

Noreen G. Norton

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(c): (207) 441-0609

September 28, 2018

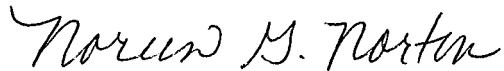
Tina Mullins  
Development Project Officer  
Maine Department of Economic & Community Development  
Burton M. Cross Building (Statehouse Station 59)  
111 Sewall Street  
Augusta ME 04333-0059

Dear Tina,

Please find enclosed the original and two copies of an application for an amendment to the municipal development and tax increment financing (TIF) district titled, the **"Poland Downtown Village Omnibus Municipal Development and Tax Increment Financing District and Restated Development Program: Amendment 2"**.

We appreciate your timely attention to this application. Please advise me if you require anything further to complete your review and to secure the Commissioner's approval. As always, I can be reached at 207.441.0609 or [noreennorton@gmail.com](mailto:noreennorton@gmail.com).

Sincerely,



Noreen G. Norton

# Town of Poland

1231 Maine Street, Poland, ME 04274

Phone: (207) 998-4601

Fax: (207) 998-2002

www.polandtownoffice.org



Assessing 207-998-4651  
Code Enforcement 207-998-4604  
Recreation 207-998-4650  
Fire Rescue 207-998-4689  
Public Works 207-998-2570  
Solid Waste 207-998-4688

September 28, 2018

Acting Commissioner Denise Garland  
Maine Department of Economic & Community Development  
Burton M. Cross Office Building  
59 State House Station  
Augusta, ME 04333-0059

Re: Application for Approval of the Amended and Restated Poland Downtown Village Omnibus  
Municipal Development and Tax Increment Financing District: Amendment 2

Dear Commissioner Garland:

In accordance with Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, I am pleased to submit Amendment 2 of the Poland Downtown Village Omnibus Municipal Development and Tax Increment Financing ("TIF") District Development Program. A Town Warrant vote approving the Amended and Restated Development Program was approved at a Special Town meeting on September 13, 2018. Record of municipal approval is included within the attached Development Program.

This letter further attests that all information contained in this TIF application is true and correct to the best of my knowledge. The Town of Poland appreciates DECD's consideration of this application, and looks forward to approval once your review has been completed. This application was prepared with the assistance of Economic Development Consultant Noreen Norton and she is prepared to answer any of your questions regarding this submittal (207) 441-0609. If I can be of further assistance, please don't hesitate to call my office at (207) 998-4601.

Sincerely,

Matthew Garside  
Town Manager  
Poland, Maine

cc: Tina Mullins, Development Project Officer, DECD  
Noreen Norton, Consultant

**ECONOMIC DEVELOPMENT  
POLAND, MAINE**

*An Application for an amendment to a  
Municipal Development and Tax Increment Financing District*

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**POLAND DOWNTOWN VILLAGE OMNIBUS  
AMENDED MUNICIPAL DEVELOPMENT  
AND TAX INCREMENT FINANCING DISTRICT  
AND RESTATED DEVELOPMENT PROGRAM  
AMENDMENT 2**

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*Presented to:*

**TOWN OF POLAND**

**DATED: September 13, 2018**

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**EXHIBITS:**

- A-1 TIF District Map Showing District in Relation to Municipal Boundaries**
- A-2 Map Showing TIF District Boundary**
- B Statutory Requirements & Thresholds**
- C Assessor's Certification of Original Assessed Value**
- D-1 TIF Revenue/Captured Assessed Values Projections**
- D-2 Tax Shift Calculations**
- E Public Hearing Notice**
- F Public Hearing Minutes**
- G Town Warrant Article**

## **I. Introduction**

### **A. Poland Downtown Village District**

The Poland Downtown Village Municipal Development and Tax Increment Financing (“TIF”) District (the “DTV District”) became effective upon approval by the Commissioner of the Maine Department of Economic and Community Development (“DECD”) on March 14, 2007 for a term of twenty (20) years. While the District includes the word “downtown”, no Downtown Revitalization Plan has been adopted and therefore this DTV District is not considered a “designated Downtown District” as defined in 30-A, Chapter 206 M.R.S.A. §5222 and it does not enjoy the exemptions and privileges specified in § 5223.3.D.

A March 31, 2009 amendment to the DTV District removed parcels from the geographic boundaries of the District and from the original assessed value. No other changes were made in that amendment.

As stated in the DTV District designation, the Town established the Poland Downtown Village District to expand the economic base of the Town of Poland and facilitate the long-term stability and growth of Poland Downtown Village. The DTV District offers the Town an opportunity to pursue a more diversified economy, create jobs, and develop certain infrastructure that support the growth and diversification of the local economy. The DTV District was created to accomplish the following goals:

- create a vital new commercial and cultural center within the Town of Poland;
- provide essential commercial and public services for Poland residents;
- encourage new real estate investment in Poland’s downtown;
- stabilize the Town’s tax rate while increasing revenue for the Town;
- enhance Poland as a destination for tourists;
- create additional employment opportunities for area residents; and
- promote diversification of the municipal tax base.

The original designation also recognized that by creating the DTV District, the Town of Poland would “shelter” the increase in municipal valuation from future real estate investments that occur with the DTV District. This shelter protects the Town from increases in valuation adversely affecting the Town’s share of State Education funding, Municipal Revenue Sharing and County tax assessments.

### **B. Overview of Second Amendment to the District and Restated Development Program**

The Town of Poland is now proposing a second amendment to the DTV District as the “Poland Downtown Village Amended Omnibus Municipal Development and Tax Increment

**Financing (TIF) District”** (hereinafter referred to as the **“District”**). The primary purposes of this amendment to the District are to:

- 1) add an Omnibus feature to the District (Section II.C);
- 2) remove one parcel from the District (Section II.A.1); and
- 3) add additional uses of TIF revenues as allowed by statute (Table 1).

This Restated Development Program is also intended to replicate previously approved District Development Programs in all areas that remain unchanged, providing a single source of reference related to this District.

**C. Tax Increment Financing – Poland Economic Development Program**

The Town intends to use its portion of tax revenue generated from the taxes on real property paid on the captured assessed value of the improvements made within the District (the **“TIF Revenues”**) to finance some or all of the costs of public improvement projects and future economic development programs and initiatives which collectively will improve the Town’s economy and increase the Town’s ability to stand out as a favorable place to grow a business. The Town proposed to do this through direct investment in projects and programs and through the Omnibus feature proposed for the District.

Through the Omnibus feature, the Town reserves the right to negotiate and execute one or more future credit enhancement agreements for up to the balance of the term of the District with up to one-hundred percent (100%) reimbursement of the TIF Revenues to a company or developer making investments within the Town Tract of the TIF District. Process and conditions surrounding approval of such future credit enhancement agreements are detailed in Section II.C below.

The Town will retain any portion of the TIF Revenues not designated to a credit enhancement agreement for municipal programs and projects. Anticipated Town Projects are described in Table 1 below, such costs being authorized as project costs as defined under 30-A M.R.S.A. § 5225 and § 5230.

**TABLE 1**  
**Town of Poland Downtown Village TIF District AMD 2 Project Costs**

Project Description	Cost Estimate	Statutory Cite
<b>Investments Within the District</b>		
<p>1. <u>Capital Costs including but not limited to:</u></p> <ul style="list-style-type: none"> <li>• The acquisition or construction of land, improvements, public ways, infrastructure, buildings, structures, fixtures and equipment for public or commercial development district use, including, but not limited to: <ul style="list-style-type: none"> <li>○ Land and building acquisition</li> <li>○ Street and site improvements</li> <li>○ Water and sewer improvements</li> <li>○ Building construction</li> <li>○ Sidewalk improvements</li> <li>○ Pedestrian improvements</li> <li>○ Parking facilities</li> <li>○ Environmental Improvements</li> <li>○ Façade improvements</li> <li>○ <b>Scenic turnouts, signs, railing and other related improvements in public ways</b></li> <li>○ <b>Public safety measures within public ways including but not limited to turning lanes, road widening installation of turning lanes, signalization, or other traffic control; signal preemption for emergency response</b></li> </ul> </li> <li>• The demolition, alteration, remodeling, repair or reconstruction of existing buildings, structures and fixtures <ul style="list-style-type: none"> <li>○ clearance and demolition</li> </ul> </li> <li>• Site preparation and finishing work <ul style="list-style-type: none"> <li>○ street and site improvements</li> </ul> </li> <li>• Professional fees and expenses including, but not limited to, licensing, permitting expenses, project design and planning, engineering, architectural, legal and accounting expenses</li> </ul>	15,000,000	<p>30-A M.R.S.A. § 5225(1)(A)(1) (a),(b) and,(c),</p> <p>30-A M.R.S.A. §5225(1)(A)(1) (b)</p> <p>30-A M.R.S.A. §5225(1)(A)(1) (c)</p> <p>30-A M.R.S.A. § 5225(1)(A)(1) (d) and § 5225 (1)(A)(4)</p>



Project Description	Cost Estimate	Statutory Cite
<p>2. <b><u>Financing Costs:</u></b> TIF Revenues may be used to finance any of the other projects listed herein. Such costs may include, but are not limited to, closing costs, issuance costs and interest paid to holders of evidences of indebtedness issued to pay for project costs and any premium paid over the principal amount of that indebtedness because of the redemption of the obligations before maturity.</p> <ul style="list-style-type: none"> <li>○ General Obligation Bond, interest</li> </ul>	100,000	30-A M.R.S.A. § 5225(1)(A)(2)
3. <b><u>Real Property Assembly Costs</u></b>	10,000	30-A M.R.S.A. § 5225(1)(A)(3)
4. <b><u>Administrative Costs:</u></b> A dedication of reasonable reimbursement from District revenues to defray administrative costs in connection with the implementation of the development program, including pro-rated municipal staff salaries.	150,000	30-A M.R.S.A. § 5225(1)(A)(5)
5. Relocation costs, including, but not limited to, relocation payments made following condemnation	10,000	30-A M.R.S.A. § 5225(1)(A)(6)
6. <b><u>Organizational Costs:</u></b> relating to the establishment or amendment of the district, including, but not limited to, the costs of conducting environmental impact and other studies and the costs informing the public about the creation of the District and implementation of the project plans.	25,000	30-A M.R.S.A. § 5225(1)(A)(7)
<b>Investments Made Necessary by District</b>		
7. <b><u>Infrastructure Costs:</u></b> Improvements directly related to and made necessary by the District including, but not limited to, sewage treatment plants, water treatment plants or other environmental protection devices; storm or sanitary sewer lines; water lines; electrical lines; improvements to fire stations; and amenities on streets. Use of TIF Revenues for such	200,000	30-A M.R.S.A. § 5225(1)(B)(1)

Project Description	Cost Estimate	Statutory Cite
improvements outside the District pro-rated to include only the portion of improvements made necessary by the District.		
<b>8. <u>Public Safety:</u></b> <b>Measures which may include, but are not limited to, installation of turning lanes, signalization, or other traffic control; signal preemption for emergency response; communications infrastructure; or fire protection equipment &amp; maintenance if development requires equipment not currently owned by the municipality.</b>	150,000	30-A M.R.S.A. § 5225(1)(B)(2)
<b>9. <u>Costs of funding to mitigate any adverse impact</u> of the district upon the municipality or plantation and its constituents</b>	50,000	30-A M.R.S.A. § 5225(1)(B)(3)
<b>Investments Related to Economic Development</b>		
<b>10. * <u>Costs of funding economic development programs and/or events including, but not limited to:</u></b> <ul style="list-style-type: none"> <li>• # Municipal economic development programs marketing the municipality as a business location</li> <li>• <b>Events that will attract visitors to the municipality,</b></li> <li>• # Planning for economic development within the Town of Poland, including but not limited to, Economic Development Strategic Planning, Feasibility Studies, Downtown Redevelopment Plan</li> <li>• # Pro-rated costs of staff salary or consultant fees to oversee the TIF program and to promote economic development within the Town.</li> <li>• # Discretionary payments.</li> </ul>	300,000	30-A MRSA §5225 (1)(C)(1)
<b>11. * <u>Economic Development Program Support</u></b> <b>Dues to organizations that provide economic development support to the Town, such as the Androscoggin Valley Council of Governments. Such funding may include additional economic development services and contracts.</b>	200,000	30-A MRSA §5225 (1)(C)(1)

Project Description	Cost Estimate	Statutory Cite
12. * <u>Costs of funding environmental improvement projects</u> related to commercial activities in Poland. Such projects could include, but are not limited to, impact studies and watershed management in areas that affect, or are affected by, commercial activity in Poland.	150,000	30-A MRSA §5225 (1)(C)(2)
13. * <u>Costs of funding to establish permanent economic development revolving loan funds, investment funds, loan guarantee programs, and/or grants.</u>	200,000	30-A MRSA §5225 (1)(C)(3)
14. * <u>Costs of services and equipment to provide skills development and training</u> , including scholarships to in-state educational institutions or to online learning entities when in-state options are not available, for jobs created or retained within Poland. Equipment may include broadband service to improve access to training and educational opportunities.	150,000	30-A MRSA §5225 (1)(C)(4)
15. * <u>Quality child care costs</u> , including finance costs and construction, staffing, training, certification and accreditation costs related to child care	100,000	30-A MRSA §5225 (1)(C)(5)
16. * <u>Costs relating to planning, design, construction, maintenance, grooming and improvements to new or existing recreational trails</u> determined by the department to have significant potential to promote economic development, including bridges that are part of a trail corridor, used all or in part for all-terrain vehicles, snowmobiles, hiking, bicycling, cross-country skiing or other related multiple uses. Trail systems are active in Poland, drawing visitors from surrounding communities. <ul style="list-style-type: none"> <li>• Including, but not limited to footbridge over Waterhouse Brook, connecting existing trail on either side of the road</li> </ul>	200,000	30-A M.R.S.A. § 5225(1)(C)(6)
17. * <u>Costs associated with a new or expanded transit service</u> , limited to transit service capital costs, including but not limited to: transit vehicles such as buses, ferries, vans, rail	75,000	30-A M.R.S.A. § 5225(1)(C)(7) (a)

Project Description	Cost Estimate	Statutory Cite
conveyances and related equipment; bus shelters and other transit-related structures; and benches, signs and other transit-related infrastructure.		
<b>18. * Costs associated with the development of fisheries and wildlife or marine projects</b>	20,000	30-A M.R.S.A. § 5225(1)(C)(8)
<b>19. * <u>TIF revenues to be used as match for applicable State and Federal Economic Development Grant Programs</u></b> To be used for purposes identified as authorized project costs in 30-A M.R.S.A. § 5225.	200,000	30-A M.R.S.A. § 5230
<b>Total Municipal Investment Plan Costs:</b>	<b>17,920,000</b>	

Projects listed in bold are new to this amendment.

# Items identified with a hash tag (#) share funding with Poland Spring Bottling Company District 1 (PSBCo D1) a currently active TIF District within the Town of Poland.

% Items identified with a percent sign (%) share funding with the Downtown Village District (DTV), a currently active TIF District within the Town of Poland.

## II. Development Program Narrative

### A. The Development District

The District was established on March 14, 2007 for a term of twenty (20) years. The District consists of real property and facilities within the identified boundaries. The Amended and Restated Development Program described herein will serve the purpose of administering the District as a Municipal Development and Tax Increment Financing District pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended (the “Development Program”). Subsequent to a vote of Town residents at a Special Town Meeting approving the proposed **Poland Downtown Village Omnibus Amended Municipal Development TIF District and Restated Development Program**, the District and Development Program amendments will become effective immediately upon approval by the Commissioner of the Maine Department of Economic and Community Development (“DECD”). The District is more fully described below in this Development Program and is depicted on the maps attached as Exhibit A. The Town plans to capture one-hundred percent (100%) of the increased assessed value of taxable real property located within the District. The Town will use the property taxes paid on such captured real property value to fund an already approved Credit Enhancement Agreement with K.P. Realty LLC (now known as JTK Holdings), any subsequent CEAs with companies or developers of property within the District boundaries, and the municipal projects described in detail in Table 1 herein.

## **1. Physical Description**

The Amended District will remove parcel 5/51/A1, which is 2.17 acres and make roadway acreage corrections made possible with GIS software, for a new total District acreage of 516.98+/- acres of property, including 31.19 acres of roadway.

For a complete list of property included in the District see Exhibit C, Assessor's Certification of Original Assessed Value.

## **2. Statutory Requirements and Thresholds**

The Statutory Requirements and Thresholds form addressing the acreage and valuation conditions for approval mandated by 30-A M.R.S.A. § 5223(3) is set forth in Exhibit B.

## **3. Duration of the Program**

The District term will remain at twenty (20) years, ending on June 30, 2027.

## **4. Certification of Original Assessed Value**

After removal of parcel 5/51/A1 which was tax exempt, the Original Assessed Value ("OAV") of the District remains at \$6,353,650 as of March 31, 2006, (April 1, 2005). The Assessor's Certificate of Original Assessed Value is included as Exhibit C.

## **B. The Poland Downtown Village District**

The District, as described herein, was created to facilitate the development of a downtown area within the Town of Poland. TIF Revenues from the District have been, and will continue to be allocated to fund infrastructure improvements and other related enhancements to facilitate the ongoing development of an identifiable downtown for the Town of Poland. The physical improvements and economic development activities anticipated to be funded through the District will support the overall Downtown Village area and facilitate the retention and attraction of economic activity within this concentrated area of the Town.

This District and its associated road, water and other public improvements also serve to advance the State of Maine's goals of reducing sprawl, providing new employment opportunities, broadening the tax base and improving the state and local economy. The District will support the Downtown Village by assisting in the long-term stability and growth of the Village area and offer the Town an opportunity to pursue a more diversified economy, create jobs and develop certain infrastructure that supports the growth of the local economy.

By adding an Omnibus feature to the District, TIF revenues may also be used to provide a credit enhancement to developers and/or companies making an investment within the District. Note that One credit enhancement agreement, with K.P. Realty LLC (subsequently transferred to JCK Holdings), was approved in the Original District designation and is currently in existence. Credit enhancement revenues will be used by the developer or company to pay

costs of their specific project directly or to pay debt service on funds borrowed privately to finance the cost of their project. By means of a Credit Enhancement Agreement between the Town and the Developer/Company, a portion of the TIF Revenue generated solely from the property taxes paid on the captured assessed value of real property improvements made on the Developer/Company parcels of the District will be allocated to and used by the Developer/Company to fund their project costs. Process and conditions surrounding approval of such future credit enhancement agreements are detailed in Section II.C below.

### **C. The Development Program**

This Amended and Restated Development Program is proposed pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended. The Amended items in this Development Program will be effective subsequent to a public hearing and Town Meeting vote, and following approval by the Commissioner of the Maine DECD.

The Development Program amends a single municipal TIF district. The District will run for a total term of 20-years and will capture one-hundred percent (100%) of the increased assessed taxable real property value of the District. The Town will retain the tax revenues generated by the captured assessed taxable real property value for designated economic development purposes.

The District has been created in order to capture the value of the taxable real property improvements to be made within the District and enable the use of TIF Revenues to finance various municipal economic development projects as set forth in Table 1 above.

Additionally, through the new Omnibus feature of this TIF District, the Town reserves the right to negotiate and execute one or more future credit enhancement agreements for up to the balance of the term of the District with up to one-hundred percent (100%) reimbursement of the TIF Revenues to a company or developer making investments within the District. Approval of such future credit enhancement agreements will be at the sole discretion of the Poland Board of Selectpersons following a public hearing with notice provided in a newspaper of general circulation at least ten (10) days in advance.

Any portion of the TIF Revenues not designated to a credit enhancement agreement will be retained for municipal programs and projects as discussed in Table 1 above.

### **D. Operational Components**

#### **1. Public Facilities**

Please refer to Table 1 for the various public infrastructure improvements that TIF Revenues will support. The Town will be responsible for these improvements as it deems necessary to accommodate future development.

## **2. Commercial Improvements Financed Through Development Program**

By means of an Omnibus structure, the Town will have the flexibility to negotiate and execute future credit enhancement agreements with a company or developer of property within the District. Such credit enhancement agreements will be executed at the sole discretion of the Board of Selectpersons, following a noticed public hearing, and may provide a reimbursement of up to one hundred percent (100%) of the TIF Revenue generated for a term not to exceed the balance of the District term remaining at the time of approval.

Each company or developer is responsible for costs and compliance related to investment on their property which includes, but is not limited to planning, permitting, demolition, environmental cleanup, and construction of building and infrastructure improvements on the property.

## **3. Relocation of Displaced Persons**

None anticipated.

## **4. Transportation Improvements**

Please refer to Table 1. The Town will fund roadway and traffic improvements within the District and/or outside the District that are made necessary by the investments within the District. Transportation improvements will be made in accordance with Maine Department of Transportation standards for vehicular traffic. Improvements are intended to accommodate all necessary vehicular traffic related to the District and provide capacity for future development and growth.

## **5. Environmental Controls**

The improvements made under this Development Program will meet or exceed all federal, state and local environmental laws, regulations and ordinances and will comply with all applicable land use requirements for the Town.

## **6. Plan of Operation**

Any company or developer of private parcels within the District will be responsible for securing needed permits and for completion of all improvements to those parcels and for maintenance expenses, insurance and taxes on their project improvements.

During the term of the District, the Poland Board of Selectpersons or the Board's designee will be responsible for all matters related to public ways and all administrative matters within the purview of the Town concerning implementation and operation of the District.

### III. Financial Plan

#### A. Increased Assessed Values & Credit Enhancement Agreements

Estimates of the increased assessed value of the District property, TIF Revenues to be generated by the District, and credit enhancement projections are shown in Exhibit D-1.

The Development Program provides that the Town will continue to “capture” one-hundred percent (100%) of the increased assessed value over the Original Assessed Value on taxable real property of the District. The TIF Revenues so collected will contribute to the funding of the approved municipal projects as described on Table 1 hereof and fund tax reimbursements to one or more companies or developers pursuant to any credit enhancement agreements approved through the Omnibus feature. At the end of the TIF term all taxable real property value captured in the District will be added to the general tax rolls.

Through the Omnibus feature of this TIF District, the Town reserves the right to negotiate and execute one or more future credit enhancement agreements for up to the balance of the term of the District with up to one hundred percent (100%) reimbursement of the TIF Revenues to a company or developer making investments within the District. Approval of such future credit enhancement agreements will be at the sole discretion of the Poland Board of Selectpersons following a public hearing with notice provided in a newspaper of general circulation at least ten (10) days in advance.

Any TIF revenues not committed to a credit enhancement agreement will be retained by the Town to fund municipal TIF project costs as outlined in Table 1.

Upon each payment of property taxes by the property taxpayers in the District, the Town will deposit into a development program fund (the “Development Program Fund”) the entirety of the property tax payments constituting TIF Revenues. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. § 5227(3). The Development Program Fund consists of two segregated accounts, a sinking fund account (“Sinking Fund Account”) and a project cost account (the “Project Cost Account”). The Town will deposit the TIF Revenues necessary to pay debt service on any bonds issued to pay for District improvements, if any, into the Sinking Fund Account. The money in this account is pledged to and charged with the payment of interest and principal on municipal indebtedness related to the improvements in the District. The Town will deposit any additional TIF Revenues into (a) a subaccount or subaccounts of the Project Cost Account to be used for credit enhancement payments related to existing or future credit enhancement agreements and (b) to a subaccount of the Project Cost Account for other approved municipal projects outlined in this Development Program and not financed with Town indebtedness. Additional dedicated Development Program subaccounts will be created with each Omnibus credit enhancement agreement approved by the Board of Selectpersons.



The Town has an existing Credit Enhancement Agreement with JTK Holdings, LLC (transferred from KP Realty, LLC) that was originally established for twenty (20) years, but which will end on March 31 2022 due to conditions set forth in the CEA for continued payment not being met. Estimates of the increased assessed values of the District, the anticipated TIF Revenues generated by the District, that portion of the TIF Revenues to be applied to the District each year, and the estimated tax shifts are shown in Exhibit D.

**B. Sources of Revenues**

Taxable improvements made within the District have been and will continue to be financed with private funds by the individual company or developer making the investment. The company or developer will be responsible for making arrangements for, and payment of, any additional indebtedness incurred to fund their project.

Town Public Improvements will be financed with municipal resources including TIF revenues. The Town will be responsible for making all arrangements for, and payments with respect to, any additional indebtedness incurred to fund the Public Improvements.

**C. Public Indebtedness**

The Town does not anticipate funding any new municipal project costs through public indebtedness. The Town, however, reserves the right to incur bonded indebtedness for approved projects in the future, provided that the timing and funding of any bonded projects complies with all statutory requirements for paying bonded indebtedness with TIF Revenues.

**D. Original Assessed Value**

Certification by the Town's Tax Assessor of the Original Assessed Value of the District is set forth in Exhibit C.

**IV. Statutory Requirements and Thresholds**

The Statutory Requirements and Threshold limits addressing the conditions for approval mandated by 30-A M.R.S.A. § 5223(3) are set forth in Exhibit B.

**V. TIF Projections and Tax Shifts**

In accordance with 30-A M.R.S.A. § 5224(4), the tables set forth in Exhibit D-1 and Exhibit D-2 show, based on actual incremental new value in the District to date, and projected value for each future year of the term of the District: (1) estimates of the increased assessed values of the District based on investment that has already occurred; (2) the portion of increased assessed values to be applied to the Development Program as captured assessed values; (3) the resulting tax increments (i.e., the TIF Revenues); and (4) the estimated tax shifts that are expected to result from the District. Increased assessed values are projected based on investment that has already occurred. No specific new investment is currently identified.

**VI. Municipal Approvals**

**A. Notice of Public Hearing**

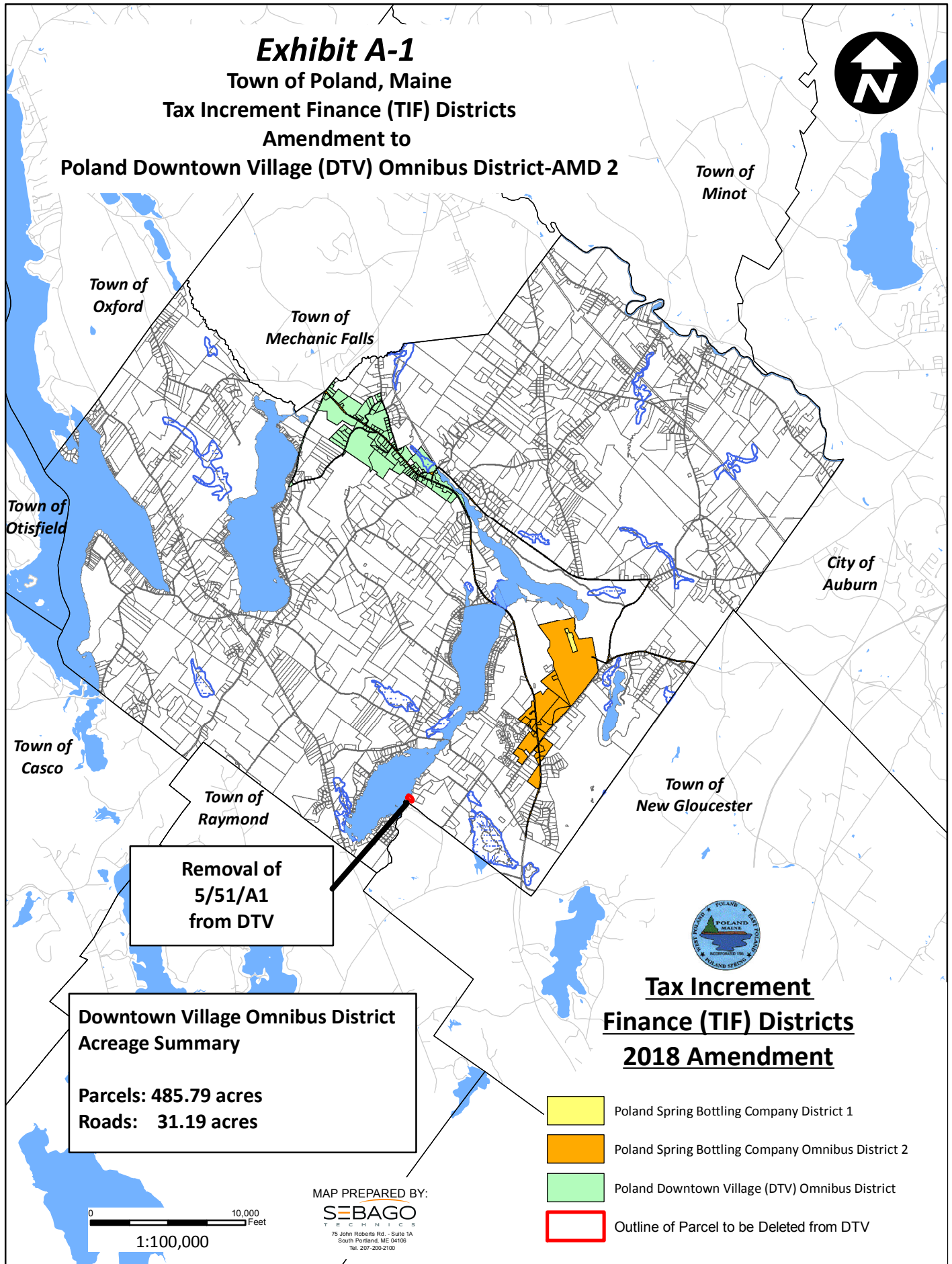
Attached as Exhibit E is a copy of the Notice of Public Hearing regarding the approval of the of the **Poland Downtown Village Omnibus Municipal Development and Tax Increment Financing District Amendment Two** and adoption of this **Amended and Restated** Development Program for the District, published in the Lewiston Sun Journal, a newspaper of general circulation in the Town, on August 30, 2018 a date at least ten (10) days prior to the public hearing.

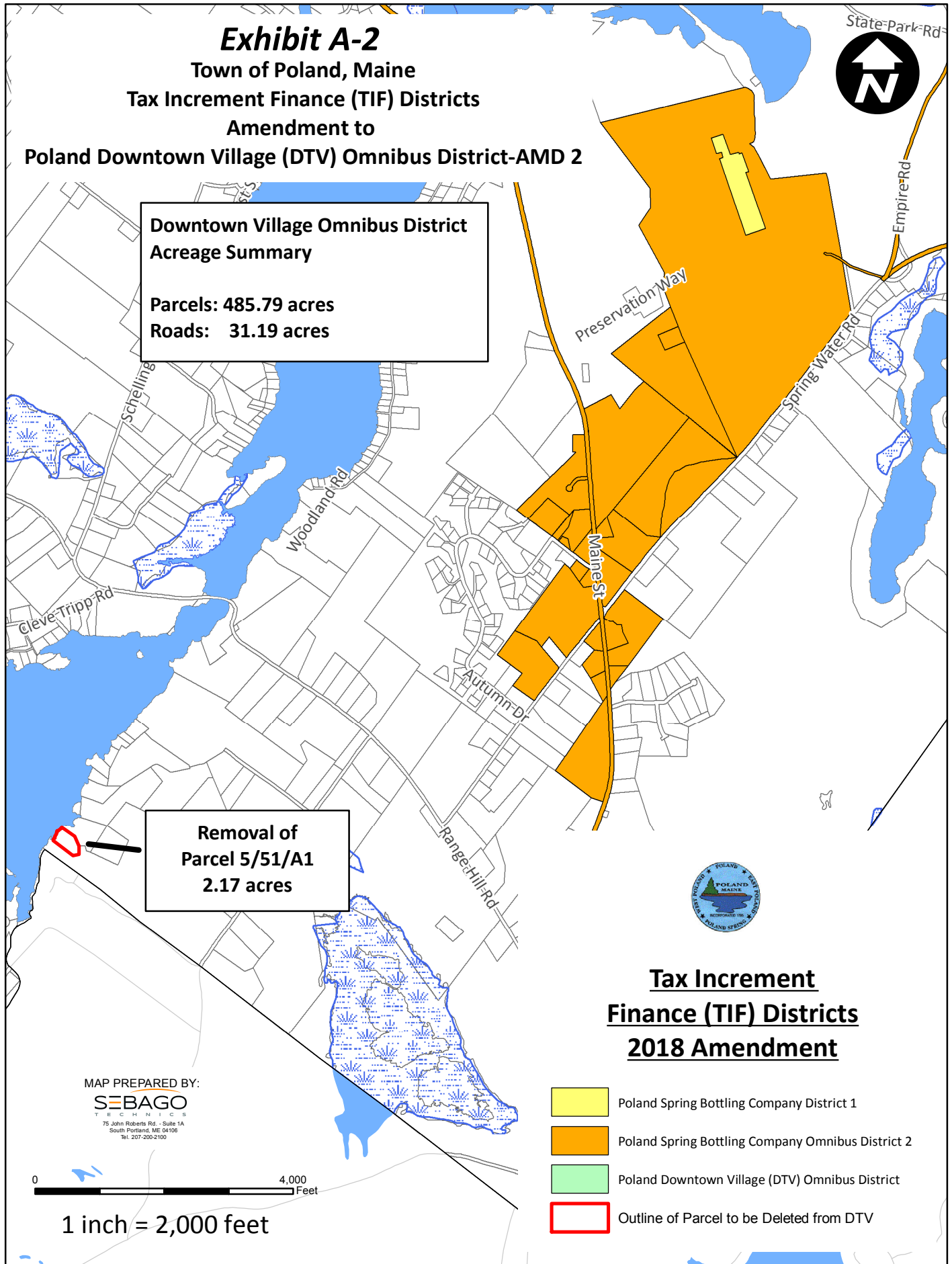
**B. Minutes of Public Hearing Held by Town Council**

Attached as Exhibit F is a certified copy of the minutes of the public hearing held on September 13, 2018 at which time the proposed District amendment and Development Program were discussed by the public.

**C. Authorizing Votes**

Attached as Exhibit G is a copy of the Poland Town Warrant amending the District and adopting this Amended and Restated Development Program, which Warrant was approved by the voters at a Special Town Meeting duly called and held on September 13, 2018.





## EXHIBIT B

STATUTORY REQUIREMENTS & THRESHOLDS  
Poland Downtown Village TIF District | AMD 2

SECTION A.   Acreage Caps		
1. Total <b>municipal</b> acreage;	31,799	
2. Acreage of <b>proposed</b> Municipal TIF District; <b>AMD removes 2.70 acres for total District</b>	516.98	
3. <b>Downtown-designation</b> <sup>1</sup> acres in proposed Municipal TIF District;	-0-	
4. <b>Transit-Oriented Development</b> <sup>2</sup> acres in proposed Municipal TIF District;	-0-	
5. <b>Total acreage</b> [=A2-A3-A4] of proposed Municipal TIF District counted toward 2% limit;	516.98	
6. <b>Percentage</b> [=A5÷A1] of total acreage in proposed Municipal TIF District (CANNOT EXCEED 2%).	1.63%	
7. <b>Total acreage</b> of all <u>existing/proposed</u> Municipal TIF districts in municipality <b>including</b> Municipal Affordable Housing Development districts: <sup>3</sup>  PSBCo D1/10 acres      PSBCo D2/542.16 (AMD 4) <b>Poland DTV/519.68 before this AMD</b>	Existing	1071.84
	Proposed	-2.70
	Total:	1,069.14
30-A § 5223(3) EXEMPTIONS <sup>4</sup>		
8. Acreage of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;	-0-	
9. Acreage of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts: District Name/Acreage      District Name/Acreage	-0-	
10. Acreage of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts: District Name/Acreage      District Name/Acreage	-0-	
11. Acreage in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> <sup>5</sup> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such acreage also factored in Exemptions 8-10 above: District Name/Acreage      District Name/Acreage      District Name/Acreage	-0-	
12. <b>Total acreage</b> [=A7-A8-A9-A10-A11] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	1,069.14	
13. <b>Percentage of total acreage</b> [=A12÷A1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	3.36%	
14. <b>Real property</b> in proposed Municipal TIF District that is:	ACRES	% [=Acres÷A2]
a. A blighted area;		
b. In need of rehabilitation, redevelopment or conservation;		
c. Suitable for commercial or arts district uses.	516.98	100%
<b>TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)</b>		100%

<sup>1</sup> Before final designation, the Commissioner will seek advice from MDOACF and MDOT per 30-A § 5226(2).

<sup>2</sup> For Transit-Oriented Development (TOD) definitions see 30-A § 5222 sub-§§ 19-24.

<sup>3</sup> For AH-TIF acreage requirement see 30-A § 5247(3)(B). Alternatively, Section B. must exclude AH-TIF valuation.

<sup>4</sup> Downtown/TOD overlap nets single acreage/valuation caps exemption.

<sup>5</sup> PTZ districts approved through December 31, 2008.

SECTION B.   Valuation Cap		
1. <b>Total TAXABLE</b> municipal valuation—use most recent April 1;	\$725,813,080	
2. <b>Taxable Original Assessed Value (OAV)</b> of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$6,353,650	
3. <b>Taxable OAV of all <u>existing/proposed</u> Municipal TIF districts in municipality <b>excluding</b> Municipal Affordable Housing Development districts:</b>  PSBCo D1/\$45,275,400      PSBCo D2/\$6,171,999 (AMD 4) <b>Poland DTV/\$6,353,650 before this AMD</b>	Existing	\$57,801,049
	Proposed	No Change
	Total:	\$57,801,049
30-A § 5223(3) EXEMPTIONS		
4. <b>Taxable OAV</b> of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;	-0-	
5. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts:  District Name/OAV      District Name/OAV	-0-	
6. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts:  District Name/OAV      District Name/OAV	-0-	
7. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Single Taxpayer/High Valuation</b> <sup>6</sup> Municipal TIF districts:  PSBCo D1/\$45,275,400      District Name/OAV	\$45,275,400	
8. <b>Taxable OAV</b> in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such OAV also factored in Exemptions 4-7 above:  District Name/OAV      District Name/OAV      District Name/OAV District Name/OAV      District Name/OAV      District Name/OAV	-0-	
9. <b>Total taxable OAV [=B3-B4-B5-B6-B7-B8]</b> of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$12,525,649	
10. <b>Percentage of total taxable OAV [=B9÷B1]</b> of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	1.73%	

<sup>6</sup> For this exemption see 30-A §5223(3)(C) sub-§§ 1-4.

ASSESSOR'S CERTIFICATE OF ORIGINAL ASSESSED VALUE  
TOWN OF POLAND  
POLAND DOWNTOWN VILLAGE  
OMNIBUS MUNICIPAL DEVELOPMENT & TAX INCREMENT FINANCING DISTRICT

**ASSESSOR'S CERTIFICATE**

The undersigned Tax Assessor for the Town of Poland, Maine, does hereby certify pursuant to the provisions of 30-A M.R.S.A. §5254 that the taxable real property in the Poland Downtown Village Omnibus Municipal Development and Tax Increment Financing District (DTV), as delineated on a map included in the Development Program to which this Certificate is included, which reflects the District as amended on March 31, 2009, was \$6,353,650.00 as of March 31, 2006 (April 1, 2005). The March 31, 2009 amendment removed parcels from the District. No additional property was added subsequent to original District. Amendment 2, removes a single tax-exempt parcel from the Table of District parcels. This parcel was not reflected on previous maps and should not have been included. Thus the original valuation of the District remains \$6,353,650.00 as of March 31, 2006 (April 1, 2005).

The District captures only taxable real property value. Personal property was never captured.

As of the Original Assessed Value date, there was \$-0- personal property which was exempt from taxation pursuant to the business equipment tax exemption within the Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2.

IN WITNESS WHEREOF, This Certificate has been executed as of this 27<sup>th</sup>  
day of September, 2018.

TOWN ASSESSORS AGENT

By: 

Robert Duplisea, CMA

**SEE TABLE ON FOLLOWING PAGE**

**Original Assessed Value for Individual Tax Map Lots within the DTV TIF District**

<b>MAP/LOT</b>	<b>ACREAGE</b>	<b>REAL OAV</b>	<b>ORIGINAL 3/31/2006</b>	<b>AMD 1 03/31/2009</b>	<b>AMD 2 03/31/2018</b>
ROADS*	31.19	EXEMPT	\$0.00		
10/26	10.00	\$0.00	\$0.00		
10/27A	0.50	\$43,950.00	\$43,950.00		
10/28	22.50	\$0.00	\$0.00		
10/28/01	0.00	\$0.00	\$0.00		
10/49A	7.16	\$0.00	\$0.00		
10/54	15.96	\$0.00	\$0.00		
10/54A	2.47	\$0.00	\$0.00		
10/54/ON	0.00	\$0.00	\$0.00		
14/08	1.35	\$38,750.00	\$38,750.00		
15/1	14.68	\$29,900.00	\$29,900.00		
15/1A	4.00	\$0.00	\$0.00		
15/1B	67.20	\$0.00	\$0.00		
15/1C	40.58	\$29,200.00	\$29,200.00		
15/1D	3.61	\$120,150.00	\$120,150.00		
15/1F	1.90	\$50,250.00	\$50,250.00		
15/1G	1.87	\$95,350.00	\$95,350.00		
15/1H	1.84	\$39,800.00	\$39,800.00		
15/1J	0.00	\$58,200.00	\$58,200.00		
15/3	6.10	\$100,800.00	\$100,800.00		
15/3A	5.08	\$102,650.00	\$102,650.00		
15/3B	7.14	\$102,700.00	\$102,700.00		
15/4	3.28	\$54,850.00	\$54,850.00		
15/4A	2.07	\$32,550.00	\$32,550.00		
15/4B	3.20	\$66,550.00	\$66,550.00		
15/5	3.84	\$50,400.00	\$50,400.00		
15/5A	1.00	\$69,500.00	\$69,500.00		
15/5B	1.00	\$18,000.00	\$18,000.00		
15/5C	1.00	\$18,000.00	\$18,000.00		
15/6	52.70	\$0.00	\$0.00		
15/7	3.44	\$142,250.00	\$142,250.00		
15/16	0.70	\$57,400.00	\$57,400.00		
15/17	1.15	\$86,850.00	\$86,850.00		
15/18	2.80	\$297,700.00	\$297,700.00		
15/18A	2.00	\$75,250.00	\$75,250.00		
15/18B	9.70	\$37,500.00	\$37,500.00		
15/19	26.13	\$97,000.00	\$97,000.00		
15/19A	0.86	\$81,900.00	\$81,900.00		



15/20	0.48	\$35,000.00	\$35,000.00		
15/21	2.93	\$22,900.00	\$22,900.00		
15/22	0.25	\$28,750.00	\$28,750.00		
15/23	0.25	\$47,550.00	\$47,550.00		
15/24	22.40	\$235,400.00	\$235,400.00		
15/24A	2.00	\$83,050.00	\$83,050.00		
15/24B	1.00	\$76,850.00	\$76,850.00		
15/24C	1.00	\$71,950.00	\$71,950.00		
15/24D	1.18	\$71,200.00	\$71,200.00		
15/24E	1.28	\$120,550.00	\$120,550.00		
15/24F	1.37	\$67,850.00	\$67,850.00		
15/24G	4.90	\$101,750.00	\$101,750.00		
15/24H	1.22	\$85,250.00	\$85,250.00		
15/24I	1.15	\$79,250.00	\$79,250.00		
15/24J	1.15	\$70,850.00	\$70,850.00		
15/24K	1.15	\$80,550.00	\$80,550.00		
15/24L	6.00	\$98,750.00	\$98,750.00		
15/24/ON	0.00	\$30,150.00	\$30,150.00		
15/25A	0.50	\$77,575.00	\$77,575.00		
15/25B	1.16	\$66,875.00	\$66,875.00		
15/26	28.22	\$100,000.00	\$100,000.00		
15/26A	0.23	\$30,600.00	\$30,600.00		
15/26B	1.00	\$77,250.00	\$77,250.00		
15/26C	0.46	\$19,850.00	\$19,850.00		
15/26F	2.00	\$48,900.00	\$48,900.00		
15/26G	2.17	\$98,400.00	\$98,400.00		
15/26/ON1	0.00	\$10,050.00	\$10,050.00		
15/26/ON3	0.00	\$19,100.00	\$19,100.00		
15/26/ON5	0.00	\$35,550.00	\$35,550.00		
39/1	0.40	\$49,000.00	\$49,000.00		
39/2	0.46	\$73,300.00	\$73,300.00		
39/3	0.73	\$66,300.00	\$66,300.00		
39/5	0.73	\$180,700.00	\$180,700.00		
39/6	3.22	\$0.00	\$0.00		
39/7	0.92	\$49,850.00	\$49,850.00		
39/8	0.50	\$47,400.00	\$47,400.00		
39/9	0.46	\$80,700.00	\$80,700.00		
39/13	3.73	\$135,850.00	\$135,850.00		
39/14	0.90	\$103,650.00	\$103,650.00		
39/15	1.00	\$28,300.00	\$28,300.00		
39/16	14.17	\$50,200.00	\$50,200.00		

39/18	3.74	\$60,750.00	\$60,750.00		
39/19	2.25	\$20,350.00	\$20,350.00		
39/21	0.35	\$56,100.00	\$56,100.00		
39/22	1.71	\$56,500.00	\$56,500.00		
39/23	0.35	\$0.00	\$0.00		
39/27	0.50	\$34,350.00	\$34,350.00		
39/29	0.50	\$111,400.00	\$111,400.00		
39/30	1.07	\$61,500.00	\$61,500.00		
39/31	1.99	\$132,900.00	\$132,900.00		
40/1	0.76	\$55,400.00	\$55,400.00		
40/2	1.47	\$0.00	\$0.00		
40/3	1.38	\$104,050.00	\$104,050.00		
40/3A	2.33	\$0.00	\$0.00		
40/4	1.18	\$0.00	\$0.00		
40/5	0.80	\$107,650.00	\$107,650.00		
40/6	1.44	\$17,900.00	\$17,900.00		
40/7	1.74	\$92,000.00	\$92,000.00		
40/8	2.97	\$112,550.00	\$112,550.00		
40/9	2.00	\$114,100.00	\$114,100.00		
40/10	0.25	\$58,150.00	\$58,150.00		
40/11	0.40	\$89,650.00	\$89,650.00		
40/12	1.76	\$85,550.00	\$85,550.00		
40/13	9.26	\$0.00	\$0.00		
40/15	0.71	\$62,950.00	\$62,950.00		
40/16	0.66	\$65,450.00	\$65,450.00		
40/17	1.00	\$0.00	\$0.00		
40/17/ON	0.00	\$0.00	\$0.00		
40/18	1.74	\$0.00	\$0.00		
<b>TOTALS</b>	<b>516.98</b>	<b>\$6,353,650.00</b>	<b>\$6,353,650.00</b>	<b>\$6,353,650.00</b>	<b>\$6,353,650.00</b>
<b>Cumulative OAV</b>			<b>\$6,353,650.00</b>	<b>\$6,353,650.00</b>	<b>\$6,353,650.00</b>

**\*Roads:**

Bakerstown Rd, between Rt 26 and Tripp Lake Rd and Tripp Lake Rd	18.99
Rt 26, between Poland Corner Road and Whales Back Road	7.63
Aggregate Road, between Poland Corner Road and Rt 26	0.56
Brown Road, between Page Road and Rt 26	4.01
	<hr/>
	31.19

EXHIBIT D-1  
INCREASED ASSESSED VALUE AND TIF REVENUE PROJECTIONS

TOWN OF POLAND DTV OMNIBUS TIF DISTRICT  
AMENDMENT 2

TIF Year	Fiscal Year 7/1-6/30	Incremental New Value	Captured Assessed Value %	Captured Assessed Value \$	Mil Rate	TIF Revenue	CEA Commitment	CEA \$ to JTK	Town TIF Revenue	Town General Fund
1	2007-2008	\$ 5,024,163	100%	\$ 5,024,163	24.50	\$ 123,092	65%	\$ 11,171	\$ 111,921	\$ -
2	2008-2009	\$ 6,009,512	100%	\$ 6,009,512	22.90	\$ 137,618	65%	\$ 15,026	\$ 122,592	\$ -
3	2009-2010	\$ 6,776,194	100%	\$ 6,776,194	13.40	\$ 90,801	65%	\$ 12,425	\$ 78,376	\$ -
4	2010-2011	\$ 7,247,870	100%	\$ 7,247,870	13.40	\$ 97,121	65%	\$ 17,559	\$ 79,562	\$ -
5	2011-2012	\$ 7,272,117	100%	\$ 7,272,117	13.40	\$ 97,446	65%	\$ 17,559	\$ 79,887	\$ -
6	2012-2013	\$ 7,144,370	100%	\$ 7,144,370	13.65	\$ 97,521	50%	\$ 13,759	\$ 83,762	\$ -
7	2013-2014	\$ 6,845,350	100%	\$ 6,845,350	13.65	\$ 93,439	50%	\$ 13,759	\$ 79,680	\$ -
8	2014-2015	\$ 6,196,950	100%	\$ 6,196,950	14.00	\$ 86,757	50%	\$ 14,112	\$ 72,645	\$ -
9	2015-2016	\$ 7,873,338	100%	\$ 7,873,338	14.20	\$ 111,801	50%	\$ 14,313	\$ 97,488	\$ -
10	2016-2017	\$ 8,644,700	100%	\$ 8,644,700	14.39	\$ 124,397	50%	\$ 14,505	\$ 109,892	\$ -
11	2017-2018	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	50%	\$ 14,858	\$ 112,442	\$ -
12	2018-2019	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	50%	\$ 14,858	\$ 112,442	\$ -
13	2019-2020	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	50%	\$ 14,858	\$ 112,442	\$ -
14	2020-2021	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	50%	\$ 14,858	\$ 112,442	\$ -
15	2021-2022	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	50%	\$ 14,858	\$ 112,442	\$ -
16	2022-2023	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	0%	\$ -	\$ 127,300	\$ -
17	2023-2024	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	0%	\$ -	\$ 127,300	\$ -
18	2024-2025	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	0%	\$ -	\$ 127,300	\$ -
19	2025-2026	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	0%	\$ -	\$ 127,300	\$ -
20	2026-2027	\$ 8,636,340	100%	\$ 8,636,340	14.74	\$ 127,300	0%	\$ -	\$ 127,300	\$ -
21	2027-2028									
22	2028-2029									
23	2029-2030									
Cumulative Avg. Annual						\$ 2,332,991 \$ 116,650		\$ 218,478 \$ 10,924	\$ 2,114,513 \$ 105,726	\$ - \$ -

Years 21-23 shown for tax shift purposes only.

EXHIBIT D-2  
TAX SHIFT PROJECTIONS

**TOWN OF POLAND DTV OMNIBUS TIF DISTRICT  
AMENDMENT 2**

TIF Year	Fiscal Year 7/1-6/30	State/County Projected Tax Shift			
		EPS Education Shift	Revenue Sharing Shift	County Tax Shift	Total State Tax Shift
1	2007-2008	\$ -	\$ -	\$ -	\$ -
2	2008-2009	\$ -	\$ -	\$ -	\$ -
3	2009-2010	\$ 17,538	\$ 1,285	\$ 5,674	\$ 24,497
4	2010-2011	\$ 33,944	\$ 1,535	\$ 7,012	\$ 42,491
5	2011-2012	\$ 52,443	\$ 1,728	\$ 8,170	\$ 62,342
6	2012-2013	\$ 58,514	\$ 1,847	\$ 9,030	\$ 69,391
7	2013-2014	\$ 61,961	\$ 1,854	\$ 9,363	\$ 73,177
8	2014-2015	\$ 62,966	\$ 1,821	\$ 9,506	\$ 74,293
9	2015-2016	\$ 61,867	\$ 1,746	\$ 9,413	\$ 73,025
10	2016-2017	\$ 58,932	\$ 1,582	\$ 8,806	\$ 69,320
11	2017-2018	\$ 60,922	\$ 2,005	\$ 11,560	\$ 74,487
12	2018-2019	\$ 65,834	\$ 2,199	\$ 13,115	\$ 81,148
13	2019-2020	\$ 72,493	\$ 2,197	\$ 13,540	\$ 88,230
14	2020-2021	\$ 74,576	\$ 2,197	\$ 13,992	\$ 90,765
15	2021-2022	\$ 74,554	\$ 2,197	\$ 14,459	\$ 91,210
16	2022-2023	\$ 74,554	\$ 2,197	\$ 14,942	\$ 91,693
17	2023-2024	\$ 74,554	\$ 2,197	\$ 15,441	\$ 92,192
18	2024-2025	\$ 74,554	\$ 2,197	\$ 15,957	\$ 92,708
19	2025-2026	\$ 74,554	\$ 2,197	\$ 16,490	\$ 93,241
20	2026-2027	\$ 74,554	\$ 2,197	\$ 17,041	\$ 93,791
21	2027-2028	\$ 74,554	\$ 2,197	\$ 17,610	\$ 94,360
22	2028-2029	\$ 74,554	\$ 2,197	\$ 18,198	\$ 94,948
23	2029-2030	\$ 50,976	\$ 0	\$ -	\$ 50,976
<b>Cumulative</b>		\$ 1,329,394	\$ 39,572	\$ 249,319	\$ 1,618,285
<b>Avg. Annual</b>		\$ 57,800	\$ 1,721	\$ 10,840	\$ 77,061

Years 21-23 shown for tax shift purposes only.

EXHIBIT E  
NOTICE OF PUBLIC HEARING

SUN JOURNAL » THURSDAY, AUGUST 30, 2018

**NOTICE OF PUBLIC HEARING  
TOWN OF POLAND, MAINE**

Notice is hereby given that the Poland Board of Selectpersons will hold a public hearing on

**Thursday, September 13, 2018  
at the Poland Town Hall,  
Poland, Maine,**

**The Public Hearing will be at 6:30 pm.**

The purpose of the public hearing is to receive public comments regarding the **"Poland Downtown Village Omnibus Municipal Development and Tax Increment Financing ("TIF") District Amendment Two and Amended and Restated Development Program,"** which is a proposed Second Amendment to the Poland Downtown Village TIF District and development program, all pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended. The proposed amendment removes one parcel, approximately 2.17 acres, from the existing TIF District.

A copy of the proposed development program for the District will be on file at the Town Office 10 days prior to the Public Hearing.

All interested persons are invited to attend the public hearing and will be given an opportunity to be heard at that time. Verbal and written comments received prior to the close of the public hearing will be included in the public hearing record.

A special Town Meeting of the Town of Poland will take place immediately following the public hearing for the purpose of voting on the proposed Amended District and Restated Development Program.

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# Sun Journal

Connecting you with your community

9/7/2018

TOWN OF POLAND  
1231 MAIN ST  
POLAND, ME 04274

TO WHOM IT MAY CONCERN:

We hereby certify that the following:

**LEGAL AD: Notice of Public Hearing, Town on Poland**

was published in the DAILY Sun-Journal a newspaper having its principal place of business in the County of Androscoggin. With general circulation in the Counties of Androscoggin, Franklin and Oxford.

**Date(s) Published: 8/30/18**

Tearsheet (s): ENCLOSED  
Invoice: ENCLOSED

Sun-Journal/SUNDAY  
Lewiston, Me



Linda Gross  
Accounting Supervisor

Subscribed and sworn to before me this 7<sup>th</sup> Day of September, 2018 at Lewiston, in the County of Androscoggin, in the State of Maine.

KRISTINE M. POWELL  
Notary Public, Maine  
My Commission Expires July 18, 2021

  
NOTARY PUBLIC

104 PARK STREET • P.O. BOX 4400 • LEWISTON, MAINE • 04243-4400

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**POLAND BOARD OF SELECTPERSONS  
MINUTES OF MEETING  
SPECIAL MEETING  
SEPTEMBER 13, 2018**

**CALL TO ORDER/PLEDGE OF ALLEGIANCE** –Chairperson Gallagher called the meeting to order at 6:30 PM with Selectperson Suzette Moulton, Mary-Beth Taylor, James Walker, Jr. and Joseph Cimino present.

**PUBLIC HEARING** – Selectperson Taylor moved to open a public hearing regarding the PSBCo TIF 2 Amendments at 6:33 PM. Selectperson Moulton seconded the motion. Discussion: None  
Vote: 5-yes 0-no

TIF Consultant Noreen Norton briefed the public on what TIFs were and how they worked. She then explained to the public the three specific reasons for amending this TIF:

- 1) Add uses for TIF funding
- 2) Correct mapping acreage, addition of two parcels, and the addition of two roads
- 3) Authorize the BOS to negotiate CEA's

The public had multiple questions that were answered. No public comments were made.

Selectperson Taylor moved to close the public hearing at 7:14 PM. Selectperson Moulton seconded the motion. Discussion: None  
Vote: 5-yes 0-no

**PUBLIC HEARING** – Selectperson Taylor moved to open a public hearing regarding the DTV TIF Amendments at 7:14 PM. Selectperson Moulton seconded the motion. Discussion: None  
Vote: 5-yes 0-no

TIF Consultant Noreen Norton briefed the public on what TIFs were and how they worked. She then explained to the public the three specific reasons for amending this TIF:

- 1) Add uses for TIF funding
- 2) Correct mapping acreage and the deletion of one parcel
- 3) Authorize the BOS to negotiate CEA's

No public comments were made.


Selectperson Taylor moved to close the public hearing at 7:29 PM. Selectperson Moulton seconded the motion. Discussion: None  
Vote: 5-yes 0-no

**ADJOURN** – Selectperson Taylor moved to adjourn. Selectperson Moulton seconded the motion. Discussion: None  
Vote: 5-yes 0-no

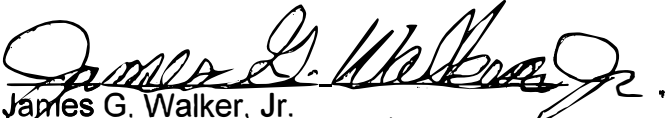
Recorded by: Nikki M. Pratt

Board of Selectpersons

  
Walter J. Gallagher, Chairperson

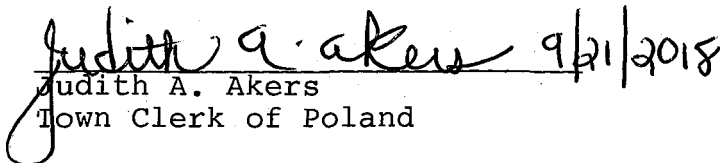
  
Suzanne Moulton

\_\_\_\_\_  
Joseph Cimino

  
James G. Walker, Jr.

  
Mary-Beth Taylor, Vice-Chairperson

Attested as true and correct:

 9/21/2018  
Judith A. Akers  
Town Clerk of Poland



**To: Amie M. Juergens, a resident of the Town of Poland in the County of Androscoggin in the State of Maine.**

**Greetings:** In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Poland qualified to vote in Town affairs, to meet upstairs at the Town Hall in the said Town of Poland on Thursday the 13<sup>th</sup> day of September, A.D. 2018 at six thirty o'clock in the evening to act on articles 1 through 6 of this warrant to wit:

### **MUNICIPAL ELECTION NOTICE**

**The Special Town Meeting will be held at the Poland Town Hall 1223 Maine Street on Thursday, September 13, 2018 beginning at 6:30 PM.**

The Registrar of Voters, Nicole M. Pratt, gives notice that the registrar's office will be in session from 8:00 AM to 4:00 PM at the Town Office on **Thursday, September 13, 2018** for the purpose of registering new voters and correcting the current list of voters.

***Note:** Town Charter Requirement - The Special Town Meeting requires that a minimum of one hundred (100) registered voters be present, and the quorum must stand for the remainder of the business meeting. Except as provided for within the Charter, the general law shall govern the calling of and proceedings at the Town Meeting.*

**Article 1.** To choose a Moderator to preside at said special town meeting.

**Article 2.** To see if the voters of the Town of Poland, Maine approve the fourth amendment to the municipal tax increment financing district known as the "Poland Spring Bottling Company Municipal Development and Tax Increment Financing District 2"; and adopt the Amended and Restated Development Program for the District as presented to the Town Meeting, such designation and adoption to be pursuant to the following findings, terms, and provisions?

**WHEREAS**, the Town of Poland Maine ("the Town") is authorized pursuant to Chapter 206 of Title 30-A Maine Revised Statutes, as amended ("the Act") to amend the designation of an approved municipal development tax increment financing district within the Town as the Fourth Amendment to the "Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2" ("the Amended District") and to adopt a restated development program for the Amended District ("the Restated Development Program"); and

**WHEREAS**, there is a need for economic development in the Town, in the surrounding region and in the State of Maine; and

**WHEREAS**, there is a need to improve the general economy and broaden the tax base of the Town and the region by attracting business development to the Amended District; and

**WHEREAS**, the Amended District and adoption of the Restated Development Program will help to improve the economy and broaden the tax base in Poland by attracting business development to the Amended District; and

**WHEREAS**, there is a need to implement continued economic development initiatives in those areas of the Town designated as part of the Amended District in accordance with the provisions of the Act; and

**WHEREAS**, the Town desires to amend and confirm the Amended District and adopt the Restated Development Program; and

**WHEREAS**, it is expected that final approval will be obtained from the State of Maine Department of Economic and Community Development (the “Department”), approving designation of the Amended District and adoption of the Restated Development Program; and

**WHEREAS**, the Town has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. § 5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town;

**NOW, THEREFORE, IT IS HEREBY VOTED BY THE TOWN:**

**Section 1. The Town hereby finds and determines that:**

a. At least twenty-five percent (25%), by area, of the real property within the Amended District as hereinafter designated, is suitable for commercial uses; and

b. The total area of the Amended District as hereinafter designated does not exceed two percent (2%) of the total acreage of the Town, and the total area of all development districts within the Town, including the proposed Amended District, does not exceed five percent (5%) of the total acreage of the Town; and

c. The original assessed value of all existing and proposed tax increment financing districts, including the proposed Amended District, does not exceed five percent (5%) of the total equalized assessed value of all taxable property within the Town as of April 1, 2017; and

d. Designation of the Amended District and adoption of the Restated Development Program will make a contribution to the economic growth and well-being of the Town as a whole and the surrounding region and will contribute to the betterment of the health, welfare and safety of the inhabitants of the Town, including a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose. The Town has considered all evidence, if any presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if any, is outweighed by the contribution expected to be made through the Amended District and the Restated Development Program.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby approves the fourth amendment of the municipal tax increment financing district to be known as the “Poland Spring Bottling Company District 2 Omnibus Amended Municipal Development and Tax Increment Financing District” designated and described as more particularly set forth in the Restated Development Program for such District presented to Town Meeting in the form attached hereto and such Restated Development Program is hereby incorporated by reference into this vote as

the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. § 5227(1), the percentage of increased assessed value to be retained as captured assessed value in accordance with the Development Program is to be established as set forth in the Development Program.

**Section 4.** The Town's Board of Selectpersons or their duly-appointed representative is hereby authorized, empowered and directed to submit the proposed designation of the Amended District and the proposed Restated Development Program for the District to the Department for review and approval pursuant to the requirements of 30-A M.R.S. section 5226.

**Section 5.** The Town's Board of Selectpersons or its duly-appointed representative is hereby authorized and empowered, at its discretion, from time to time, to make such revisions to the Restated Development Program as the Board of Selectpersons or their duly-appointed representative deem reasonably necessary or convenient in order to facilitate the process for review and approval of the Amended District and / or Restated Development Program by the Department, or for any other reason, so long as such revisions are consistent with these resolutions and with the basic structure and intent of the Amended District and the Restated Development Program.

**Section 6.** The foregoing designation of the Amended District and adoption of the Restated Development Program for the District shall automatically become final and shall take full force and effect upon receipt by the Town of approval of the designation of the Amended District and adoption of the Restated Development Program by the Department, without requirements of further action by the Town, the Board of Selectpersons, or any other party.

***Board of Selectpersons and Community Economic Development Committee recommend approval.***

**Article 3.** To see if the voters of the Town of Poland, Maine approve the second amendment to the municipal tax increment financing district known as the "Poland Downtown Village Amended Omnibus Municipal Development and Tax Increment Financing District"; and adopt the Amended and Restated Development Program for the District as presented to the Town Meeting, such designation and adoption to be pursuant to the following findings, terms, and provisions?

**WHEREAS**, the Town of Poland Maine ("the Town") is authorized pursuant to Chapter 206 of Title 30-A Maine Revised Statutes, as amended ("the Act") to amend the designation of an approved municipal development tax increment financing district within the Town as the Second Amendment to the "Poland Downtown Village Amended Omnibus Municipal Development and Tax Increment Financing District" ("the Amended District") and to adopt a restated development program for the Amended District ("the Restated Development Program"); and

**WHEREAS**, there is a need for economic development in the Town, in the surrounding region and in the State of Maine; and

**WHEREAS**, there is a need to improve the general economy and broaden the tax base of the Town and the region by attracting business development to the Amended District; and

**WHEREAS**, the Amended District and adoption of the Restated Development Program will help to improve the economy and broaden the tax base in Poland by attracting business development to the Amended District; and

**WHEREAS**, there is a need to implement continued economic development initiatives in those areas of the Town designated as part of the Amended District in accordance with the provisions of the Act; and

**WHEREAS**, the Town desires to amend and confirm the Amended District and adopt the Restated Development Program; and

**WHEREAS**, it is expected that final approval will be obtained from the State of Maine Department of Economic and Community Development (the “Department”), approving designation of the Amended District and adoption of the Restated Development Program; and

**WHEREAS**, the Town has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. § 5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town;

**NOW, THEREFORE, IT IS HEREBY VOTED BY THE TOWN:**

**Section 1.** The Town hereby finds and determines that:

a. At least twenty-five percent (25%), by area, of the real property within the Amended District as hereinafter designated, is suitable for commercial uses; and

b. The total area of the Amended District as hereinafter designated does not exceed two percent (2%) of the total acreage of the Town, and the total area of all development districts within the Town, including the proposed Amended District, does not exceed five percent (5%) of the total acreage of the Town; and

c. The original assessed value of all existing and proposed tax increment financing districts, including the proposed Amended District, does not exceed five percent (5%) of the total equalized assessed value of all taxable property within the Town as of April 1, 2017; and

d. Designation of the Amended District and adoption of the Restated Development Program will make a contribution to the economic growth and well-being of the Town as a whole and the surrounding region and will contribute to the betterment of the health, welfare and safety of the inhabitants of the Town, including a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose. The Town has considered all evidence, if any presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if any, is outweighed by the contribution expected to be made through the Amended District and the Restated Development Program.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby approves the fourth amendment of the municipal tax increment financing district to be

known as the “Poland Spring Bottling Company District 2 Omnibus Amended Municipal Development and Tax Increment Financing District” designated and described as more particularly set forth in the Restated Development Program for such District presented to Town Meeting in the form attached hereto and such Restated Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. § 5227(1), the percentage of increased assessed value to be retained as captured assessed value in accordance with the Development Program is to be established as set forth in the Development Program.

**Section 4.** The Town’s Board of Selectpersons or their duly-appointed representative is hereby authorized, empowered and directed to submit the proposed designation of the Amended District and the proposed Restated Development Program for the District to the Department for review and approval pursuant to the requirements of 30-A M.R.S. section 5226.

**Section 5.** The Town’s Board of Selectpersons or its duly-appointed representative is hereby authorized and empowered, at its discretion, from time to time, to make such revisions to the Restated Development Program as the Board of Selectpersons or their duly-appointed representative deem reasonably necessary or convenient in order to facilitate the process for review and approval of the Amended District and / or Restated Development Program by the Department, or for any other reason, so long as such revisions are consistent with these resolutions and with the basic structure and intent of the Amended District and the Restated Development Program.

**Section 6.** The foregoing designation of the Amended District and adoption of the Restated Development Program for the District shall automatically become final and shall take full force and effect upon receipt by the Town of approval of the designation of the Amended District and adoption of the Restated Development Program by the Department, without requirements of further action by the Town, the Board of Selectpersons, or any other party.

***Board of Selectpersons and Community Economic Development Committee recommend approval.***

**Article 4.** To see if the Town will vote to adopt the 2018 Amendment to the **Poland Comprehensive Land Use Code** – Section 508.7.B.2 and 615.K.2.B “Amendments to Multi Family Dwellings and Planned Residential Developments”? (*A copy of the proposed ordinance amendment is available for inspection in the Clerk’s office, as well as the Town’s website at polandtownoffice.org and will also be available at Town Meeting*)

***Planning Board does not recommend approval.***

**Article 5.** To see if the Town will vote to adopt the 2018 Amendment to the **Poland Comprehensive Land Use Code** – Section 508.18.3.k “Amendments to Signs”? (*A copy of the proposed ordinance amendment is available for inspection in the Clerk’s office, as well as the Town’s website at polandtownoffice.org and will also be available at Town Meeting*)

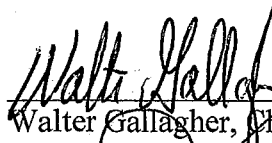
***Planning Board does not recommend approval.***

**Article 6.** To see if the Town will vote to adopt the 2018 Amendment to the **Official Town of Poland Zoning Map** - "Amendments to the wetlands associated with great ponds and rivers, which are "moderate" or "high" value waterfowl and wading bird habitat, including nesting and feeding areas on the Town of


Poland Official Zoning Map from Resource Protection District to Limited Residential Zoning District" ordinance as depicted on attached Map 1? (A copy of the proposed ordinance amendment is available for inspection in the Clerk's office, as well as the Town's website at polandtownoffice.org and will also be available at Town Meeting)

**Planning Board does recommend approval.**

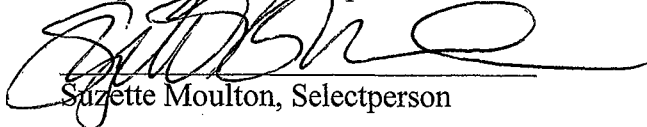
Signed by a majority of the Municipal Officers of Poland, Maine on the 21<sup>st</sup> day of September, 2018.

  
Walter Gallagher, Chairperson

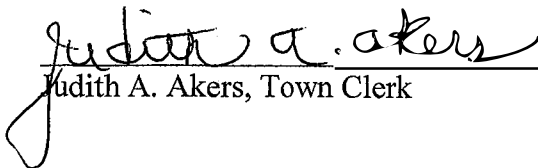
  
Mary-Beth Taylor, Vice Chairperson

  
Joseph Cimino, Selectperson

  
James G. Walker, Selectperson

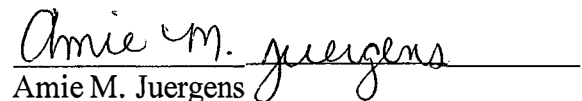
  
Suzette Moulton, Selectperson

ATTEST: A True Copy

  
Judith A. Akers, Town Clerk

## RETURN

Pursuant to the within notice, I have notified and warned the voters of the Town of Poland, Maine to meet at the time and place for the purposes therein named, by posting this day an attested copy of the within warrant, at the Post Offices in Poland / Poland Spring, East Poland, and West Poland; also at the Town Office, and at the A. B. Ricker Memorial Library and Community House, the same being conspicuous and public places in said Town.

  
Amie M. Juergens  
Resident of the Town of Poland

Date: 08/23/2018

**Town of Poland**  
**Warrant for Special Town Meeting**  
**Thursday, September 13, 2018**

A public hearing was held beginning at 6:30PM with Noreen Norton attending. She was there as the Town's TIF consultant explaining how the Town's TIF's work and answered the questions asked by the public attending the hearing. The public hearing ended at 7:29PM.

The meeting was called to order at 7:29PM by Judith A. Akers, Town Clerk who went directly to Article 1 without reading the following: To: Amie M. Juergens, a resident of the Town of Poland in the County of Androscoggin in the State of Maine. Greetings: In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Poland qualified to vote in Town affairs, to meet upstairs at the Town Hall in the said Town of Poland on Thursday the 13<sup>th</sup> day of September, A.D. 2018 at six thirty o'clock in the evening to act on articles 1 through 6 of this warrant to wit: Pursuant to the within notice, I have notified and warned the voters of the Town of Poland, Maine to meet at the time and place for the purposes therein named, by posting this day an attested copy of the within warrant, at the Post Offices in Poland / Poland Spring, East Poland, and West Poland; also at the Town Office, and at the A. B. Ricker Memorial Library and Community House, the same being conspicuous and public places in said Town. S/ Amie M. Juergens, Resident of the Town of Poland. August 23, 2018.

**Article 1.** To choose a Moderator to preside at said special town meeting. A motion was made by Nicole Pratt, seconded by William Eldridge to nominate Edward Rabasco, Jr. as the moderator of this meeting. A motion was then made by Stephen Robinson, seconded by William Eldridge to have nominations cease. All were in favor to cease nominations. The ballots were cast and Edward Rabasco, Jr. received 10 votes. By the Town's vote he was elected as moderator. He was sworn in at 7:30PM. At this time the moderator explained the process and protocol of the meeting. He asked that we address visitors being able to speak at the meeting. A motion was made by William Eldridge, seconded by Stephen Robinson to allow non-voters to speak at the meeting. By a show of hands the motion carried.

**Article 2.** To see if the voters of the Town of Poland, Maine approve the fourth amendment to the municipal tax increment financing district known as the "Poland Spring Bottling Company Municipal Development and Tax Increment Financing District 2"; and adopt the Amended and Restated Development Program for the District as presented to the Town Meeting, such designation and adoption to be pursuant to the following findings, terms, and provisions?

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**WHEREAS**, there is a need for economic development in the Town, in the surrounding region and in the State of Maine; and

**WHEREAS**, there is a need to improve the general economy and broaden the tax base of the Town and the region by attracting business development to the Amended District; and

**WHEREAS**, the Amended District and adoption of the Restated Development Program will help to improve the economy and broaden the tax base in Poland by attracting business development to the Amended District; and

**WHEREAS**, there is a need to implement continued economic development initiatives in those areas of the Town designated as part of the Amended District in accordance with the provisions of the Act; and

**WHEREAS**, the Town desires to amend and confirm the Amended District and adopt the Restated Development Program; and

**WHEREAS**, it is expected that final approval will be obtained from the State of Maine Department of Economic and Community Development (the “Department”), approving designation of the Amended District and adoption of the Restated Development Program; and

**WHEREAS**, the Town has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. § 5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town;

**NOW, THEREFORE, IT IS HEREBY VOTED BY THE TOWN:**

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a. At least twenty-five percent (25%), by area, of the real property within the Amended District as hereinafter designated, is suitable for commercial uses; and

b. The total area of the Amended District as hereinafter designated does not exceed two percent (2%) of the total acreage of the Town, and the total area of all development districts within the Town, including the proposed Amended District, does not exceed five percent (5%) of the total acreage of the Town; and

c. The original assessed value of all existing and proposed tax increment financing districts, including the proposed Amended District, does not exceed five percent (5%) of the total equalized assessed value of all taxable property within the Town as of April 1, 2017; and

d. Designation of the Amended District and adoption of the Restated Development Program will make a contribution to the economic growth and well-being of the Town as a whole and the surrounding region and will contribute to the betterment of the health, welfare and safety of the inhabitants of the Town, including a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose. The Town has considered all evidence, if any presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if



any, is outweighed by the contribution expected to be made through the Amended District and the Restated Development Program.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby approves the fourth amendment of the municipal tax increment financing district to be known as the “Poland Spring Bottling Company District 2 Omnibus Amended Municipal Development and Tax Increment Financing District” designated and described as more particularly set forth in the Restated Development Program for such District presented to Town Meeting in the form attached hereto and such Restated Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. § 5227(1), the percentage of increased assessed value to be retained as captured assessed value in accordance with the Development Program is to be established as set forth in the Development Program.

**Section 4.** The Town’s Board of Selectpersons or their duly-appointed representative is hereby authorized, empowered and directed to submit the proposed designation of the Amended District and the proposed Restated Development Program for the District to the Department for review and approval pursuant to the requirements of 30-A M.R.S. section 5226.

**Section 5.** The Town’s Board of Selectpersons or its duly-appointed representative is hereby authorized and empowered, at its discretion, from time to time, to make such revisions to the Restated Development Program as the Board of Selectpersons or their duly-appointed representative deem reasonably necessary or convenient in order to facilitate the process for review and approval of the Amended District and / or Restated Development Program by the Department, or for any other reason, so long as such revisions are consistent with these resolutions and with the basic structure and intent of the Amended District and the Restated Development Program.

**Section 6.** The foregoing designation of the Amended District and adoption of the Restated Development Program for the District shall automatically become final and shall take full force and effect upon receipt by the Town of approval of the designation of the Amended District and adoption of the Restated Development Program by the Department, without requirements of further action by the Town, the Board of Selectpersons, or any other party.

***Board of Selectpersons and Community Economic Development Committee recommend approval.*** A motion was made by Stephen Robinson, seconded by Stanley Tetenman that the moderator not read the article in its entirety due to the length of it. By a show of hands the motion carried. A motion was then made by Stephen Robinson, seconded by Raymond Cloutier to accept the article as presented. No discussion. By a show of hands the motion carried.

**Article 3.** To see if the voters of the Town of Poland, Maine approve the second amendment to the municipal tax increment financing district known as the “Poland Downtown Village Amended Omnibus Municipal Development and Tax Increment Financing District”; and adopt the Amended and Restated Development Program for the District as presented to the Town Meeting, such designation and adoption to be pursuant to the following findings, terms, and provisions?

**WHEREAS,** the Town of Poland Maine (“the Town”) is authorized pursuant to Chapter

206 of Title 30-A Maine Revised Statutes, as amended (“the Act”) to amend the designation of an approved municipal development tax increment financing district within the Town as the Second Amendment to the “Poland Downtown Village Amended Omnibus Municipal Development and Tax Increment Financing District” (“the Amended District”) and to adopt a restated development program for the Amended District (“the Restated Development Program”); and

**WHEREAS**, there is a need for economic development in the Town, in the surrounding region and in the State of Maine; and

**WHEREAS**, there is a need to improve the general economy and broaden the tax base of the Town and the region by attracting business development to the Amended District; and

**WHEREAS**, the Amended District and adoption of the Restated Development Program will help to improve the economy and broaden the tax base in Poland by attracting business development to the Amended District; and

**WHEREAS**, there is a need to implement continued economic development initiatives in those areas of the Town designated as part of the Amended District in accordance with the provisions of the Act; and

**WHEREAS**, the Town desires to amend and confirm the Amended District and adopt the Restated Development Program; and

**WHEREAS**, it is expected that final approval will be obtained from the State of Maine Department of Economic and Community Development (the “Department”), approving designation of the Amended District and adoption of the Restated Development Program; and

**WHEREAS**, the Town has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. § 5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town;

**NOW, THEREFORE, IT IS HEREBY VOTED BY THE TOWN:**

**Section 1.** The Town hereby finds and determines that:

a. At least twenty-five percent (25%), by area, of the real property within the Amended District as hereinafter designated, is suitable for commercial uses; and

b. The total area of the Amended District as hereinafter designated does not exceed two percent (2%) of the total acreage of the Town, and the total area of all development districts within the Town, including the proposed Amended District, does not exceed five percent (5%) of the total acreage of the Town; and

c. The original assessed value of all existing and proposed tax increment financing districts, including the proposed Amended District, does not exceed five percent (5%) of the total equalized assessed value of all taxable property within the Town as of April 1, 2017; and

d. Designation of the Amended District and adoption of the Restated Development Program will make a contribution to the economic growth and well-being of the Town as a whole and the surrounding region and will contribute to the betterment of the health, welfare and safety of the inhabitants of the Town, including a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose. The Town has considered all evidence, if any presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if any, is outweighed by the contribution expected to be made through the Amended District and the Restated Development Program.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby approves the fourth amendment of the municipal tax increment financing district to be known as the “Poland Spring Bottling Company District 2 Omnibus Amended Municipal Development and Tax Increment Financing District” designated and described as more particularly set forth in the Restated Development Program for such District presented to Town Meeting in the form attached hereto and such Restated Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. § 5227(1), the percentage of increased assessed value to be retained as captured assessed value in accordance with the Development Program is to be established as set forth in the Development Program.

**Section 4.** The Town’s Board of Selectpersons or their duly-appointed representative is hereby authorized, empowered and directed to submit the proposed designation of the Amended District and the proposed Restated Development Program for the District to the Department for review and approval pursuant to the requirements of 30-A M.R.S. section 5226.

**Section 5.** The Town’s Board of Selectpersons or its duly-appointed representative is hereby authorized and empowered, at its discretion, from time to time, to make such revisions to the Restated Development Program as the Board of Selectpersons or their duly-appointed representative deem reasonably necessary or convenient in order to facilitate the process for review and approval of the Amended District and / or Restated Development Program by the Department, or for any other reason, so long as such revisions are consistent with these resolutions and with the basic structure and intent of the Amended District and the Restated Development Program.

**Section 6.** The foregoing designation of the Amended District and adoption of the Restated Development Program for the District shall automatically become final and shall take full force and effect upon receipt by the Town of approval of the designation of the Amended District and adoption of the Restated Development Program by the Department, without requirements of further action by the Town, the Board of Selectpersons, or any other party.

***Board of Selectpersons and Community Economic Development Committee recommend approval. A motion was made by Stephen Robinson, seconded by William Eldridge that the***

moderator not read the article in its entirety and to accept the article as presented. No discussion. By a show of hands the motion carried.

**Article 4.** To see if the Town will vote to adopt the 2018 Amendment to the **Poland Comprehensive Land Use Code** – Section 508.7.B.2 and 615.K.2.B “Amendments to Multi Family Dwellings and Planned Residential Developments”? *(A copy of the proposed ordinance amendment is available for inspection in the Clerk’s office, as well as the Town’s website at polandtownoffice.org and will also be available at Town Meeting)* ***Planning Board does not recommend approval.*** A motion was made by Nicole Pratt, seconded by George Greenwood to accept the article as read. Kurt Becker asked why the Planning Board didn’t recommend approval. George Greenwood a Planning Board member said the reason why it wasn’t recommended for approval is because they had a 2/2 tie. So that is why it is on the warrant not recommending approval. Stanley Tetenman, asked what this article would do if approved. Scott Neal and James Porter explained the specifics. Kurt Becker wanted to know if this would kill the senior housing. The reply was no. Claire Walker wanted to know how this would affect fire and rescue and the schools. She also asked how can we do this for the elderly housing and not for others. Joseph Cimino said he sold the land to Auburn Housing and the property has fewer limitations because it is going to be used for elderly housing. Brian Merrill whose land abuts this property falls under more stringent regulations because his land is not going to be used for elderly housing. George Greenwood said without water and sewer lines it limits development. Sarah Merrill said this would not affect the elderly housing this is about multi -family dwellings and planned residential developments only. A comment was made by a neighbor whose property abuts Brian Merrill’s property. She said if this was approved it wouldn’t make her happy because he could probably put in 24 to 30 apartment units. Fergus Lea said this is too dense for Poland. This would allow more houses on a property. He said 5,000 square feet leaves precious little space. A motion was then made by William Eldridge, seconded by Raymond Cloutier to move the question. The moderator couldn’t tell if there was a two-thirds vote in favor of limiting debate so he asked for the tellers. By a show of hands the result was Yes 82 and No 17. There were 120 voters present. By a show of hands the motion carried. We then went to the motion on the floor. By a show of hands the motion was defeated and the article failed.

**Article 5.** To see if the Town will vote to adopt the 2018 Amendment to the **Poland Comprehensive Land Use Code** – Section 508.18.3.k “Amendments to Signs”? *(A copy of the proposed ordinance amendment is available for inspection in the Clerk’s office, as well as the Town’s website at polandtownoffice.org and will also be available at Town Meeting)* ***Planning Board does not recommend approval.*** A motion was made by James Porter, seconded by Charles Stroud to accept the article as read. Kurt Becker wanted to know why the Planning Board didn’t recommend approval of this article. James Porter said it was another 2/2 vote and that is why it was put on the warrant that they didn’t recommend approval. He went on to explain the proposed changes and said they just make the recommendations and it’s up to the town to approve what is put before them. Anne Gagne asked about the size of the sign and what should it be currently. Scott Neal said it depends on where it is located. Stephen Robinson wanted to know if this amendment was approved would it cover the whole town. Scott Neal explained. Sarah Merrill said LED could be on any property in the town. Fergus Lea reminded people of the big sign on Route 26 in Oxford. No further discussion. By a show of hands the motion was defeated and the article failed.

**Article 6.** To see if the Town will vote to adopt the 2018 Amendment to the **Official Town of Poland Zoning Map** - "Amendments to the wetlands associated with great ponds and rivers,

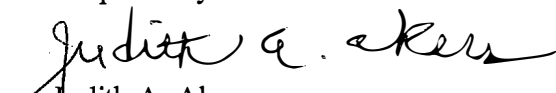
sign on Route 26 in Oxford. No further discussion. By a show of hands the motion was defeated and the article failed.

**Article 6.** To see if the Town will vote to adopt the 2018 Amendment to the **Official Town of Poland Zoning Map** - "Amendments to the wetlands associated with great ponds and rivers, which are "moderate" or "high" value waterfowl and wading bird habitat, including nesting and feeding areas on the Town of Poland Official Zoning Map from Resource Protection District to Limited Residential Zoning District" ordinance as depicted on attached Map 1? *(A copy of the proposed ordinance amendment is available for inspection in the Clerk's office, as well as the Town's website at polandtownoffice.org and will also be available at Town Meeting)*

**Planning Board does recommend approval.** A motion was made by Stephen Robinson, seconded by Charles Stroud to accept the article as read. Fred Huntress a member of the Conservation Commission said we seem to be whittling away more and more from the Resource Protection every year. Why do they want to change the zone? More population will create pollution. Karen Westerman the property owner said they just want the property to go back to the original zone. George Greenwood said it is currently in Resource Protection and Shoreland Zoning. Scott Neal said there are already restrictions on the property by DEP. James Porter gave the Planning Board's thoughts on this article. He said we are not giving them anything they are developing outside of Resource Protection. He went on to say that a lot of the questions being asked could have been answered at the time the Planning Board held the public hearing on the proposed amendment. Barry Morgan Co-Chairman for the Conservation Commission spoke. Kurt Becker asked what is the intent of the change. Karen Westerman said they want a residential lot. A motion was made by William Eldridge, seconded by Hope Becker to move the question. By a show of hands the motion carried. The moderator asked for the tellers. The vote was Yes 67 No 35. By a show of the hands the motion carried.


A motion was made by Stephen Robinson, seconded by Nicole Pratt to adjourn the meeting. By a show of hands the motion carried. The time was 8:27PM. There were 125 voters that attended the meeting and 17 visitors.

Respectfully Submitted

  
Judith A. Akers  
Town Clerk of Poland

September 17, 2018

A true copy attest of the minutes for the Special Town Meeting dated September 13, 2018.

  
Judith A. Akers  
Town Clerk of Poland