



**TOWN COUNCIL  
MEETING MINUTES  
NOVEMBER 3, 2010**

Michael Bowie, Chair District 2 2012  
Gina Mason, Vice Chair District 1 2010  
Fern Larochelle, Jr., At Large 2010  
Roger Cote, At large 2011  
Mark Lunt, District 1 2012  
Dale Crafts, District 2 2010  
Lori Pomelow, At Large 2012

**CALL TO ORDER & PLEDGE TO THE FLAG.** The Chairman, Michael Bowie, called the meeting to order and led the pledge of allegiance to the flag at 6:30 PM.

**ROLL CALL.** Members present were Councilors Bowie, Mason, Crafts, Larochelle, Cote, Pomelow, and Lunt. Also present were Stephen Eldridge, Town Manager; Diane Nadeau, Librarian; Verla Brooks, Park Ranger; William Van Tuinen, Interim Assessor; and approximately 34 citizens in the audience.

Councilor Bowie said, Twila, before we get started, would you give us an update on the voting. Mrs. Lycette said sure, these are still preliminary Election results. We will finalize and certify them by Friday. We can report that the Town Council At Large winner is Fern Larochelle, Council District 1 is Gina Mason, Council District 2 is Roger Bickford, Budget Advisory Board At Large by write in is Thomas Barry, Budget Advisory Board District 1 is John Wierzbicki, Budget Advisory Board District 2 is Debbie Barry, for School Committee are Traci Austin and George Caron, and for Water Commission is Bill Bauer. We had 862 write in ballots cast and in total 3,908 cast [not including auxiliary], which is 57% of our voting population.

**PUBLIC HEARING - NONE**

**CONSENT AGENDA**

**VOTE (2010-181)** Councilor Larochelle, seconded by Councilor Pomelow moved to approve the Minutes of September 21 and October 5, 2010. **Order passed - Vote 7-0.**

**COUNCIL ORDERS, RESOLUTIONS, & ORDINANCES**

Councilor Bowie said we have a change in our agenda. Under Orders, Resolutions, & Ordinances, the General Unit is not ready to have us vote on their contract yet so we will have to delay that to at least another meeting. That will also take that off from our Executive Session and another Executive Session item under Order 2010-183 will also not happen tonight due to our General Assistance office not being quite ready to process all of that information.

**OTHER BUSINESS**

**A. LIBRARY DEPARTMENT PRESENTATION**

Mrs. Nadeau said I just completed the annual report and it shows that the Lisbon citizens rely on the Library for many services in these hard economic times. They relied on the Library for regular stuff, like best sellers, non-fiction, DVDs, videos, and audio materials. Adult book circulation was up by 5% last year. Over 30,000 adult books went out. Children's books were up by 3%. Over

20,000 children's books were checked out. Videos and DVDs were up by 10%. The services that showed the largest and most significant increase were computer and internet wifi access. We averaged last fiscal year 402 Lisbon residents per month who came through the Library doors seeking computer assistance, which is up 21% from the previous year. They used or required 2,749 hours of computer time to complete their business. That's up by 27% from the previous year. That doesn't count the residents who use their own laptops who come in just to hook up to the wifi. We average three to five citizens a day. It can be for something as simple as checking their email, but we do have businessmen who come and conduct business that way so it is important to them. Take a look early mornings or evenings after we are gone or before we are open and if you see cars parked in front or on Union Street they are just hooking up to our wifi and doing what they need to do before they go to work. It's a nice service. What we saw was an increase in residents who require our assistance to do their computer work. We saw an increase of people who were first time users who had never even turned on a computer, but they were told in these hard economic times that they could go to the Library and apply for jobs on-line so we helped as many as we could. Many citizens came to us because they could only deal with the federal and state agencies via on-line now. They can't send forms; they have to do them on-line now so we had that kind of increase in business so we were happy to assist the best that we could. We added one more station and two used laptops. Some days they are all busy almost eight hours a day. It's really helping. We added fax services and up until the little print shop opened on Union Street, we had been the only facility that offered fax service to the Lisbon community so it was nice to have.

Mrs. Nadeau said the children's services continue to bring children of all ages to the Library. Last year our weekly preschool programs brought 2,007 little children to the Library every week. That's up by 11%. The summer reading program was very successful and fun this past summer. 153 school age children read 1,864 books in six weeks and that's an increase of 27% from the previous year. As many of you know, their success meant that Jo Jean Keller, the children's Librarian and I had to meet their challenge so on a warm August morning we met here out front and put on our new shiny pink Public Works hard hats and pint t-shirts that said Lisbon Public Works Department and Public Works rolled in a vehicle about every half hour and we washed ten very dirty and very big Public Works vehicles. We thanked Public Works who were very good sports. They even allowed us to sort of jazz them up. We put beads, flowers, bows, ribbons, and just a squirt of perfume on them just to let them know that we want to make a difference. They drove away all bedazzled and lined them up for a few days there so it was fun. We thank Public Works for being good sports.

Mrs. Nadeau said the Library building continues to serve the community very well. We reconfigured the children's room last summer. It doubled our open space so that we can have more programs at the Library and not have to go off site. It gave us better supervision and much needed shelving space. It is a nice room now. We thank the friends of the Library who recently gave us a nice gift that is allowing us to upgrade the bathroom in the children's room. It was in need of some upgrading. Norm Lamphere upgraded the lighting, Roger Roy painted the walls, and he is currently putting in a nice new tile floor. The children are very excited about a nice bathroom and were lining up to see what it looked like today. We thank the Friends for that gift. The one issue that we continue to have with that building is that brick wall in that program room facing the garden. Mr. Eldridge is aware of it. Ryan and I are keeping an eye on it. It's crumbling daily so we will have to address that.

Mrs. Nadeau said I attended the New England Library Association's annual meeting in Boxborough, Massachusetts two weeks ago as the Maine State representative. I attended many classes in that capacity and met a lot of New England Librarians and I'm very proud and happy to say that the services that we provide here in Lisbon really match what our big Libraries do in New England. We do it on a smaller scale, but we do it all from books to computers. We will continue to reach out to the community and try to meet all their needs in these hard economic times as funds allow.

Councilor Bowie said you are doing a great job, but I have to ask you one question though. Was washing the trucks in the pink outfits better than sitting on the roof of the Fire Station? Mrs. Nadeau said yes, and we really liked the sweeper, which was the first one they rolled in about 7:30 a.m. in the morning. I think they thought that they would overwhelm us and we were like, yea, and so well let's keep them coming. We washed every truck that wasn't working that day. Those that were on Route 9 that day and every place else couldn't come. It was kind of nice, because when we would see them they would say, hey, you didn't wash my truck. Well, you were working so, but they were all good sports.

#### B. PARKS DEPARTMENT PRESENTATION

Mrs. Brooks said most people and the Council are familiar with the park, which is 337 acres. I'm in charge of that. I'm also in charge of the Summer Street Park, which is 30 acres. I have been trying to increase different programs at Beaver Park and some of the things that I have done are that I do a morning walk on Thursdays. I call it "Trek across Lisbon." I give the people who show up a choice to walk from Beaver Park to the Boat Landing down the Papermill Trail or we walk in Beaver Park for an hour. This summer I also every day who ever wanted to come out, at one time I had about six or seven people, coming in for an hour bike ride from 7:00 a.m. to 8:00 a.m. Androscoggin County had their bike ride tour stop at Beaver Park this summer.

Mrs. Brooks said we had our annual fishing derby, which was a huge success. We have over 150 kids participating, which doesn't include all the parents and grandparents who come with these children. That program really involves the whole community. We received donations from merchants or individuals in town who support fishing for the kids. Sometimes people will call and ask if they can donate money, which is awesome. The kids look forward to it every year. We hold it on the first Sunday in May. They start to ask in April when the derby is. It's a really popular program that's taken off. We had some guided wildflower walks. I coordinate that with the Lisbon Adult Ed program and I also send out information. I get to work with them on that and with the wreath program. I did a tree identification program and I had over 22 people show up for this from all over the place; New Gloucester, Lewiston, Lisbon, and Brunswick. We identified the different trees in Beaver Park and they look forward to other programs. We had a photography program. Mike Leonard from the Portland Photography Club came out and spent the morning. We had 20 people that day. Afterwards, we went for a walk and identified the different flowers in the park as well. That was real successful. I'm cutting fir trees and getting ready for the wreath making program. I have six classes scheduled and just added a seventh one. Last year I had nine. I'm sure I will probably be up there this year before we close it. Again, that program has just taken off. I have people not just from Lisbon and Lisbon Falls, but from Lewiston, Auburn, and New Gloucester. They come from different places. They get families together and six or seven of them will come together or people who work together will block off a section of time. That's almost overwhelming at times.

Mrs. Brooks said I have been working with the schools to get the schools to come use the park more. We had a Bath School come in to do a picnic. We have the Lisbon Community School come in for their picnic. We also have Mrs. Gould's physics class at the Lisbon High School coming to the park. They have to make a float with cardboard, duct tape, and plastic. She brings all her kids out for that. We had the sophomore class out and we just had the senior class out to do community service and they helped move a lot of brush. I cut the brush back on the trails and they came in and cleaned it up in a couple of hours. I really appreciated all the extra help they did. The Lone Pine Lodge is being used a lot more lately. We have the quilting ladies in there every Monday. We have had memorial gatherings. We have a family that just called and they have been doing this for a couple of years now, they have their Christmas dinner there. They gather their family and have their Christmas dinner at Beaver Park. The cross-country team is still using it on a daily basis. I have to build a fire for them and then they go out for a run. The Girl Scouts and Boy Scouts use it. We have had birthday parties there. This year we had two weddings at Beaver Park. Usually, after August when school starts, I get a break, but this year there has been no break. It's like people have

discovered the park. Today I was gone for a while, I came back, and there were two or three cars coming into the park. One couple was from Lewiston and they wanted to go for a hike and then the 4-H people came in and they wanted to walk their dog. This is November 1<sup>st</sup> and usually it's quiet and it's not. The people from Lewiston, after they came back from their walk, said I am so impressed and she couldn't believe that we had that. She said I'm tired of walking in Thorncrag and this is beautiful and we will be back to buy a pass. I've been hearing a lot more positive stuff from people who are coming through the park. We have cross-country skiing coming up. It just seems so busy. I can go into some of my work details, but I don't know if you are interested in that or not. We did have unfortunately a drowning this year. It was determined to be a medical condition. The young gentleman had a seizure. That was my most dreaded time. Every September I breathe a sigh of relief that nothing has happened, but we did everything that we could. It just happened unfortunately. I think we are getting Thorncrag people because they just changed their policy, no dogs in the park. We have more people buying passes so they can walk their dogs.

Councilor Mason said how much is a park pass. For a Lisbon resident it's \$1 per person or you can buy a family pass for \$15 per year. If you are a non-resident it's \$3 per person and \$30 for a family pass. Sometimes the \$1 is harder to get than the \$3.

Councilor Larochelle said the last time you were here you were talking about a tree, you had some trees fallen into a canyon where it was eroding away, and could you give us an update on that situation. Mrs. Brooks said I had the trees removed and the logs that came out of there I had cut into lumber. Then we needed to do something to prevent further encroachment so again we went to the contractors and we hired Carl Huston to come in and he will do the work. It's quite a detailed project and he will work with Public Works to keep the cost down. I hope we can get it done before winter. His dad is sick right now, and his father-in-law just died so he just went through a whole bad spell, but he called me and told me that he was still planning on getting to it. Councilor Larochelle said I was just wondering if we were kind of just bandaiding it or if we were actually trying to correct it. If not, it's going to be an ongoing problem. Mrs. Brooks said that's right and I think Carl has a good handle on it. He understands what is happening and hopefully he will fix it.

### C. TAX UPDATE – BILL VAN TUINEN

Mr. Van Tuinen said would you like me to just start with a little bit of a summary about where we are. I think that Steve has shared with Councilors a memo that I wrote to him that more or less summarizes where we are. I would like to go over that with everybody and maybe expand on it a little bit and answer questions that you might have.

Mr. Van Tuinen said one of the things that I had already developed when I met with you awhile back was a spreadsheet that summarized all of the 2009 real estate values and all of the 2010 real estate values and developed the multiplier of the 2010 valuation divided by the 2009 valuation. We have been looking at that spreadsheet to try to make sure that thing looks reasonable and double check things that don't fit with that 1.32 overall multiplier. The vast majority of properties when you scan that list did increase by the factor of 1.32. The one category that doesn't fit that mold is mobile homes. I didn't expect the mobile homes to be multiplied by the factor of 1.32. However, when we look at a lot of the properties many of the mobile homes don't have a factor of 1; they have a factor of less than 1. When we looked at the manual mobile home cards, they basically have a penciled in number for 2010 that states that this is the valuation for 2010. That manually calculated number is then entered into the computer and that appears in the valuation book and on that list that I have filed. There is nothing but the bottom line number on the card. There is not a documented methodology as far as I can tell that explains where that bottom line number came from. That's one of the things that I have discovered. Some of the mobile homes didn't go down. Some went up, but the vast majority didn't go up in value and in fact went down somewhat. One group, a small group, of properties that didn't go up the 1.32 multiplier and I can't understand exactly why and we are trying to look into and understand it and see if it's proper or whether it should be corrected are some newer homes. So far we have just found 16 that didn't go up by the

1.32 multiplier. If we see an objective reason why they shouldn't have gone up then we will probably just leave them where they are, but if it appears that it was some kind of error that it didn't increase in value then we will adjust them upwards by the same multiplier that was used for the other properties.

Mr. Van Tuinen said tree growth values appear to be somewhat consistently miscalculated. I don't understand why, I just understand that the bottom line appears to be incorrect. Just so everybody knows, with the tree growth parcel, it's a form of current use taxation. It's the state law that requires that if someone has classified their land as tree growth value property, the town has to value that classified plan at the state tree growth rates multiplied by the town's valuation ratio so on a lot of properties it's not 100% percent tree growth. They might have 50 acres of land and 3 acres around the home and maybe a home site field or something like that and the rest of it is tree growth. Those kinds of properties you have to value the 3 acres in that example that's not under tree growth with the regular valuation system and the 47 acres that would be under tree growth with the tree growth rates. We have to sort through all of those and we have started on this work, but we are not finished with it and look at the manual calculation of the property on the old valuation card and on the portion that is the home site and the few acres that aren't in tree growth, we are going to take the old manual calculated value for that portion of the land and multiply it by 1.32 so its done the same way as other land in town and then on the tree growth portion we have to calculate the value at the state tree growth rate times the 80% ratio. That portion is all in the computer correctly. I think what we will do is manually calculate the non-tree growth portion, look up the correctly calculated tree growth portion on the computer, add them together and then we have to enter the bottom line as an override on the computer system for tax billing. They all appear to be somewhat over valued. Farmland values are the same way. Farmland values are very similar to tree growth. It's a state program for current use taxation and if someone classifies their land as farmland under the farmland tax you have to value the tree growth, the forested portion, and the farmed portion of that parcel at the tree growth rates for farmland rates multiplied by the town's ratio. You have to do the same process for those to correct the values as we do on the tree growth parcels.

Mr. Van Tuinen said another area I know that we discussed a little bit the last time we met was Route 9. There were, as you all know, some takings by the state for the reconstruction and widening of Route 9. To the best that I can understand everything, those takings were all reflected on the manual cards so with the manual system, if somebody lost a tenth of an acre or a fifth of an acre or a one hundredth of an acre, at least there is a small change in the valuation calculation to reflect that taking, but those changes made on the manual cards never made it into the computer system so we have to take those bottom line values that are already manually calculated and multiply them by 1.32 and enter the bottom line into the computer. What I think is in the computer now is the previous year's valuation for the taking multiplied by the 1.3. It's not a, to the best of my knowledge for the ones that I have looked at so far, it's not a gigantic valuation as you would put it. It's a mistake and if somebody lost some land that doesn't have as much land as last year, it should be reflected in this year's valuation. There are some abatement requests filed on the tax commitment that was made earlier in the year. On any of those that appear to be based on some kind of an error or mistake that we can look into and solve, it's my plan to address as many or all of those that I can. Some of them I think are the valuation went up 1.32 on the land, 1.32 on the building, and the tax went up; that's not something that I am going to try to address. I am going to try to address it later on after the tax commitment is redone and goes out with commitment papers that make it a valid tax commitment. For the time being, I don't think I have the wherewithal to look at those before a tax commitment goes out. The personal property I think there maybe are a few issues that need individual attention, but it looks to me like the personal property valuations are entered into the computer with an estimate or actual cost with an annual depreciation as the equipment aged in a sensible manner. I don't see a lot of substantial issues with the personal property.

Mr. Van Tuinen said the way I look at the things that I have been talking about and describing to you are really in two ways, one way is just to meet the immediate need of perfecting a valid tax

commitment for 2010 and the second thing is how to best address those things on a longer term basis in terms of managing and conducting business in the tax assessors office; how to manage the records and values in a reasonable workmanship way. First of all, for the immediate tax commitment, on the mobile homes you have a substantial number of mobile homes, I don't think that I have much of an alternative other than to accept that the mobile home values are a reasonable estimate of value based on the system that you have in place now. I don't think that you want me to take the time to look at every mobile home and reconstruct a record for each and every mobile home before we commit the 2010 taxes. In the long run, I think that has to be done. I think you need to have a property record on the computer and on the card, I certainly prefer on the computer that explains how the valuation of that mobile home is arrived at rather than just a bottom line hand written value, something that can be reconstructed and explained and documented. Number #3, the reduced valuation of the newer homes we have to look at. If it's wasn't updated because the valuation was already sufficiently high and it just couldn't take the 1.32 multiplier because it was already valued higher than it was proportionately with other homes, then we will leave it where it is, but if it was an oversight or mistake and it's under valued because it doesn't have that multiplier we will change the value accordingly. I think that it is just a problem for this year's assessment. Number #4, #5, and #6, tree growth, Farm, and Route 9, we have to go through the number crunching, change the computer values and make sure those values are correct. On the abatements, there are some issues that we can address before the tax commitment goes out. I will make every effort to address them and correct the valuations accordingly. In the long term, I think Lisbon needs to make progress in better management streamlining the process of maintaining the tax assessments. You don't for example have photographs on the property record cards. There is the over used expression that a picture speaks a thousand words. When you are someone like me in a town and I haven't grown up here or worked here for the last 20 years, it would be amazingly helpful to have a photograph of the property that is the subject of the property record card to see whether I am talking about an old house, a new house, a run down house, or a really well maintained house. That doesn't exist here. I think whether you are going to maintain tax values at 75%, 80%, or 100% that that's just a fundamental piece of information that would be helpful to have in a tax assessment office. You have a computer system now. A lot of work went into getting a lot of information into the computer system. Again, whether you want to be at 70% of value, 75% of value, or 80% of value, I think the town should make the effort to use that system effectively to streamline the process. The idea of going in like I described on tree growth and looking at the old property record cards and multiplying a portion of value by 1.32, looking at the computer, getting that easily computed tree growth portion at an 80% ratio from that system, adding the two together, entering the bottom line as a separate item on the bottom line value is unnecessary work that if you don't get it all integrated you just have to go through that kind of process every year. It's just good management, good record keeping, and good use of somebody's time to make use of that technology and make the process better, easier, faster, and less repetitive to use the tool that's available. I think in the long run you need to try to integrate that technology into the office and work with it more efficiently. With the mobile homes, in the long term, I don't think you can live with a bottom line value on a mobile home; you need to have a systematic approach to their valuation.

Mr. Van Tuinen said in terms of moving forward, we tried to identify the issues. We have tried to make some progress on addressing those issues. I have to emphasize to everybody here that I am brought in at the 11<sup>th</sup> hour, maybe even half past midnight, to get your commitment perfected and done and valid and it's not like I've worked here for three years or many years. I have just come in. I am going to try to look things over, make sure that they look reasonable, and make sure that the holes that I've seen are reasonably addressed. It's going to be the best that I can do given where you are in the process and where I was brought into it. I will try to be able to commit taxes, and I will try to commit taxes with your input and understanding that goes into it. I will shoot for your first meeting in December and if I can't, I will try to do it by the second meeting in December. If in the process of going through things I notice a hole that I haven't noticed so far, and I don't think that will happen, but if I do I have to tell you that I will put the brakes on and tell you that I have to do

this before I feel comfortable committing the taxes. The timeframe I just gave you I think is realistic based on all the analysis I have done so far.

Mr. Van Tuinen said one of the miscalculations that has occurred in my opinion on the initial tax commitment was that even though some of the values of accounts in a TIF went down from the previous year, the amount of revenue appropriated for the TIF wasn't accordingly reduced so there was an exaggerated statement of the amount of TIF revenue that needs to be raised by taxation in this year's initial tax rate calculation and unless there is a substantial reduction in valuation as we go through some of this process, I would expect that the tax rate will be at least somewhat lower in the final tax commitment than it was in the initial tax commitment; that would be my expectation based on everything that I've seen so far.

Mr. Van Tuinen said one of the things that I looked at during the beginning of your meeting was I just compared a few things for 2009 and 2010 and in 2009 the valuation of personal property in the town was \$41,023,375 at a tax rate of \$25.50 per thousand. That meant that the tax raise for personal property was \$1,046,096.14. This year the personal property valuation was \$29,235,700 at an 80% valuation ratio as opposed to the 56% or 62% for the previous year. So, even with the ratio adjustment the valuation of personal property went down about \$12,000,000. The personal property value in 2010 multiplied by the tax rate of \$21.60 raised \$631,491.12 for about \$410,000 or \$415,000 less than last year. You still had to raise that money, but it wasn't raised from the personal tax base. It was raised from the real estate tax base. It was a shift. There were other places where there were some other shifts, but that was at least part of the shift. It was that decline in personal property that lowered the amount of revenue that needed to be raised for tax increment financing credit enhancement payments. That's kind of a double whammy. The valuation was reduced, but the corresponding amount to be raised from that personal property valuation to pay for TIF payments wasn't corresponding. That's at least part of the tax shift that Lisbon taxpayers, especially of residential property, have experienced so far this year. That's a brief summary and I will be happy to answer questions.

Councilor Larochelle said people are concerned about making sure that we are following the proper steps as set by the state. Can you give us a brief summary of where we are and if the state is looking down on us as we are doing something evil and mean or are we actually working with them in time to actually take care of our problems. Mr. Van Tuinen said I think we are in compliance with things right now. The reason I say that is that there aren't the corresponding tax commitment papers to validate the tax commitment that was done that had been compiled and signed by the appropriate municipal official and given to the Tax Collector and Treasurer so you essentially do not have a valid tax commitment and therefore we have to do a valid tax commitment. I think that may be easier than correcting a tax commitment that was already made. If the tax commitment already made was valid, one of the things we looked at the last time I was with the Council was the total amount raised by taxation in the tax commitment that you had and because of the failure to adjust the appropriation for TIFs to the appropriate size with a reduced valuation on the TIFs that counts this year, we were very close to being over a 5% overlay. We weren't over, but we were very close to it, which means you would have had a valid tax commitment and you would have raised a little bit more revenue because of the error in calculating the TIF thing, but I don't know that there would have been a way to correct that. The only way to correct accounts that have an over valuation because of the tree growth calculation error would have been through the abatement process. This is going to allow us to iron out informally some of those kinds of things before there is a tax commitment so I think we are okay. The one thing that I feared if the tax commitment had been valid, every town in this state has a report that they have to file with the State Tax Assessor called the municipal valuation and it has to be complied with by November 1<sup>st</sup> or 30 days after the tax commitment. It would have been very hard to with your circumstance to develop that report in any reasonable way by Monday. That gives me a breather in complying with that requirement. We will have 30 days after a corrected tax commitment.

Councilor Cote said I'm confused about this. You said there was never a commitment done and now you have a corrected commitment. How can you have a commitment if it was never done? Mr. Van Tuinen said there certainly was a commitment process that was done. Calculations were made, evaluation book was printed, tax bills were sent, but the documentation called the signed papers and warrants to the appropriate officials were not developed. That part of the commitment, which makes it a legal and valid commitment, was not done so I have probably confused things a little bit. I think the town thought it undertook a commitment, but in actuality, the document to perfect that commitment was not done. So, the final bottom line is you do not have a valid tax commitment for 2010. You have an effort to do a commitment, but it was imperfect.

Councilor Cote said when we finally do have a commitment, I think these people are kind of sitting here on an egg and wondering are we going to receive a bill so we will know where we sit with the town? Mr. Van Tuinen said that's certainly my expectation that that can be done. That's not really my area of expertise, but it would be my expectation that the town, including the Town Council has to be prepared to be able to send out new tax statements or bills that say your tax bill for 2010 is this amount, with half due by this date and half due by this date; based on payments that the town has received from you, you owe this much or you have a credit of this much based on what you paid and a balance due by a certain due date or if they have a credit there would be a reduced balance due by the second date. I'm not your Tax Collector.

Councilor Cote said what happens to people with mortgages that have their taxes taken out and now they are going to be receiving another tax bill and if their taxes go down, how is this adjustment going to be made. Mr. Van Tuinen said I honestly don't know. Mr. Eldridge said when we send out tax bills we also send out tax bills to the mortgage holders so they will get the adjusted bill and adjust it on their end. Councilor Cote said so we will be getting a bill. Mr. Eldridge said yes, with the adjustments.

Councilor Pomelow said I have a question; it's a question about those who have already filed for their property tax and rent refund back in August. If there is a corrected bill with a lower tax amount on it people will then have a responsibility to submit that stuff to the state. Mr. Van Tuinen said it is a year after the fact so that people who have been applying for a tax and rent refund in the last months or weeks have been filing not based on the 2010 but the 2009 tax bills. They are applying a year after the fact for a refund on their 2009 tax so next year in 2011 people will have their corrected bill and they will know just what they have paid for the 2010 fiscal year taxes so I don't think that will be a problem.

#### PUBLIC COMMENTS:

Mildred Rider said I called my mortgage company and told them not to pay my tax bill because it was illegal. They said as of November my house payment will be going up and it will be because of whatever the tax bill was. So what's going to happen now? My house payment will go up.

Councilor Bowie said based on what the Town Manager said when we send the new bills out. Mrs. Ryder interrupted and said that's too late; they are doing it right now. Councilor Bowie said I would imagine that whenever they get the new bill they will make the adjustment and make an adjustment based on whatever you have already paid in based on that. There maybe a month or two, we will say with an overpayment based on what you had, but then they should be able to adjust your payment back down to cover that overpayment. Mrs. Ryder said what happens if they don't? Mr. Eldridge said what I've seen in the past is that the mortgage company will reimburse you for the overpayment. That's pretty normal practice. Mrs. Ryder said once they set my payment it's up for the whole of next year. They aren't going to take my word for it when the town's already sent them the bill. I really can't afford that house payment for the whole year. I'm not very happy about that and I would like to have that taken care of this month so that I won't have to pay a high house payment.

Larry Fillmore said I think if the town has the address of those mortgage companies that the town should right now today send out a letter to each mortgage company telling them that the invalid bill that they had received saying that the taxes were this much are going to be adjusted and that we need to hold off if possible until such time as we get a valid bill, or however you want to word that to keep yourselves out of jail, I'm just saying we have to because the town did not properly collect the first half year's taxes, they need to go to the mortgage companies and say that we are in the process of correcting this and that we will within, and give them an estimated date or whatever, have a valid accurate tax assessment done. I think that will help all of us with mortgage companies. I don't think that would be that hard to do.

Mr. Fillmore said I don't feel good tonight and maybe I didn't hear him right, but he said something about mobile homes did not receive the same 1.32 factor as everybody else. I thought we were going with the premise of equal taxation for all. Now, if I have a \$100,000 home I'm paying taxes on \$100,000. If your mobile home is \$45, then you should be paying the 1.32 that I'm paying on my \$100,000 or whatever the value of my trailer is at that time. That's equal taxation for all, but if you are saying I get taxed a higher ratio than a mobile home then that's wrong because you are not applying the taxation equally across the board. I get it. Houses depreciate slower than trailers. What I am saying is that when you get to the bottom line of the value of the property, then the factor or whatever you are using needs to be applied the same for everybody in the town. I don't think that you can say I'm taxing him \$1,000,000 and I'm taxing her \$10 and me, because I sit up here, I get \$1 taxation. I don't think that's right. Make your depreciation or valuation and then whatever that is, the 1.32 gets applied across the board to everybody so everybody's tax ratio is the same. I have another question as well, just don't forget me.

Mrs. Fitzgerald said what factor was given to personal property tax, the 1.32 factor because mobile homes can be considered as personal property. What was the factor you used on mobile homes? What was the factor you used on personal property; was that the 1.32 factor you used on real estate and land? Mr. Van Tuinen said no. I'll try to be clear. For this year the way personal property was valued it was all systematically entered into a computer software program. It was valued at its original cost and then depreciated. The depreciation rate was a little higher on some equipment, some personal property, than others. It depreciated faster on computer equipment than it did on machinery and equipment. It was faster on telephone equipment than it was on office furniture. All, I think is reasonable. We all agree I think that a computer depreciates faster than a piece of welding equipment in the short run. Based on that cost and depreciation a valuation of that personal property account was calculated and then the bottom line was multiplied by an 80% assessment ratio. The residential real estate valuation in town if the residential real estate was unchanged from last year to this year was to factor the land value and the building value by a factor of 1.32 or 132%, which on the average brought those real estate accounts from their previous valuation of 56% or 62% to an 80% valuation ratio when you look at sales prices and assessed values. That was the goal; to be at an 80% ratio. On mobile homes what I explained in my initial statement to the Council was that they were not factored. I didn't expect them to be factored, but it looks like in many cases they were further depreciated and further reduced in value and from what I can tell the only notation of that change in value is a pencil value on the manual property record card. It doesn't describe how that 2010 valuation was developed. That's not something that I did. It's just something that I've observed is what was done. It's not something that I think the town, as I recommended very clearly a few minutes ago, should stay with in the future. I think we should have a mobile home value that is based on a formula that is there in black and white, whether on a computer system or on a manual card. For this year it's not there. Mobile homes, especially mobile homes that are not linked with a piece of land and salable with a piece of land that goes with a mobile home often don't appreciate in value the way a stick built or modular home changes in value over time. I think it's reasonable that the mobile homes didn't increase in value or even went down some in value, but I'm just describing what I have observed and for this year in a short period of time I can't look at every single mobile home and tell you if that valuation is correct or incorrect and redo every mobile home valuation in the town. It's physically impossible unless you want to defer your tax commitment substantially beyond the first week in December. Even though mobile homes

can be moved, in many respects are like personal property under Maine Statute a mobile home is to be taxed as real estate, period. Mobile homes sell as casually as one of the chairs you are sitting on. They don't require a title, real estate transfer tax, or a filing with the Secretary of State or registry of deeds; they just sell maybe with a receipt. Mrs. Fitzgerald said they are filed with the Department of Motor Vehicles (DMV) and it includes their sales price. Mr. Van Tuinen said even if they are not moved. Mrs. Fitzgerald said whether on land or in a park when you sell a mobile home you have to contact DMV or the closing attorney contacts DMV with the registration number to check to see if there are any loans or liens on that mobile home. Some of them are also recorded at the registry of deeds, but not always. Mr. Van Tuinen said I have never gotten a deed for a mobile home and I have been working on tax assessment records since 1977 and I have never gotten something from the registry of deeds on a mobile home that wasn't sold with land. Mrs. Fitzgerald said it's not a deed, it's a bill of sale, but they are registered with the DMV and some attorneys will also register them at the registry of deeds in case there are any liens. A closing attorney will do both, check the registry of deeds and DMV. Mr. Van Tuinen said I have never seen that documentation. The documentation that I routinely do see and sometimes have to help produce is that when a mobile home is being moved from one place to another that there needs to be a certificate filled out by the town that it is being moved and that any taxes that are outstanding have been paid. That I see all the time, but I have never seen any substantiation records from DMV or any other state agency that documents that a mobile home was sold from one person to another with the amount of consideration that was given for that mobile home. One of the problems that appraisers sometimes struggle with is trying to know what the sales price of a mobile home that didn't involve land was. Mrs. Fitzgerald said I know this and you can go through my records. Mr. Van Tuinen said okay.

Mr. Fillmore said I don't understand why we are talking about residential property and mobile homes as two separate categories. According to the Bureau of Taxation Title 36 MRSA 383 residential property is defined as residential property as real estate which is suitable for seasonable or year around use as a dwelling. It's all one. Why are we separating it out? Why are we making it two different things? A mobile home is the same, according to the state, as a house.

Councilor Bowie said the only thing that I would think there is the fact that if you are a mobile home owner in a mobile home park you don't own the property so your dwelling doesn't come with land, right. The landowner is someone different than the person who actually owns the mobile home. That's the only thing I can think of that would make them different. If you have a mobile home on your own personal property that you bought and own that would then be considered more of a residential home. Mr. Fillmore said but you are not taxed, Mike, for the property, you are taxed on what you owe as a resident. Residential property is what you personally own, not the land that it is sitting on. That's why I'm saying to you, is \$50,000, that's the rate you should be taxed as. If I'm a \$100,000, because I live in a house, the rate should be the same. It shouldn't make any difference. You have to pay the same rate in this town to have equal taxation.

Mr. Van Tuinen said I think everybody's goal is the same. Right now, we tried to adjust the tax assessed value to an 80% valuation ratio so a \$100,000 house should be valued at \$80,000. A \$200,000 house should be valued at \$160,000. There are limits of reasonableness and accuracy that we need to be realistic about. Also, a \$10,000 mobile home should be valued at \$8,000. A \$20,000 mobile home should be valued at \$16,000. Everybody probably agrees that a mobile home or a home should be valued as consistently as we can make it at the valuation ratio times the market value for that property whether it's a mobile home or a stick built home or a modular home or whatever it is. For this year's valuation I'm describing to you what happened. What happened was the residential properties were indexed by the 1.32 multiplier on land and buildings. The mobile homes were not. The mobile homes were apparently desk reviewed and maybe site visited and a bottom line value was put on the property record card and then in the computer. I didn't do that calculation. That's what I have observed. Most of them went down in value from last year and that's what was done. I don't see a real short term way of addressing that issue. I would be very surprised if the mobile homes not bundled with a parcel of land increased in value at all similarly to residential properties of land and buildings. I would not have expected to have seen the same

multiplier applied to mobile homes as were applied to homes. I don't feel uncomfortable that they didn't increase in value at the same rate as homes, however, I certainly wish there was more documentation than just a bottom line value. What I have suggested to you is for this year's tax commitment in a short period of time those can not be measured, listed, photographed, and appraised, but I think they should be in the long run.

Maryann Morgan said mobile homes you said just basically remained the same or the value was lowered. What about the homestead exemption. Did they receive the larger homestead exemption because I know there are many trailers in this town that pay no taxes because the homestead exemption exceeds the value of their trailer? Mr. Van Tuinen said that's correct, the homestead exemption, just so everybody knows, for the last few years before this year was \$13,000. It was multiplied by a town's valuation ratio. If you were at 100% evaluation it was at \$13,000. This year it's reduced to \$10,000; this year the valuation ratio to the town makes it \$8,000 so it is only an owner occupied mobile home that would be valued more than \$8,000 that would receive a tax bill. Mrs. Morgan said I just think the way trailers are valued in this town, and then you have this larger exemption, I just don't think that's really fair that the residential home owners have to pay a larger portion of the taxes because the trailers aren't paying anything and yet they are receiving the services. Mr. Van Tuinen said philosophically I may agree with you, but as an assessor, the law is that every homeowner is entitled to the same amount of exemption and if it eliminates the tax entirely on a mobile home that's what happens. That's the law as it exists in the state right now.

Councilor Bowie said I just want to ask a question to try and follow through with all this stuff. You would think that it would be unfair if we multiplied mobile homes by the 1.32, to take them from 80% of what they were at last year. Mr. Van Tuinen said I certainly expect that it would be. Yes, I can only say that I could only expect that, because I have not systematically driven probably through every one of your mobile home parks, but not with a sampling of all of the property record cards said that mobile homes appears to be about six or seven years old, its 14' by 66', has a gable roof, has vinyl replacement windows, and horizontal vinyl siding or a metal roof or whatever it has, and is a mobile home that would be reasonably valued at 100% of this amount and that's its valuation either on last year's record was this amount and that was a reasonable estimate of it's value, or over estimate of it's value, but adjusted for the ratio. I haven't done that. To give you a definitive answer to your question, I would have to do that. My general observation is that in any town that I have ever worked in and the towns that I have worked in for some time I do get some documentation on mobile homes. People say I bought so and so's home on lot 22, we ask for a bill of sale. Periodically, I go to the realtors and I say do you have any multiple listings for mobile homes that sold in a mobile home park where I don't get a transfer from the registry of deeds and a real estate transfer document that establishes for public record the sales price. I have never observed that mobile homes unattached to land increase in value anything like real estate of a house and land bundled together by general observation across the board is that they don't increase the same way houses do, but I haven't done that kind of definitive analysis in the Town of Lisbon for 2010. Now, technically there is, also, a problem. The valuation that is in the computer system now is the bottom line value that was manually put on that property record card for 2010 and then it was inputted into the computer. It doesn't have as the current value the value from the previous year so even if my answer was yes, it's not yes, but even if my answer was yes that they should be increased in value the same way as residential homes were or if it were that they should be increased in value 1.05, by a little bit but not nearly as much as stick built houses, the data no longer exists in the computer system the way that I could readily do that kind of thing. It would have to be a manual calculation.

Debbie Barry said is there anything like a Kelly Blue Book or something. Mr. Van Tuinen said I can't hear you. Mrs. Barry said is there some kind of industry approved valuation book or that type of thing. Mr. Van Tuinen said there are a couple of blue type books for mobile valuation, and over the years I have experimented with subscribing to a blue book for a year or two and trying to utilize it I find them difficult to use. It may be something that a mobile home dealer dealing with mobile homes all the time has some greater expertise than I have been able to claim, but I have been for

example, in mobile home parks, where I am looking at in the same viewscape four Skyline Amber Ridge mobile homes. One of them has a metal roof, one has vertical metal siding, and low cost aluminum frame windows and another one still says Skyline Amber Ridge and it has asphalt shingled roof, horizontal vinyl siding, and vinyl windows similar to vinyl replacement windows in a house, which in a mobile home are generally considered substantially better quality windows than aluminum windows in a house, but that's not described in the blue book. It's described as a Skyline Amber Ridge and I would feel very uncomfortable using the same value for each one of those same manufactured same model mobile homes based on the limited descriptive detail in the equivalent to a Kelly Blue Book. (Mrs. Barry responded but it was not audible.) Mr. Van Tuinen said I'm having trouble hearing you. Mrs. Barry said do they have a computer software program where you just type in a 1999, 14' by 66' type of arrangement, town wide or something like that, and then they give you options to add stuff like that. Is there an easier way? I just wondered what your options were on that. Mr. Van Tuinen said if there is a third party mobile home association dealer software program like you described, I've never subscribed to it, but what I typically try to have for the mobile home records in towns where I maintain the tax assessments is the software that you have. I try to have in that software the length, width, size, age, and some information about the condition of the mobile home just like a car. If the mobile home has been upgraded and maintained very well it's going to be a little more valuable than the mobile home that hasn't been taken very good care of. Condition is a factor in most people's analysis, as well as the age. I try to grade the mobile homes. I generally grade the old flat roof mobile home, vertical siding, metal roof, low cost windows, your typical 1972 or 1974 ordinary plain mobile home as a Grade 2. I generally grade a mobile home that's a little better than that, which might have metal siding, a metal gable roof, that might be a little better quality as a Grade 3, and I try to grade the mobile home that has a more modern asphalt shingled gable roof, has lower cost windows or aluminum type windows, horizontal siding as a Grade 4, and then I try to grade the best quality mobile homes that have better quality windows as a Grade 5. I think that works fine. It takes into consideration the differences in quality, age, size, and condition of the mobile home. Sometimes in some towns I also make an adjustment for the location of the mobile home. That is what I suggest you work for in a future year.

Louis Agathos said we are going to argue this all night and as long as we have a fair tax base I'm fine with it, but I think we are probably talking about, what's the total valuation of mobile homes in this town as compared to non-mobile homes, is it 10%, 5% or what? You know, we maybe arguing all night about a minuscule amount. Councilor Bowie said do you have any idea, Bill. Mr. Van Tuinen said no, I don't, but I would be surprised if it was significant, I would be surprised if it was 10%, particularly when you discount the value of the mobile homes worth of exemption. Mr. Agathos said if we go through this whole process and get all of this data and compile it so that if anyone ever has an argument, how much money are we going to make compared to what it's going to cost us? Councilor Larochelle said if this was actually done by a third party it could cost us anywhere from \$300,000 to \$400,000 to do it properly. Mr. Agathos said I would like to have a system that everybody understands and I do agree that and I want a fair taxation, but I would like to not spend the whole evening on it. I think you outlined it at the start what the problem is and what needs to be done to fix it and I would like to move on if we can. Councilor Bowie said we could if everybody agrees.

Mrs. Rider said I came in and I talked to all of the tax people and the Town Manager. The town did have the paperwork on Route 9. I think it was June 5, 2009. It did not get put into the computer that's why we all got taxed for the land that we don't own. I understand that now. My problem is still my house payment. Would it be a problem if I could get my fax number to my mortgage company to the town just to tell them that it is your mistake for the taxes and to see if they could hold off on figuring my house payment for a short time? Councilor Bowie said that would be fine. I've taken a note based on Mr. Fillmore's recommendation that we look into trying to identify the mortgage properties to send out notification that there has been an error in our tax bill and that we will be issuing new bills on such and such a date giving them a heads up notice so that they can

potentially not impact people with mortgages and their payments not going up. Mrs. Rider said I would appreciate it. Councilor Bowie said we will look into that after tonight's meeting.

Mr. Lunt said okay, I know that you are not working here full time and have other arrangements and towns you are working in. Is there a way for people to make an appointment and talk with you Bill? Councilor Bowie said we have part of his staff here at least three days a week. Mr. Lunt said he is the Assessor and I know some people have said that they can talk to Alan, but they haven't been able to talk to the actual Assessor to get a definitive statement. That's just a call that I've heard. Mr. Van Tuinen said at this stage with my schedule if somebody wants to meet with me, it's going to be very hard. I mean, I will try to do it. They can make a request through Alan that they would like to talk to me, but on the issues that I've been talking about and that's not somebody coming in and talking with me about an issue that doesn't fall into one of the general categories, we are trying to get our heads together and collaborate and sometimes, often times, that is better than just one person making a decision totally on their own, but if there is somebody that wants to meet directly with me I will try to accommodate it, but I haven't set up a schedule here. I can't right now. I have a couple of on-going commitments that are still outstanding for this tax year. One of them is a town where I am completing a revaluation and another is a town that has a few industrial accounts that still have to be appraised for 2010.

Mr. Fillmore said wait Mike. Councilor Bowie said I was going to get you under audience participation.

#### D. TOWN MANAGER'S REPORT

Mr. Eldridge said the trail system up by Ricker farm is being completed. They are paving. I'm hoping today they complete that section. We had a meeting here with MDOT, which was a public hearing to address the rail crossing for the new section for the River Trail. That I thought was a very good process. They had their attorney here, they will make their recommendations to the Commissioner, and the Commissioner will make a decision based on that. Hopefully, we will hear from them soon so we will have that crossing to complete the trail and complete that design. Woodard & Curran is doing all of the design work for that trail, we are just waiting on that.

Mr. Eldridge said November 15, if anybody is interested, MDOT will be holding its last public hearing in Lisbon in this room. Hopefully, they will be making their final recommendations and everybody will get to hear them. For Councilors, I closed an access management study that was done last year through a contract with AVCOG and MDOT. Much of what you will hear that night and they will be talking about access management, trying to control the number of driveway openings and things like that and you as Council will be talking about maybe whether you want to adopt that study that was done.

Mr. Eldridge said for the new Councilors and that group we will again start with our Council orientation, which will be on December 21. Legal counsel and I will be talking about state laws and things like that to bring you up to date on that and then on Saturday, January 8, we will be visiting each department so everybody has a clear understanding about what each department does. Last year, just so you know Mr. Bickford, that was a five-hour session and we visited every department, which gives you an insight into some things that you may not know or you may know it already, but when it comes to the budget process I think it does help in understanding the needs in each department.

Mr. Eldridge said Ora Madden officially retired last Thursday. I would just like to say 26 years to this community is very commendable and a party for her a week ago Friday and a small get together here with the staff was very nice. She will be missed and she has been replaced by a local girl, Katie Burnell who filled that position.

#### E. ECONOMIC DEVELOPMENT DIRECTOR RECOMMENDATION

Mr. Eldridge said we had an interview committee that consisted of George Roy, Richard Veilleux, Gina Mason, the Finance Director, and I. We set up interviews for four people. Two of those backed out and we interviewed two people and we have a unanimous recommendation for the Council to offer the position to a gentleman. Do you want an executive session on that or do you want to just move forward with it?

Councilor Bowie said do you want to discuss this personnel matter in executive session first before we make that a final vote. Councilor Larochelle said I think that that would be wise.

## AUDIENCE PARTICIPATION

Mr. Fillmore said I came down and talked to the Assessor's office to get an update on what's going on and I found this information and I don't know who the author is, but it was under the Town of Lisbon. I find it disturbing that this thing says, it's talking about the tax bill and the revaluation and all that, which says this brought the Lisbon assessment ratio into conformance with state law for the first time in a few years with an assessment ratio of 80%. You know, the way I read that is that we are in compliance with the State of Maine's assessment ratio. I find that very hard to believe when the property tax Title 6 Taxation law says that the assessment rate is 70%. I find that very misleading and again I find it inappropriate for the town because it's under town stationery to publish any information that is not accurate. If they had said, exceeds the state ratio by 10%, I would say this is accurate. But people who read this would believe the assessment ratio for the State of Maine is 80%; that's not accurate. I believe that we all deserve accurate information. I don't want to sugar coat anything. Take the licks where they fall, but publishing information sheets that are misleading is wrong. I don't care how we cut it. I think we need to correct this one and the wording of it as soon as possible. People need to know that we are 10% above the State of Maine assessment ratio.

Councilor Larochelle said when you read that I guess when you read it you get different perceptions on it. The one I think of right off the bat is prior years coming up to this even when I first got onto the Council one of the first, say duties or obligation, was I was working with Jerry to try to get the town to familiarize itself with a reassessment. At that point, Jerry actually explained to me why we were not really meeting the state's obligations because we were below the 70%; we were at 61%. So, the idea of making a statement for the first time that we are finally in compliance with the state, whether its between 70 or 100, that 80 laying in between there is kind of an actual statement that we are for the first time in quite some time meeting the obligations that the state puts upon us. Again, I don't think it's an incorrect statement. It may be perceived by the people, but the way you wrote it and the way you read it did sound like it was misleading to you, which it really isn't. It's just really stating that for the first time in a long time, we actually do fit within the guidance of what the state asked us to be. Mr. Fillmore said I didn't say that it wasn't in the guidance. What you are saying is conformance with state law. That word is wrong in the sentence because it exceeds it. It doesn't conform to it because it would be equal to. Councilor Larochelle said I won't argue, but from what we understood was that anything above 70%, 70 to 100, that's all conforming. Mr. Fillmore said that's fine, but what I am saying is that the sentence misleads the people because the state assessment rate is not 80%, it's 70%. Councilor Bowie said that's the minimum. Mr. Fillmore said it is the minimum, but we need to say that to the town instead of not telling them where we stand. Councilor Bowie said we simply said we were in conformance with the state standards. Mr. Fillmore said okay, but I'm just saying there has been so much lack of communication and misinformation gone out that we need to apply the KISS principle. Keep it simply stupid, okay. We need to keep it simple; we need to make it very accurate, down to earth so that everybody understands what's going on. I could read it that way too. I've been to all these meetings and I know where it is and I know what it is saying, but my point is that the wording is misleading and it could have been worded differently, okay, so that we don't have issues. That was my point. I've

been to every one of these. You have seen me up here. I've got it. Okay guys. I got it. So, what I'm saying is that we need to make sure that the information is clear to the public. That's all.

Michelle Swatsworth-Turmelle said correct me if I'm wrong, but so far tonight what we've heard is that the 1.32 percent didn't apply to the mobile homes, okay. That the recommendation was that at some point in the future, not now obviously, because we need to get the commitment out there for obvious reasons, that the recommendation is to do a revaluation of the mobile homes because that needs to be done, correct. Have I heard that? Councilor Bowie said we need to do every home. Mrs. Swatsworth-Turmelle said na, na, not, I'm talking about tonight only. I'm talking about what he said tonight only so far and that was because of time constraints he doesn't recommend doing it now because it would defray the timeframe in meeting the tax commitment. Mobile homes were what he brought up first. The \$300,000 to \$400,000 I believe is the whole piece, not the small less than 10% that I think this gentleman was talking about. The \$300,000 to \$400,000 buys us all in this area a new evaluation. What I want is a good understanding and be 100% sure of is that you are not going to proceed with just the mobile homes until you are ready to proceed town-wide, because I want it to maintain fair taxation.

Councilor Bowie said as we explained that, and I'm not going to go speak for everybody, what I have tried to explain is that this needs to be done in phases because the town has never appropriated for us the monies to go out and do the full thing in one effort, right. The Council needs to decide what steps they want to take. We have taken one-step, which is doing the land valuation. The next steps are to do buildings and measures. If our Tax Assessor whether he is going to be our full time one or whether the current one recommending makes a recommendation to us based on what he is seeing as to what next phase we should go to, I'm going to follow that. If he says mobile homes, right now is more important than going through the rest of the houses, we are going to do mobile homes. If he says, do the major houses stick builds first and wait on the mobile homes because they are a smaller percentage, we will wait on mobile homes. I mean, I'm going to go with the assessor's recommendation on how he feels we should best approach getting this done knowing we have to do it in phases.

Mrs. Swatsworth-Turmelle said right, but I believe that recommendation is out there because it was found out that the mobile homes didn't get to share in the wealth of the 1.32 percent increase like the rest of us did so they haven't seen that increase. I have several friends that own mobile homes and their taxes actually went down. The rest of us didn't get to benefit from that so I guess I'm a little concerned that that would be the first target when, A) they didn't get that increase and, B) some of them have zero tax because of that homestead exemption. Is it fair to target one versus the other rather than to wait and do them all, and the three phases that I understood was the one that we already did, the land, the second was to be the buildings, and the third was to be the rest of us and that included the mobile homes and the homeowners combined? Not four phases, but three. It's always been approached as three phases. I guess I am a little confused because it's sounding like there might be a fourth. I want to have a thorough understanding as I think everybody else does.

Mr. Eldridge said Mr. Van Tuinen has put together a proposal for us to do the reval over a two-year period. He said it may take three depending upon what he is finding. He is still finding inaccuracies in much of the data. I think he is looking at the commercial appraisal of the reval, that has to be done, as a whole entity in itself. The list and measure I am pretty confident that the list and measure will include the trailers. He will divide the town into sections like we had planned to do this past summer. We took it out of the budget, but we were going to divide the town into quarters and then send people out to do the list and measure, which would also include the trailer parks. I am hopeful that it will be done in that fashion. Whether it's going to be done in one year and then they start doing data entry, I am not sure. He is putting together a proposal for us. I have asked him for that.

Mrs. Swatsworth-Turmelle said so then once all phases are complete based on that data, the figures, will those figures then be generated out to everybody so that we are all receiving it not, like I said the land was done and we know that that didn't go out and didn't apply to this year's taxes so are you going to be waiting then and sending everything out at the same time. Mr. Eldridge said all of the data has to be in the system, land, list and measure, everything has to be in this system and then they will actually double check their data. They will print off samples and if they can't use that for commitment that particular year because we aren't done, then it won't be until the following year. They will try to get all the information and, as you can see, Mr. Van Tuinen is very methodical in how he thinks and in how he does things. It will all be done at the same time.

Mrs. Swatsworth-Turmelle said I just want to know that, because this whole 80% was to try to bring equal taxation across the board. That is what has been talked about for two years now. I just want to be clear and everybody wants to know that when it comes down to the bottom line, that we are all equally going to share in it. There are homes out there right now that are overtaxed because of depreciation just as much as mobile homes and that's because you have homes that have been out here for a long period of time that people haven't been able to afford to keep up with that I think has depreciated over the years just as much as some of ours have increased. Not everybody has had the luxury of being able to maintain their home. Some have seen a lot of wear and damage and some are now actually abandoned.

Mr. Eldridge said because of that. Mr. Van Tuinen has brought all of these discrepancies forward to us, to me anyway, as well as new homes that might be actually over or under valued. He actually has to go out and revisit these homes so he has quite a bit of work to do.

Heidi Noel said I have lived here 50 years, and almost every one of you probably knows my husband, Joe Noel. My issue is, basically, with some of the ordinances. With winter coming there is no parking on the side of the road, am I correct with the parking whether it's residential or on the highway, no overnight parking. When does that go into effect? Councilor Bowie said that goes into effect sometime in November I believe. Mrs. Noel said but my issue is not necessarily with that. What we have found in our neighborhood and our Public Works Department is great and I'm very proud of our Public Works Department and our streets are maintained very well. I could get to work at 6:00 a.m. in the morning, being an R.N. I have to get out to go to work early, so my issue is once they come around and plow, I live in a neighborhood where there are a lot of portable basketball hoops and they are right at the edge of the street. I think we need to change that. The first of November they need to be moved in 3' feet. It took me two hours to blow my driveway to go out. The reason for that is because when the snowplow comes around he tries to avoid the people who have basketball hoops right at the edge of the grass, mind you, so we don't want to hit that hoop because then we are going to get called on the carpet because we broke it or the plow blade hit it or whatever. We need to have the police go around and give notice that those have to be moved 3' feet in onto the lawn come the first of November. My husband is 86 years old. I'm the one that snowplows now to get out, to be on duty by 7:00 a.m. I don't think its fair for me to take everybody else's snow into my driveway because everybody has basketball hoops right at the edge of the road. I really appreciate our Public Works Department, it's great.

Mr. Eldridge said we will make sure we do a public notice on that and that everybody knows. Mrs. Noel said we have a bigger Police Department to give our notice than South Portland, per manpower mind you. I went on-line and checked how many officers we have. You mean to tell me that they can't go around and check once in a while and check on basketball hoops and houses. In my area of the Gross Development I haven't seen a police car for a long, long, time mind you. If they come around we are lucky.

Richard Graham said it may please the Council to know that I am not going to speak on one single subject that has come up tonight. My name is Rick Graham and I live on Webster Road and as you all heard earlier I will not be your new At Large Councilor, but I don't know if anyone noticed, but the fact that we had five people running for two seats seemed to generate some press. I had a good

time and I want to thank Fern for being a good sport and I congratulate everybody that did win, even Fern. I just think it was a good time and good for the town; we had a lot of participation in running, along with a high voter turnout. If you like the way things are going or if you don't like the way things are going, you've got to get out and vote and get involved and run. Councilor Cote has said over and over if you want participation from the people in this town, we've got it from this town. I think it was real good from Lisbon and I was talking with Twila and hopefully this is a trend that's going to continue. I just wanted to congratulate everybody and Councilor Roger Bickford. How close are we to budget season anyway? Mr. Eldridge said pretty close.

Mrs. Fitzgerald said also a not winner for the Town Council and congratulations to Fern. Congratulations to Roger Bickford and I thought there was a very good turnout and I thought I had a very good showing. Anyway, the other day Mr. Eldridge mentioned the November 15<sup>th</sup> meeting with the Maine Department of Transportation. What comes out of that meeting is going to affect every citizen in the Town of Lisbon and every business. As I mentioned at the last Town Council meeting they have three proposals: 1) A three-lane highway, 2) A five-lane highway, and 3) A bypass. The three lanes is one lane in each direction from Topsham to Lewiston with a center turning lane. The five lanes is two lanes each way with a center turning lane, and a bypass. We have many businesses right on Route 196 that could be severely affected by a bypass or the three or five lanes. I don't like the center turning lane anyway.

Mrs. Fitzgerald said we are nearing the end of our first half of our fiscal year. Where are you on the Regional Thiboutot property? I hate to bring it up but this has been something that has been on-going for some time. Mr. Eldridge said it is in the court system. Our attorney and Mr. Thiboutot filed their briefs on Friday so the court system has it. It's in the appeals court and we are now in a holding pattern until the court decides to make a decision. Mrs. Fitzgerald said do you have an estimate on what it has cost in legal fees to date for the Reggie Thiboutot issue. Mr. Eldridge said I don't have that on the tip of my tongue. Mrs. Fitzgerald said would it not be prudent at this point in time to make Mr. Thiboutot a reasonable offer and purchase that property from him and avoid future legal and court fees. At this point, at the last Town Council meeting it was pointed out that we keep out a considerable amount of money in undesignated funds. Would it not be prudent to make him a reasonable offer and avoid further legal fees? Can I get an answer? Councilor Bowie said we tried that once and he did not like the offer. He wanted more money than the town was willing to pay. This was back six years ago. Mrs. Fitzgerald said how about trying again. Do a little bit of negotiation. Councilor Bowie said I honestly don't believe its cost the town that much in attorney's fees. Even though it's a long duration there is not much involvement in there between those time periods. A lot of it is waiting from the court system and then setting some dates. I don't think that we have invested a lot of money in the process that we most recently started here. Mrs. Fitzgerald said so this is going to be an on-going thing for maybe one, two, three, maybe five years. Councilor Bowie said I don't believe so. This appeal is as far as it can go. It has been through all of the stages. We have tried everything. This is as far as it can go now and this is his last appeal and whatever the judge rules, goes. Mrs. Fitzgerald said and then you will end up buying it anyway. Mr. Eldridge said we own it. Councilor Bowie said only if we lose it, we already took it based on liens and everything. He is appealing our process of what we did so we won't be buying anything from him if the court rules in our favor and if not, then the Council will have to address what steps, if any, can be taken from there. It's in court at this point, Dot.

Mrs. Fitzgerald said I think it's a little ridiculous to treat a taxpayer that way. Councilor Mason said excuse me Dot, but I think that sometimes we have to set a precedent and when somebody doesn't follow the law and ten people in town decided to do the same thing, would we allow them to do that. Dot, we went on with that property for six or seven years. I don't remember the exact timeframe. He was given numerous opportunities and I don't want to go into discussing the case, but I want to tell you that I feel that it's at some point that you have to set a precedence and I think that's what we have done here. It's unfortunate, Dot, but it is what it is.

Anthony Hemphill said I am looking into purchasing the Worumbo Mill right now. I just have one quick question and I just can't seem to find the answer anywhere. How many cars come through this town every day? Mr. Eldridge said 15,000 cars a day. Again, these are just numbers on my hotel pad and these numbers might be off a little, but Lisbon Falls has 4,420 citizens, is that correct. Councilor Bowie said that sounds fairly reasonable. Twila, can you help him out here. Mrs. Lycette said that probably doesn't include Lisbon Center or Village so it's probably half of what, 9,000 or 10,000 so that's about right. Mr. Hemphill said Steve and I sat down and I asked him what would the city like to see happen with the Mill. We are going to see how things progress. Next week I can't be here, but you guys can start thinking of things. A lot of people said clubs, pool hall, bowling alley, but there are other things. I would like to bring in 60 to 80 new jobs into this town so keep that in mind. Hopefully, we can catch up, get a handshake in, and try to turn around some more jobs in town.

Garrett Mason said I just want to introduce myself. I'm Garrett Mason, your new Senator for this district. I just want to say what an honor it is to represent you in Augusta. I am truly humbled by it and I just want to invite you all to be a part of the process. I went to Augusta today, me and Representative Crafts and it's very exciting, what we are talked about, going up there, and so it's your government, so get involved with it. If anybody wants to be a guest in the Senate Chamber, I would be happy to have you. If you have any questions, feel free to get a hold of me and I very much look forward to it. Thank you very much.

Roger Bickford said proud yet Gina. Councilor Mason said on yeah, I'm trying not to be, but I am. Mr. Bickford said I'm Roger Bickford, your new Councilman. I just want to say thank you to all of the people that trusted me to represent them. I'll try to do a good job, the best job I can. Some of you are going to find me a little feisty at times. Councilor Bowie said that's what we want. Mr. Bickford said, well, you're going to get it.

Mrs. Fitzgerald said do you have a name for the old high school. Mr. Eldridge said Campus Commons was the name chosen and it was announced at the open house. Councilor Mason said Liz Curtis came up with that name.

Maryann Morgan said where is the town on the retrieval of the \$32,500 that was stolen from Economic Development. I'd like to know what's going on with that. Nobody seems to know a thing. Councilor Bowie said didn't you give an update at the last meeting, Steve? Mr. Eldridge said actually I gave the Councilors the notice and at the last meeting we discussed it as well. The District Attorney is not moving forward on that. They don't feel that they have enough evidence to pursue it and that's where the case is at this particular time. Councilor Bowie said it has actually been passed back and forth. We turned it over to the District Attorney initially. They sent it to the Attorney General's office and the Attorney General's Office reviewed it and sent it back to the District Attorney. Mrs. Morgan said what was the problem because many other towns are in the paper right now for people absconding funds. I just find it odd. Councilor Bowie said I really don't have that answer Maryann. I was as surprised as I think anybody was that they elected to wash their hands of this. I mean it somewhat tells you about how these court systems work and how the District Attorneys work. There is a lot of little stuff out there that just gets brushed by the wayside that people get hurt on and they just don't recoup. Mrs. Morgan said that's just too bad. Mr. Lunt said my understanding was that they couldn't prove it was his signature on the paperwork. Mrs. Morgan said whose signature? Mr. Lunt said oh, the person in question here. You know, we all know who we are talking about here, but they couldn't prove it was his signature. There were dueling experts over handwriting analysis and they gave up on it. Mrs. Morgan said plenty of people saw him take the check in his hand. Mr. Lunt said, well, that's all I heard.

Donald Stein said who signed the check for Mr. Dan Feeney, on the person we are talking about? Councilor Bowie said I believe our old Finance Director. Mr. Stein said and the Council had nothing to do with that. Mr. Eldridge said they should have had something to do with it. Mr. Stein said nobody is going to be held accountable for that money that we lost. Councilor Crafts said we put a

system in place now so it has to go through several people now. Mr. Stein said I elect you people up here and you don't do nothing about it. No one is going to be held accountable. We just lost that right out the door. Now, what about the woman that found it got fired; she lost her job when she found the problem. Mr. Eldridge said she resigned; she didn't quit. Mr. Eldridge said she did not get fired, she resigned. Mr. Stein said, hey, that's your words. Mrs. Morgan said under pressure. Mr. Stein said that's your words. I've never seen anything like it.

## APPOINTMENTS - NONE

## COUNCILOR COMMUNICATIONS

Councilor Mason said on the 12<sup>th</sup> of November at 2:00 p.m. in the afternoon is the unveiling of the Muriel on the side of the Downeast Energy building. The painting that's behind you was divided into four sections and it was enlarged onto large pieces of material that is paintable and can be used outdoors. It was a community-painting project for over a few months. The art teacher [Jennifer Fox] from the Lisbon High School drew it out onto sections and it was numbered, color coated, and people helped to produce it. She came back and touched it up and so you will see that on the side of the Downeast Energy building. Public Works will install that on the 12<sup>th</sup>. There will be a small ceremony for that as part of our revitalization efforts. It is something that we hope to continue to do on buildings that are empty and need some scenery.

Councilor Crafts said I also want to thank everyone from town for re-electing me on November 2nd. It's awesome to have that kind of support and I just want to thank you for that.

Councilor Bowie said due to all the communication things that have come up, I am having our packets delivered to us on Friday afternoon so that, for those of you who couldn't or didn't want to come in to get your packages or couldn't, they will be delivered to your house now, at least for my remainder of tenure as chairman. You can continue it after that, but hopefully that minimizes some communications and makes you more prepared for your meetings.

Councilor Larochelle said, again, I want to thank everybody who came out for voting, not just for me but for Dot and Rick and for Mr. Bickford and Mr. Lemieux and everybody else that was running, because I think it was important. It was as Twila said, a very active voting day, for a lot of good reasons. Thank you very much and I do appreciate everybody that did run because it is nice to see more people interested in taking part in our town. I thank everybody again and hopefully everybody stays active and keeps volunteering, and it continues on, right. It would be interesting to see every election contested and people move forward, so thank you.

Councilor Mason said I guess I should say the same, thank you very much. My race was unopposed, but I actually forgot until late last night that I had run for re-election. Not that I discount any of the votes that were cast for me, but I was very busy with some other races, and I think Dale said to me, didn't you get re-elected too, and I said I guess so, I forgot, but thank you to the Town of Lisbon and I'm sure we are all going to try to continue to serve you as best we possibly can.

Councilor Pomelow said do you have any information on the Thanksgiving Dinner. Mr. Eldridge said Judy is working on that. She has some personal issues that she is dealing with. She was in Boston today, but I expect to see her here tomorrow. Councilor Bowie said don't forget that the Lisbon Community School Student Council wants to help out and provide some assistance. They are looking to volunteer. Councilor Pomelow said I'm ready to peel 100 lbs of potatoes at 6:00 a.m. in the morning. Councilor Bowie said all you have to do is to let them know.

Michelle Swatsworth-Turmelle said I would like to remind everybody that the Drama Department at the Lisbon High School is putting on a Midsummer Night's Dream this weekend. Showings are in the evenings at 7:00 p.m. on Friday and Saturday night and on Sunday at 2:00 p.m. Admission is \$3.

Dorothy Fitzgerald said don't forget the football game is at 1:00 p.m. on Saturday afternoon, playoffs with Winthrop.

### EXECUTIVE SESSION

**VOTE (2010-183)** Councilor Larochelle, seconded by Councilor Lunt moved to go into executive session at 8:55 p.m. per 1 MRSA Section 405 (6) (A) Personnel matters - Appointment of Economic Development Director. **Order passed - Vote 7-0.**

### ADJOURNMENT

**VOTE (2010-186)** Councilor Pomelow, seconded by Councilor Larochelle moved to adjourn at 9:38 p.m. **Order passed - Vote 7-0 p.m.**

Respectfully Submitted,

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Twila D. Lycette, Council Secretary  
Town Clerk, Lifetime CCM/MMC

*These Council meeting minutes were transcribed by Twila Lycette.*