

# TOWN OF NORTH YARMOUTH

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First Amendment to Village Omnibus Municipal Tax  
Increment Financing District and Development Program

Approved by Town Meeting: \_\_\_\_\_

**First Amendment  
Town of North Yarmouth Village Omnibus  
Municipal Tax Increment Financing District and Development Program**

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**First Amendment  
Town of North Yarmouth Village Omnibus  
Municipal Tax Increment Financing District and Development Program**

**I. Introduction**

**Section 1.01: History of Original Development Program.**

The Town of North Yarmouth designated the Village Omnibus Municipal Development Tax Increment Financing District (the “District”) and approved a municipal tax increment financing district development program for said District (the “Development Program”) by vote of its Town Meeting on April 6, 2019. The District and Development Program were approved by the Maine Department of Economic and Community Development (“DECD”) by letter dated July 29, 2019 to be effective for a term of thirty (30) years through June 30, 2049.

The District as originally approved consisted of 231.21 acres total, including properties located within the Town’s village center surrounding Walnut Hill Road (the “Village Center”). The District was designed to include properties where the Town anticipated development to occur, which would enable the Town to use revenues generated from the District to make investments in the District to support existing businesses and new commercial development and infrastructure improvements. In particular, the Development Program contemplated the use of TIF revenues to fund capital expenditures related to public safety and fire protection, improve village-area amenities, and fund sidewalk and streetscape projects, among other public projects. To date, the Town has utilized captured TIF revenue for professional services, economic development programs, street improvements, recreational trail improvements, and administrative costs.

The footprint of the District included only a portion of certain properties. This resulted in a slight discrepancy on the acreage and original assessed value of the District, which resulted in a technical revision to the District and Development Program as reflected in a letter from DECD dated August 5, 2020. This technical revision clarified that the acreage of the District was 263.92 and the taxable Original Assessed Value of the District as of March 31, 2019 (April 1, 2018) was \$16,651,400.<sup>1</sup> Since the technical revision, the Town has noted further discrepancies between the acreage of the parcels listed in the Development Program and the Town’s current assessing records, some of which have been updated with more accurate surveys as properties have been developed. The actual acreage of the District per the Town’s current assessing records (as of April 1, 2022) is 268.49 acres.

The District also included a few parcels of vacant land, which have since been developed into residential subdivisions. At the time of designation of the District, those parcels were identified as property on which commercial development could occur. In light of how these parcels have been developed since that time and that they no longer have the potential for commercial development, the Town now seeks to remove them from the District.

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<sup>1</sup> In certifying the current values and acreage of the parcels, the Town has identified certain discrepancies in the acreage and OAV listed for a number of parcels as of March 31, 2019 (April 1, 2018). The total acreage as of March 31, 2019 should have been 241.45 acres and the total OAV as of March 31, 2019 should have been \$16,289,500.

This First Amendment seeks to correct the acreage discrepancies and reduce the footprint of the District as originally approved, together with the items identified in Section 1.02 below. The Town's intention at the time it adopted the Development Program was to capture up to 100% of the increased assessed value to fund certain public facilities and projects as well as future credit enhancement agreements to attract new businesses or encourage business expansion, subject to Town Meeting approval. The amendment of this District and Development Program will enable the Town to continue its efforts to enhance and broaden the economic development and employment opportunities within the community through the use of tax increment revenues from the District as necessary and appropriate. These new economic development and employment opportunities within the District will benefit residents and business owners throughout the Town and will maintain and broaden the tax base within the Town.

### **Section 1.02: Amendment of District and Development Program.**

The Town now desires to amend the boundaries of the District and the authorized project costs of the District for the purpose of enhancing the economic development and employment opportunities within the District and outside of the District to the extent made necessary by or related to activities within the District.

These amendments are intended to advance the original economic development goals of the District and Development Program to provide new employment opportunities within the Town and to continue improving and broadening the Town's tax base and the general economy of the Town and the State of Maine.

Accordingly, the District and Development Program are hereby amended for the following purposes:

(a) to remove certain parcels from the District that have been developed for residential purposes and to add one adjacent parcel that may be used for commercial development;

(b) to revise the acreage and Original Assessed Value consistent with the amendment of the District boundaries;

(c) to provide updated estimates of the tax increment revenues and tax shifts for the extended term of the District; and

(d) to add authorized project costs related to public safety and affordable housing, and update the estimated project costs to include the additional estimated tax increment revenues to be captured during the extended term of the District.

## **II. Amended Development Program**

### **Section 2.01: Original Assessed Value.**

The Original Assessed Value of the District was certified in the original Development Program to be \$16,630,200 as of March 31, 2019 (April 1, 2018). An error in this value was identified following the approval of the District and Development Program by DECD and a technical revision was submitted to establish the Original Assessed Value of the District as \$16,651,400 as of March 31, 2019 (April 1, 2018). The Town has used this Original Assessed Value since the first year of the District and all captured tax increment revenue has been based on this Original Assessed Value. The Town has reviewed the Original Assessed Value as of March 31, 2019 (April 1, 2018) for all parcels within the District at that time and determined that the Original Assessed Value as of that date should have been \$16,289,500. For purposes of this First Amendment, the Town is using that number as the base for the adjustment to ensure accuracy moving forward. With this First Amendment, and the removal/addition of certain properties from the District, the Original Assessed Value of the District is \$15,520,200 as of March 31, 2022 (April 1, 2021). The Town will use this Original Assessed value following approval of this First Amendment effective with the tax year beginning April 1, 2023. The attached Exhibit B certifies the Original Assessed Value of the District as amended.

#### **Section 2.02: District Boundaries.**

The property within the District and the physical boundaries as identified on Exhibit B and Exhibit D to the original Development Program are hereby amended effective April 1, 2023 as set forth in Exhibit B, Exhibit C and Exhibit D hereto.

The acreage of the District as originally designated was 231.21 acres, and corrected via a technical revision to 263.92 acres. Upon review of current assessing records, the actual acreage of the District is 268.49. This amendment shall remove 119.11 acres (as certified in the original Development Program, which is actually 114.53 acres on current assessing records) from the District and add 1.00 acre to the District as listed above, resulting in a total acreage of the District as amended of 154.96 acres.

A new Statutory Requirements and Thresholds Form is attached hereto as Exhibit A to reflect the acreage and Original Assessed Value of the District as amended.

#### **Section 2.03: Calculation of Tax Shifts.**

The projected tax increment revenues as of the original designation of the District and adoption of the Development Program were \$2,164,714.00 over thirty (30) years. The Town has historical tax data available from the tax year beginning April 1, 2019, and Exhibit E and Exhibit F attached hereto reflect the actual captured assessed value and tax increment revenue for each year of the District since that time, plus updated tax increment revenue and tax shift projections through the end of the District term as amended.

#### **Section 2.04: Project Costs and Public Facilities Descriptions.**

Exhibit A of the Development Program (Municipal Approved Project Cost Table) provided a list of projects authorized to be funded through captured TIF revenue pursuant to the

Development Program. The Town hereby authorizes the use of captured TIF revenue within the District for the additional public improvements and projects as authorized by Maine law since the adoption of the Development Program as set forth in Exhibit G.

**Section 2.05: No Other Changes.**

Except as expressly amended by this First Amendment, the Development Program shall not be altered and is hereby ratified and confirmed in all respects.

**Section 2.06: Notice of Public Hearing and Approval of Amendment.**

The Select Board, at a meeting duly called and held on December 13, 2022 voted to hold a public hearing. A copy of the Notice of Public Hearing published in *The Forecaster*, a newspaper of general circulation in the Town of North Yarmouth on December 29, 2022 and January 5, 2023 is attached hereto as Exhibit H. A public hearing pursuant to such Notice was held on January 17, 2023. The minutes of the public hearing are attached hereto as Exhibit I. Following the public hearing, the Select Board voted to hold a Special Town Meeting and approved the warrant for said meeting, a copy of which is attached hereto as Exhibit J. A Special Town Meeting was held on February 4, 2023 and the voters of the Town approved this First Amendment as presented to the Select Board at the Public Hearing held on January 17, 2023. A copy of the results of the Special Town Meeting are attached hereto as Exhibit K.

## EXHIBIT A: Statutory Requirements & Thresholds Form

SECTION A.   Acreage Caps		
1. Total <b>municipal</b> acreage;	13,702.40	
2. Acreage of <b>proposed</b> Municipal TIF District;	154.96	
3. <b>Downtown-designation</b> <sup>2</sup> acres in proposed Municipal TIF District;	0	
4. <b>Transit-Oriented Development</b> <sup>3</sup> acres in proposed Municipal TIF District;	0	
5. <b>Total acreage</b> [=A2-A3-A4] of proposed Municipal TIF District counted toward	154.96	
6. <b>Percentage</b> [=A5÷A1] of total acreage in proposed Municipal TIF District	1.13%	
7. <b>Total acreage</b> of all <u>existing/proposed</u> Municipal TIF districts in municipality <b>including</b> Municipal Affordable Housing Development districts: <sup>4</sup> <small>Village Omnibus District – 263.92 as approved per technical revision (current records reflect actual acreage of existing district as 268.49 acres)</small>	Existing	268.49
	Proposed	-114.53
	Total:	154.96
<b>30-a § 5223(3) Exemptions</b> <sup>5</sup>		
8. Acreage of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;	0	
9. Acreage of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts:	0	
10. Acreage of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts:	0	
11. Acreage in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> <sup>6</sup> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such acreage also factored in Exemptions 8-10 above:	0	
12. <b>Total acreage</b> [=A7-A8-A9-A10-A11] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	154.96	
13. <b>Percentage of total acreage</b> [=A12÷A1] of all <u>existing/proposed</u> Municipal TIF districts (cannot exceed 5%).	1.13%	
14. <b>Real property</b> in proposed Municipal TIF District that is:	ACRES	% [=Acres÷A2]
a. A blighted area;		
b. In need of rehabilitation, redevelopment or		
c. Suitable for commercial or arts district uses.	154.96	100%
<b>TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)</b>		100%

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

<sup>3</sup> For Transit-Oriented Development (TOD) definitions see 30-A § 5222 sub-§§ 19-24.

<sup>4</sup> For AH-TIF acreage requirement see 30-A § 5247(3)(B). Alternatively, Section B. must exclude AH-TIF valuation.

<sup>5</sup> Downtown/TOD overlap nets single acreage/valuation caps exemption.

<sup>6</sup> PTZ districts approved through December 31, 2008.

SECTION B.   Valuation Cap		
1. <b>Total TAXABLE</b> municipal valuation— April 1, 2022	\$625,008,993	
2. <b>Taxable Original Assessed Value (OAV)</b> of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$15,520,200	
3. <b>Taxable OAV of all <u>existing/proposed</u> Municipal TIF districts in municipality excluding</b> Municipal Affordable Housing Development districts: <i>Village Omnibus - \$16,651,400 as approved per technical revision (current records reflect actual OAV of \$16,289,500 as of March 31, 2019)</i>	Existing	\$16,289,500
	Proposed	-769,300
	Total:	\$15,520,200
<b>30-A § 5223(3) EXEMPTIONS</b>		
4. <b>Taxable OAV</b> of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;	0	
5. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts:	0	
6. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts:	0	
7. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Single Taxpayer/High Valuation</b> <sup>7</sup> Municipal TIF districts:	0	
8. <b>Taxable OAV</b> in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such OAV also factored in Exemptions 4-7 above:	0	
9. <b>Total taxable OAV [=B3-B4-B5-B6-B7-B8]</b> of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$15,520,200	
10. <b>Percentage of total taxable OAV [=B9÷B1]</b> of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	2.48%	

COMPLETED BY			
PRINT NAME	Alyssa Tibbetts		
SIGNATURE		DATE	
If this form has <b>not be completed by the municipal or plantation assessor</b> , the assessor must sign and date below, acknowledging he/she agrees with the information reported on this form, and understands the OAV stated in Section B, line 2, will be used to determine the IAV for this District.			
PRINT NAME	Benjamin Thompson		
SIGNATURE		DATE	

<sup>7</sup> For this exemption see 30-A §5223(3)(C) sub-§§ 1-4.

**EXHIBIT B: Assessor's Certificate of Original Assessed Value**

**TOWN OF NORTH YARMOUTH  
CERTIFICATE OF ASSESSOR**

The undersigned assessor of the Town of North Yarmouth, Maine, does hereby certify pursuant to the provisions of Title 30-A M.R.S.A. Section 5227 that the Original Assessed Value of the taxable real property within the boundaries of the North Yarmouth Village Omnibus Municipal Development and Tax Increment Financing District as described in the Development Program for the District was \$15,520,200 as of March 31, 2019 (April 1, 2018)<sup>8</sup>.

[SEE ATTACHED TABLE OF PROPERTIES]

This Certificate has been executed as of this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Benjamin Thompson, Municipal Assessor

<sup>8</sup> The Original Assessed Value of the District was certified in the original Development Program to be \$16,630,200 as of March 31, 2019 (April 1, 2018). An error in this value was identified following the approval of the District and Development Program by DECD and a technical revision was submitted to establish the Original Assessed Value of the District as \$16,651,400 as of March 31, 2019 (April 1, 2018). With this First Amendment, seven parcels have been deleted, representing an Original Assessed Value as of March 31, 2019 (April 1, 2018) of \$769,3000 and one parcel has been added, representing an Original Assessed Value as of March 31, 2022 (April 1, 2021) of \$0.

Account	Map	Lot	Unit	Location	Original Assessed Value March 31, 2019 (April 1, 2018)	CORRECTED OAV	Original Acres (3/31/19)	CORRECTED Acreage		Acres In TIF as Amended	Projected Taxable Assessed Value April 1, 2023
154	4	114		411 WALNUT HILL RD	\$ 253,000	\$ 253,000	0.50	0.50		0.50	\$ 248,250
155	4	115		403 WALNUT HILL RD	\$ 319,700	\$ 319,700	2.00	2.00		2.00	\$ 294,950
646	4	116		392 WALNUT HILL RD	\$ 634,600	\$ 634,600	1.54	1.54		1.54	\$ 629,850
1394	4	120		377 WALNUT HILL RD	\$ 218,200	\$ 218,200	1.00	1.00		1.00	\$ 276,800
388	4	121		373 WALNUT HILL RD	\$ 753,900	\$ 753,900	2.30	2.30		2.30	\$ 1,035,000
375	4	125		0 WALNUT HILL RD	\$ 76,800	\$ 76,800	1.20	1.20		1.20	\$ 76,800
374	4	126		357 WALNUT HILL RD	\$ 256,700	\$ 256,700	3.44	4.00		3.44	\$ 253,900
376	4	127		345 WALNUT HILL RD	\$ 175,600	\$ 175,600	0.48	0.50		0.48	\$ 170,750
212	7	22		000 WALNUT HILL RD	\$ 76,100	\$ 76,100	1.06	1.06		1.06	\$ 76,100
1876	7	22	1	390 WALNUT HILL RD	\$ 394,100	\$ 394,100	0.75	0.75		0.75	\$ 405,550
881	7	24		404 WALNUT HILL RD	\$ 183,100	\$ 183,100	1.00	1.00		1.00	\$ 178,410
882	7	25		408 WALNUT HILL RD	\$ 280,700	\$ 280,700	1.40	1.40		1.40	\$ 280,700
883	7	26		410 WALNUT HILL RD	\$ 219,600	\$ 219,600	1.00	1.00		1.00	\$ 239,600
884	7	27		416 WALNUT HILL RD	\$ 381,600	\$ 381,600	1.90	1.90		1.90	\$ 356,850
886	7	29		424 WALNUT HILL RD	\$ 386,700	\$ 386,700	0.52	1.00		0.52	\$ 378,200
888	7	30		428 WALNUT HILL RD	\$ 320,900	\$ 320,900	1.60	1.60		1.60	\$ 340,900
639	7	31		434 WALNUT HILL RD	\$ 503,000	\$ 503,000	1.00	1.00		1.00	\$ 503,000
889	7	32		440 WALNUT HILL RD	\$ 369,800	\$ 369,800	0.50	0.50		0.50	\$ 380,300
890	7	33		448 WALNUT HILL RD	\$ 203,800	\$ 203,800	1.00	1.00		1.22	\$ 204,900
727	7	35		464 WALNUT HILL RD	\$ 186,500	\$ 186,500	1.04	1.04		1.04	\$ 202,260
898	7	36		482 WALNUT HILL RD	\$ 300,600	\$ 300,600	1.01	1.01		1.01	\$ 295,850
892	7	37		488 WALNUT HILL RD	\$ 404,100	\$ 404,100	1.04	1.40		1.04	\$ 397,550
899	7	38		494 WALNUT HILL RD	\$ 292,100	\$ 292,100	1.40	1.40		1.40	\$ 287,350
900	7	39		504 WALNUT HILL RD	\$ 78,800	\$ 78,800	1.30	1.30		1.30	\$ 98,860
897	7	40		508 WALNUT HILL RD	\$ 256,800	\$ 256,800	1.61	1.83		1.61	\$ 230,950
830	7	41*		518 WALNUT HILL RD	\$ 334,100	\$ 334,100	2.37	2.37		1.27	\$ 443,700
2038	7	41	1	526 WALNUT HILL RD		\$ -		0.00		1.14	\$ 76,500
893	7	42		534 WALNUT HILL RD	\$ 292,900	\$ 292,900	1.10	1.10		1.10	\$ 288,210
905	7	49		544 WALNUT HILL RD	\$ 210,200	\$ 210,200	0.50	0.50		0.50	\$ 209,150
1958	7	50*	1	546 WALNUT HILL RD	\$ 317,100	\$ -	5.80	0.00		13.84	\$ 529,400
2044	7	50	3	WALNUT HILL ROAD		\$ -		0.00		4.11	\$ 91,400
1075	7	56		579 WALNUT HILL RD	\$ 161,600	\$ 161,600	1.00	1.00		1.00	\$ 156,850
1080	7	61		4 PARSONAGE RD	\$ 286,700	\$ 286,700	0.75	0.75		0.75	\$ 286,700
1045	7	62		521 WALNUT HILL RD	\$ 254,300	\$ 254,300	2.20	2.20		2.24	\$ 254,300
1046	7	63		507 WALNUT HILL RD	\$ 280,900	\$ 280,900	1.00	1.00		1.00	\$ 280,900
1049	7	64		10 VILLAGE SQUARE RD	\$ -	\$ -	14.65	0.00		12.80	\$ -
1662	7	65		475 WALNUT HILL RD	\$ -	\$ -	2.00	0.00		2.15	\$ -
1663	7	66		463 WALNUT HILL RD	\$ -	\$ -	1.00	0.00		8.92	\$ -
1052	7	67		2-5 WALNUT HILL COMMONS	\$ 451,800	\$ 451,800	2.00	2.00		8.64	\$ 436,600
1870	7	67	1	1 WALNUT HILL COMMONS	\$ 227,200	\$ 227,200	0.94	0.94		8.32	\$ 435,900
1044	7	68		14 THE LANE	\$ 474,000	\$ 474,000	6.14	6.14		6.14	\$ 474,000
1881	7	69	1	3 STONE POST LANE	\$ 403,300	\$ 403,300	0.73	0.73		0.73	\$ 403,300
1882	7	69	2	11 STONE POST LANE	\$ 83,400	\$ 83,400	0.44	0.44		0.44	\$ 454,450
1883	7	69	3	6 STONE POST LANE	\$ 83,400	\$ 83,400	0.45	0.45		0.45	\$ 404,950
1884	7	69	4	23 STONE POST LANE	\$ 324,700	\$ 324,700	0.36	0.36		0.36	\$ 389,550
1885	7	69	5	21 STONE POST LANE	\$ 83,000	\$ 83,000	0.35	0.35		0.35	\$ 394,150
1886	7	69	6	19 STONE POST LANE	\$ 396,100	\$ 396,100	0.35	0.35		0.35	\$ 348,350
1887	7	69	7	17 STONE POST LANE	\$ 237,400	\$ 237,400	0.37	0.37		0.37	\$ 454,650
1037	7	70*		0 RANGEWAY LN	\$ 129,700	\$ 129,700	14.68	16.12		2.40	\$ -

PARCELS IN  
ORIGINAL  
DISTRICT TO  
REMAIN IN  
DISTRICT

Account	Map	Lot	Unit	Location	Original Assessed Value March 31, 2019 (April 1, 2018)	CORRECTED OAV	Original Acres (3/31/19)	CORRECTED Acreage		Acres In TIF as Amended	Projected Taxable Assessed Value April 1, 2023
1987	7	70	1	21 MEMORIAL HIGHWAY	Map 7/Lot 70 was subdivided after District designation					0.61	\$ 875,300
1988	7	70	2	4 RANGEWAY LN						0.51	\$ 396,250
1989	7	70	3	6 RANGEWAY LN						0.53	\$ 375,400
1990	7	70	4	8 RANGEWAY LN						0.46	\$ 377,900
1991	7	70	5	10 RANGEWAY LN						0.48	\$ 380,900
1993	7	70	6	12 RANGEWAY LN						0.46	\$ 373,250
1994	7	70	7	14 RANGEWAY LN						0.49	\$ 324,250
1995	7	70	8	16 RANGEWAY LN						0.49	\$ 375,200
1996	7	70	9	18 RANGEWAY LN						0.51	\$ 356,150
1997	7	70	10	20 RANGEWAY LN						0.48	\$ 389,250
1998	7	70	11	22 RANGEWAY LN						1.10	\$ 386,850
1999	7	70	12	21 RANGEWAY LN						1.00	\$ 445,450
2000	7	70	13	19 RANGEWAY LN						0.88	\$ 434,250
2001	7	70	14	17 RANGEWAY LN						0.47	\$ 381,450
2002	7	70	15	15 RANGEWAY LN						0.46	\$ 462,000
2003	7	70	16	13 RANGEWAY LN						0.46	\$ 396,150
2004	7	70	17	11 RANGEWAY LN						0.46	\$ 426,200
2005	7	70	18	9 RANGEWAY LN						0.46	\$ 325,050
2006	7	70	19	7 RANGEWAY LN						0.48	\$ 416,300
2007	7	70	20	5 RANGEWAY LN						0.46	\$ 397,200
2008	7	70	21	3 RANGEWAY LN						0.46	\$ 358,750
2009	7	70	22	19 MEMORIAL HIGHWAY						0.46	\$ 598,400
2010	7	70	23	5-7 MEMORIAL HIGHWAY						0.57	\$ 1,119,300
1050	7	71		40 MEMORIAL HIGHWAY	\$ -	\$ 31,300	0.05	0.05		0.05	\$ -
1036	7	72		51 MEMORIAL HIGHWAY	\$ 265,300	\$ 265,300	2.33	2.33		2.33	\$ 260,550
1035	7	73		59 MEMORIAL HIGHWAY	\$ 274,200	\$ 274,200	2.66	2.66		2.66	\$ 274,200
1867	7	73	1	0 MEMORIAL HIGHWAY	\$ 61,400	\$ 61,400	4.30	4.30		4.30	\$ 61,400
628	10	76		20 GRAY RD	\$ 323,600	\$ 323,600	1.22	1.22		1.22	\$ 351,550
1653	10	77		0 GRAY RD	\$ -	\$ -	1.10	0.00		1.10	\$ -
845	10	78		0 WALNUT HILL RD	\$ 116,800	\$ 116,800	9.20	9.20		9.20	\$ 116,800
131	10	140		585 WALNUT HILL RD	\$ 359,300	\$ 359,300	1.07	1.07		1.07	\$ 359,300
1704	10	152		0 SWEETWATER WAY	\$ 76,100	\$ -	1.05	1.05		1.05	\$ 76,100
1501	10	160		46 WALNUT HILL PARKWAY	\$ 306,400	\$ 306,400	7.64	7.64		7.64	\$ 306,400
1500	10	161		42 WALNUT HILL PARKWAY	\$ 266,600	\$ 266,600	3.07	3.07		3.07	\$ 266,600
1499	10	162		36 WALNUT HILL PARKWAY	\$ 409,700	\$ 409,700	3.14	3.14		3.14	\$ 409,700
1498	10	163		32 WALNUT HILL PARKWAY	\$ 257,000	\$ 257,000	4.10	4.10		4.10	\$ 257,000
1074	10	164		20 WALNUT HILL PARKWAY	\$ 132,700	\$ 132,700	7.84	7.84		7.84	\$ 132,700
545	10	164	ON	20 WALNUT HILL PARKWAY	\$ 97,500	\$ 97,500	0.00	0.00		0.00	\$ 97,500
1073	10	165		14 WALNUT HILL PARKWAY	\$ 376,900	\$ 376,900	5.27	4.27		5.27	\$ 381,900

PARCELS IN ORIGINAL DISTRICT TO REMAIN IN DISTRICT

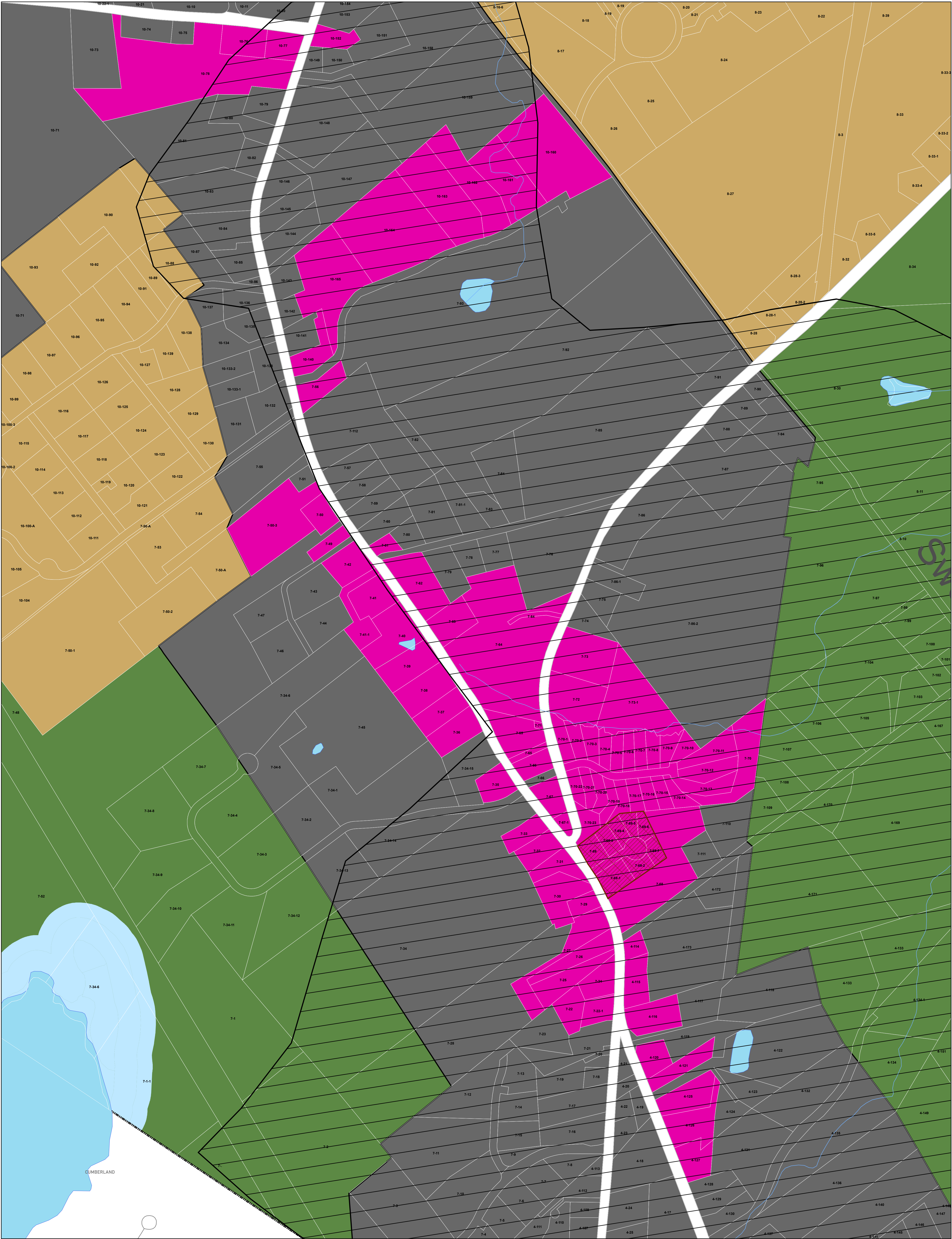
Account	Map	Lot	Unit	Location	Original Assessed Value March 31, 2019 (April 1, 2018)	CORRECTED OAV	Original Acres (3/31/19)	CORRECTED Acreage	Acres In TIF as Amended	Projected Taxable Assessed Value April 1, 2023
152	4	17		0 WALNUT HILL RD	\$ 83,800	\$ 83,800	2.6	2.60	2.60	\$ 83,800
371	4	18		352 WALNUT HILL RD	\$ 266,600	\$ 266,600	3.4	3.40	3.40	\$ 87,800
1368	4	24		0 CUMBERLAND RD	\$ 78,300	\$ 78,300	1.5	1.50	1.50	\$ 78,300
1502	7	93		41 WALNUT HILL PARKWAY	\$ -	\$ -	10.48	10.48	10.48	\$ -
	7	48		80 PEMERROKE PEAK	\$ 8,100	\$ 8,100	3.80	3.80	3.80	\$ 9,000
	10	71		80 GRAY RD	\$ 204,500	\$ 204,500	11.10	11.10	0.00	\$ 189,500
2051	10	71	7	44 YORK RIDGE DR	(Map 10 - Lot 71 was subdivided after District designation)				0.47	\$ 82,000
2052	10	71	8	38 YORK RIDGE DR					0.44	\$ 77,100
2053	10	71	9	36 YORK RIDGE DR					0.55	\$ 96,700
2105	10	71	00C	YORK RIDGE DR					0.23	\$ -
2104	10	71	00D	YORK RIDGE DR					0.24	\$ -
2103	10	71	00E	YORK RIDGE DR					0.27	\$ -
2102	10	71	00F	YORK RIDGE DR					0.31	\$ -
2054	10	71	10	28 YORK RIDGE DR					0.64	\$ 112,000
2055	10	71	11	20 YORK RIDGE DR					0.91	\$ 161,000
626	10	71		80 GRAY RD					1.09	\$ 189,500
2045	10	71	1	13 YORK RIDGE DR					0.51	\$ 361,000
2046	10	71	2	19 YORK RIDGE DR					0.60	\$ 415,300
2047	10	71	3	23 YORK RIDGE DR					0.51	\$ 409,100
2048	10	71	4	31 YORK RIDGE DR					0.47	\$ 371,000
2049	10	71	5	37 YORK RIDGE DR					0.47	\$ 437,100
2050	10	71	6	43 YORK RIDGE DR					0.51	\$ 337,100
2107	10	71	00A	YORK RIDGE DR					0.57	\$ -
2106	10	71	00B	YORK RIDGE DR					0.30	\$ -
2101	10	71	00G	YORK RIDGE DR					0.39	\$ -
2100	10	71	00H	YORK RIDGE DR					0.39	\$ -
2056	10	71	12	16 YORK RIDGE DR					0.89	\$ 447,700
2057	10	71	13	12 YORK RIDGE DR					0.65	\$ 442,700
954*	10	72		0 GRAY RD	\$ -	\$ -		0	0.00	\$ 68,000
1977	7	34		0 WALNUT HILL RD	\$ 128,000	\$ 128,000	86.23	86.23	0.00	\$ 166,800
1894	7	34		0 WILDLIFE LN	(Map 7 - Lot 34 was subdivided after District designation)				4.91	\$ 872,250
1963	7	34	1	43 VILLAGE VIEW LN					6.50	\$ 769,100
1964	7	34	2	61 VILLAGE VIEW LN					2.40	\$ 670,500
1965	7	34	3	71 VILLAGE VIEW LN					3.40	\$ 963,450
1966	7	34	4	119 VILLAGE VIEW LN					3.60	\$ 714,000
1967	7	34	5	129 VILLAGE VIEW LN					2.90	\$ 687,500
1968	7	34	6	132 VILLAGE VIEW LN					6.10	\$ 763,000
1969	7	34	7	142 VILLAGE VIEW LN					3.30	\$ 1,041,410
1970	7	34	8	104 VILLAGE VIEW LN					4.30	\$ 917,350
1971	7	34	9	96 VILLAGE VIEW LN					4.30	\$ 817,250
1972	7	34	10	88 VILLAGE VIEW LN					3.00	\$ 615,700
1973	7	34	11	74 VILLAGE VIEW LN					3.60	\$ 1,021,500
1974	7	34	12	68 VILLAGE VIEW LN					4.00	\$ 669,150
1975	7	34	13	60 VILLAGE VIEW LN					2.90	\$ 360,700
1976	7	34	14	42 VILLAGE VIEW LN					3.30	\$ 144,000
727	7	34	15	0 WALNUT HILL RD					2.30	\$ 133,100
2064	7	34A	1	0 WILDLIFE LN					1.06	\$ 242,000
2065	7	34A	2	17 WILDLIFE LN					1.24	\$ 123,800
2066	7	34A	3	0 WILDLIFE LN					0.72	\$ 124,500
2067	7	34A	4	29 WILDLIFE LN					0.75	\$ 132,900
2068	7	34A	5	35 WILDLIFE LN					1.03	\$ 304,400
2069	7	34A	6	39 WILDLIFE LN					0.87	\$ 291,600
2070	7	34A	7	43 WILDLIFE LN					0.82	\$ 250,400
2071	7	34A	8	51 WILDLIFE LN					0.73	\$ 304,100
2072	7	34A	9	53 WILDLIFE LN					0.77	\$ 397,200
2077	7	34A	14	50 WILDLIFE LN					0.99	\$ 132,300
2078	7	34A	15	0 WILDLIFE LN					0.99	\$ 132,800
2079	7	34A	16	0 WILDLIFE LN					1.02	\$ 132,700
2080	7	34A	17	32 WILDLIFE LN					1.00	\$ 135,600
2081	7	34A	18	0 WILDLIFE LN					1.34	\$ 234,300
2082	7	34A	19	14 SPILLWAY DR					0.75	\$ 121,500
2083	7	34A	20	0 SPILLWAY DR					0.55	\$ 159,900
2084	7	34A	21	14 WILDLIFE LN					0.98	\$ 132,500
2085	7	34A	22	4 WILDLIFE LN					1.00	\$ 121,300
2087	7	34A	24	22 WILDLIFE LN					0.53	\$ 132,000
2073	7	34A	10	59 WILDLIFE LN					0.99	\$ 400
2074	7	34A	11	0 WILDLIFE LN					0.85	\$ 124,600
2076	7	34A	13	58 WILDLIFE LN					0.75	

\* Not included in original parcel list, but shown on map as within District.

PARCELS IN  
ORIGINAL  
DISTRICT TO  
BE REMOVED  
WITH 1ST AMD  
EFFECTIVE  
4/1/23

Account	Map	Lot	Unit	Location	Original Assessed Value March 31, 2019 (April 1, 2018)		Original Acres (3/31/19)		Original Assessed Value of NEW Parcels March 31, 2022 (April 1, 2021)	Acres of NEW Parcels (3/31/22)	PARCELS TO BE ADDED WITH 1ST AMD EFFECTIVE 4/1/23	Projected Taxable Assessed Value April 1, 2023
1039	7	69		425 WALNUT HILL RD					\$ -	1.00		\$ -
					Original Assessed Value March 31, 2019 (April 1, 2018)	CORRECTED OAV as of March 31, 2019	Original Acres (3/31/19)	CORRECTED Acreage as of March 31, 2019	Taxable Assessed Value April 1, 2021	Acres in TIF as Amended	Original Assessed Value as Amended	Projected Taxable Assessed Value April 1, 2023
				ORIGINAL APPROVED DISTRICT TOTAL	\$ 16,651,400	\$ 16,289,500	263.92	241.45		268.49	\$ 16,289,500	\$ 47,832,800
				CAPTURED ASSESSED VALUE								\$ 12,859,340
				DELETED PARCELS TOTAL	\$ 769,300	\$ 769,300	119.11	119.11		114.53	\$ 769,300	\$ 19,453,260
				ADDED PARCELS TOTAL					\$ -	1.00	\$ -	\$ -
				DISTRICT TOTAL AS AMENDED (OAV 3/31/22; CAPTURE EFFECTIVE 4/1/23)	\$ 15,882,100	\$ 15,520,200	145.81	122.34	\$ -	154.96	\$ 15,520,200	\$ 28,379,540

**EXHIBIT C: Map of District Location within Town**



North Yarmouth  
Zoning Map & TIF



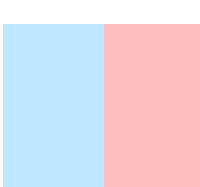
Village Center



TIF



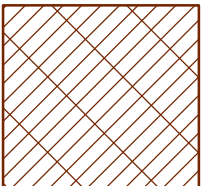
Village Residential



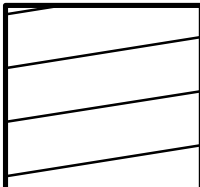
Shoreland Zoning  
& Resource  
Protection



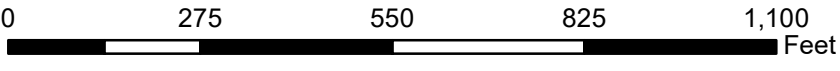
Farm and Forest



Contract Zone



Groundwater  
Protection Overlay

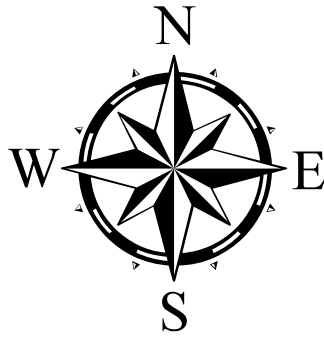


1 inch = 275 feet

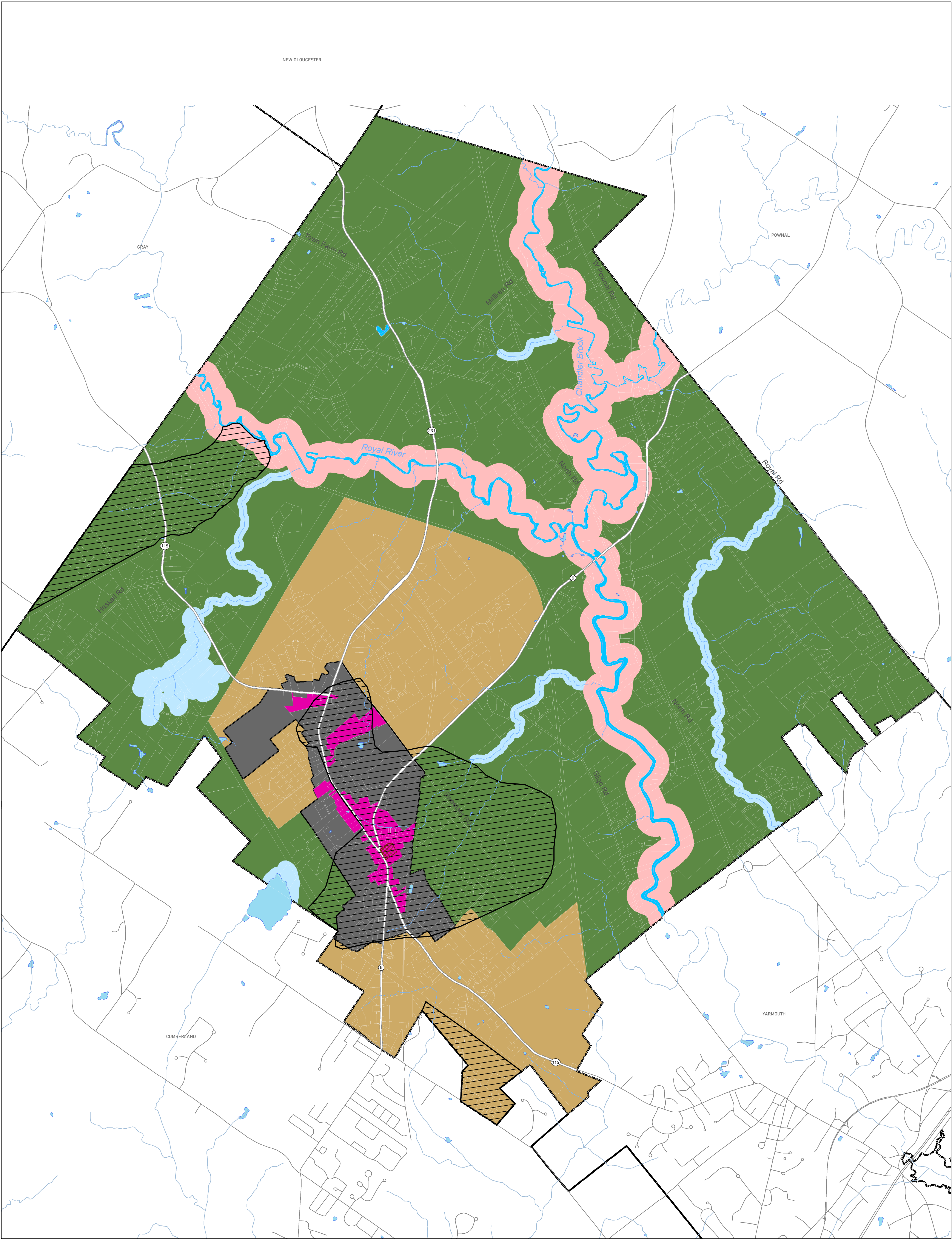
The boundaries for Shoreland Zoning, Groundwater Protection, and the Royal River Corridor are subject to on-site fireld verification.

All geographic data are provided for the purpose of reference, some error is to be expected with these layers. They are from the State of Maine GIS catalog, Town of North Yarmouth, and other public sources not from official surveys - they are meant to illustrate and are not intended for the purpose of conveyence.

Sources:  
Roads - Maine Office of GIS  
Hydrography - National Hydro. Dataset  
Zones, Parcels - Town of North Yarmouth  
Groundwater Protection - WSMP, RLM.



**EXHIBIT D: Map of District Boundaries**



North Yarmouth  
Zoning Map & TIF

- Village Center

TIF
- Village Residential

Shoreland Zoning & Resource Protection
- Farm and Forest

groundwater Protection
- Contract Zone

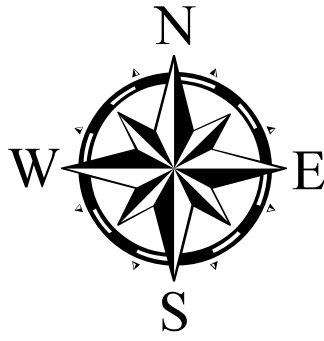
erlay

0 1,450 2,900 4,350 5,800 Feet  
1 inch = 1,450 feet

Sources:  
Roads - Maine Office of GIS  
Hydrography - National Hydro. Dataset  
Zones, Parcels - Town of North Yarmouth  
Groundwater Protection - WSMP, RLM.

The boundaries for Shoreland Zoning, Groundwater Protection, and the Royal River Corridor are subject to on-site field verification.

All geographic data are provided for the purpose of reference, some error is to be expected with these layers. They are from the State of Maine GIS catalog, Town of North Yarmouth, and other public sources not from official surveys - they are meant to illustrate and are not intended for the purpose of conveyance.



## EXHIBIT E: Annual Revenue Spreadsheet

TF Year	Tax Year April 1,	Fiscal Year (July 1- June 30)	Original Assessed Value (OAV) <sup>1</sup>	Original Projected Increased Assessed Value	Amended Projected Increased Assessed Value <sup>2</sup>	Captured Assessed Value (CAV) 100%	MIL Rate <sup>3</sup>	Tax Revenue on CAV as Amended (100% Sheltered)	Original Estimated Tax Revenue on CAV
1	2019	2019-2020	\$ 16,651,400	\$ 1,029,989	\$ 2,445,487	\$ 2,445,487	16.62	\$ 40,643.99	\$ 18,025.00
2	2020	2020-2021	\$ 16,651,400	\$ 1,359,059	\$ 13,924,700	\$ 13,924,700	16.55	\$ 230,453.79	\$ 23,784.00
3	2021	2021-2022	\$ 16,651,400	\$ 1,688,129	\$ 21,552,750	\$ 21,552,750	17.10	\$ 368,552.03	\$ 29,542.00
4	2022	2022-2023	\$ 16,651,400	\$ 2,017,199	\$ 30,923,900	\$ 30,923,900	18.10	\$ 559,722.59	\$ 35,301.00
5	2023	2023-2024	\$ 15,520,200	\$ 2,346,269	\$ 12,859,340	\$ 12,859,340	18.10	\$ 232,754.05	\$ 41,060.00
6	2024	2024-2025	\$ 15,520,200	\$ 2,675,339	\$ 13,116,527	\$ 13,116,527	18.10	\$ 237,409.14	\$ 46,818.00
7	2025	2025-2026	\$ 15,520,200	\$ 3,004,409	\$ 13,378,857	\$ 13,378,857	18.10	\$ 242,157.32	\$ 52,577.00
8	2026	2026-2027	\$ 15,520,200	\$ 3,333,479	\$ 13,646,434	\$ 13,646,434	18.10	\$ 247,000.46	\$ 58,336.00
9	2027	2027-2028	\$ 15,520,200	\$ 3,662,549	\$ 13,919,363	\$ 13,919,363	18.10	\$ 251,940.47	\$ 64,095.00
10	2028	2028-2029	\$ 15,520,200	\$ 3,991,619	\$ 14,197,750	\$ 14,197,750	18.10	\$ 256,979.28	\$ 69,853.00
11	2029	2029-2030	\$ 15,520,200	\$ 4,320,689	\$ 14,481,705	\$ 14,481,705	18.10	\$ 262,118.87	\$ 75,612.00
12	2030	2030-2031	\$ 15,520,200	\$ 4,649,759	\$ 14,771,340	\$ 14,771,340	18.10	\$ 267,361.25	\$ 81,371.00
13	2031	2031-2032	\$ 15,520,200	\$ 4,978,829	\$ 15,066,766	\$ 15,066,766	18.10	\$ 272,708.47	\$ 87,130.00
14	2032	2032-2033	\$ 15,520,200	\$ 5,307,899	\$ 15,368,102	\$ 15,368,102	18.10	\$ 278,162.64	\$ 87,130.00
15	2033	2033-2034	\$ 15,520,200	\$ 5,636,969	\$ 15,675,464	\$ 15,675,464	18.10	\$ 283,725.89	\$ 87,130.00
16	2034	2034-2035	\$ 15,520,200	\$ 5,966,039	\$ 15,988,973	\$ 15,988,973	18.10	\$ 289,400.41	\$ 87,130.00
17	2035	2035-2036	\$ 15,520,200	\$ 6,295,109	\$ 16,308,752	\$ 16,308,752	18.10	\$ 295,188.42	\$ 87,130.00
18	2036	2036-2037	\$ 15,520,200	\$ 6,624,179	\$ 16,634,927	\$ 16,634,927	18.10	\$ 301,092.19	\$ 87,130.00
19	2037	2037-2038	\$ 15,520,200	\$ 6,953,249	\$ 16,967,626	\$ 16,967,626	18.10	\$ 307,114.03	\$ 87,130.00
20	2038	2038-2039	\$ 15,520,200	\$ 7,282,319	\$ 17,306,979	\$ 17,306,979	18.10	\$ 313,256.31	\$ 87,130.00
21	2039	2039-2040	\$ 15,520,200	\$ 7,611,389	\$ 17,653,118	\$ 17,653,118	18.10	\$ 319,521.44	\$ 87,130.00
22	2040	2040-2041	\$ 15,520,200	\$ 7,940,459	\$ 18,006,180	\$ 18,006,180	18.10	\$ 325,911.87	\$ 87,130.00
23	2041	2041-2042	\$ 15,520,200	\$ 8,269,529	\$ 18,366,304	\$ 18,366,304	18.10	\$ 332,430.10	\$ 87,130.00
24	2042	2042-2043	\$ 15,520,200	\$ 8,598,599	\$ 18,733,630	\$ 18,733,630	18.10	\$ 339,078.71	\$ 87,130.00
25	2043	2043-2044	\$ 15,520,200	\$ 8,927,669	\$ 19,108,303	\$ 19,108,303	18.10	\$ 345,860.28	\$ 87,130.00
26	2044	2044-2045	\$ 15,520,200	\$ 9,256,739	\$ 19,490,469	\$ 19,490,469	18.10	\$ 352,777.49	\$ 87,130.00
27	2045	2045-2046	\$ 15,520,200	\$ 9,585,809	\$ 19,880,278	\$ 19,880,278	18.10	\$ 359,833.04	\$ 87,130.00
28	2046	2046-2047	\$ 15,520,200	\$ 9,914,879	\$ 20,277,884	\$ 20,277,884	18.10	\$ 367,029.70	\$ 87,130.00
29	2047	2047-2048	\$ 15,520,200	\$ 10,243,949	\$ 20,683,441	\$ 20,683,441	18.10	\$ 374,370.29	\$ 87,130.00
30	2048	2048-2049	\$ 15,520,200	\$ 10,573,019	\$ 21,097,110	\$ 21,097,110	18.10	\$ 381,857.70	\$ 87,130.00
<b>30 Year TF Total</b>								<b>\$ 9,036,412.20</b>	<b>\$ 2,164,714.00</b>
<b>Annual Average</b>								<b>\$ 301,213.74</b>	<b>\$ 72,157.13</b>

### Assumptions:

<sup>1</sup> The OAV of the District was \$16,651,400 (as assessed 4/1/18; value as of 3/31/19). The District as amended will delete seven parcels and add one parcel. The assessed value of the parcels to be deleted (as of 3/31/19) is \$769,300 and has been subtracted from the OAV. The assessed value of the parcels to be added (as of 3/31/22) is \$0. The OAV as amended is \$15,882,100.

<sup>2</sup> The increased assessed values are actual values for Years 1 (2019), 2 (2020), 3 (2021) and 4 (2022). The increased assessed values for Years 5 - 30 are increased by 2% each year. These are estimates only and based on the average pace of development within the District during years 1-4 and anticipated new development as of the date of this First Amendment. The actual Increased Assessed Value figures in each year may vary and, as a result, the projections are subject to change.

<sup>3</sup> The mil rate is based on FY 2022-23 actual rate of 18.10 held constant throughout the term of the District.

<sup>4</sup> This table contains projections that are subject to a number of risks and uncertainties that could cause the actual values to differ materially from any projections relied upon herein and the actual values are likely to vary especially in later years.

## EXHIBIT F: Annual Tax Shift Spreadsheet

TIF Year	Fiscal Year	Education Shift (Avoided Loss)	Revenue Sharing Shift (Avoided Loss)	County Tax Shift (Avoided Increase)	Total Tax Shifts
1	2019-2020	\$17,362.96	\$2,800.33	\$1,477.53	\$21,640.82
2	2020-2021	\$98,865.37	\$15,649.23	\$9,186.19	\$123,700.78
3	2021-2022	\$153,024.53	\$23,926.85	\$13,650.67	\$190,602.05
4	2022-2023	\$219,559.69	\$33,823.97	\$19,119.96	\$272,503.62
5	2023-2024	\$91,301.31	\$14,476.86	\$7,812.24	\$113,590.41
6	2024-2025	\$93,127.34	\$14,760.25	\$7,827.04	\$115,714.63
7	2025-2026	\$94,989.89	\$15,049.06	\$7,841.86	\$117,880.81
8	2026-2027	\$96,889.68	\$15,343.40	\$7,856.68	\$120,089.77
9	2027-2028	\$98,827.48	\$15,643.36	\$7,871.52	\$122,342.36
10	2028-2029	\$100,804.03	\$15,949.05	\$7,886.36	\$124,639.44
11	2029-2030	\$102,820.11	\$16,260.57	\$7,901.22	\$126,981.89
12	2030-2031	\$104,876.51	\$16,578.02	\$7,916.08	\$129,370.62
13	2031-2032	\$106,974.04	\$16,901.52	\$7,930.96	\$131,806.52
14	2032-2033	\$109,113.52	\$17,231.17	\$7,945.85	\$134,290.54
15	2033-2034	\$111,295.79	\$17,567.08	\$7,960.75	\$136,823.62
16	2034-2035	\$113,521.71	\$17,909.37	\$7,975.66	\$139,406.74
17	2035-2036	\$115,792.14	\$18,258.15	\$7,990.58	\$142,040.87
18	2036-2037	\$118,107.99	\$18,613.53	\$8,005.52	\$144,727.03
19	2037-2038	\$120,470.14	\$18,975.64	\$8,020.46	\$147,466.25
20	2038-2039	\$122,879.55	\$19,344.59	\$8,035.42	\$150,259.56
21	2039-2040	\$125,337.14	\$19,720.50	\$8,050.40	\$153,108.04
22	2040-2041	\$127,843.88	\$20,103.50	\$8,065.38	\$156,012.77
23	2041-2042	\$130,400.76	\$20,493.72	\$8,080.38	\$158,974.86
24	2042-2043	\$133,008.77	\$20,891.27	\$8,095.39	\$161,995.44
25	2043-2044	\$135,668.95	\$21,296.30	\$8,110.41	\$165,075.66
26	2044-2045	\$138,382.33	\$21,708.92	\$8,125.45	\$168,216.70
27	2045-2046	\$141,149.98	\$22,129.27	\$8,140.51	\$171,419.75
28	2046-2047	\$143,972.97	\$22,557.49	\$8,155.57	\$174,686.04
29	2047-2048	\$146,852.43	\$22,993.72	\$8,170.65	\$178,016.80
30	2048-2049	\$149,789.48	\$23,438.08	\$8,185.75	\$181,413.31
<b>30 Year TIF Total</b>		<b>\$3,563,010</b>	<b>\$560,395</b>	<b>\$251,392</b>	<b>\$4,374,798</b>
<b>Average Annual</b>		<b>\$118,767</b>	<b>\$18,680</b>	<b>\$8,380</b>	<b>\$145,827</b>

**Assumptions:**

<sup>1</sup> The OAV of the District was \$16,651,400 (as assessed 4/1/18; value as of 3/31/19). The District as amended will delete seven parcels and add one parcel. The assessed value of the parcels to be deleted (as of 3/31/19) is \$769,300 and has been subtracted from the OAV. The assessed value of the parcels to be added (as of 3/31/22) is \$0. The OAV as amended is \$15,882,100.

<sup>2</sup> The increased assessed values are actual values for Years 1 (2019), 2 (2020), 3 (2021) and 4 (2022). The increased assessed values for Years 5 - 30 are increased by 2% each year. These are estimates only and based on the average pace of development within the District during years 1-4 and anticipated new development as of the date of this First Amendment. The actual Increased Assessed Value figures in each year may vary and, as a result, the projections are subject to change.

<sup>3</sup> The mill rate is based on FY 2022-23 actual rate of 18.10 held constant throughout the term of the District.

<sup>4</sup> This table contains projections that are subject to a number of risks and uncertainties that could cause the actual values to differ materially from any projections relied upon herein and the actual values are likely to vary especially in later years.

## **EXHIBIT G: Authorized Project Costs**

Note: Please note that while this Exhibit to the Development Program lists particular projects, the Development Program shall not serve as an appropriation of TIF Revenues for any of these specific purposes, nor shall it commit the Town to completing any particular project. The projects will only be undertaken following proper appropriation through the annual budget process and any other applicable required approvals.

	Project <sup>1</sup>	Cost Estimate	Statutory Citation
1.	Capital Expenditures Related to Public Safety and Fire Protection: The cost of a fire truck or other public safety/fire equipment <u>and other capital costs relating to public safety and fire protection</u> attributable to commercial/industrial development within the District; <del>Includes any other capital cost relating to public safety and fire protection, including potentially a prorated portion of the and costs related to the construction or operation of municipal public safety facilities, the need for which is of a facility to the extent such capital cost or facility is needed due to commercial/industrial District development related to general economic development within the Town, not to exceed 15% of the captured assessed value of the District.</del>	\$4,000,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(B)(2); <u>1(C)(9)</u>
2.	Recreational Trails: This project would include the construction and maintenance of recreational trails and amenities thereon, including but not limited to improving access to parking areas for trails, parking area improvements for trails and benches for trails, in any Town location so long as such trails have the effect of either attracting tourists to the Town and/or facilitating transportation to the Town's village businesses. This project could potentially include property acquisition costs or real property assembly costs.	\$1,000,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(A)(3); (1)(C)(6)
3.	Street-related Public Safety Measures and Village Area Amenities: In order to address potential safety issues resulting	\$3,500,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(B)(1)

	from village area development and to improve the village area environment, this project could include but is not limited to street calming measures, improvements to sidewalks and curbing, street and walkway lighting, roadway improvements including but not limited to any potential drainage and stormwater improvements, bike lanes, parking improvements and lots, feasibility studies to test safety improvements and equipment to serve the District such as a sidewalk plow or capital expenditures related to such equipment. These projects must either be located in the District or must be directly related to or made necessary by the District development.		
4.	Sidewalks and Streetscape Projects: This project would include the construction or reconstruction of sidewalks within the District and/or leading to the businesses in the District from residential and commercial areas immediately adjacent to the District, including any and all other streetscape amenities. This project may include, but is not limited to, seating, street trees and other amenities to create village atmosphere.	\$1,000,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(B)(1)
5.	Welcome Center: Capital and programmatic costs associated with welcome center for tourists and patrons of local businesses, to be located in the District. This project would be prorated to relate to the welcome center portion of such a facility if it also serves other functions.	\$100,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(C)(1)
6.	Wireless Service/Broadband/3-Phase Power: Capital costs to install wireless service in the village area, to be used as a marketing tool and to support businesses. Capital costs of Broadband and 3-Phase Power improvements could also be paid for with TIF revenues to the	\$750,000	30-A M.R.S.A. §5525(1)(A)(1); (1)(C)(1)

	extent such improvements serve the Town's businesses. Proration of costs related to commercial/industrial use as opposed to residential use may be utilized as appropriate.		
7.	Water Infrastructure: Capital costs to construct a water service expansion project for commercial/business users including all costs related thereto. This project would have to be located within the District or be directly related to or made necessary by District development.	\$1,500,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(B)(1)
8.	Relocation of utilities: All costs associated with such project within the District to address safety and aesthetic issues for District purposes.	\$750,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(B)(1)
9.	Environmental Improvement Projects: This project would include improvements relating to clean-up efforts of pollution and other impairment of any commercial District areas that may be found. Such environmental improvement projects would need to relate to District improvements and commercial impacts.	\$750,000	30-A M.R.S.A. §5225(1)(C)(2)
10.	Grants and Revolving Loan Fund: This project would allow the Town to establish permanent economic development revolving loan funds, investment funds and grants for economic development. The project would also allow for TIF revenue to serve as the local match for grant programs to fund otherwise approved project costs herein.	\$3,000,000	30-A M.R.S.A. §5225(1)(C)(3); §5230
11.	Professional Service Costs: This project would include, but would not be limited to, licensing, architectural, planning, engineering, and legal expenses associated with the District.	\$750,000	30-A M.R.S.A. §5225(1)(A)(4); (1)(A)(7)
12.	Administrative Costs: This project would include, but would not be limited to, reasonable charges for time spent by municipal employees in connection with	\$750,000	30-A M.R.S.A. §5225(1)(A)(5)

	the implementation of the Development Program.		
13.	Economic Development Programs and Other Costs: This project would fund municipal economic development budget items (including, but not limited to, appropriate prorated staff salaries, economic development planning efforts and the development of economic development planning documents), economic development programs and events, marketing of the municipality as a business location, signage, advertising costs, and the support of economic development efforts through enhancement of technology systems such as updating and improving the Town's geographic information system ("GIS") software and upgrading computers and assessing software. Any costs of the software/computers that relate to economic development generally in the Town are intended to be paid for with TIF revenue. There will be a proration applied to the total cost of software/computers for the proportional amount to be utilized by TIF district and business-related areas of the municipality. This project needn't be related only to this district.	\$1,500,000	30-A M.R.S.A. §5225(1)(C)(1)
14.	Land Assembly for Redevelopment: Preparing/acquiring land for redevelopment to be sold and redeveloped/used by a business entity.	\$1,000,000	30-A M.R.S.A. §5225(1)(A)(1); (1)(A)(3)
15.	<u>Costs associated with the development and operation of affordable housing within the District or outside of the District to the extent directly related to or made necessary by the establishment or operation of the District, to serve ongoing economic development efforts of the Town, including, but not limited to, the acquisition of land or construction of public infrastructure improvements, demolition, alteration,</u>	\$3,000,000	30-A M.R.S. §§ 5225(1)(A)(9), (1)(B)(4) (cross referencing 30-A M.R.S. § 5249) §§ 5225 (1)(C)(11)

	<u>remodeling, repair or reconstruction of existing buildings, structures and fixtures, site preparation, finish work, professional service costs, real property assembly costs, operating costs such as property management and administration, utilities, maintenance, and insurance, and facilities used for recreational purposes such as recreation centers, athletic fields, swimming pools and ice skating rinks within the District.</u>		
	TOTAL:	\$23,350,000	

<sup>1</sup> The Town does not anticipate the need to relocate any displaced persons; however, if such a circumstance occurs in the future during the District term, the Town reserves it right to spend TIF revenues on such relocation pursuant to 30-A M.R.S.A. Section 5225(1)(A)(6). The cost estimate for such project is \$0.

Please note that any of the projects in Table 1 may be funded with municipal bonds, the Town's intention is to be able to pay financing costs associated with that indebtedness with TIF revenues pursuant to 30-A M.R.S.A. § 5225(1)(A)(2)

## SAD 51

from Page 1

She said the school board should never have agreed to the extension.

"My issue is with the school board, who is being so careless with our money and basically slapping us in the face with this deal," she said.

A new school is needed to address overcrowding in the district, school officials say. After the defeat at the polls in November, Porter said the district's priority is to develop short-term plans to combat space issues, including adding more modular classrooms. Those plans will be rolled out this winter, he said.

A major concern of opponents to the school project on the ballot was the size of the property. Opponents said it was unnecessarily large when only 5 acres would be used for the school and the rest would be protected for open space and recreation.

"Many schools in Maine are built on large parcels," Porter said in an interview with The Forecaster. "This is not unusual."

Mitchell, who is a neighbor to the property, said the size of the lot and its cost were among her reasons for opposing the project, along with the potential impact on wetlands in the area.

"What kind of a lesson is that for these kids?" Mitchell said. "We're going to disturb more of the land for your future, but you'll have a shiny new school."

Other SAD 15 residents who spoke out against the school project in the fall declined to comment.



CONTRIBUTED / SAD 15

A primary school proposed for North Yarmouth, pictured here in an architect's rendering, went down to defeat in November.

School board Chairperson Jason Record also declined to be interviewed for this story and instead issued a written statement to The Forecaster.

The purchase option on the land is necessary because the district currently has no better site in mind for a new school, he said, and the school board acted responsibly in extending the option.

"We haven't finalized the schedule for another potential new school yet. The one thing we have done at this point

is that we have an option on the same North Yarmouth parcel again for up to five years," Record said in his statement. "The previous option would have expired at the end of November and without a better option available, we opted to keep that door open for now."

Record said the district can "exit the option if we don't need that parcel, but the board felt it would be irresponsible to let that get away until we have something better."

A new referendum on a new school is "likely one to three or more years away and some of that variability will be determined by whether we wait and try for the state funding, which is a long-shot and would add two years," he said. The timeline is also impacted by "the financial uncertainty in our country right now" and "it may be wise to wait a year or more," he added.

Sydney Richelieu — (207) 689-2851  
srichelieu@theforecaster.net



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## TOWN OF NORTH YARMOUTH NOTICE OF PUBLIC HEARING

The Select Board of the Town of North Yarmouth hereby provides notice that it will hold a public hearing at 7:00 p.m. on January 17, 2023 in the Wescustogo Hall & Community Center, North Yarmouth, Maine, for purposes of receiving public comments on the proposed First Amendment to its Village Omnibus Municipal Development and Tax Increment Financing District pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The proposed First Amendment includes a revision to the District Boundaries, consisting of the removal of seven (7) parcels totaling 119.11 acres and the addition of one (1) parcel totaling 1.00 acre, and the authorization of the use of captured tax increment revenue for additional public improvements and projects pursuant to Section 5225 of Title 30-A of the Maine Revised Statutes, as amended.

A copy of the proposed First Amendment to the District and Development Program is on file with the Town Clerk and Town Hall, 10 Village Square Road, North Yarmouth, Maine, and may be reviewed during normal business hours. All interested residents are invited to attend the hearing and to be heard at that time.

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### Town of North Yarmouth

Zoning Board  
of Appeals

### NOTICE OF PUBLIC HEARING

Wednesday, January 18, 2023  
5:30 PM

Wescustogo Hall & Community  
Center

Appealed by Sol and Alicia Dostilio  
from the Planning Board's Decision  
approving the Deacon Hayes  
Commons Major Subdivision & Site  
Plan Application for Property located  
at 521 Walnut Hill Road,  
North Yarmouth

**EXHIBIT H: Public Hearing Notice**

**TOWN OF NORTH YARMOUTH  
NOTICE OF PUBLIC HEARING**

The Select Board of the Town of North Yarmouth hereby provides notice that it will hold a public hearing at 7:00 p.m. on January 17, 2023 in the Wescustogo Hall, North Yarmouth, Maine, for purposes of receiving public comments on the proposed First Amendment to its Village Omnibus Municipal Development and Tax Increment Financing District pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

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*[proof of publication attached]*

# Maine car safety inspection lags behind in digital age

By Matt Byrne  
Portland Press Herald

The ritual begins every year after Thanksgiving and wraps up before Christmas, a blizzard of paper, envelopes and postage that is easier measured by the ton than by the page.

By New Year's Day, hundreds of thousands of Maine vehicle inspection stickers are stuffed into thousands of envelopes and mailed to the more than 2,600 repair shops and car dealerships across the state.

From the tiny state office in Augusta, a small team of state police employees counts and files more than a million sheets of paper, all by hand, to make the safety inspection program function. It is a relic of an earlier time, and now one of the last of its kind.

There are 15 states with mandatory vehicle safety inspections, but Maine is one of just three still running on paper forms and handwritten documents. Despite the office's efforts to modernize, state lawmakers and governors have resisted spending money or increasing user fees, particularly in election years.

"It's a fairly inefficient system by today's standards," said Lt. Bruce Scott, who oversees the operation. "It worked 25 years ago, but the digital era is here. There really is a need to bring ourselves forward."

Beyond increasing efficiency, a modernized inspection system would give regulators ways to prevent fraud and sniff out bad actors. Other states use automated tools to red-flag questionable practices and gather real-time data about what's happening in the field. The tools are not fool-proof, but they offer



Shelves are piled with vehicle inspection stubs at the vehicle inspection office of the Maine State Police in Augusta.

GREGORY REC / PORTLAND PRESS HERALD

a defense against "sticker shopping" for a mechanic who will pass a car that others would fail.

In Vermont, mechanics use a tablet computer as they check a vehicle's components. In New Hampshire and Massachusetts, the systems also are digital, and every garage is equipped with a printer that spits out stickers that feature the vehicle's unique identification number and registration details. Only Missouri and West Virginia still run paper-based systems like Maine's.

Lawmakers have tried for years to eliminate or modify Maine's system, to be able to grant exemptions or change to a biennial sticker. Bills also have been introduced to modernize the program, but all have failed.

Without new investment, every part of doling out stickers remains a chore. At the inspection program office, there is no loading dock or commercial entrance, so boxes of stickers must be carried inside from a pallet, stacked waist-high in an empty office, and carefully sorted by serial number. The stickers

are distributed to repair shops and car dealerships in numerically ordered batches.

The stickers are then sent out with the mail.

Staff use a printout list and highlighters and pens to keep track of which place received which stickers.

To complete the process, repair shops and dealerships must mail back receipts, known as stub sheets, with handwritten information about which sticker has been placed on which car.

When the stub sheets reach Augusta, an employee sorts them by station and stacks them on rolling shelves, arranged by station number and year. The staff keep track of more than 4 million sheets of paper (just three years' worth) on a series of rolling shelves, a carefully organized but brittle filing system that could be ruined by a strong gust of wind.

Every January, the staff purge the oldest year of documents, about 1.3 million pages, to make room for 1.3 million new sheets, the rough number of sticker sheets mailed out each year.

A few years ago, Scott tried to speed up the process by putting bar codes on the stickers and using a scanner to process them. But the paper's glossy coating jammed the machine, and the state abandoned the effort, he said, but the bar codes remain.

All state inspection stations are expected to keep photocopies of their stub sheets on hand for two years so recent inspection information is easy for police officers investigating crashes to access, but not every station does that.

Going digital would reduce inspection stations' paperwork, but it also could require them to purchase new equipment, depending on what digital system the state selects.

John Kimball, an inspection mechanic since 1965 and owner of Kimball's Garage in South Portland, said he's been ready for a new system for years. While he doesn't love the idea of having to pay out of pocket for new state-mandated gear, it's part of doing business, he said, and no different than replacing a broken tool in the workshop.

He spends hours every week copying and mailing paperwork.

"People don't realize the paperwork involved," Kimball said. "You get paid for the inspections. You don't get paid for doing the paperwork."

## A system of trust

Maine's stickers are also easy to fake. Some of the attempts are hand-drawn and laughable, but others are nearly indistinguishable from the real McCoy's.

In 2010, drug agents executing a search warrant stumbled on a counterfeit sticker operation that rivaled the quality of the state's own decals. The phony stickers – complete with a fake mechanic name, Jim Wilkins, and a bogus station number, came with a guide to applying them, which is now posted in the inspection office.

"Follow these instructions exactly or it will be your own fault when you get pulled over and have to pay a large fine," it warns.

A small number of state police investigate complaints and do spot checks in the field, auditing inspection stations for compliance with the rules.

As long as Maine's stickers are distributed

*Inspections, Page 13*



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## TOWN OF NORTH YARMOUTH NOTICE OF PUBLIC HEARING

The Select Board of the Town of North Yarmouth hereby provides notice that it will hold a public hearing at 7:00 p.m. on January 17, 2023 in the Wescustogo Hall & Community Center, North Yarmouth, Maine, for purposes of receiving public comments on the proposed First Amendment to its Village Omnibus Municipal Development and Tax Increment Financing District pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The proposed First Amendment includes a revision to the District Boundaries, consisting of the removal of seven (7) parcels totaling 119.11 acres and the addition of one (1) parcel totaling 1.00 acre, and the authorization of the use of captured tax increment revenue for additional public improvements and projects pursuant to Section 5225 of Title 30-A of the Maine Revised Statutes, as amended.

A copy of the proposed First Amendment to the District and Development Program is on file with the Town Clerk and Town Hall, 10 Village Square Road, North Yarmouth, Maine, and may be reviewed during normal business hours. All interested residents are invited to attend the hearing and to be heard at that time.

**EXHIBIT I: Public Hearing Minutes**

*(See Attached)*

**EXHIBIT J: Special Town Meeting Warrant**

*(See attached)*



**Town of North Yarmouth, Maine**  
**Special Town Meeting Warrant**  
**February 4, 2023**

---

**To:** Clark M. Baston, a resident in the Town of North Yarmouth, County of Cumberland, and 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 North Yarmouth, Maine qualified by law to vote in town affairs, to meet at the Wescustogo Hall & North Yarmouth Community Center located in North Yarmouth, Maine on Saturday the 4th day of February A.D. 2023, at ten (10) o'clock in the forenoon, then and there to act upon Articles 1 through 3 as set out below, to wit:

The Registrar of Voters gives notice that citizens will be able to register to vote on February 4, 2023, from 9:30 AM to the close of the meeting.

**ARTICLE 1:** To elect a Moderator by written ballot to preside over the said meeting.

**ARTICLE 2:** To see if the Town will vote to adopt the Maine Moderator's Manual as prepared by the Maine Municipal Association as the parliamentary procedure at Town Meeting for the ensuing year.

**ARTICLE 3:** To see if the Town will vote to adopt the First Amendment to the Village Omnibus Municipal Development and Tax Increment Financing (TIF) District as recommended by the Select Board following a public hearing held on January 17, 2023, and as presented to this Town Meeting; and to adopt the following findings:

WHEREAS, the Town is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to adopt a Tax Increment Financing District and Development Program; and

WHEREAS, the Town designated the Village Omnibus Municipal Development and Tax Increment Financing (TIF) District (the "District") and approved a municipal tax increment financing district development program for said District (the "Development Program") by Town Meeting on April 6, 2019; and

WHEREAS, the Commissioner of the Maine Department of Economic and Community Development ("DECD") approved the designation of the District and adoption of the Development Program by letter dated July 29, 2019 to be effective for a term of thirty (30) years following the effective date of the DECD approval through June 30, 2049; and

WHEREAS, the Town desires to amend the District and Development Program as presented to the Town Meeting this day and as has been on file in the Town Clerk's Office at Town Hall in order to expand the opportunities for commercial development and new employment within the Town for residents of the Town and surrounding communities, which are expected to improve

and broaden the tax base of the Town and improve the general economy of the Town, the region and the State of Maine; and

WHEREAS, the Town has held a public hearing on January 17, 2023 on the proposed First Amendment to the District in accordance with the requirements of 30-A MRSA §5226(1) upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town; and

WHEREAS, the Town considered all evidence presented during the public hearing with regard to any adverse economic effect on or substantial detriment to any existing business in the Town; and

WHEREAS, it is anticipated that the Commissioner of the Maine Department of Economic and Community Development (“DECD”) will approve the First Amendment to the District and Development Program;

NOW THEREFORE, BE IT HEREBY VOTED BY THE TOWN:

Section 1. The Town hereby finds and determines that:

- (a) Adoption and implementation of the District and the Development Program will generate substantial economic benefits for the Town and its residents, including employment opportunities, broadened and improved tax base and economic stimulus, and therefore constitute a good and valid public purpose and will contribute to the economic growth or well-being of the inhabitants of the Town or to the betterment of the health, welfare or safety of the inhabitants of the Town; and
- (b) Adoption and implementation of the District and the Development Program will not result in a substantial detriment to any existing business in the Town, and any adverse economic effect of the District and the Development Program on any existing business in the Town is outweighed by the contributions expected to be made by the projects and improvements described in the District and the Development Program to the economic growth or well-being of the Town or to the betterment of the health, welfare or safety of the inhabitants of the Town; and
- (c) The District and the Development Program satisfy the statutory conditions for approval set forth in 30-A M.R.S. § 5223(3), except as otherwise exempt, as follows:
  - 1. At least 25% of the real property within the District is in a blighted area, in need of rehabilitation, redevelopment or conservation work, or is suitable for commercial or arts district use;
  - 2. The total area of the District does not exceed 2% of the total acreage of the Town and the total area of all TIF Districts within the Town does not exceed 5% of the total acreage of the Town; and
  - 3. The original assessed value of the District plus the original assessed value of any other TIF Districts within the Town does not exceed 5% of the total value of taxable property within the Town as of April 1, 2022.

Section 2. Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby designates the proposed First Amendment to the North Yarmouth Village Omnibus Municipal Tax Increment Financing District, as presented to this Town Meeting.

Section 3. Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby adopts the Development Program for the District in the form presented to this Town Meeting.

Section 4. Said designation of the District and adoption of the Development Program shall automatically become final upon approval of the voters at this Town Meeting and shall take full force and effect upon approval of the District and Development Program by the Commissioner of the State of Maine Department of Economic and Community Development (DECD), without requirement of any further action by the Town, the Select Board, or any other party.

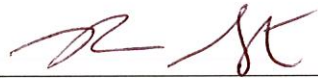
Section 5. Pursuant to the provisions of 30-A M.R.S.A. §5227, the percentage of the Increased Assessed Value to be retained as Captured Assessed Value in the District and the term of said District is confirmed as set forth in the Development Program.

Section 6. Following final designation of the District and adoption of the Development Program by the Town, the Chair of the Select Board, or his designee, be and hereby is authorized and directed, on behalf of the Town of North Yarmouth, Maine, to submit to the Commissioner of DECD for review and approval, pursuant to the requirements of 30-A M.R.S.A. §5226(2), the application and such other documentation as may be necessary or appropriate for the final approval of this District and the Development Program. The Chair of the Select Board, or his/her/their designee, is further authorized and empowered, at his/her/their discretion from time to time, to make such technical revisions to the District or the Development Program for the District, or to the scope, cost or description of the public improvements to be financed with the portion of tax increment revenues generated by the District and retained by the Town as described in the Development Program, as the Chair of the Select Board, or his/her/their designee, deems reasonably necessary or convenient in order to facilitate the process for review and approval of the District and Development Program by DECD, or for any other reason, so long as such revisions are not inconsistent with these resolutions or the basic structure and intent of the District and the Development Program.

Section 7. The Chair of the Select Board be and hereby is authorized, empowered and directed to enter into any Credit Enhancement Agreement contemplated by the Development Program, in the name of and on behalf of the Town, subject to the requirements of notice and hearing as set forth in the Development Program.

Given unto our hands this 13th day of December 2022 at North Yarmouth, Maine.

**Select Board**

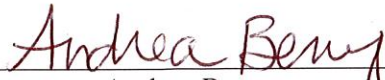


Brian Sites, Chairperson

Amy Haile, Vice Chairperson



Paul Hodgetts



Andrea Berry

Katherine Perrin

A true copy of the warrant,

Attest:



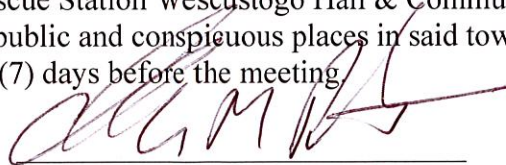
Debbie Allen Grover, Town Clerk

**RETURN OF THE WARRANT**

North Yarmouth, Maine

January 3, 2023

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said Town qualified as herein expressed, to meet at said time and place, and for purposes therein named, by posting an attested copy of said warrant at the Town Office, North Yarmouth Variety, Blue Seal Farm & Home, North Yarmouth Fire Rescue Station Wescustogo Hall & Community Center and Toddy Brook Café in said town, being public and conspicuous places in said town, on the 3 day of January 2023, being at least seven (7) days before the meeting.



Clark M. Baston, Resident



## TOWN OF NORTH YARMOUTH

### NOTICE OF PUBLIC HEARING

The Select Board of the Town of North Yarmouth hereby provides notice that it will hold a public hearing at 7:00 p.m. on January 17, 2023 in the Wescustogo Hall & Community Center, North Yarmouth, Maine, for purposes of receiving public comments on the proposed First Amendment to its Village Omnibus Municipal Development and Tax Increment Financing District pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The proposed First Amendment includes a revision to the District Boundaries, consisting of the removal of seven (7) parcels totaling 119.11 acres and the addition of one (1) parcel totaling 1.00 acre, and the authorization of the use of captured tax increment revenue for additional public improvements and projects pursuant to Section 5225 of Title 30-A of the Maine Revised Statutes, as amended.

A copy of the proposed First Amendment to the District and Development Program is on file with the Town Clerk and Town Hall, 10 Village Square Road, North Yarmouth, Maine, and may be reviewed during normal business hours. All interested residents are invited to attend the hearing and to be heard at that time.

**EXHIBIT K: Special Town Meeting Results**