

Noreen G. Norton

1 Kelsey Street #2
Waterville, Maine 04901
noreennorton@gmail.com

(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 Spring Bottling Company Omnibus Amended Municipal Development and Tax Increment Financing District 2 and Restated Development Program: Amendment 4"**.

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.

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 Poland Spring Bottling Company Omnibus Amended and Restated Municipal Development and Tax Increment Financing District 2: Amendment 4

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 4 of the Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing ("TIF") District 2 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*

**POLAND SPRING BOTTLING COMPANY OMNIBUS
AMENDED MUNICIPAL DEVELOPMENT
AND TAX INCREMENT FINANCING DISTRICT 2
AND RESTATED DEVELOPMENT PROGRAM
AMENDMENT 4**

Presented to:

TOWN OF POLAND

DATED: September 13, 2018

TABLE OF CONTENTS**Page**

I.	INTRODUCTION	1
	A. Poland Spring Bottling Company District 2	1
	B. Overview of 4th Amendment and Restated Development Program.....	2
	C. Tax Increment Financing – Poland Economic Development Program	2
II.	DEVELOPMENT PROGRAM NARRATIVE.....	8
	A. The Development District.....	8
	1. Physical Description.....	8
	2. Statutory Requirements and Thresholds	9
	3. Duration.....	9
	4. Original Assessed Value	9
	B. The Projects	9
	C. The Development Program	10
	D. Operational Components	11
	1. Public Facilities	11
	2. Commercial Improvements.....	11
	3. Relocation of Displaced Persons	11
	4. Transportation Improvements	11
	5. Environmental Controls	11
	6. Plan of Operations.....	11
III.	FINANCIAL PLAN.....	12
	A. Increased Assessed Values & Credit Enhancement Agreements	12
	B. Sources of Revenues.....	13
	C. Public Indebtedness	13
	D. Original Assessed Value.....	13
IV.	STATUTORY REQUIREMENTS AND THRESHOLDS	13
V.	TAX SHIFTS	13
VI.	MUNICIPAL APPROVALS	14
	A. Notice of Public Hearing	14
	B. Minutes of Public Hearing.....	14
	C. Authorizing Vote	14

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 Spring Bottling Company District 2

The Original designation of the Poland Spring Bottling Company Municipal Development and Tax Increment Financing (“TIF”) District II (“**District 2**”) became effective upon approval by the Commissioner of the Maine Department of Economic and Community Development (“DECD”) on March 31, 2000.

A Technical Revision (formerly referred to as Amendment 1) allowing previously disapproved projects was approved June 16, 2006.

Amendment 1 to District 2, approved June 12, 2009 added an additional Tier 2 project

Amendment 2 was approved on November 24, 2010. This amendment added acreage to District 2, added new public projects, and extended the term to thirty (30) years. Capture remained at ninety percent (90%) of incremental assessed value.

On October 30, 2015 Amendment 3 was approved. This amendment added parcels and corrected/restated original assessed value (OAV) and acreage values for parcels that had been previously misassigned to Poland Spring Bottling Company Municipal Development and Tax Increment Financing District One. The Assessor’s Certificate of OAV for this Amendment clarified that District 2 only captures taxable real property value and that it has never captured taxable personal property value.

As stated in District 2 designation, the Town established the Poland Spring Bottling Company Municipal Development and TIF District 2 to assist the Poland Spring Bottling Company (the “Company”) to expand the Company facility, install processing equipment and undertake related infrastructure and site improvements. District 2 was also intended to fund certain infrastructure public improvements within and (if necessary) outside of the District boundaries.

The Town of Poland created District 2 and authorized a credit enhancement agreement (“CEA”) with the Company to accomplish the following goals:

- create public infrastructure essential to the Company project and future developments;
- maintain existing tax revenues generated by the property;
- stabilize the Town’s tax rate while increasing revenue for the Town;
- retain long-term, stable employment opportunities for area residents; and
- promote diversification of the municipal tax base.

The original designation also recognized that by creating District 2, the Town of Poland would “shelter” the increase in municipal valuation from future real estate investments that occur with District 2. 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 Fourth Amendment to District 2 and Restated Development Program

The Town of Poland is now proposing a fourth amendment to District 2 as the **“Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2-Fourth Amendment”** (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) add one parcel to the District and additional acreage to a parcel already in the District (Section II.A.1);
- 3) add two sections of public rights of way (roads) to the District (Section II.A.1); and
- 4) add additional uses of TIF revenues as allowed by statute (Table 1).

Additionally, this Amended and Restated District updates the maps to correctly reflect all roads and parcels that were included the original and previous amendments to the District. 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 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
Poland Spring Bottling Co Omnibus District 2 AMD 4 Project Costs

Project Description	Cost Estimate	Statutory Cite
Investments Within the District		
<p>1. <u>Capital Costs including but not limited to:</u></p> <ul style="list-style-type: none"> • 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"> ○ # Water and sewer improvements such as: <ul style="list-style-type: none"> ▪ sewer and water extension from Auburn to Poland Spring Bottling facility ▪ water and sewer extensions incl. interest ▪ Wastewater Poland and Auburn ▪ Water lines, hydrants ▪ Groundwater protection project ▪ Water main project Route 26/122 intersection ▪ Pump station to support business needs ○ # Lewiston Junction Rd. improvements/upgrades ○ # Plains/Ricker Road improvements ○ # land acquisition/easements ○ # building acquisition ○ # street and site improvements ○ # building construction ○ # façade improvements ○ # streetscape improvements including sidewalks and crosswalks ○ # pedestrian access improvements ○ # parking facility ○ # environmental improvements, including storm water ○ # stormwater separation on Plains Road excluding road reconstruction after stormwater phase ○ scenic turnouts, signs, railing and other related improvements in public ways 	13,000,000	30-A M.R.S.A. § 5225(1)(A)(1)(a),(b) and,(c),

Project Description	Cost Estimate	Statutory Cite
<ul style="list-style-type: none"> ○ 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; ● The demolition, alteration, remodeling, repair or reconstruction of existing buildings, structures and fixtures <ul style="list-style-type: none"> ○ # clearance and demolition ● Site preparation and finishing work <ul style="list-style-type: none"> ○ # street and site improvements ● # Professional fees and expenses including, but not limited to, licensing, permitting expenses, project design and planning, engineering, architectural, legal and accounting expenses 		<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>
<p>2. <u>Financing Costs:</u> 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"> ● # General Obligation Bond, interest 	400,000	30-A M.R.S.A. § 5225(1)(A)(2)
<p>3. <u>Real Property Assembly Costs</u></p>	10,000	30-A M.R.S.A. § 5225(1)(A)(3)
<p>4. # <u>Administrative Costs:</u> 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.</p>	300,000	30-A M.R.S.A. § 5225(1)(A)(5)
<p>5. Relocation costs, including, but not limited to, relocation payments made following condemnation</p> <ul style="list-style-type: none"> ● # relocation of displaced persons or business 	10,000	30-A M.R.S.A. § 5225(1)(A)(6)
<p>6. <u>Organizational Costs:</u> relating to the establishment or</p>	25,000	30-A M.R.S.A.

Project Description	Cost Estimate	Statutory Cite
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.		§ 5225(1)(A)(7)
Investments Made Necessary by District		
<p>7. <u>Infrastructure Costs:</u> 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 improvements outside the District pro-rated to include only the portion of improvements made necessary by the District.</p> <ul style="list-style-type: none"> • # sewer and water extension from Auburn to Poland Spring Bottling facility 	2,200,000	30-A M.R.S.A. § 5225(1)(B)(1)
<p>8. <u>Public Safety:</u> 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/rescue equipment & maintenance if development requires equipment not currently owned by the municipality.</p>	1,000,000	30-A M.R.S.A. § 5225(1)(B)(2)
<p>9. <u>Costs of funding to mitigate any adverse impact</u> of the district upon the municipality or plantation and its constituents</p>	50,000	30-A M.R.S.A. § 5225(1)(B)(3)

Project Description	Cost Estimate	Statutory Cite
Investments Related to Economic Development		
<p>10. % <u>Costs of funding economic development programs and/or events including, but not limited to:</u></p> <ul style="list-style-type: none"> • # Municipal economic development programs marketing the municipality as a business location • Events that will attract visitors to the municipality, • # Planning for economic development within the Town of Poland, including but not limited to, Economic Development Strategic Planning, Feasibility Studies, Downtown Redevelopment Plan • # Pro-rated costs of staff salary or consultant fees to oversee the TIF program and to promote economic development within the Town. • # Discretionary payments. 	750,000	30-A MRSA §5225 (1)(C)(1)
<p>11. % <u>Economic Development Program Support</u> 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.</p>	200,000	30-A MRSA §5225 (1)(C)(1)
<p>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.</p> <ul style="list-style-type: none"> • Any environmental improvements that protect or remediate the aquifer, which is critically important to the ongoing viability of Poland Spring Bottling Company operations. 	150,000	30-A MRSA §5225 (1)(C)(2)

Project Description	Cost Estimate	Statutory Cite
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"> • Including, but not limited to footbridge over Waterhouse Brook, connecting existing trail on either side of the road 	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 conveyances and related equipment; bus shelters and other transit-related structures; and benches, signs and other transit-related infrastructure.	75,000	30-A M.R.S.A. § 5225(1)(C)(7) (a)
18. % Costs associated with the development of fisheries and wildlife or marine projects	20,000	30-A M.R.S.A. § 5225(1)(C)(8)

Project Description	Cost Estimate	Statutory Cite
19. % <u>TIF revenues to be used as match for applicable State and Federal Economic Development Grant Programs</u> 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
Total Municipal Investment Plan Costs:	19,040,000	

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 originally established on March 14, 2007. As previously amended the District will exist for a total of thirty (30) 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 Fourth Amendment to the **Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2 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 ninety-percent (90%) 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 Poland Spring Bottling Company, 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 add:

- parcel 6/47B, which is 3.68 acres
- .9 acres to parcel 6/47E. Note that Parcel 6/47E was created by splitting parcel 6/47 which was 12.50 acres when added as part of Amendment 2. The newly

identified 6/47E is 8 acres. 7.1 of which was originally part of 6/47. The remaining .9 acres is an addition to the District.

- Spring Water Rd. from Empire Rd. to the New Gloucester town line (9.0 acres), and
- Route 26 from Whales Back Road to Range Hill Road (32.60 acres)

It also revises previous road acreage from estimates (38.12 acres) to GIS calculated values (42.81 acres), for a new total District acreage of 542.16+/- acres, including 84.41 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 thirty (30) years, ending on June 30, 2030.

4. Certification of Original Assessed Value

The addition of parcel 6/47B adds \$197,630 (as of March 31, 2018 (April 1, 2017) to the Original Assessed Value ("OAV") of the District. With this new valuation, the OAV was \$6,152,550 as of the date of approval of this Amended and Restated Development Program by the Town. The Assessor's Certificate of Original Assessed Value, is included as Exhibit C.

B. The Poland Spring Bottling Company District 2

The District, as described herein, was created as an economic partnership between the Town of Poland and the Company to facilitate the Company's completion of the proposed project. TIF revenues were provided to the Company through a credit enhancement agreement to offset the costs of essential infrastructure improvements, building construction and renovation, and equipment.

TIF Revenues from the District have been, and will continue to be, allocated to fund infrastructure improvements and other related enhancements to facilitate and promote economic development in the Town of Poland. The physical improvements and economic development activities funded, and anticipated to be funded, through the District will support the Town and facilitate the retention and attraction of economic activity within the Town.

By adopting this amendment to the District Development Program, the Town will: (1) promote economic development in the Town; (2) create, through the Omnibus feature, an opportunity to partner with companies or developers to secure investment and jobs and increase the opportunity for success; and (3) shelter the new taxable value from impacting the

overall State valuation for the Town, thereby minimizing potential decreases in the Town's state revenue sharing and potential increases in its tax assessments.

This District serves to advance the State of Maine's goal of providing new employment opportunities, broadening the tax base and improving the state and local economy. The District will provide the Town an opportunity to pursue a more diversified economy, within an identified growth area, 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 a credit enhancement agreement, with Poland Spring Water Corporation (transferred to Nestle Waters North America Inc.), was approved in the Original District designation and remains 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 30-years and for the remaining years will capture ninety percent (90%) 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 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 TIF 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" ninety percent (90%) 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 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 Poland Spring Bottling Company owners that will terminate in 2025 as reflected in Exhibit D-1. 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-1 and D-2.

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; (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 and reasonably expected additional new investment.

VI. Municipal Approvals

A. Notice of Public Hearing

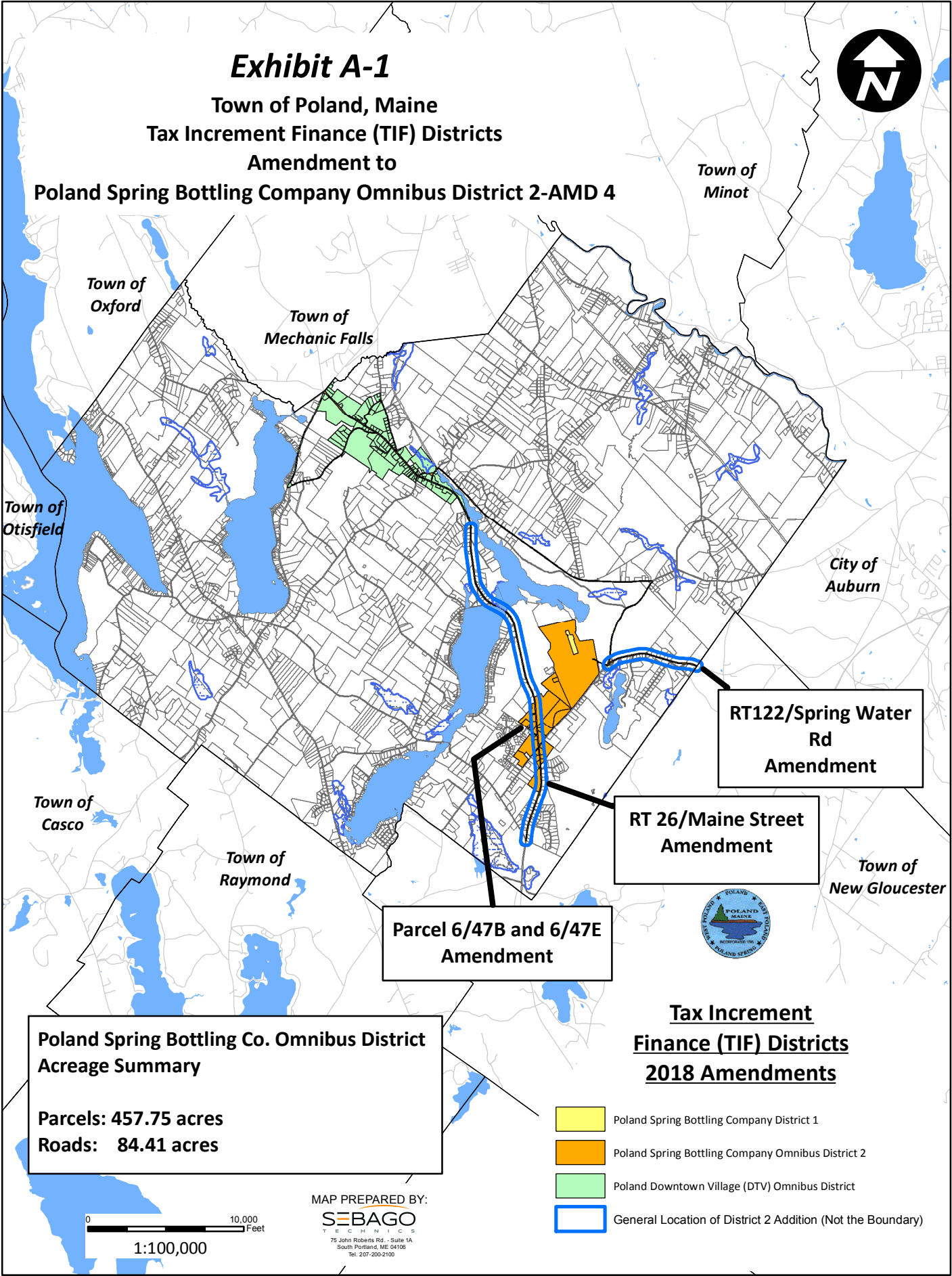
Attached as Exhibit E is a copy of the Notice of Public Hearing regarding the approval of the of the Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2 Fourth Amendment and adoption of this Amended and Restated Development Program for the District, published 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.



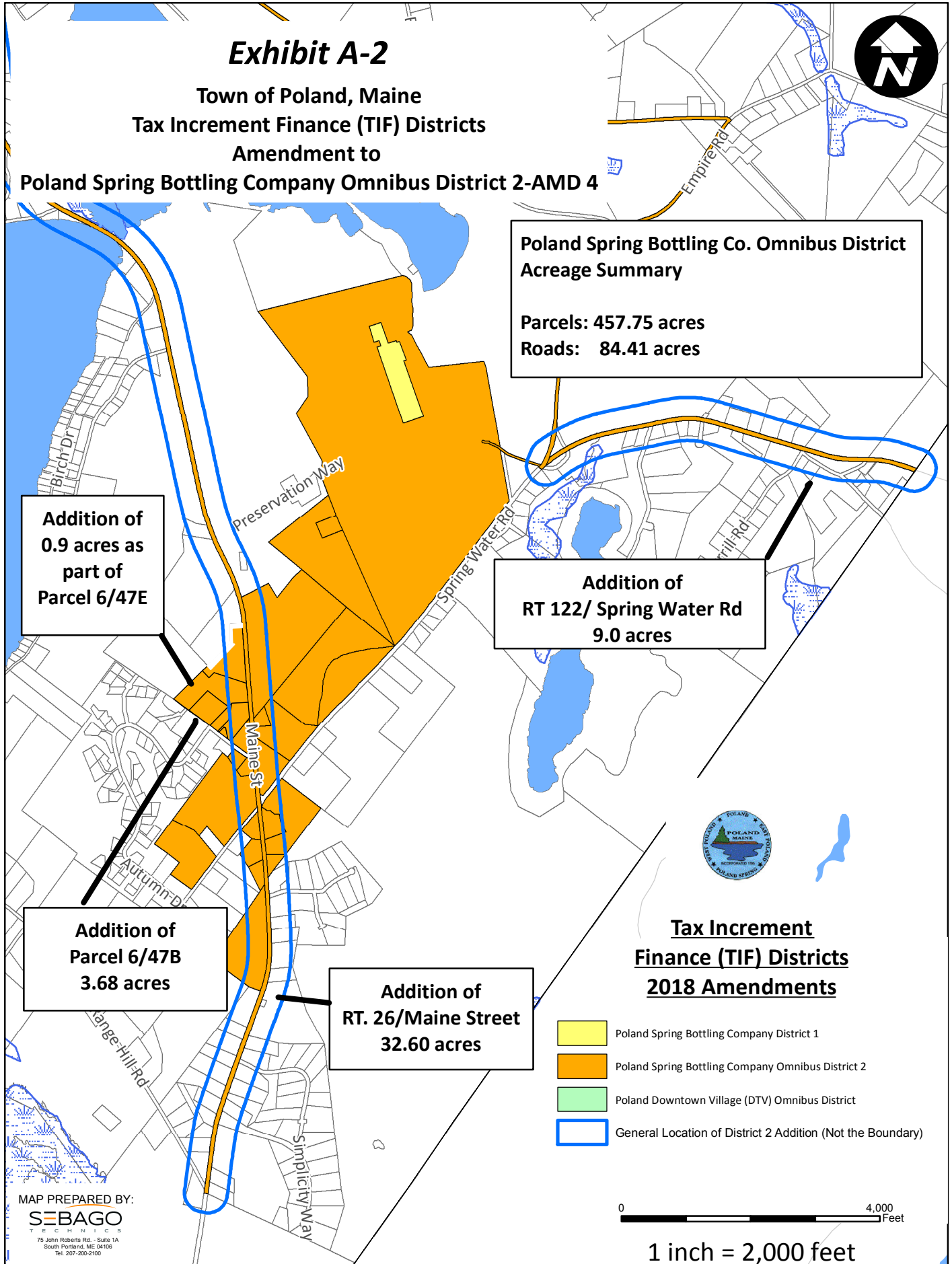


Exhibit A-2

Town of Poland, Maine Tax Increment Finance (TIF) Districts Amendment to Poland Spring Bottling Company Omnibus District 2-AMD 4







Poland Spring Bottling Co. Omnibus District Acreage Summary

Parcels: 457.75 acres
Roads: 84.41 acres



Tax Increment Finance (TIF) Districts 2018 Amendments

-  Poland Spring Bottling Company District 1
-  Poland Spring Bottling Company Omnibus District 2
-  Poland Downtown Village (DTV) Omnibus District
-  General Location of District 2 Addition (Not the Boundary)

**Addition of
RT. 26/Maine Street
32.60 acres**

MAP PREPARED BY:
S-BAGO
TECHNICS
75 John Roberts Rd. - Suite 1A
South Portland, ME 04106
Tel: 207-200-2100

0 4,000 Feet

1 inch = 2,000 feet

EXHIBIT B

STATUTORY REQUIREMENTS & THRESHOLDS

Poland Spring Bottling Company Omnibus TIF District 2 | AMD 4

SECTION A. Acreage Caps		
1. Total municipal acreage;	31,799	
2. Acreage of proposed Municipal TIF District; AMD adds 50.87 acres for total District	542.16	
3. Downtown-designation¹ acres in proposed Municipal TIF District;	-0-	
4. Transit-Oriented Development² acres in proposed Municipal TIF District;	-0-	
5. Total acreage [=A2-A3-A4] of proposed Municipal TIF District counted toward 2% limit;	542.16	
6. Percentage [=A5÷A1] of total acreage in proposed Municipal TIF District (CANNOT EXCEED 2%).	1.70%	
7. Total acreage of all <u>existing/proposed</u> Municipal TIF districts in municipality including Municipal Affordable Housing Development districts: ³ PSBCo D1/10 acres PSBCo D2/491.29 before this AMD Poland DTV/516.98 (AMD 2)	Existing	1,018.27
	Proposed	+50.87
	Total:	1069.14
30-A § 5223(3) EXEMPTIONS ⁴		
8. Acreage of an <u>existing/proposed</u> Downtown Municipal TIF district;	-0-	
9. Acreage of all <u>existing/proposed</u> Transit-Oriented Development Municipal TIF districts: District Name/Acreage District Name/Acreage	-0-	
10. Acreage of all <u>existing/proposed</u> Community Wind Power Municipal TIF districts: District Name/Acreage District Name/Acreage	-0-	
11. Acreage in all <u>existing/proposed</u> Municipal TIF districts common to⁵ Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding any such acreage also factored in Exemptions 8-10 above: District Name/Acreage District Name/Acreage District Name/Acreage District Name/Acreage District Name/Acreage District Name/Acreage	-0-	
12. Total acreage [=A7-A8-A9-A10-A11] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	1,069.14	
13. Percentage of total acreage [=A12÷A1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	3.36%	
14. Real property 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.	457.75	84.4%
TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)		100%

¹ Before final designation, the Commissioner will seek advice from MDOACF and MDOT per 30-A § 5226(2).² For Transit-Oriented Development (TOD) definitions see 30-A § 5222 sub-§§ 19-24.³ For AH-TIF acreage requirement see 30-A § 5247(3)(B). Alternatively, Section B. must exclude AH-TIF valuation.⁴ Downtown/TOD overlap nets single acreage/valuation caps exemption.⁵ PTZ districts approved through December 31, 2008.

SECTION B. Valuation Cap		
1. Total TAXABLE municipal valuation—use most recent April 1;	\$725,813,080	
2. Taxable Original Assessed Value (OAV) of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$6,171,999	
3. Taxable OAV of all <u>existing/proposed</u> Municipal TIF districts in municipality excluding Municipal Affordable Housing Development districts: PSBCo D1/\$45,275,400 PSBCo D2/\$5,954,920 before this AMD Poland DTV/\$6,353,650 (AMD 2)	Existing	\$57,583,970
	Proposed	+\$217,079
	Total:	\$57,801,049
30-A § 5223(3) EXEMPTIONS		
4. Taxable OAV of an <u>existing/proposed</u> Downtown Municipal TIF district;		
5. Taxable OAV of all <u>existing/proposed</u> Transit-Oriented Development Municipal TIF districts: District Name/OAV District Name/OAV	-0-	
6. Taxable OAV of all <u>existing/proposed</u> Community Wind Power Municipal TIF districts: District Name/OAV District Name/OAV	-0-	
7. Taxable OAV of all <u>existing/proposed</u> Single Taxpayer/High Valuation ⁶ Municipal TIF districts: PSBCo D1/\$45,275,400 District Name/OAV	\$45,275,400	
8. Taxable OAV in all <u>existing/proposed</u> Municipal TIF districts common to Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding 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. Total taxable OAV [=B3-B4-B5-B6-B7-B8] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$12,525,649	
10. Percentage of total taxable OAV [=B9÷B1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	1.73%	

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

ASSESSOR'S CERTIFICATE OF ORIGINAL ASSESSED VALUE
TOWN OF POLAND
POLAND SPRING BOTTLING OMNIBUS MUNICIPAL DEVELOPMENT & TAX INCREMENT
FINANCING DISTRICT 2

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 Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2 (PSB Co D2), as delineated on a map included in the Development Program to which this Certificate is included, was \$180,700.00 as of March 31, 1999, (April 1, 1998). Additional taxable real property assessed value of \$5,205,905.00 was added as of March 31, 2010, (April 1, 2009). Additional taxable real property assessed value of \$568,270.00 was added as of March 31, 2012, (April 1, 2011). Additional taxable real property assessed value of \$217,079.00 was added as of March 31, 2018, (April 1, 2017) for an original assessed value for the Poland Spring Bottling Company Omnibus Municipal Development and Tax Increment Financing District 2 as of March 31, 2018, (April 1, 2017) of \$6,171,999.00.

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 th
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 PSBCo D2

MAP /LOT	ACREAGE	REAL OAV	ORIGINAL 3/31/1999	AMD 1 OAV 3/31/2009	AMD 2 OAV 3/31/2010	AMD 3 OAV 3/31/2012	AMD 4 OAV 03/31/2018
Roads	84.41	Exempt	\$0				
60/40B	232.00	\$180,700	\$180,700				
1/7A	15.00	\$295,250			\$295,250		
1/9	2.30	\$0			\$0		
1/9A	2.03	\$158,120			\$158,120		
1/10	2.83	\$210,200			\$210,200		
1/16	11.27	\$971,550			\$971,550		
1/17	2.32	\$592,650			\$592,650		
1/18	2.00	\$321,820			\$321,820		
1/24	20.52	\$77,180			\$77,180		
1/24E	11.00	\$163,570			\$163,570		
6/40E	1.84	\$753,610			\$753,610		
6/40H	31.00	\$23,250			\$23,250		
6/42	27.50	\$87,650			\$87,650		
6/42A	12.00	\$173,160			\$173,160		
6/42B	10.88	\$280,480			\$280,480		
6/43	5.37	\$623,950			\$623,950		
6/44	1.43	\$96,610			\$96,610		
6/45	40.25	\$106,780			\$106,780		
*6/47	5.4	\$116,692			\$116,692		
*6/47E	7.1	\$153,428			\$153,428		
*6/47E	.9	\$19,449					\$19,449
6/46	1.80	\$242,940				\$242,940	
6/47A	5.05	\$172,880				\$172,880	
6/48A	1.14	\$104,130				\$104,130	
6/48B	1.14	\$48,320				\$48,320	
6/47B	3.68	\$197,630					\$197,630
TOTALS	541.26	\$6,152,550	\$180,700	\$0	\$5,205,950	\$568,270	\$217,079
Cumulative OAV			\$180,700	\$180,700	\$5,386,650	\$5,954,920	\$6,171,999

*Parcel 6/47 was 12.50 acres with an OAV of \$270,000 when added as part of Amendment 2.

In Amendment 4, parcel 6/47 is split creating a new parcel identifier of 6/47E and adds an additional 0.9 acres not previously part of the District.

EXHIBIT D-1

INCREASED ASSESSED VALUE AND TIF REVENUE PROJECTIONS

POLAND SPRING BOTTLING CO OMNIBUS TIF DISTRICT 2
AMENDMENT 4

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 PSBCo	Town TIF Revenue	Town General Fund
1	2000-2001	\$ 13,139,700	85%	\$ 11,168,745	17.00	\$ 189,869	65%	\$ 145,194	\$ 44,675	\$ 33,506
2	2001-2002	\$ 20,875,900	85%	\$ 17,744,515	16.50	\$ 292,784	40%	\$ 137,656	\$ 155,128	\$ 51,668
3	2002-2003	\$ 24,768,300	90%	\$ 22,291,470	19.00	\$ 423,538	50%	\$ 235,299	\$ 188,239	\$ 47,060
4	2003-2004	\$ 27,131,900	90%	\$ 24,418,710	18.75	\$ 457,851	60%	\$ 330,670	\$ 127,181	\$ 50,872
5	2004-2005	\$ 28,393,500	90%	\$ 25,554,150	19.00	\$ 485,529	60%	\$ 323,686	\$ 161,843	\$ 53,948
6	2005-2006	\$ 28,168,700	90%	\$ 25,351,830	19.60	\$ 496,896	50%	\$ 331,264	\$ 165,632	\$ 55,211
7	2006-2007	\$ 27,357,800	90%	\$ 24,622,020	21.30	\$ 524,449	50%	\$ 291,361	\$ 233,088	\$ 58,272
8	2007-2008	\$ 28,064,300	90%	\$ 25,257,870	24.50	\$ 618,818	50%	\$ 343,788	\$ 275,030	\$ 68,758
9	2008-2009	\$ 28,138,601	90%	\$ 25,324,741	22.90	\$ 579,937	50%	\$ 322,187	\$ 257,750	\$ 64,437
10	2009-2010	\$ 50,430,927	90%	\$ 45,387,834	13.40	\$ 608,197	50%	\$ 304,098	\$ 304,099	\$ 67,577
11	2010-2011	\$ 49,102,085	58%	\$ 28,282,801	13.40	\$ 378,990	50%	\$ 296,086	\$ 82,904	\$ 278,978
12	2011-2012	\$ 48,545,362	58%	\$ 28,253,401	13.40	\$ 378,596	50%	\$ 292,436	\$ 86,160	\$ 271,912
13	2012-2013	\$ 48,290,764	59%	\$ 28,346,678	13.65	\$ 386,932	40%	\$ 236,210	\$ 150,722	\$ 272,237
14	2013-2014	\$ 48,566,765	59%	\$ 28,557,258	13.65	\$ 389,807	40%	\$ 236,662	\$ 153,145	\$ 273,130
15	2014-2015	\$ 48,588,142	59%	\$ 28,569,827	14.00	\$ 399,978	40%	\$ 241,803	\$ 158,175	\$ 280,256
16	2015-2016	\$ 49,055,789	59%	\$ 28,991,971	14.20	\$ 411,686	40%	\$ 248,265	\$ 163,421	\$ 284,906
17	2016-2017	\$ 49,519,284	70%	\$ 34,812,057	14.39	\$ 500,945	40%	\$ 251,741	\$ 249,204	\$ 211,637
18	2017-2018	\$ 49,474,524	69%	\$ 34,137,422	14.74	\$ 503,186	40%	\$ 257,864	\$ 245,322	\$ 226,069
19	2018-2019	\$ 48,824,638	90%	\$ 43,942,174	14.74	\$ 647,708	40%	\$ 256,579	\$ 391,129	\$ 71,968
20	2019-2020	\$ 48,747,588	90%	\$ 43,872,829	14.74	\$ 646,686	40%	\$ 256,203	\$ 390,483	\$ 71,854
21	2020-2021	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
22	2021-2022	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
23	2022-2023	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
24	2023-2024	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
25	2024-2025	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
26	2025-2026	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
27	2026-2027	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
28	2027-2028	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
29	2028-2029	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
30	2029-2030	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
31	2030-2031	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
32	2031-2032	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
33	2032-2033	\$ 53,247,588	90%	\$ 47,922,829	14.74	\$ 706,383	0%	\$ -	\$ 706,383	\$ 78,487
Cumulative Avg. Annual						\$ 16,386,204		\$ 5,339,052	\$ 11,047,152	\$ 3,579,126
						\$ 546,207		\$ 177,968	\$ 368,238	\$ 119,304

Years 31-33 shown for tax shift purposes only.

**POLAND SPRING BOTTLING CO OMNIBUS TIF DISTRICT 2
AMENDMENT 4**

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	2000-2001	\$ -	\$ -	\$ -	\$ -
2	2001-2002	\$ -	\$ -	\$ -	\$ -
3	2002-2003	\$ 34,313	\$ 2,831	\$ 12,603	\$ 49,747
4	2003-2004	\$ 82,755	\$ 4,455	\$ 20,675	\$ 107,885
5	2004-2005	\$ 143,611	\$ 5,560	\$ 26,824	\$ 175,995
6	2005-2006	\$ 179,783	\$ 6,072	\$ 30,357	\$ 216,213
7	2006-2007	\$ 201,104	\$ 6,344	\$ 32,825	\$ 240,273
8	2007-2008	\$ 209,458	\$ 6,296	\$ 33,654	\$ 249,408
9	2008-2009	\$ 210,013	\$ 6,121	\$ 33,780	\$ 249,914
10	2009-2010	\$ 209,205	\$ 6,273	\$ 35,806	\$ 251,284
11	2010-2011	\$ 209,131	\$ 6,289	\$ 37,100	\$ 252,520
12	2011-2012	\$ 265,821	\$ 10,958	\$ 68,538	\$ 345,318
13	2012-2013	\$ 274,079	\$ 6,994	\$ 44,231	\$ 325,304
14	2013-2014	\$ 282,075	\$ 6,987	\$ 45,661	\$ 334,722
15	2014-2015	\$ 235,552	\$ 7,009	\$ 47,341	\$ 289,902
16	2015-2016	\$ 236,302	\$ 7,059	\$ 49,284	\$ 292,645
17	2016-2017	\$ 237,165	\$ 7,062	\$ 50,952	\$ 295,180
18	2017-2018	\$ 238,927	\$ 7,162	\$ 53,429	\$ 299,519
19	2018-2019	\$ 256,003	\$ 8,530	\$ 66,249	\$ 330,781
20	2019-2020	\$ 271,202	\$ 8,373	\$ 67,140	\$ 346,715
21	2020-2021	\$ 312,016	\$ 10,631	\$ 89,200	\$ 411,847
22	2021-2022	\$ 336,752	\$ 10,615	\$ 92,034	\$ 439,401
23	2022-2023	\$ 374,386	\$ 11,530	\$ 103,835	\$ 489,751
24	2023-2024	\$ 385,253	\$ 11,530	\$ 107,302	\$ 504,086
25	2024-2025	\$ 396,310	\$ 11,530	\$ 110,886	\$ 518,726
26	2025-2026	\$ 396,310	\$ 11,530	\$ 114,589	\$ 522,430
27	2026-2027	\$ 396,310	\$ 11,530	\$ 118,417	\$ 526,257
28	2027-2028	\$ 396,310	\$ 11,530	\$ 122,371	\$ 530,211
29	2028-2029	\$ 396,310	\$ 11,530	\$ 126,458	\$ 534,298
30	2029-2030	\$ 396,310	\$ 11,530	\$ 130,682	\$ 538,522
31	2030-2031	\$ 396,310	\$ 11,530	\$ 135,046	\$ 542,886
32	2031-2032	\$ 396,310	\$ 11,530	\$ 139,557	\$ 547,397
33	2032-2033	\$ 265,481	\$ -	\$ -	\$ 265,481
Cumulative		\$ 8,620,868	\$ 256,923	\$ 2,146,827	\$ 11,024,617
Avg. Annual		\$ 261,238	\$ 8,029	\$ 67,088	\$ 355,633

Years 31-33 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 Spring Bottling Company
Omnibus Municipal Development
and Tax Increment Financing ("TIF")
District 2 Fourth Amendment and
Restated Development Program,"**

which is a proposed fourth Amendment to the Poland Spring Bottling Company TIF District 2 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 adds approximately 50.87 acres to the existing TIF District, including the addition of one parcel and portions of Spring Road and Route 26.

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.

as a pu
statistic
housin
descrip
Nomi
Richar
The F
oppo
loans
term:
mai
Non
Boar
The
each
and
the
No
Th
sp
m
of
N
T
a
A
I
I

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: Poland Spring Bottling

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

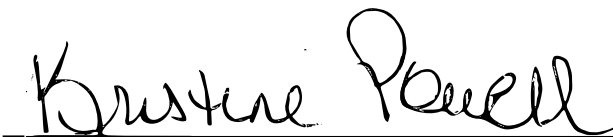
Invoice: ENCLOSED

Sun-Journal/SUNDAY
Lewiston, Me



Linda Gross
Accounting Supervisor

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



NOTARY PUBLIC

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

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

(207) 784-5411 • toll free 1 800 482-0753 • advertising fax (207) 784-5955 • news fax (207) 777-3436

**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.

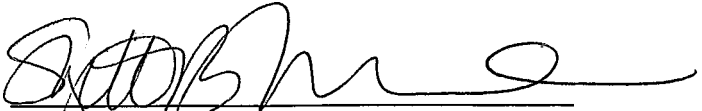
Selectperson Taylor moved to close the public hearing at 7:29 PM. Selectperson Moulton seconded the motion. Discussion: None
Vote: 5-yes 0-no

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

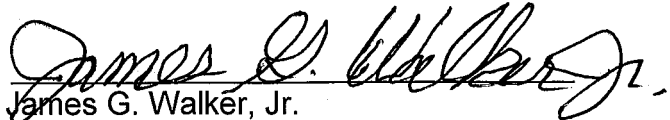
Recorded by: Nikki M. Pratt

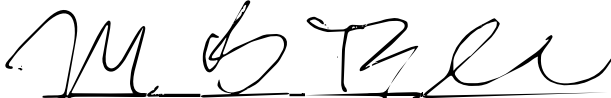
Board of Selectpersons


Walter J. Gallagher, Chairperson

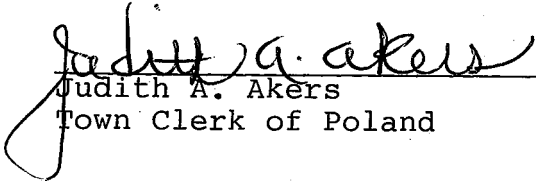

Suzette Moulton

Joseph Cimino


James G. Walker, Jr.


Mary-Beth Taylor, Vice-Chairperson

Attested as true and correct:


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

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 13th 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*)

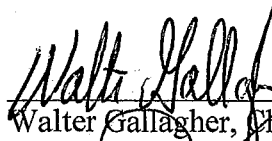
Planning Board does not recommend approval.

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

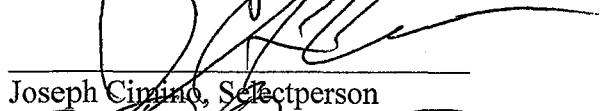
Poland Official Zoning Map from Resource Protection District to Limited Residential Zoning District" ordinance as depicted on attached Map 1? (A copy of the proposed ordinance amendment is available for inspection in the Clerk's office, as well as the Town's website at polandtownoffice.org and will also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

Planning Board does recommend approval.

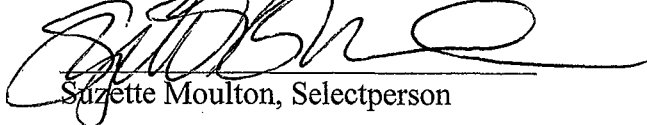
Signed by a majority of the Municipal Officers of Poland, Maine on the 21st day of September, 2018.


Walter Gallagher, Chairperson

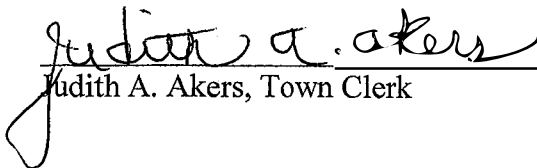

Mary-Beth Taylor, Vice Chairperson


Joseph Cimino, Selectperson


James G. Walker, Selectperson

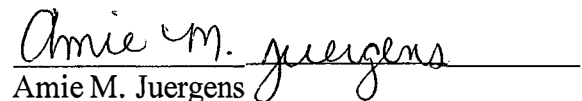

Suzette Moulton, Selectperson

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 13th 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?

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. 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,

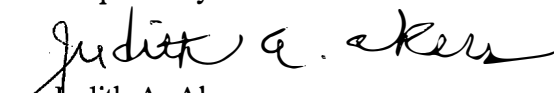
sign on Route 26 in Oxford. No further discussion. By a show of hands the motion was defeated and the article failed.

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