAEL & WILLI	684.74		

**2018 DELINQUENT REAL ESTATE TAXES**

BLACK, DONALD	493.24	LEVECQUE, JOHN W.	74.21
CARABETTA, AUDREY D. &	599.11	PACHECO, DULCE M. & J	495.94
DEVEAU, CRAIG J. & KRIS	262.45	SORENSEN, DIANNE G.	1,446.19
EMERY, BRIAN J.	40.44	SPOONER, DEREK & W	55.16
HAFFORD, DALE	23.53	WARREN, RALPH F. III &	<u>724.00</u>
LEVECQUE, JOHN W.	260.64	<b>TOTAL</b>	<b>4,474.91</b>

**2017 DELINQUENT REAL ESTATE TAXES**

DEVEAU, CRAIG J. & KRIS	259.55	WARREN, RALPH F. III &	<u>716.00</u>
SORENSEN, DIANNE G.	70.27	<b>TOTAL</b>	<b>1,045.82</b>

**2020 DELINQUENT PERSONAL PROPERTY TAXES**

ARCHER, DOUGLAS	2.30	POULIN'S GARAGE	78.20
BOUCHER, STEVEN W	36.80	TAYLOR, GILBERT R	701.50
CONOPCO INC.	4.17	THE COCA-COLA COMP	25.30
ELAVON INC	2.30	TINDALL'S COUNTRY ST	46.00
GRAYHAWK LEASING, LLC	4.17	WILLS, DANA T	<u>2,185.00</u>
LUCE AUSTIN	44.78	<b>TOTAL</b>	<b>3,130.52</b>

**2019 DELINQUENT PERSONAL PROPERTY TAXES**

ADT LLC	7.64	TAYLOR, GILBERT R.	582.55
BOUCHER, STEVEN W.	34.38	THE COCA-COLA COMPANY	19.10
DISHNET SATELLITE	1.91	TINDALL'S COUNTRY STORE	47.75
ELAVON INC	1.86	WILLS, DANA T.	<u>1,814.50</u>
POULIN'S GARAGE	64.94	<b>TOTAL</b>	<b>2,574.61</b>

**2018 DELINQUENT PERSONAL PROPERTY TAXES**

BOUCHER, STEVEN W.	36.20	TINDALL'S COUNTRY STORE	54.30
COWAN, GARY R. & PEGGY	59.73	WILLS, DANA T.	<u>1,176.50</u>
POULIN'S GARAGE	61.54	<b>TOTAL</b>	<b>1,432.38</b>
THE COCA-COLA COMPANY	44.11		

**2017 DELINQUENT PERSONAL PROPERTY TAXES**

BOUCHER, STEVEN W.	39.38	TINDALL'S COUNTRY STORE	55.49
POULIN'S GARAGE	3.84	WILLS, DANA T.	<u>1,611.00</u>
T.R.DILLON LOGGING INC.	59.07	<b>TOTAL</b>	<b>1,768.78</b>

**2014 DELINQUENT PERSONAL PROPERTY TAXES**

Road Runner HoldCo LLC	1.70	<b>TOTAL</b>	<b>1.70</b>
------------------------	------	--------------	-------------

**STATE OF MAINE REIMBURSEMENT****Receipts**

Tree Growth Reimbursement	38,533.45
Veteran's Reimbursement	<u>2,299.00</u>
<b>TOTAL</b>	<b>40,865.45</b>

**Expenditures**

Used to reduce Tax Commitment	2,299.00
Lapse to Surplus	<u>38,533.45</u>
<b>TOTAL</b>	<b>40,865.45</b>

**BOAT EXCISE TAXES****Receipts**

2020 Excise Taxes Received	830.40
<b>TOTAL</b>	<b>830.40</b>

**Expenditures**

Lapse to Surplus	830.40
<b>TOTAL</b>	<b>830.40</b>

**MOTOR VEHICLE EXCISE TAXES****Receipts**

2020 Motor Vehicle Excise Received	<u>174,872.15</u>
<b>TOTAL</b>	<b>174,872.15</b>

**Expenditures**

Transferred to Winter Roads	125,000.00
Transferred to Summer Roads	35,000.00
Lapsed to Surplus	<u>14,872.15</u>
<b>TOTAL</b>	<b>174,872.15</b>

**MOTOR VEHICLE REGISTRATIONS****Receipts**

2020 Receipts	97,512.56
<b>TOTAL</b>	<b>97,512.56</b>

**Expenditures**

Paid to Treasurer, State of Maine	97,450.41
Lapsed to Surplus	<u>62.15</u>
<b>TOTAL</b>	<b>97,512.56</b>

**INLAND FISHERIES AND WILDLIFE REGISTRATIONS****Receipts**

2020 Receipts	<u>17,060.00</u>
<b>TOTAL</b>	<b>17,060.00</b>

**Expenditures**

Paid to Treasurer, State of Maine	16,610.75
Lapse to Surplus	<u>449.25</u>
<b>TOTAL</b>	<b>17,060.00</b>

**PLUMBING INSPECTIONS****Receipts**

2020 Receipts	2,359.50
<b>TOTAL</b>	<b>2,359.50</b>

**Expenditures**

Paid to L.P.I.	1,702.50
Paid to Treasurer, State of Maine	657.00
<b>TOTAL</b>	<b>2,359.50</b>

**OFFICER'S SALARIES****Receipts**

2020 Town Meeting Appropriations	106,760.25
T.I.F. Income	1,600.00
<b>TOTAL</b>	<b>108,360.25</b>

**Expenditures**

Selectmen	9,000.00
Town Manager	45,000.00
Deputy Town Manager	15,070.51
Fire Chief	2,000.00
Assistant Fire Chief's	1,000.00
Code Enforcement Officer	3,000.00
Town Clerk	3,000.00
Deputy Town Clerk	500.00
Animal Control Officer	1,700.00
Assessor's Agent	9,629.55
Road Commissioner	2,000.00
Lapse to Surplus	16,460.19
<b>TOTAL</b>	<b>108,360.25</b>

**TOWN CHARGES****Receipts**

Town Meeting Appropriation	12,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	7,349.30
Lien Fees	7,971.76
Refunds from T.I.F. Account	1,378.40
<b>TOTAL</b>	<b>28,699.46</b>

**Expenditures**

Registry Recording Fees	3,866.00
Mileage	1,687.08
Supplies, Cleaning	4,327.83
Postage (Includes bulk mail permit)	4,403.99
Seminars/Training/Membership Dues	126.25
Town Report Printing	1,057.00
Ballot Clerks	5,562.50

**TOWN CHARGES EXPENDITURES (CONT'D)**

Advertising	1,225.78
Website	1,378.40
Copier Lease/Contact	2,034.60
Moderator Fee	50.00
Lapse to Surplus	<u>2,980.03</u>
<b>TOTAL</b>	<b>28,699.46</b>

**SOCIAL SECURITY****Receipts**

Town Meeting Appropriation	10,000.00
Maine State Tax Withholding	623.67
Federal Tax Withholding	2,717.79
FICA/Medicare Tax Withholding	<u>9,467.97</u>
<b>TOTAL</b>	<b>22,809.43</b>

**Expenditures**

Paid to Internal Revenue Services	18,935.94
Paid to Treasurer, State of Maine	623.67
Lapse to Surplus	<u>3,249.82</u>
<b>TOTAL</b>	<b>22,809.43</b>

**TOWN OFFICE****Receipts**

Town Meeting Appropriation	<u>12,405.00</u>
<b>TOTAL</b>	<b>12,405.00</b>

**Expenditures**

Trash Removal	120.00
Telephone/Fax/Internet	1,882.82
Heat	3,237.01
Electricity	699.81
Alarm Monitoring	265.00
Office Supplies	2,080.77
Cleaning	720.00
Mowing	700.00
Building Maintenance	69.65
Lapse to Surplus	<u>2,629.94</u>
<b>TOTAL</b>	<b>12,405.00</b>

**INSURANCE****Receipts**

Town Meeting Appropriation	<u>29,425.00</u>
<b>TOTAL</b>	<b>29,425.00</b>

<b>INSURANCE (CONT'D)</b>	
<b><u>Expenditures</u></b>	
Property & Casualty Pool	16,065.60
Worker's Compensation	2,624.40
MMA Health Insurance	8,072.00
Lapse to Surplus	<u>2,663.00</u>
<b>TOTAL</b>	<b>29,425.00</b>

<b>ASSESSING</b>	
<b><u>Receipts</u></b>	
Town Meeting Appropriation	2,275.00
<b>TOTAL</b>	<b>2,275.00</b>

<b><u>Expenditures</u></b>	
Lapse to Surplus	2,275.00
<b>TOTAL</b>	<b>2,275.00</b>

<b>EDUCATION</b>	
<b><u>Receipts</u></b>	
Assessments	851,400.00
<b>TOTAL</b>	<b>851,400.00</b>

<b><u>Expenditures</u></b>	
R.S.U. #74	851,400.00
<b>TOTAL</b>	<b>851,400.00</b>

<b>KENNEBEC VALLEY COUNCIL OF GOVERNMENT(KVCOG)</b>	
<b><u>Receipts</u></b>	
Town Meeting Appropriation	1,228.00
<b>TOTAL</b>	<b>1,228.00</b>

<b><u>Expenditures</u></b>	
Paid to KVCOG	1,192.00
Lapse to Surplus	55.00
<b>TOTAL</b>	<b>1,228.00</b>

<b>MAINE MUNICIPAL ASSOCIATION (MMA)</b>	
<b><u>Receipts</u></b>	
Town Meeting Appropriation	1,877.00
<b>TOTAL</b>	<b>1,877.00</b>

<b><u>Expenditures</u></b>	
Paid to MMA	1,877.00
<b>TOTAL</b>	<b>1,877.00</b>

**TRIO SOFTWARE****Receipts**

Town Meeting Appropriation	<u>12,398.00</u>
----------------------------	------------------

<b>TOTAL</b>	<b>12,398.00</b>
--------------	------------------

**Expenditures**

Paid to Harris Computers	12,397.74
--------------------------	-----------

Lapse to Surplus	<u>.26</u>
------------------	------------

<b>TOTAL</b>	<b>12,398.00</b>
--------------	------------------

**PLANNING BOARD****Receipts**

Carry Forward from 2019	4,700.00
-------------------------	----------

Income	<u>520.00</u>
--------	---------------

<b>TOTAL</b>	<b>5,220.00</b>
--------------	-----------------

**Expenditures**

Meeting Stipends	840.00
------------------	--------

Carry Forward to 2021	<u>4,380.00</u>
-----------------------	-----------------

<b>TOTAL</b>	<b>5,220.00</b>
--------------	-----------------

**LIBRARY****Receipts**

Town Meeting Appropriation	<u>9,000.00</u>
----------------------------	-----------------

<b>TOTAL</b>	<b>9,000.00</b>
--------------	-----------------

**Expenditures**

Paid to the Library	<u>9,000.00</u>
---------------------	-----------------

<b>TOTAL</b>	<b>9,000.00</b>
--------------	-----------------

**AMBULANCE****Receipts**

Town Meeting Appropriation	16,126.00
----------------------------	-----------

From Overlay	<u>66.50</u>
--------------	--------------

<b>TOTAL</b>	<b>16,192.50</b>
--------------	------------------

**Expenditures**

Paid to Franklin Memorial Hospital	<u>16192.50</u>
------------------------------------	-----------------

<b>TOTAL</b>	<b>16,192.50</b>
--------------	------------------

**STREET LIGHTS****Receipts**

Town Meeting Appropriation	5,500.00
----------------------------	----------

<b>TOTAL</b>	<b>5,500.00</b>
--------------	-----------------

**Expenditures**

Paid to Central Maine Power Company	4,874.30
-------------------------------------	----------

Lapse to Surplus	<u>625.70</u>
------------------	---------------

<b>TOTAL</b>	<b>5,500.00</b>
--------------	-----------------



**WINTER ROADS****Receipts**

Town Meeting Appropriation	360,000.00
From Overlay	<u>676.60</u>
<b>TOTAL</b>	<b>360,676.60</b>

**Expenditures**

Paid to J.R. Davenport Trucking & Plowing	346,713.00
Paid to New England Salt	<u>13,963.60</u>
<b>TOTAL</b>	<b>360,676.60</b>

**ANIMAL CONTROL****Receipts**

Town Meeting Appropriation	1,700.00
Carry Forward from 2019	1,800.00
Income	<u>1,181.00</u>
<b>TOTAL</b>	<b>4,681.00</b>

**Expenditures**

Paid to Franklin County Animal Shelter	1,579.60
Mileage Reimbursement	92.70
Carry Forward to 2021	<u>3,008.70</u>
<b>TOTAL</b>	<b>4,681.00</b>

**TRANSFER STATION****Receipts**

Town Meeting Appropriation	<u>59,689.00</u>
<b>TOTAL</b>	<b>59,689.00</b>

**Expenditures**

Paid to Town of Kingfield	49,212.88
Carry Forward to 2021	<u>10,476.12</u>
<b>TOTAL</b>	<b>59,689.00</b>

**GENERAL ASSISTANCE****Receipts**

Town Meeting Appropriation	<u>2,000.00</u>
<b>TOTAL</b>	<b>2,000.00</b>

**Expenditures**

GA-2020-1	249.02
GA-2020-2	325.00
GA-2020-3	990.00
Lapse to Surplus	<u>435.98</u>
<b>TOTAL</b>	<b>2,000.00</b>

**AUDIT****Receipts**

Town Meeting Appropriation	8,000.00
----------------------------	----------

<b>TOTAL</b>	<b>8,000.00</b>
--------------	-----------------

**Expenditures**

Paid to Purdy Powers & Company	7,800.00
--------------------------------	----------

Lapse to Surplus	200.00
------------------	--------

<b>TOTAL</b>	<b>8,000.00</b>
--------------	-----------------

**CEMETERIES****Receipts**

Town Meeting Appropriation	6,000.00
----------------------------	----------

<b>TOTAL</b>	<b>6,000.00</b>
--------------	-----------------

**Expenditures**

Paid to E.N. P	2,000.00
----------------	----------

Paid to N.N.P.	2,000.00
----------------	----------

Paid to W.N.P.	2,000.00
----------------	----------

<b>TOTAL</b>	<b>6,000.00</b>
--------------	-----------------

**CEMETERY MAINTENANCE****Receipts**

Town Meeting Appropriation	3,000.00
----------------------------	----------

Carry Forward from 2019	750.00
-------------------------	--------

<b>TOTAL</b>	<b>3,750.00</b>
--------------	-----------------

**Expenditures**

Paid to Theron Huff	2,370.00
---------------------	----------

Carry Forward to 2021	1,380.00
-----------------------	----------

<b>TOTAL</b>	<b>3,750.00</b>
--------------	-----------------

**ROAD GRANT****Receipts**

Received from State of Maine	35,668.00
------------------------------	-----------

Carry forward from 2019	15,175.00
-------------------------	-----------

<b>TOTAL</b>	<b>50,843.00</b>
--------------	------------------

**Expenditures**

Transferred to Summer Roads (to reduce taxation)	37,000.00
--	-----------

Carry forward to 2020	13,843.00
-----------------------	-----------

<b>TOTAL</b>	<b>50,843.00</b>
--------------	------------------

**PAVING****Receipts**

Town Meeting Appropriation	10,000.00
----------------------------	-----------

From Overlay	4,072.23
--------------	----------

From Summer Roads	5,767.77
-------------------	----------

**PAVING RECEIPTS (CONT'D)**

Transferred from Paving Fund Account	<u>110.00</u>
<b>TOTAL</b>	<b>19,950.00</b>

**Expenditures**

Paving expenses for 2020	<u>19,950.00</u>
<b>TOTAL</b>	<b>19,950.00</b>

**SUMMER ROADS****Receipts**

Town Meeting Appropriation	150,000.00
Carry forward from 2019	<u>3,762.00</u>
<b>TOTAL</b>	<b>153,762.00</b>

**Expenditures**

Gravel/Stone for Rds	47,070.30
Sweeping	944.85
Grader Fuel & Maint	11,619.39
Calcium	12,856.25
Brush cutting	2,115.00
Pickup	2,592.00
Foreman/Labor	15,990.47
Middle Rd Culvert Payment	15,415.47
Backhoe\excavator	6,160.00
Trucking	33,230.50
Carry forward to 2021	<u>5,767.77</u>
<b>TOTAL</b>	<b>153,762.00</b>

**FIRE FIGHTER TRAINING****Receipts**

Carry Forward from Reserve Account	<u>5,495.00</u>
<b>TOTAL</b>	<b>5,495.00</b>

**Expenditures**

Paid for Training	2,920.00
Carry Forward to 2020 in Reserve Account	<u>2,575.00</u>
<b>TOTAL</b>	<b>5,495.00</b>

**FIRE DEPARTMENT****Receipts**

Town Meeting Appropriation	<u>54,470.00</u>
<b>TOTAL</b>	<b>54,470.00</b>

**Expenditures**

Electricity	2,006.72
Telephone/Internet	1,977.82

**FIRE DEPARTMENT EXPENDITURES (CONT'D)**

Gas/Oil	1,203.56
Equipment	15,089.04
Equipment Maint	13,822.98
Payroll	5,912.00
Misc./Services	3,877.88
Trash	120.00
Building Maint.	250.00
Carry forward to 2021	<u>10,210.00</u>
<b>TOTAL</b>	<b>54,470.00</b>

**RECREATION****Receipts**

Town Meeting Appropriation	1,100.00
Carry Forward from Reserve Account	824.00
Income	<u>597.00</u>
<b>TOTAL</b>	<b>2,521.00</b>

**Expenditures**

Paid to Bromar Printing for Calendars	472.00
Carry Forward to Reserve Account	<u>2,049.00</u>
<b>TOTAL</b>	<b>2,521.00</b>

**LEGAL FEES****Receipts**

Carry Forward from Reserve Account	.81
From Overlay	<u>2,603.87</u>
<b>TOTAL</b>	<b>2,604.68</b>

**Expenditures**

Paid to Burnstein, Shur, Sawyer & Nelson	<u>2,604.68</u>
<b>TOTAL</b>	<b>2,604.68</b>

**PEOPLE WHO CARE FOOD CUPBOARD****Receipts**

Town Meeting Appropriation	<u>2,000.00</u>
<b>TOTAL</b>	<b>2,000.00</b>

**Expenditures**

Paid to People Who Care Food Cupboard	<u>2,000.00</u>
<b>TOTAL</b>	<b>2,000.00</b>

**SNOWMOBILE GRANTS****Receipts**

Received from the State of Maine	<u>13,668.76</u>
<b>TOTAL</b>	<b>13,668.76</b>

**SNOMOBILE GRANTS (CONT'D)****Expenditures**

Paid to the Wire Bridge Sno Travelers	<u>13,668.76</u>
<b>TOTAL</b>	<b>13,668.76</b>

**DEDICATED SPECIAL ACCOUNTS****Paving Fund**

1/1/2020 Balance	112.65
Deposit of 2020 Town Meeting Appropriation	10,000.00
Transferred to General Fund Account for 2020 expenses	<u>10,112.36</u>
<b>12/31/2020 Balance</b>	<b>0.29</b>

**Firefighter Training Fund**

01/01/2019 Balance	5,495.00
Transferred to General Fund Account for 2020 expenses	2,920.00
Interest Earned	<u>85.00</u>
<b>12/31/2020 Balance</b>	<b>2,660.00</b>

**Fire Truck Replacement Fund**

1/1/2020 Balance	80.63
Interest Earned	<u>0.29</u>
<b>12/31/2020 Balance</b>	<b>80.92</b>

**Recreation Fund**

01/01/2020 Balance	824.00
Deposit of 2020 Town Meeting Appropriation	1,100.00
2020 Expended	472.00
Income transferred	597.00
Interest Earned	<u>1.46</u>
<b>12/31/2020 Balance</b>	<b>2,050.46</b>

**Grant Matching Fund**

01/01/2020 Balance	22,269.26
Interest Earned	<u>72.29</u>
<b>12/31/2020 Balance</b>	<b>22,341.55</b>

**Legal Fees Fund**

01/01/2020 Balance	.81
2020 Expended	.81
Interest Earned	<u>.12</u>
<b>12/31/2020 Balance</b>	<b>.12</b>

**Road Grant Fund**

01/01/2020 Balance	13,960.08
Transferred to General Fund for 2020 expenses	1,524.00
Interest Earned	<u>44.34</u>
<b>12/31/2020 Balance</b>	<b>12,481.22</b>

**Williams Fund SSB CD 01-40-1457**

01/01/2020 Balance	10,882.59
Interest Earned	<u>21.84</u>
<b>12/31/2020 Balance</b>	<b>10,904.43</b>

**Town of New Portland Inhabitants SSB CD 01403973**

01/01/2020 Balance	10,000.00
Interest Earned	20.59
To be transferred to Cemetery Trust Fund	<u>20.59</u>
<b>12/31/2020 Balance</b>	<b>10,000.00</b>

**Cemetery Trust Fund SSB CD 1030018460**

01/01/2020 Balance	1,700.00
Interest Earned	19.88
To be Distributed to Cemetery Associations	<u>19.88</u>
<b>12/31/2020 Balance</b>	<b>1,700.00</b>

*\*\*Base Fund is 1,700.00\*\**

**Joseph William Fund SSB Passbook 30055428**

01/01/2020 Balance	344.96
Interest Earned	<u>0.14</u>
<b>12/31/2019 Balance</b>	<b>345.10</b>

**New Portland Flooring Development Fund BSB 1500016308 (T.I.F.)**

01/01/2020 Balance	57,218.14
Returned to the Town's General Fund for Approved Expenditures	9,207.98
Interest Earned	<u>6.35</u>
<b>12/31/2019 Balance</b>	<b>48,016.51</b>

## **Town Clerk's Report for 2020**

Citizens of New Portland,

Here we are again, and what a year 2020 was! Covid-19 presented many challenges, but we worked hard and managed to get through it all. Not only did we have those challenges from the Covid-19 virus, but we also dealt with Kristen Mitchell, former Town Clerk for 6 years, moving on to bigger and better things. I'd like to personally acknowledge what a great job she did for those 6 years as our elected Town Clerk, and that she will be missed greatly. However, I personally am thrilled that she has found something that works better for not only her but her family, and wish her the very best in her new journey in life.

And what an extraordinary job all of the New Portland Ballot Clerks, old and new ones, performed throughout this past year as well! They are always willing to get the job done no matter what circumstances they are presented with. Thank you to all of them for putting in the time and dedication that is necessary to pull off a successful election. These ladies are always there when we need them and are always lending a helping hand. Without them the Elections would be extremely challenging.

The Presidential Election alone was a huge task, and our turnout was greater than I believe we have ever had. It was wonderful that so many voters turned out, and they were all great handling all of the different provisions we had to enforce to stay compliant to the CDC guidelines for Covid-19.

---

Below is where you will find information from dog licensing, vital statistics and Elections that were held in 2020:

### **Dogs Licensed in 2020**

There were 167 dogs licensed and 4 kennel licensed issued in 2020.

*\*This total does include dogs that were licensed for Lexington TWP. \**

### **2020 Vital Statistics Information for New Portland**

#### **Births – 6**

*\*Due to the state laws regarding Vital Statistic information the child's name, date of birth and parents' names are no longer public information\**

#### **Deaths-14**

<b><u>Name</u></b>	<b><u>Age</u></b>	<b><u>Date of Death</u></b>
Nora Young	102	January 15, 2020
Claude Lancaster	78	April 11, 2020
Peter Ristano	73	April 23, 2020
Sarah Casavant	76	June 2, 2020
Jackie Hinkley	61	June 26, 2020
Mildred Waldie	93	June 27, 2020
Russell Morey	81	August 11, 2020
Terry Kint	64	August 20, 2020
Harold Gordon	72	September 22, 2020
Gustaf Agren	96	October 1, 2020
Gregory Dulac	72	October 8, 2020
Dianne Sorenson	75	November 16, 2020
Bertrand Dyer	89	November 25, 2020
Gary Cobb	78	December 12, 2020

## **Marriages – 6**

<b><u>Bride &amp; Groom</u></b>	<b><u>Date of Marriage</u></b>
Sarah Dudevoir & Peter Neal	August 05, 2020
Shea Mooney & Kyra Miller	August 29, 2020
Cola-Shaine Newell & Melissa Burgess	August 18, 2020
Trisha Corson & Amos Withee	September 19, 2020
Kevin Bixby & Janice Bachelder	September 12, 2020
Tyler Maclay & Christopher Edwards	October 25, 2020

## **Elections**

As of December 31, 2020, there were 732 Registered Voters here in New Portland. Out of the 732 Registered Voters there are 175 Democrats, 235 Unenrolled, 66 Green Independent and 256 Republicans.

## **Municipal Election on Friday, March 6, 2020**

The following were elected to 3-year terms:

### **Board of Selectmen**

Wayne Rundlett

### **RSU #74 School Board**

Bobbie-Sue Harrington

Regards,  
Stacie Rundlett  
Interim Town Clerk



## TOWN HISTORIAN REPORT

The year 2020 has been an unusual one with the virus cancelling most events and gatherings. I, as Town Historian have had a rather quiet year, therefore I am going to take this time to say a little about the New Portland Historical Society which I am a part of. We are located on Church St. behind the New Portland Community Church in the old school house, recently painted with a new coat of white paint and a great new set of steps build by Mike Wales. Presently we do not have meetings or regular hours but we do have displays of New Portland history and I am always willing to open the building when asked, just call me at 207-628-3532. Since 2009, I have put on a craft sale in the fall to benefit the New Portland Historical Society but because of the virus we weren't able to have it this year, hopefully things will get back to a more normal situation in the near future.

I am always available to answer questions about New Portland or the Historical Society.

Sincerely,

Marilyn Gorman  
Town Historian  
New Portland Historical  
Society

### *Animal Control report for 2020.*

As ACO I'd like to offer a few reminders. Please remember that if you have a dog you are required to make sure they have up to date shots, and be licensed at the town office. This should be done yearly and if you do not have it done you can be assessed a late fee. Please remember that feral or stray cats should be reported to me and you should try not to feed them regularly. One female cat can have on average 12 kittens per year. Since we use a no kill shelter in Farmington, we can get these cats medical care and they will be spayed or neutered.

This year we have had few loose dog complaints, and in most cases the dogs were friendly and quickly found by their owners or returned by myself or another community member.

Due to Covid, there have been some complications in the transportation and delivery to the animal shelter, also the amount of calls has decreased from last year. I hope that the lower calls for stray cats have been because of responsible pet ownership.



# New Portland Fire Department

## 2020 Annual Report

To the Citizens of New Portland:

During the year 2020 the Fire Department responded to the following 54 calls for assistance, of which 9 were request for mutual aid, these were made up of structure fires, woods/grass fires & water supply. We had a decrease of 14 calls from 2019 when we had a total of 68 calls.

Structure Fires	6	Vehicle Accidents	21
Brush/Grass Fires	5	Downed Wires/Trees/Debris in Rd	7
Vehicle Fire	3	EMS Assist/Body Recovery	5
Fire Alarm	1	Traffic Control	1
Water Rescue/Recovery	1	Service Call	2
Water Supply	1	Recreation Vehicle Accident	1

This has been a very usual year with the Corvid virus and all the related issues that come with it. Looking at these issues we applied for and received a grant to allow us to clean and decontaminate our turnout gear. By purchasing a washer/extracting washer and cabinet dryer that is specific to cleaning and drying turnout gear. This would allow us to decontaminate our gear after being used in a Corvid related call. Due to the lack of proper PPE we needed to use our turnout gear as our PPE. This grant was a sufficient help in allowing us to be able to meet some of challenges the Corvid virus presented to us. Another benefit is by using the correct type of washer/extractor we reduce possible damage to the gear and help extent the life of the gear to it expiration date.

We also received a donation of a new Flir Themo Imaging Camera which was given out by the instructor's company to those departments attending the training program at no cost to any of the departments.

During the year we did purchase and receive the new turnout gear that was budgeted at the annual town meeting except for the rescue belts which are back ordered but are due in shortly.

This year's budget we need to rebuild the pump in Tanker1, the apparatus passed the annual pump test but barely, it is now 10% below its rated pump capacity. Also, we found that we have a leaking head gasket on the Forestry truck which we are looking to have repaired. These two expenditures have forced an increase in our equipment maintenance line within our budget, to accommodate these repairs other budget requests where trimmed or dropped to keep the budget in line with previous years budgets request.

During the year, the department had 453 hours responding to calls plus we had attended 292 documented meetings. We are always looking for new members that would like to serve the community if you have an interest please contract me.

I wish to express my thanks, recognition, and appreciation to all the New Portland Firefighters who make up the Fire Department and their families. Our community is indeed extremely fortunate to have them.

Respectfully Submitted,  
Kip Poulin, Fire Chief

## 2020 Assessor's Agent Report

To the Taxpayers of the Town of New Portland:

The Town Assessor's Agent acts as an agent of the State and is governed by State statute and local management policy. The office is responsible for maintaining accurate records of property ownership and equitable valuation of taxable real estate and personal property located in the Town of New Portland. This office maintains permanent records setting forth title information, descriptions of land and buildings, the valuation of all properties (taxable and exempt), tax maps showing lot size, and a list of all personal property used in trade and manufacturing. Accurate record keeping of the property cards, tax maps, deeds and transfer documents from the State is ongoing. Change in title from the deeds and declaration of value are processed on a monthly basis. Land splits and new subdivisions are tracked and recorded on all proper documents, i.e. property cards (hard copy and computer copy) and tax maps.

---

### PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

There are several forms of property tax relief available for New Portland Residents.

**HOMESTEAD EXEMPTION: (TITLE 36, M.R.S.A. SECTION 863):** Homeowners whose principal residence is in the State of Maine are eligible for a \$25,000 exemption on their property assessment. (This exemption is also adjusted by the certified ration if it drops below 100%). An application is available in this book and also may be attained at the Town Office. In order to qualify for the exemption, the applicant must meet the following requirements:

The applicant must be a legal resident of the State of Maine.

The Homestead must be for a permanent place of Residence.

The applicant must have owned property in Maine for at least twelve months prior to April 1<sup>st</sup>, of the year for which the application is made.

Those who qualify need not reapply annually; it will apply to qualified property owners until they sell, move, or the State changes the program.

**VETERANS EXEMPTION: (TITLE 26, M.R.S.A. SECTION 653):** Any US Veteran that actively served during a federally recognized war, including those honorably discharged or retired, and is at least sixty-two (62) years of age, may be eligible for a partial tax exemption on their primary residence. Veterans receiving a pension or compensation from the United States Government for a total disability, whether service, or non-service related, may also qualify. A widow, minor, or mother of a deceased veteran may also qualify for an exemption. Applications may be obtained at the Assessor's Agents office and must be filed with a copy of military discharge papers, such as a DD214, driver's license or State ID, and birth certificate on or before April 1<sup>st</sup> of that year.

The Veteran exemption is \$6,000. Paraplegic veterans can obtain an exemption of \$50,000 toward specially adaptive housing (the exemption is adjusted by the certified ratio if it drops below 100%).

**BLIND EXEMPTION (TITLE 36 M.R.S.A. SECTION 654):** New Portland residents certified to be legally blind by their eye care professional or the Dept. of Education Division for the Blind and Visually impaired may file for an exemption of \$4,000 toward their real estate assessment. (The exemption is also adjusted by the certified ration if it drops below 100%).

Taxpayers of the Town of New Portland:

### August 26, 2020 Tax Commitment

**Assessments:**

County Tax	191,172.51
Municipal Appropriation	783,050.50
Local Education Assessment	851,400.00
Overlay	<u>21,520.77</u>
<b>Total Assessments</b>	<b>1,825,623.01</b>

**Deductions:**

State Municipal Revenue Sharing	52,000.00
Homestead Reimbursement	107,696.12
Other Revenues	16,074.00
BETE Reimbursement	<u>1,904.40</u>
<b>Total Deductions</b>	<b>177,674.52</b>

**Net Assessment for Commitment:**

**1,757,549.01**

Taxable Land Valuation	32,462,000.00
Taxable Building Valuation	39,809,620.00
Taxable Personal Property Valuation	<u>314,000.00</u>
	<b>72,585,620.00</b>

The mil rate was .023 in 2020. In 2020 there were 278 Homestead Exemptions and 61 Veteran's Exemptions. If you reside, vote and register your vehicle in the town and are unsure if you receive a Homestead Exemption, contact the Assessor's Agents office before April 1, 2021. If you have torn down or erected any buildings in the past year, please inform the Assessor's Agents office so your account can be updated. The Assessor's Agents office will be open from 8:00 AM to 11:00 AM on Thursday, April 1, 2021 to receive any tax declarations and to speak with anyone who has any questions concerning their accounts.

Thank you for allowing me to serve you in the last year.

Respectfully,

Audra Swanson, Assessor's Agent, Town of New Portland

## Selectmen's Letter of Transmittal

2020 was a challenging year to navigate for everyone with Covid-19 concerns impacting everything we do. This was no exception for conducting Town business. We have had to balance safety concerns with providing the services that citizens need and have come to expect. The Town Manager has done a wonderful job of keeping up on the changing mandates, sanitizing the office after each customer, ensuring that we are following safe meeting and voting protocols, and figuring out how to execute remote access when meeting in person was not possible. We appreciate your continued patience as we figure out what our annual town meeting looks like during this pandemic.

We lost a larger than life member of our community this year when Bertrand (Bun) Dyer passed away. Bun gave to the community on so many levels over his years here. After retiring from the military and returning to New Portland, he never missed an annual town meeting until 2020. We could always count on him to sit near the front of the room and make those critical motions to get a question on the floor and ready to be debated. He served on the Board of Selectmen for many years, was our Assessor's Agent for many years and was the driving force in moving our assessing program from pen and paper to an electronic system. He was also an active member of the New Portland churches. In addition to serving the community in his many official capacities, he was always there to lend a hand to anyone in town that he could see was having a hard time. His integrity, kindness, and generosity will be missed.

The fire department has always responded to calls for help, often putting their own health and safety at risk in doing so. With the added risk of Covid-19, we are so fortunate to have a robust and active fire department in our community. We thank all of you for being on call 24/7 for those who may need you.

We understand that it was shocking to receive 2020 tax bills with the steep increase. As some of you already know, there were many factors that contributed to the increase. However, many of you may not, so the main drivers of the tax increase in 2020 were:

- \$100,000 increase in the plowing contract
- \$ 12,000 in one-time expenditures to install an on demand heater in the community room, upgrade our Trio software system, and install security cameras
- \$ 20,000 in additional sand/salt shed construction expenses
- \$ 28,000 bond payment for our sand salt shed
- \$ 10,000 increase in the fire department budget for part of the cost of new turnout gear
- \$ 25,000 increase in the summer road budget

Of these amounts, \$42,000 were not reoccurring, and our 2021 budget reflects that in a reduction. In addition to our local budget there were increases from the school of \$30,000 and the County of \$5,000. Over the years we have seen State revenues/reimbursements decline and 2020 was no exception. As this continues to happen, these unfunded mandates will continue to impact your tax bills. The one positive item to impact your bills was the increased Homestead Exemption.

As always, the board appreciates and wants to thank all of the employees of the Town, the citizens who serve on boards and committees, and volunteers who make this community run.

Lastly, please consider being more involved in the day to day business of the town by attending selectmen's meetings on the first Tuesday and the third Monday of every month at the community room @ 6:30pm. As always, if you have any questions or concerns you can call any one of your selectmen.

Respectfully submitted,  
Andrea Reichert, Chairman  
Raymond Poulin  
Wayne Rundlett

## **Taxpayer's notice**

### **REAL ESTATE:**

If you have constructed, altered or removed any buildings since April 1, 2020 and on or before April 1, 2021, please notify the Town Office at 628-4441.

### **BUSINESS PERSONAL PROPERTY:**

If you have started a new business, you need to notify the Town Office. In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before dates requested will bar one's right to an abatement of taxes.

### **EXEMPTIONS:**

Taxation is the rule and exemption is the exception. If you think your property should have an exemption, and you are not already receiving it, you have an obligation to make the assessors aware of the legal category of exemption the property may qualify for. All notifications and applications for exemption shall be made no later than April 1, 2021 for the 2021-tax year. In the case of property owned by individuals, possible exemptions for certain veterans and blind persons are described below.

### **VETERANS:**

All veterans who will be 62 years of age on or before April 1, 2021 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2021 should contact the Town Office to see if they are eligible for a tax exemption. Any veteran who is receiving 100% disability pension from the Veterans Administration should call to see if they are eligible for an exemption. Applications for veteran's exemption must be made to the Town Office on or before April 1, 2021. If you are currently receiving a veteran's exemption, you need not reapply.

### **BLIND:**

Any person who is declared blind by a licensed doctor should notify the Town Office on or before April 1, 2021 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you need not reapply.

### **HOMESTEAD:**

If your primary residence is located in New Portland, and you have owned a home in Maine for at least the twelve months prior to April 1, 2021, you may qualify for a homestead exemption. This application must also be received by April 1, 2021 to affect your 2021 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Andrea Reichert, Chairperson  
Raymond Poulin  
Wayne Rundlett  
New Portland Board of Selectmen

## **Rules of the New Portland Town Meeting**

All comments or questions will be directed to the Moderator. No one may speak until they have been recognized by the moderator.

The article will be read in full and the recommendation of the Budget Committee will be stated. An affirmative motion will be stated. An affirmation motion will be made by an identified voter and seconded by identified voter. No negative motion, including a motion to pass over will be accepted. Voting will be done by a showing of hands. The vote will then be announced. The vote may be challenged by at least 7 voters.

Any decision by the moderator may be challenged. It can be overruled by a majority vote of the voters.

### **General town meeting provisions** *(Maine Revised Statutes Title 30)*

The following provisions apply to all town meetings:

1. Qualified voter. Every registered voter in the town may vote in the election of all town officials and in all town affairs.
2. Moderator elected and sworn. The clerk, or in the clerk's absence, a selectman or constable shall open the meeting by:
  - Calling for the election of a moderator by written ballot;
  - Receiving and counting votes for moderator;
  - Swearing in the moderator.
3. Moderator presides. As soon as he has been elected and sworn, the moderator shall preside over and supervise the voting at the meeting and may appoint a deputy moderator to assist the moderator. If the moderator is absent or unable to carry out the duties, the clerk, or in the clerk's absence a selectman or constable, may call for the election of a deputy moderator to act in the absence of the moderator.
  - ***All persons shall be silent at the moderator's command. A person may not speak before that person is recognized by the moderator. A person who is not a voter in the town may speak at the meeting only with the consent of 2/3 of the voters present.***
4. If any person, after a command for order by the moderator, continues to act in a disorderly manner, the moderator may direct that person to leave the meeting. If the person refuses to leave, the moderator may have that person removed by a constable until the meeting is adjourned. That person may also be fined.
  - When a vote declared by the moderator is immediately questioned by at least 7 voters, the moderator shall make it certain by polling the voters or by a method directed by the municipal legislative body.
  - The moderator shall serve until the meeting is adjourned. The moderator is subject to the same penalties for neglect of official duty as other town officials.
5. Votes recorded by the clerk. The clerk shall accurately record the votes of the meeting. • If the clerk is absent, the moderator shall appoint and swear in a temporary clerk.
6. Written ballots. The clerk shall prepare the ballots. Ballots shall be of uniform size and color, and must be blank except that 2 squares with "yes" by one and "no" by the other may be printed on them.





**PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1<sup>ST</sup>, 2021**

**2021 LIST OF ESTATES**

NOT EXEMPT FROM TAXATION

FILED PURSUANT TO TITLE 36, M.R.S.A. SECTION 706

To the Assessors of the Municipality of New Portland:

I am a legal resident of \_\_\_\_\_  
(Municipality) (State)

**REAL ESTATE:**

List briefly each separate parcel subject to taxation on April 1<sup>st</sup>, 2021 and located in New Portland, Me.

LOCATION	AREA OF LAND (Approx. lot size)	BUILDINGS (Dwellings, sheds, outbuildings)
----------	------------------------------------	---

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

(If additional space is needed please use a blank sheet)

**Have any of the buildings listed been constructed or altered (include damaged) Since April 1<sup>st</sup>, 2020?**

YES \_\_\_\_\_ NO \_\_\_\_\_

**If yes, identify building, construction, alteration or damages.**

---

**PERSONAL PROPERTY:**

Check items owned or in possession and subject to taxation in New Portland, Maine.

- 1. Industrial stock (raw materials, unfinished and finished goods) \_\_\_\_\_
- 2. Machinery and equipment (industrial, mercantile, farm, etc.) \_\_\_\_\_
- 3. Watercraft-For use exclusively in tidewater \_\_\_\_\_
- 4. Watercraft (other) \_\_\_\_\_
- 5. Wood, lumber or logs (not included in #1 or #2) \_\_\_\_\_
- 6. Furniture and fixtures (stores, office, commercial) \_\_\_\_\_
- 7. Other (please identify) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Trailer not excised: Feet:** \_\_\_\_\_ **Make:** \_\_\_\_\_

**Serial/Vin #** \_\_\_\_\_

The foregoing is submitted in compliance with Title 36, M.S.R.A., sec. 706 and is true and correct to the best of my belief as of April 1<sup>st</sup>, 2021.

I understand that the assessor (or any of them) may require me to make oath of the foregoing and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine, and that a refusal or neglect to answer such further inquiries and subscribe the same will be an appeal to the County Commissioners.

\_\_\_\_\_  
(Signature of Taxpayer (s))

\_\_\_\_\_

**TOWN MEETING WARRANT**

**State of Maine  
February 02, 2021  
County of Somerset**

To Stacie Rundlett, Warden, a resident of New Portland, the County of Somerset, State of Maine.  
Greetings:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of New Portland, in said county, qualified by law to vote in town affairs, to meet in the Community Room of the Fire Station, on Saturday, the sixth day of March, 2021 at nine o'clock (9:00 a.m.) in the forenoon, then and there to act on the following articles to wit:

Art. 01. To choose a moderator to preside at said meeting.

Art. 02. To see what sum of money the town will vote to raise and appropriate for Administration charges for the calendar year 2021

<b>Selectmen Recommend 169,207.00</b>		<b>Budget Committee Recommends 169,207.00</b>	
Officer's Salaries.....	105,338.00	Social Security.....	10,000.00
Town Charges.....	12,000.00	Insurance .....	<u>30,649.00</u>
Town Office.....	11,220.00	<b>Total .....</b>	<b><u>169,207.00</u></b>

Art. 03. To see what sum of money the town will vote to raise and appropriate for the Kennebec Valley Council of Governments annual membership dues.

**Selectmen Recommend 1,192.00**                      **Budget Committee Recommends 1,192.00**

Art. 04. To see what sum of money the town will vote to raise and appropriate for annual dues to the Maine Municipal Association.

**Selectmen Recommend 1,870.00**                      **Budget Committee Recommends 1,870.00**

Art. 05. To see what sum of money the town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for calendar year 2021.

**Selectmen Recommend 16,829.00**                      **Budget Committee Recommends 16,829.00**

Art. 06. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2021.

**Selectmen Recommend 8,000.00**                      **Budget Committee Recommends 8,000.00**

Art. 07. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2021.

**Selectmen Recommend 150,000.00**                      **Budget Committee Recommends 150,000.00**

Taxation.....	78,000.00
Road Grant.....	37,000.00
Excise.....	<u>35,000.00</u>
<b>Total.....</b>	<b><u>150,000.00</u></b>

Art. 08. To see what sum of money the town will vote to raise and appropriate for the continuing road Paving account.

**Selectmen Recommend 10,000.00**                      **Budget Committee Recommends 10,000.00**

Art. 09. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2021.

**Selectmen Recommend 360,000.00**                      **Budget Committee Recommends 360,000.00**

Taxation.....	235,000.00
Excise Tax.....	<u>125,000.00</u>
<b>Total.....</b>	<b><u>360,000.00</u></b>

Art. 10. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2021.

**Selectmen Recommend 5,500.00**                      **Budget Committee Recommends 5,500.00**



Art. 28. To see if the Town will vote to raise and appropriate 1.00 for abatements for the calendar year 2021.

**Selectmen Recommend YES**

**Budget Committee Recommend YES**

Art. 29. To see if the Town will vote to authorize the selectmen to purchase corporate bonds for the treasurer and tax collector for the calendar year 2021. **Selectmen Recommend YES**

Art. 30. To see if the Town will vote to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2021 annual budget during the period from January 1, 2022 to the 2022 annual town meeting. **Selectmen Recommend YES**

Art. 31. To see if the Town will vote to authorize the selectmen and treasurer to use overlay for accounts exceeding appropriated amounts. **Selectmen Recommend YES**

Art. 32. To see if the Town will vote to charge the maximum rate of interest allowed by law on all unpaid taxes beginning thirty days after commitment of said taxes or on October 1st, whichever is later.

**Selectmen Recommend YES, The maximum rate for 2021 is 6.00%**

Art. 33. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2022. **Selectmen Recommend YES**

Art. 34. To see if the Town will vote to set the rate of 3% at which interest will be paid on refunds of taxes paid but later rebated. **Selectmen Recommend YES**

Art. 35. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

Art. 36. To see if the Town will vote to authorize the Selectmen and Treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2021 tax year.

**Selectmen Recommend YES**

Art. 37. To see if the town will vote to authorize the selectmen, on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon. If the deed is executed in favor of the delinquent owner or his/her successor in interest. The deed shall be executed and delivered upon payment of outstanding taxes, interest and costs. Otherwise, the deed shall be executed and delivered only after obtaining bids and after advertising sale in two newspapers or periodicals having a circulation that includes New Portland at least 15 days prior to the date that bids are due. The selectmen to reserve the right to accept or reject any and all bids. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S.A. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Art. 38. To see if the Town will vote to increase the property tax levy limit established for New Portland by State law in the event that the municipal budget approved by the proposed articles will result in a tax commitment that is greater than that property tax levy limit.

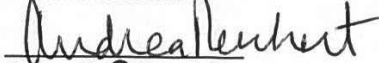
Art. 39. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2021.

1. Municipal Revenue Sharing
2. Local Road Assistance
3. State aid for education
4. Public Library state aid per capita
5. Civil Emergency Funds
6. Snowmobile registration monies and grants
7. Tree Growth Reimbursement
8. Veteran's Exemption Reimbursement
9. Homestead Exemption Reimbursement
10. General Assistance Reimbursement
11. State grant and other funds (this category includes all funds that are not included in items 1 through 11 above)

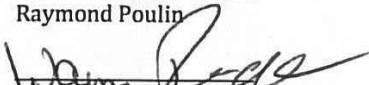
The registrar of voters hereby gives notice that she will be in session for the purpose of revising and correcting the list of voters in the Community Room, at the Fire Station at 8:45 a.m. on the day of the meeting.

GIVEN UNDER OUR HANDS THIS SECOND (2<sup>ND</sup>) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND TWENTY-ONE (2021).


Town of New Portland  
Board of Selectmen

  
Andrea Reichert, Chairman

  
Raymond Poulin

  
Wayne Rundlett

A true copy of the Warrant:

  
Stacie Rundlett  
Town Manager  
Warden & Constable

## **Independent Auditors' Report**

**To the Board of Selectmen  
Town of New Portland  
New Portland, Maine**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

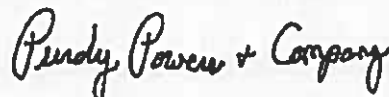
### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Portland, Maine's basic financial statements. The introductory section combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Professional Association

Portland, Maine  
February 8, 2021



## **Management's Discussion and Analysis**

### **Town of New Portland, Maine**

As management of the Town of New Portland, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2020. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

#### **Financial Highlights**

- The Town's assets exceeded liabilities by \$1,394,654 as of December 31, 2020, compared to \$1,278,625 as of December 31, 2019.
- The Town's governmental funds General Fund Balance was \$451,686 as of December 31, 2020, compared to \$283,404 as of December 31, 2019.

#### **Overview of the Financial Statements**

The Management's Discussion and Analysis introduces the Town's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

#### **Government-wide Financial Statements**

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.

The Statement of Net Position includes all assets and liabilities, with the difference reported as net position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the current year change in net position. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities are divided into two kinds of activities:

- **Governmental activities:** Most of the Town's basic services are reported here, including the police, fire, general administration, streets, and ambulance. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.

## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

- Business-type activities: if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides.

#### The Town as Trustee

#### Reporting the Town's Fiduciary Responsibilities

We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

#### THE TOWN AS A WHOLE

For the year ended December 31, 2020, net position changed as follows:

	<b>Governmental Activities</b>
Beginning net position	\$ 1,278,625
Increase in net position	<u>116,029</u>
Ending net position	<u>\$ 1,394,654</u>

#### Governmental Activities

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense) revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Town's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

General government	Building and plumbing permits, clerk fees, marriage licenses, and interest on taxes.
Public works	State highway aid grant.
Health and sanitation	State general assistance reimbursements.

All other governmental revenues are reported as other revenues. It is important to note that all taxes are classified as general revenues even if restricted for a specific purpose.

## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

#### Fund Financial Statements

For governmental activities, these statements focus on how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

#### Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of net position for the years ended December 31, 2020 and December 31, 2019:

	<u>Governmental Activities</u>		
	<u>2020</u>	<u>2019</u>	<u>Change</u>
Current and other assets	\$ 822,711	\$ 989,994	\$ (167,283)
Capital assets	<u>1,106,846</u>	<u>1,134,022</u>	<u>(27,176)</u>
<b>Total Assets</b>	<b>1,929,557</b>	<b>2,124,016</b>	<b>(194,459)</b>
Long-term liabilities	470,896	536,119	(65,223)
Other liabilities	<u>64,007</u>	<u>309,272</u>	<u>(245,265)</u>
<b>Total Liabilities</b>	<b>534,903</b>	<b>845,391</b>	<b>(310,488)</b>
Net position:			
Net investment in capital assets			
net of related debt	635,950	597,903	38,047
Restricted	23,558	23,495	63
Unrestricted	<u>735,146</u>	<u>657,227</u>	<u>77,919</u>
	<u>\$ 1,394,654</u>	<u>\$ 1,278,625</u>	<u>\$ 116,029</u>

## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2020 and December 31, 2019:

	<b>Governmental Activities</b>		
	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>Change</u></b>
<b>Revenues:</b>			
<b>Program revenues:</b>			
Charges for services	\$ 47,306	\$ 59,166	\$ (11,860)
Operating grants and contributions	37,863	37,090	773
<b>General revenues:</b>			
Property taxes	1,696,580	1,446,293	250,287
Excise taxes	175,703	161,150	14,553
Intergovernmental	219,106	159,959	59,147
Interest	96	150	(54)
Miscellaneous	15,498	12,664	2,834
<b>Total Revenues</b>	<b><u>2,192,152</u></b>	<b><u>1,876,472</u></b>	<b><u>315,680</u></b>
<b>Expenses:</b>			
<b>General</b>			
General government	214,535	202,425	12,110
Public safety	160,424	135,008	25,416
Public works	524,046	406,495	117,551
Health and sanitation	50,777	53,920	(3,143)
Education	851,400	821,800	29,600
Unclassified	245,399	213,365	32,034
Capital outlays	106	-	106
Interest on debt	29,436	14,042	15,394
<b>Total Expenses</b>	<b><u>2,076,123</u></b>	<b><u>1,847,055</u></b>	<b><u>229,068</u></b>
<b>Change in Net Position</b>	<b><u>\$ 116,029</u></b>	<b><u>\$ 29,417</u></b>	<b><u>\$ 86,612</u></b>

## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

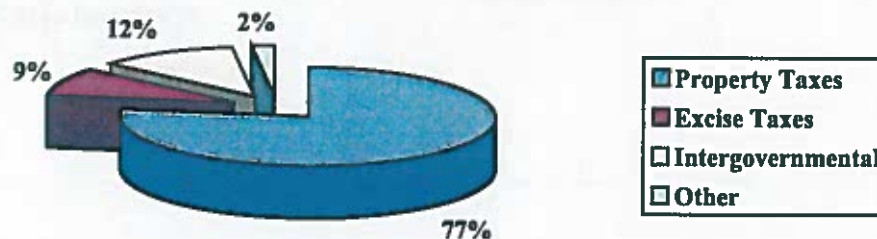
#### Financial Analysis of the Town's Funds - Fund Financial Statements

Our analysis of the Town's major funds begins with the fund financial statements and provides detailed information about the most significant funds-not the Town as a whole. Some funds are required to be established by State law. However, many other funds are established to help control and manage money for particular purposes or to show the Town is meeting legal responsibilities for using certain taxes, grants, and other money. The Town reports governmental funds and a proprietary fund.

- **Governmental funds** - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship, or differences, between governmental activities, reported in the Statement of Net Position and the Statement of Activities, and governmental funds in reconciliation at the bottom of the fund financial statements.

The Town's general fund operating revenues on a budgetary basis were as follows:

Revenue	FY 2020 Amount	Percent of Total	Increase (decrease) from FY 2019
Property Taxes	\$ 1,754,580	77%	\$ 378,287
Excise Taxes	175,703	9%	14,553
Intergovernmental	278,948	12%	62,813
Other	40,825	2%	(11,919)
<b>Total Revenue</b>	<b>\$ 2,250,056</b>	<b>100%</b>	<b>\$ 443,734</b>

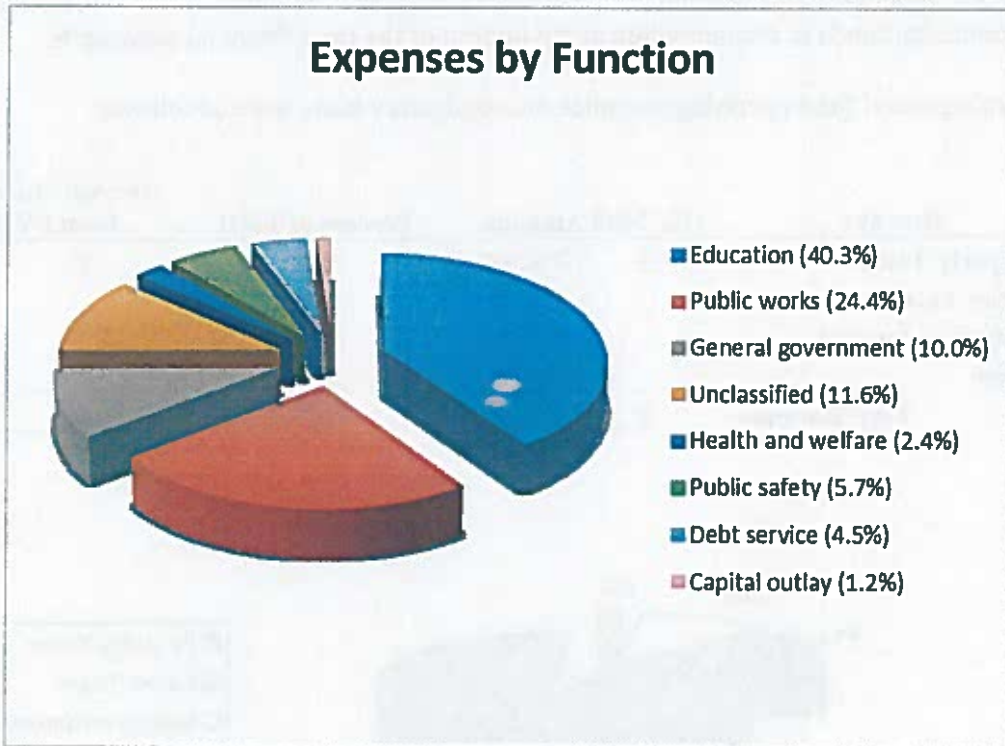


**Management's Discussion and Analysis - Continued**

**Town of New Portland, Maine**

The Town's general fund operating fund expenditures on a budgetary basis were as follows:

<b>Expenditures</b>	<b>FY 2020 Amount</b>	<b>Percent of Total</b>	<b>Increase (decrease) from FY 2019</b>
Education	\$ 851,400	40%	\$ 29,600
Public works	515,046	24%	117,551
General government	212,515	10%	8,062
Unclassified	245,399	12%	32,034
Health and welfare	50,777	2%	(3,143)
Public safety	119,677	6%	39,007
Debt service	95,089	5%	(10,419)
Capital outlay	24,697	1%	24,697
<b>Total Expenditures</b>	<b>\$ 2,114,600</b>	<b>100%</b>	<b>\$ 237,389</b>



## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

#### Capital Assets

As of December 31, 2020, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,772,172 for 2020 and \$1,772,172 for 2019. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2020 was construction to the sand and salt shed.

	Governmental Activities		Increase
	<u>2020</u>	<u>2019</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Construction in process	406,338	381,747	24,591
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	927,788	915,409	12,379
Totals at cost	\$ 1,809,142	\$ 1,772,172	\$ 36,970
Total accum depreciation	702,296	638,150	64,146
Net Capital Assets	<u>\$ 1,106,846</u>	<u>\$ 1,134,022</u>	<u>\$ (27,176)</u>

#### Long Term Liabilities

At year-end, the Town had \$470,896 in outstanding bonds and notes payable balances compared to \$536,119 last year. The town did not borrow any additional funds during the year. Principal payments on existing notes totaled \$65,223 during the year.

#### CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, visit the Town Office in New Portland or call 628-4441.

## Statement of Net Position

### Town of New Portland, Maine

As of December 31, 2020

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 474,723
Taxes receivable	235,144
Tax liens receivable	76,094
Accounts receivable	36,750
Capital assets, net of accumulated depreciation	<u>1,106,846</u>
<b>Total Assets</b>	<b>1,929,557</b>
<b>Liabilities</b>	
Accounts payable	52,205
Accrued interest payable	2,965
Taxes paid in advance	8,837
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	67,022
Portion due or payable after one year:	
Bond and notes payable	<u>403,874</u>
<b>Total Liabilities</b>	<b>534,903</b>
<b>Net Position</b>	
Net investment in capital assets	635,950
Restricted, expendable	21,858
Restricted, nonspendable	1,700
Unrestricted	<u>735,146</u>
<b>Total Net Position</b>	<b>\$ 1,394,654</b>

See accompanying independent auditors' report and notes to financial statements.



**Statement of Activities**

**Town of New Portland, Maine**

**For the Year Ended December 31, 2020**

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Governmental Activities:</b>				
General government	\$ 214,535	\$ 25,327	\$ -	\$ (189,208)
Public safety	160,424	21,979	-	(138,445)
Public works	524,046	-	37,000	(487,046)
Health and sanitation	50,777	-	863	(49,914)
Education	851,400	-	-	(851,400)
Unclassified	245,399	-	-	(245,399)
Capital outlays	106	-	-	(106)
Interest on long-term debt	29,436	-	-	(29,436)
<b>Total Governmental Activities</b>	<b>\$ 2,076,123</b>	<b>\$ 47,306</b>	<b>\$ 37,863</b>	<b>(1,990,954)</b>

**General revenues:**

**Taxes:**

Property	1,696,580
Excise	175,703
Intergovernmental	219,106
Interest income	96
Miscellaneous	15,498

**Total General Revenues** 2,106,983

**Change in Net Position** 116,029

Net position at beginning of year 1,278,625

**Net Position at End of Year** \$ 1,394,654

See accompanying independent auditors' report and notes to financial statements.

**Balance Sheet - Governmental Funds**

**Town of New Portland, Maine**

**As of December 31, 2020**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash	\$ 403,148	\$ 71,575	\$ 474,723
Taxes receivable	235,144	-	235,144
Tax liens receivable	76,094	-	76,094
Accounts receivable	36,750	-	36,750
Due from other funds	23,592	-	23,592
	<u>774,728</u>	<u>71,575</u>	<u>846,303</u>
<b>Total Assets</b>	<b>\$ 774,728</b>	<b>\$ 71,575</b>	<b>\$ 846,303</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 52,205	\$ -	\$ 52,205
Taxes paid in advance	8,837	-	8,837
Due to other funds	-	23,592	23,592
	<u>61,042</u>	<u>23,592</u>	<u>84,634</u>
<b>Total Liabilities</b>	<b>61,042</b>	<b>23,592</b>	<b>84,634</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	262,000	-	262,000
	<u>262,000</u>	<u>-</u>	<u>262,000</u>
<b>Total Deferred Inflows of Resources</b>	<b>262,000</b>	<b>-</b>	<b>262,000</b>
<b>Fund Balances</b>			
<b>Nonspendable:</b>			
Permanent Fund	-	1,700	1,700
<b>Restricted:</b>			
Permanent Fund	-	21,858	21,858
<b>Assigned:</b>			
Special Revenue Fund	-	24,425	24,425
General Fund	73,569	-	73,569
<b>Unassigned:</b>			
General Fund	378,117	-	378,117
	<u>451,686</u>	<u>47,983</u>	<u>499,669</u>
<b>Total Fund Balances</b>	<b>451,686</b>	<b>47,983</b>	<b>499,669</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 774,728</b>	<b>\$ 71,575</b>	<b>\$ 846,303</b>

See accompanying independent auditors' report and notes to financial statements.

**Reconciliation of Governmental Funds Balance Sheet  
to the Statement of Net Position**

**Town of New Portland, Maine**

**As of December 31, 2020**

**Total Fund Balances - Governmental Funds** \$ 499,669

Amounts reported for governmental activities in the Statement of  
Net Position are different because:

Capital assets used in governmental activities are not financial  
resources and therefore are not reported as assets in governmental  
funds. The cost of capital assets, net of accumulated depreciation is: 1,106,846

Property tax revenues are presented on the modified accrual basis  
of accounting in the governmental funds but in the Statement of  
Activities, property tax revenue is reported under the accrual method.  
The balance in unavailable revenue - property taxes in the  
governmental funds as a deferred inflow is: 262,000

Long-term liabilities are not due and payable in the current period  
and therefore are not reported as liabilities in the funds. Long-term  
and related liabilities at year-end consist of:

Bonds and note payable	\$ (470,896)	
Accrued interest payable	<u>(2,965)</u>	
		<u>(473,861)</u>

**Total Net Position - Governmental Activities** \$ 1,394,654

See accompanying independent auditors' report and notes to financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balances -  
Governmental Funds**

**Town of New Portland, Maine**

**For the Year Ended December 31, 2020**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Taxes			
Property	\$ 1,754,580	\$ -	\$ 1,754,580
Excise	175,703	-	175,703
Intergovernmental	278,948	-	278,948
Miscellaneous	40,825	96	40,921
<b>Total Revenues</b>	<u>2,250,056</u>	<u>96</u>	<u>2,250,152</u>
<b>Expenditures</b>			
Current			
General government	212,515	-	212,515
Public safety	119,677	-	119,677
Public works	515,046	-	515,046
Health and welfare	50,777	-	50,777
Education	851,400	-	851,400
Unclassified	245,399	-	245,399
Debt service - principal	65,223	-	65,223
- interest	29,866	-	29,866
Capital outlay	24,697	-	24,697
<b>Total Expenditures</b>	<u>2,114,600</u>	<u>-</u>	<u>2,114,600</u>
<b>Revenues Over Expenditures</b>	135,456	96	135,552
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	32,826	-	32,826
Operating transfers out	-	(32,826)	(32,826)
<b>Total Other Financing Sources (Uses)</b>	<u>32,826</u>	<u>(32,826)</u>	<u>-</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	168,282	(32,730)	135,552
Fund balances at beginning of year	<u>283,404</u>	<u>80,713</u>	<u>364,117</u>
<b>Fund Balances at End of Year</b>	<u>\$ 451,686</u>	<u>\$ 47,983</u>	<u>\$ 499,669</u>

See accompanying independent auditors' report and notes to financial statements.

**Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities**

**Town of New Portland, Maine**

**As of December 31, 2020**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 135,552**

Amounts reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital asset additions as expenditures. However,  
in the Statement of Activities, the cost of those assets is allocated  
over their estimated useful lives as depreciation expense. This is the  
amount by which depreciation expense differed from capital asset additions  
in the current period:

Capital asset additions	\$ 36,970	
Depreciation expense	<u>(64,146)</u>	(27,176)

Property tax revenues are presented on the modified accrual basis of  
accounting in the governmental funds but in the Statement of Activities,  
property tax revenue is reported under the accrual method. The current  
year change in unavailable revenue - property tax revenue reported in the  
governmental funds and not in the Statement of Activities is: (58,000)

Bond proceeds and entering into capital lease obligations provide current  
resources to governmental funds, but issuing debt increases long-term  
liabilities in the Statement of Net Position. Repayment of debt and capital  
lease principal is an expenditure in the governmental funds, but the  
repayment reduces long-term liabilities in the Statement of Net Position. This  
is the amount by which repayments differed from proceeds from borrowing  
in the current period:

Principal portion of debt payments	<u>65,223</u>	
------------------------------------	---------------	--

Some expenses reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
as expenditures in the governmental funds.

Change in accrued interest payable	<u>430</u>	
------------------------------------	------------	--

<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 116,029</u></b>
--	--------------------------

See accompanying independent auditors' report and notes to financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund (Budgetary Basis)**

**Town of New Portland, Maine**

**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Property	\$ 1,669,469	\$ 1,669,469	\$ 1,754,580	\$ 85,111
Excise	160,000	160,000	175,703	15,703
Intergovernmental	163,900	163,900	243,280	79,380
Miscellaneous	13,775	13,775	40,669	26,894
<b>Total Revenues</b>	<b>2,007,144</b>	<b>2,007,144</b>	<b>2,214,232</b>	<b>207,088</b>
<b>Expenditures</b>				
Current				
General government	213,253	213,253	212,515	738
Public safety	79,596	131,801	116,807	14,994
Public works	498,346	498,346	504,932	(6,586)
Health and welfare	61,689	61,689	50,777	10,912
Education	851,400	851,400	851,400	-
Unclassified	221,312	221,312	245,399	(24,087)
Debt service - principal	55,189	55,189	65,223	(10,034)
- interest	29,866	29,866	29,866	-
Capital outlay	20,000	20,000	24,697	(4,697)
<b>Total Expenditures</b>	<b>2,030,651</b>	<b>2,082,856</b>	<b>2,101,616</b>	<b>(18,760)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(23,507)</b>	<b>(75,712)</b>	<b>112,616</b>	<b>188,328</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	37,000	89,205	69,826	(19,379)
Operating transfers out	(11,100)	(11,100)	(11,100)	-
Utilization of assigned balances	19,127	19,127	-	(19,127)
Utilization of unassigned balances	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>45,027</b>	<b>97,232</b>	<b>58,726</b>	<b>(38,506)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>\$ 21,520</b>	<b>\$ 21,520</b>	<b>171,342</b>	<b>\$ 149,822</b>
Fund balance at beginning of year (budgetary basis)			<u>239,491</u>	
<b>Fund Balance at End of Year (Budgetary Basis)</b>			<b>\$ 410,833</b>	

See accompanying independent auditors' report and notes to financial statements.

## Notes to Financial Statements

### Town of New Portland, Maine

#### Note A - Summary of Significant Accounting Policies

The Town of New Portland, Maine was incorporated in 1808 and operates under a Selectmen - Town Manager form of government. The accounting policies of the Town of New Portland conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. The more significant accounting policies established in GAAP and used by the Town are discussed below.

#### Principles Determining Scope of Reporting Entity

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of New Portland has no component units.

#### Basis of Presentation

##### Government-wide Financial Statements

The statement of net assets and statement of activities report information about the reporting government as a whole. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

## Notes to Financial Statements - Continued

### Town of New Portland, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

##### Governmental Activities

Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Permanent Funds* are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

##### Government-wide Fund Net Position

Government-wide net position is divided into three components:

*Net investment in capital assets* - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

*Restricted net position* - consist of net assets that are restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

*Unrestricted* - All other net assets are reported in this category.



## Notes to Financial Statements - Continued

### Town of New Portland, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

*Restricted* – resources with constraints placed on use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed* – resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

*Assigned* – resources neither restricted or committed for which a government has a stated intended use as established by Town Selectmen or a body or official to which the Town Selectmen has delegated authority to assign amounts for specific purposes.

*Unassigned* – resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

##### Use of Restricted Resources

The Town has no formal fund balance policy. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

##### Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

##### Accrual

Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Notes to Financial Statements - Continued**

**Town of New Portland, Maine**

**Note E - Long-Term Debt**

Long-term liability activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
<b>Governmental Activities:</b>					
Bonds and note payable	\$ 536,119	\$ -	\$ 65,223	\$ 470,896	\$ 67,022

At December 31, 2020 long-term debt consisted of the following individual issues:

Bond payable to Rural Development due in annual installments of \$5,993 including interest at 4.5% through October 2030.

\$ 47,377

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024.

56,945

Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025.

139,461

Bond payable to Maine Municipal Bond Bank due in annual installments of \$28,064 including variable interest through November 2029.

227,113  
\$ 470,896

The annual requirements to amortize long-term debt are as follows:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 67,022	\$ 12,857	\$ 79,879
2022	68,844	11,035	79,879
2023	70,727	9,152	79,879
2024	72,661	7,198	79,859
2025	59,306	5,171	64,477
2026-2030	132,336	9,814	142,150
Total	<u>\$ 470,896</u>	<u>\$ 55,227</u>	<u>\$ 526,123</u>

**Notes to Financial Statements - Continued**

**Town of New Portland, Maine**

**Note F - Short-Term Liabilities**

The Town obtained short term borrowing in advance of property tax collections, depositing the proceeds in its general fund. This was necessary due to cash flow needs.

Short-term debt activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Tax anticipation note	<u>\$ 300,000</u>	<u>\$ 550,000</u>	<u>\$ 850,000</u>	<u>\$ -</u>

**Note G - Assigned Fund Balance**

At December 31, 2020, the assigned general fund balance consisted of the following:

**General Carryforwards:**

Planning board	\$ 4,380
Animal control	3,009
Tax assessing	2,861
Transfer station	10,476
Fire department	10,210
Cemetery maintenance	1,380
Audit	400

**Other Reserves:**

Fire certification	2,660
Grant matching	22,342
Recreation	1,927
Fire truck	81
Road grant	<u>13,843</u>
	<u>\$ 73,569</u>

**Notes to Financial Statements - Continued**

**Town of New Portland, Maine**

**Note H - Expenditures Over Appropriations**

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Town office/charges	\$ 29,949
Summer roads	14,184
Winter roads	2,516
TAN interest	10,211
Community Room improvements	667
Salt/salt shed	4,697

**Note I - Budget to GAAP Reconciliation**

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

**Budgetary Basis:**

Revenues and Other Sources Over (Under) Expenditures and Other Uses      \$    193,321

*Sources/inflows of resources - reconciling items:*

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles      35,824

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes      (37,000)

*Uses/outflows of resources - reconciling items*

The Town budgets certain expenditures outside of its general fund that are recognized in the general fund under generally accepted accounting principles      (12,984)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes      11,100

**Generally Accepted Accounting Principles Basis:**

Revenues and Other Sources Over (Under) Expenditures and Other Uses      \$ 190,261

**Combining Balance Sheet  
Nonmajor Governmental Funds - Other Governmental Funds**

**Town of New Portland, Maine**

**As of December 31, 2020**

	<u>Special Revenue (TIF Fund)</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets</b>			
Cash	\$ 48,017	\$ 23,558	\$ 71,575
Due from other funds	<u>6,634</u>	<u>-</u>	<u>6,634</u>
<b>Total Assets</b>	<b><u>\$ 54,651</u></b>	<b><u>\$ 23,558</u></b>	<b><u>\$ 78,209</u></b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to other funds	\$ 30,226	\$ -	\$ 30,226
<b>Total Liabilities</b>	<u>30,226</u>	<u>-</u>	<u>30,226</u>
<b>Fund Balances</b>			
Nonspendable	-	1,700	1,700
Restricted	-	21,858	21,858
Assigned	<u>24,425</u>	<u>-</u>	<u>24,425</u>
<b>Total Fund Balances</b>	<b><u>24,425</u></b>	<b><u>23,558</u></b>	<b><u>47,983</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 54,651</u></b>	<b><u>\$ 23,558</u></b>	<b><u>\$ 78,209</u></b>

See accompanying independent auditors' report.

## Combining Schedule of Revenues, Expenses and Changes in Other Town Reserves

### Town of New Portland, Maine

#### For the Year Ended December 31, 2020

Revenues	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Grant	Total
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,666	\$ 35,666
Interest	-	35	3	72	3	-	45	158
<b>Total Revenues</b>	<b>-</b>	<b>35</b>	<b>3</b>	<b>72</b>	<b>3</b>	<b>-</b>	<b>35,711</b>	<b>35,824</b>
<b>Expenditures</b>	<b>1</b>	<b>2,870</b>	<b>10,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,984</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1)</b>	<b>(2,835)</b>	<b>(10,110)</b>	<b>72</b>	<b>3</b>	<b>-</b>	<b>35,711</b>	<b>22,840</b>
<b>Other Financing Sources (Uses)</b>								
Operating transfers in	-	-	10,000	-	1,100	-	-	11,100
Operating transfers out	-	-	-	-	-	-	(37,000)	(37,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>(37,000)</b>	<b>(25,900)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(1)</b>	<b>(2,835)</b>	<b>(110)</b>	<b>72</b>	<b>1,103</b>	<b>-</b>	<b>(1,289)</b>	<b>(3,060)</b>
Reserve balances at beginning of year	1	5,495	110	22,270	824	81	15,132	43,913
<b>Reserve Balances at End of Year \$</b>	<b>-</b>	<b>\$ 2,660</b>	<b>\$ -</b>	<b>\$ 22,342</b>	<b>\$ 1,927</b>	<b>\$ 81</b>	<b>\$ 13,843</b>	<b>\$ 40,853</b>

See accompanying independent auditors' report.



# APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for instructions.

## SECTION 1: CHECK ALL THAT APPLY

- 1a.  I am a permanent resident of the State of Maine.
- b.  I have owned a homestead in Maine for the past 12 months.
  - (1) If you owned a homestead in another municipality within the past 12 months, enter the address (street number, street name, municipality): \_\_\_\_\_
- c.  I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.  
(Summer camps, vacation homes, and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE  
You do not qualify for a Maine homestead property tax exemption

## SECTION 2: DEMOGRAPHIC INFORMATION

2a. Names of all property owners (names on your tax bill): \_\_\_\_\_

- b. Physical location of your homestead (i.e. 14 Maple St.): \_\_\_\_\_  
City/Town: \_\_\_\_\_ Telephone #: \_\_\_\_\_
- c. Mailing Address, if different from above: \_\_\_\_\_  
City/Town: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
Email: \_\_\_\_\_

## SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

- 3a.  I file a Maine resident income tax return.
- b.  The address on my driver's license is the same as the above address in Section 2.
- c.  The legal residence on my resident fishing and/or hunting license is the same as the above homestead location on line 2b.
- d.  I pay motor vehicle excise tax in this municipality.
- e.  I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

## INSTRUCTIONS

**SECTION 1.** Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the address of the homestead you moved from on line 1.b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

**SECTION 2.** Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address, if different than the physical location.

**SECTION 3.** This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate box for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S. § 841.

### **DEFINITIONS**

**Homestead.** "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

**Municipality.** "Municipality" means any city, town, plantation, or any location in the unorganized territory.

**Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

**Permanent resident.** "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.









