

BRIDGTON BOARD OF SELECTMEN'S MEETING AGENDA

DATE: Tuesday, January 26, 2021
TIME: 5:00 P.M.
PLACE: VIRTUAL

Board of Selectmen Recurring
Please join my meeting from your computer, tablet or smartphone.

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1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
 - a. January 12, 2021
4. Public Comments on Non-Agenda Items (Each speaker *may* be limited to 3 minutes.)
5. Committee/Liaison Reports
6. Correspondence, Presentations and Other Pertinent Information
7. 6:00 P.M. Public Hearings
 - a. New Liquor License Application to Stella's on the Square
 - b. Special Amusement Permit Application to Stella's on the Square
8. Action Items Following Public Hearing
 - a. New Liquor License Application to Stella's on the Square
 - b. Special Amusement Permit Application to Stella's on the Square
9. New Business
 - a. Awards and Other Administrative Recommendations
 1. Budget Timeline – Deputy Town Manager
 - b. Permits/Documents Requiring Board Approval
 1. Marijuana Establishment License to The Great Atlantic Puffin Company
 2. Victualer's License to Stella's on the Square
 3. Tax Increment Financing District
 - a. Order of the Board of Selectmen for a Referendum Vote
 - b. Assessors Certificate of Original Assessed Value
 - c. Notice of Public Hearing on March 9, 2021
 - d. Special Town Meeting Warrant; March 30, 2021

6. Tax Abatements
 7. Earned Paid Leave Policy
 8. Certificate of Commitment of Sewer User Rates Commitment #247
- c. Selectmen's Concerns
- d. Town Manager's Report/Deputy Town Manager's Report
10. Old Business (Board of Selectmen Discussion Only)
 - a. Wastewater Status Update
 - b. Streetscape: Upper and Lower Main Street Status Update
11. Treasurer's Warrants
12. Public Comments on Non-Agenda Items (*Each speaker **may** be limited to 3 minutes.*)
13. Dates for the Next Board of Selectmen's Meetings
February 9, 2021
February 23, 2021
14. Adjourn

**Town Manager's Notes
Board of Selectmen's Meeting
January 26, 2021**

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Approval of Minutes**
 - a. January 12, 2021
***Suggested Motion:** Move to approve the January 12, 2021 Selectboard Minutes.*
6. **Correspondence, Presentations and Other Pertinent Information**

None
7. **Public Hearings**
 - a. To accept written and oral comments on a new Liquor License Application for Stella's on the Square. Appropriate Department Heads have signed off.
(Note: 1) Open Public Hearing- a) Anyone to speak in favor; b) in opposition; c) offer comments neither for nor against; 2) close Public Hearing)
 - b. To accept written and oral comments on a Special Amusement Permit Application for Stella's on the Square. Appropriate Department Heads have signed off.
(Note: 1) Open Public Hearing- a) Anyone to speak in favor; b) in opposition; c) offer comments neither for nor against; 2) close Public Hearing)
8. **Action Items Following Public Hearing**
 - a. ***Suggested Motion:** Move to approve a Liquor License for Application for Stella's on the Square.*
 - b. ***Suggested Motion:** Move to approve a Special Amusement Permit Application for Stella's on the Square.*
9. **New Business**
 - a. Awards and Other Administrative Recommendations
 1. In your binder, please find a proposed Budget Timeline.
***Suggested motion:** Move to approve the proposed Budget Timeline.*
 - b. Permits/Documents Requiring Board Approval
 1. In your binder, please find a Marijuana Establishment License request from The Great Atlantic Puffin Company. The establishment has been approved by the Planning Board and State of Maine. Appropriate Department Heads have signed off.
***Suggested Motion:** Move to approve a Marijuana Establishment License request from The Great Atlantic Puffin Company.*
 2. Stella's on the Square has applied for a Victualer License. Appropriate Department Heads have signed off.
***Suggested motion:** Move to approve a Victualer License for Stella's on the Square.*
 3. Woodlands Senior Living is requesting a Special Town Meeting to be held March 9, 2021 to hold a public hearing and vote on the proposed Woodlands Senior Living Municipal Development and Tax Increment Financing District. In your binders, the memo from the Community Development Director establishing the timeline, location map, Order of the Board of Selectmen for a Referendum Vote, Assessors Certificate of Original Assessed Value, Notice of Public Hearing on March 9, 2021,

Special Town Meeting Warrant and TIF Development Program and Financial Plan Materials.

Suggested motion: Move to set a Public Hearing for March 9, 2021 and Special Town Meeting for March 30, 2021 at 8:00am to 8:00pm at the Town Hall.

4. For your approval, please see the list of tax abatements being recommended by the Assessor's Agent. The provided information notes the requested abatement value/tax and the reason(s).

Suggested Motion: Move to approve the recommended January 26, 2021 tax abatements totaling \$1,355.47.

5. In your binder, please find both information regarding Earned Paid Leave pursuant to 26 MRS §637 and Addendum #1 addressing the new law.

Suggested motion: Move to include Addendum #1: Earned Paid Leave in the Town of Bridgton Personnel Policy.

6. Pursuant to 30-A M.R.S. § 3406 (copy of statute in your packet), please refer to Certificate of Commitment of Sewer User Rates: #247 in your packet.

Suggested motion: Move to commit the October 1, 2020 to December 31, 2020 Sewer User Rate Commitment #247 comprising 2 pages totaling \$2,744.88 to the Treasurer for collection.

10. Old Business

- a. Wastewater Update
- b. Upper and Lower Main Street Status Update

Board of Selectmen's Meeting Minutes
January 12, 2021; 4:00 P.M.

Board Members Present (Virtual): Liston E. Eastman, Chairman; Glenn R. Zaidman, Vice-Chairman; Carmen E. Lone; Paul A. Tworog; G. Frederick Packard

Administration Present: Town Manager Robert Peabody; Deputy Town Manager Georgiann Fleck; Town Clerk Laurie Chadbourne; Public Services Director David Madsen; Community Development Director Linda LaCroix

1. Call to Order

Chairman Eastman called the meeting to order at 4:15 P.M.

2. Pledge of Allegiance

The Board recited the "Pledge of Allegiance."

3. 4:00 P.M. Executive Session: Board Matters Pursuant to MRS Title 1, Section 405.6A

Motion was made by Vice-Chairman Zaidman to enter executive session at 4:16 P.M. per MRS Title 1, Section 405.6.A for discussion of Board matters and to consult with council; second from Selectman Packard. 5 approve/0 oppose

Motion was made by Vice-Chairman Zaidman to exit executive session at 5:20 P.M.; second from Chairman Eastman. 5 approve/0 oppose

4. Action Items Following Executive Session

There were no action items following executive session.

Chairman Eastman reminded Board Members that any concerns or input regarding employees must be directed to the Town Manager.

5. Approval of Minutes

a. December 22, 2020

Motion was made by Selectman Packard for approval of the minutes from December 22, 2020 Board Meeting; second from Vice-Chairman Zaidman. 5 approve/0 oppose

6. Public Comments on Non-Agenda Items

Community Development Director LaCroix reported that the tax increment financing documents are underway and will be ready for approval at the next meeting.

Community Development Director LaCroix reported that the ordinance consolidation will be considered at the November 2021 election.

Community Development Director LaCroix reported that the Community Development Advisory Committee will not be moving forward with the pedestrian bridge due to the cost but the highland lake sidewalk project will be with any additional funding to be carried forward.

Community Development Director LaCroix reported that the Broadband Committee is reviewing options for a regional proposal from Redzone. Discussion ensued.

7. Committee/Liaison Reports

There were no reports.

8. Correspondence, Presentations and Other Pertinent Information

There were no correspondence, presentations, or other pertinent information.

9. New Business

a. Awards and Other Administrative Recommendations

1. Town Manager Evaluation Process

The Board opted to conduct the evaluation on May 11th.

The Board requested that alternative options for conducting the annual town meeting be researched.

2. New Road Names

a. Starry Lane

Motion was made by Vice-Chairman Zaidman to approve Starry Lane for the private way sited on Map 13, Lot 10A owned by Martin Wesolowski; second from Selectman Packard. 5 approve/0 oppose

b. Dala Road

Motion was made by Vice-Chairman Zaidman to approve Dala Road for the private way sited on Map 2, Lot 9 owned by Matthew Delamates; second from Selectman Packard. 5 approve/0 oppose

c. Mulligan Way

Motion was made by Vice-Chairman Zaidman to approve Mulligan Way for the private way sited on Map 19, Lot 35 owned by Jay and Ronny Sprinkle; second from Selectman Packard. 5 approve/0 oppose

3. Appointment of Glenn R. Zaidman to the Pondicherry Park Committee

Motion was made by Selectman Packard to appoint Glenn Zaidman to the Pondicherry Park Stewardship Committee to a three-year term; second from Selectman Tworog. 5 approve/0 oppose

4. Appointment of Rachel Miller to the Recycling Committee

Motion was made by Selectman Packard to appoint Rachel Miller to the Recycling Committee; second from Selectman Lone. 5 approve/0 oppose

5. Appointment of Director to EcoMaine

Motion was made by Selectman Packard to appoint Vice-Chairman Zaidman to the eocMaine Board of Directors; second from Selectman Tworog. 5 approve/0 oppose *[see alternate appointment under agenda item 12]*

6. Victualer's License to Dunkin Donuts

Motion was made by Selectman Packard for approval of the Victualer's License to BRM Donuts LLC dba Dunkin Donuts; second from Vice-Chairman Zaidman. 5 approve/0 oppose

c. Selectmen's Concerns

- **Selectman Tworog** had no concerns.
- **Selectman Packard** had no concerns.
- **Vice-Chairman Zaidman** voiced concerns regarding warranty and repair of the crosswalk tiles.
- **Chairman Eastman** had no concerns.

d. Town Manager's Report/Deputy Town Manager's Report

Town Manager Peabody read the following report into the record:

General: A reminder that masks are required at the Town Office and Transfer Station. If you are unable to wear one due to an underlying medical condition, please call to set up an appointment so that we can accommodate you in a manner that is safe for you and our staff.

An important reminder that with winter weather upon us, it is important to keep your driveways and private roads cleared and sanded so that, if the need arises, emergency personnel can safely access your property.

Regarding weather events, please be aware that we post information on the Town's Facebook page and the Town's website. Additionally, all the local television channels are notified when the Town Office closes.

Cemeteries: Sawyer Engineering has begun his survey both sections of the South High Street Cemetery. Georgiann and I are meeting with him tomorrow to go over his preliminary findings.

Recreation: The Skating Rink is open weekdays from 4-7pm, Saturday from 12-8pm and Sunday from 9am-5pm. Due to COVID-19 restrictions, the maximum number allowed in the building is 10. Face coverings are required and sign-in required.

Supervised snow shoeing in Pondicherry Park starts today. Middle School and High School meet at the Depot Street entrance on Tuesdays from 3:00-4:15pm. Kindergarten through Grade 5 Cohort A is held on Wednesdays from 3:00-4:15pm and Cohort B is held on Thursdays at the same time. Both Cohorts meet at school dismissal.

Fire Department: The ladder truck and all ground ladders were tested by a specialist vendor and passed. The new service truck will be designated as Squad-2 and will be placed in service at Central Station when the graphic applications are completed.

Notification was received from Cumberland County concerning possible scheduling for non-EMS and firefighters for the COVID vaccinations after January 25th.

Town Office: Suzzanah Forsythe has resigned her position as Deputy Town Clerk. The position is being advertised. Applications are available on the Town website.

Financials: Before you tonight are the October financials and the Revenue and Expenditure Summary Report. As you will note, the benchmark is 33% for the month. Revenues are at 36.6% and Expenditures at 33.6%.

Before you tonight are the November financials and the Revenue and Expenditure Summary Report. As you will note, the benchmark is 42% for the month. Revenues are at 36.6% and Expenditures at 40.1%.

Deputy Town Manager Fleck read the following into the record:

After 17 years of serving the people of the Lakes Region, **Bridgton Eye Care** located at 52 Portland Road recently closed its doors. Owners, Christine Newell Barthelette with over 25 years of experience in diagnosing and treating eye diseases, and Ken Barthelette, office manager, worked with local universities and like businesses to sell the business and/or its equipment to no avail. We thank them for the time they were in Bridgton with their business and wish them luck in their next endeavor.

10. Old Business

a. Wastewater Status Update

Town Manager Peabody provided a brief wastewater status update.

b. Streetscape: Upper and Lower Main Street Status Update

Town Manager Peabody provided a brief streetscape status update.

11. Treasurer's Warrants

Motion was made by Selectman Lone for approval of Treasurer's Warrants numbered 86 through 94, all inclusive; second from Selectman Packard. 5 approve/0 oppose

12. Public Comments on Non-Agenda Items

Vice-Chairman Zaidman reported that the by-laws of ecoMaine allow for an alternate. **Motion** was made by Chairman Eastman to appoint Town Manager Peabody to serve as an alternate to ecoMaine Board of Directors; second from Selectman Packard. 5 approve/0 oppose

13. Dates for the Next Board of Selectmen's Meetings

January 26, 2021 (Chairman Eastman will not be in attendance on January 26, 2021.)
February 9, 2021

14. Adjourn

Chairman Eastman adjourned the meeting at 6:52 P.M.

Respectfully submitted,

Laurie L. Chadbourne,
Town Clerk

TOWN OF BRIDGTON

MEMO

TO: Board of Selectmen
FROM: Laurie L. Chadbourne, Town Clerk
RE: Agenda Item 7 and 8 (1/26/2021) *Law*
DATE: January 20, 2020

▪ **Stella's on the Square**

6 North High Street

New Liquor License

New Special Amusement Permit

☒ CEO ☒ Fire ☒ Police ☒ Tax Collector ☒ Town Clerk

Complete applications are on file at the Town Clerk's Office and available for Board review.

TOWN OF BRIDGTON

MEMO

TO: Bob A. Peabody Jr., Town Manager
Bridgton Board of Selectmen
FROM: Georgiann M. Fleck, Deputy Town Manager
RE: Budget Review; Board of Selectmen
DATE: January 20, 2021

For consideration, attached please find a suggested schedule for the Board of Selectmen to begin review of the FY 2021/2022 proposed budget with the respective Department Heads and Outside Agencies. This is the same process and approximate dates the Board followed last year.

I have suggested the first week in March this year to allow additional time for review in order to get it on the Board's agenda for approval on Tuesday March 9, 2021.

Respectfully,
Georgiann

**TOWN OF BRIDGTON
PROPOSED DEPARTMENTAL BUDGET REVIEWS
FY 2021/2022**

**Monday, March 1, 2021
9:00a.m. (for the day)**

011 - Administration
012 - Assessing
013 - Code Enforcement
014 - Community Development
016 - General Assistance
017 - Town Clerk
019 - Finance
022 - Boards
029 - Other General Government

291 - Insurances
292 - Employee Benefits

015 - Municipal Complex
018 - Town Hall
051 - Public Works
052 - Town Garage
053 - Vehicle Maintenance
054 - Transfer Station
073 - Cemeteries
074 - Parks Department
076 - Pondicherry Park
294 - Capital Expense

031 - Police Department
032 - Bridgton Fire Department
033 - Animal Control
034 - Civil Emergency
035 - Health Officer
049 - Other Public Safety

071 - Recreation

**Tuesday, March 2, 2021
3:00p.m.**

Review any outstanding departments
Additional Comments or Questions

4:00p.m.

072 - Bridgton Public Library
075 - Bridgton Community Center
293 - Outside Agency Services
299 - Other Town Wide
005 - Revenues

TOWN OF BRIDGTON

MEMO

TO: Board of Selectmen
FROM: Laurie L. Chadbourne, Town Clerk
RE: Agenda Item 9b1 (1/26/2021) *Laurie*
DATE: January 20, 2020

▪ **The Great Atlantic Puffin Company**

510 Portland Road

New Marijuana Establishment License

Adult Use Marijuana Store

☒ CEO ☒ Fire ☒ Police ☒ Tax Collector ☒ Town Clerk

Complete application is on file at the Town Clerk's Office and available for Board review.

TOWN OF BRIDGTON

MEMO

TO: Board of Selectmen
FROM: Laurie L. Chadbourne, Town Clerk
RE: Agenda Item 7b2 (1/26/2021)
DATE: January 20, 2020

▪ **Stella's on the Square**

6 North High Street

New Victualer's License - Restaurant

☒ CEO ☒ Fire ☒ Police ☒ Tax Collector ☒ Town Clerk

Complete application is on file at the Town Clerk's Office and available for Board review.

TOWN OF BRIDGTON

MEMO

TO: Robert A. Peabody, Jr., Town Manager
Board of Selectmen
FROM: Laurie L. Chadbourne, Town Clerk
CC: Linda Lacroix, Community Development Director
DATE: December 11, 2020
RE: Special Town Meeting Timeline

To follow is a proposed timeline for conducting a Special Town Meeting on the Tax Increment Financing District (Woodlands Memory Care of Bridgton).

Tuesday, January 26 th	Orders by Board of Selectmen for Placement of Referendum Questions on Ballot (last meeting prior to 60-day deadline) Approve/Sign Special Town Meeting Warrant	MRS 30-A § 2528.5
Sunday, February 28 th Monday, March 1 st	Absentee Ballots Available at Town Clerk's Office	MRS 21-A § 752 MRS 21-A § 6
Tuesday; March 9 th	Board to Conduct Public Hearing on Referendum Questions	MRS 30-A § 2528.5
Tuesday; March 30 th Polls Open 8AM-8PM	Special Town Meeting [Election/Town Referendum] @ Bridgton Town Hall; 26 North High Street	MRS 30-A § 2525

The cost to conduct a special election is estimated at \$2,500+/-.

DRAFT DOCUMENTS (as of 1/20/2021)

**ECONOMIC DEVELOPMENT
BRIDGTON, MAINE**

An Application for a Municipal Development and Tax Increment Financing District

**WOODLANDS SENIOR LIVING
MUNICIPAL DEVELOPMENT AND
TAX INCREMENT FINANCING DISTRICT**

***Presented to:
BRIDGTON TOWN MEETING
Public Hearing Date: March 9, 2021***

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EXHIBITS:

A	Statutory Requirements & Thresholds
B	Assessor's Certification of Original Assessed Value
C	Map of District Location in Municipality
D	Map of District Boundaries
E	TIF Revenue/Captured Assessed Values Projections
F	Tax Shift Calculations
G	Public Hearing Notice
H	Public Hearing Minutes
I	Town Meeting Warrant / Referendum Question

I. Introduction

A. The Site and Development Project

The Town seeks to establish a tax increment financing (“TIF”) district in order to facilitate and promote the development of a senior memory care facility on North Street. The development and the TIF district also present opportunities for the Town to invest in its own economic development projects and activities described more fully herein.

The Town proposes to enter into a credit enhancement agreement with the developer of the project to be located in the District (the “Developer”). The development project will include a proposed 24,000 square foot memory care facility serving approximately 48 residents.

B. Establishment of the Development Project

The Town hereby establishes the “**Woodlands Senior Living Municipal Development and Tax Increment Financing District**” (the “District”). The District will exist for a total of twenty (20) years beginning on July 1, 2022 and is more fully described below in this Development Program. The District is depicted on the maps attached as Exhibits C and D. The Town plans to capture one hundred percent (100%) of the increased assessed value of taxable real property located within the District for twenty (20) years and will use the property taxes paid on such captured value (the “TIF Revenues”), not otherwise obligated under the credit enhancement agreement described below, to fund the projects described in detail in Table 1 herein.

C. Advantages of TIF District

In designating the District and adopting this Development Program, the Town can accomplish the following goals:

- Maintain existing tax revenues;
- Realize new tax revenues generated by new development within the District;
- Improve the health, welfare, and safety of the inhabitants of the Town;
- Create long-term, stable employment opportunities for area residents; and
- Improve the overall economy of the region and the State of Maine.

In addition, by creating the District, the Town will “shelter” the increase in municipal valuation that development in the District will bring about. This tax shelter will mitigate the impacts that the District’s increased assessed property value would have on the Town’s share of state aid to education, municipal revenue sharing and its county tax assessment. An estimate of the tax shelter benefit is shown as Exhibit F attached hereto.

II. Development Program Narrative

A. The Projects

1. Project Costs

The Town desires to support the costs described below in Table 1 using TIF Revenues.

TABLE 1
Town of Bridgton's Woodlands Senior Living TIF District Project Costs

Project	Cost Estimate	Statutory Cite (Title 30-A M.R.S.)
Projects Within District		
Projects Outside District Related to TIF		
Design and construction of improvements to wastewater treatment systems to increase capacity due to development in the TIF District	\$1,500,000	§ 5225(1)(B)(1)
Projects Throughout Municipality		
Design and construction of economic development programs to improve walkability and accessibility within the Town from the TIF District, along North High Street, to and including the intersection at the Monument, including: <ul style="list-style-type: none"> • intersection improvements at the Civil War Monument; • sidewalk construction, replacement, repairs, and new streetlights; and • crosswalk signals, and signage enhancements. 	\$750,000 \$250,000 \$100,000	§ 5225(1)(C)(1)
Costs of improvements and maintenance of the Town's exterior playground at the Recreation Center to improve quality child care facilities.	\$50,000	§ 5225(1)(C)(5)
Total Estimated Project Costs:	\$2,650,000	
[add note if any listed public project costs are common to existing Town TIFs]		

2. Credit Enhancement Agreement with Developer

In designating the District, the Town will also be authorizing a credit enhancement agreement with the Developer. Such credit enhancement agreement (CEA) will provide for a 20-year CEA term during which eighty-five percent (85%) of the TIF Revenues generated by the captured assessed value from the District will be paid to the Developer during CEA years 1-10, and twenty-five percent (25%) of the TIF Revenues generated by the captured assessed value from the District will be paid to the Developer during CEA years 11-20.

B. The Development District

1. Physical Description

The proposed District will encompass a 20.94-acre area comprised of parcels known on Town tax maps as Map 14, Lots 80 and 80A. Maps of the proposed District are presented in Exhibits C and D.

2. Statutory Requirements and Thresholds

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

3. Duration of the Program

The District will begin July 1, 2022 and will continue for a total of twenty (20) years, terminating on June 30, 2042.

4. Certification of Original Assessed Value

The Original Assessed Value of the District was \$198,529 as of March 31, 2020 (April 1, 2019). This assessed value is wholly attributable to taxable real property value. The Assessor's Certificate of Original Assessed Value is included as Exhibit B.

C. The Development Program

Under this Development Program, the Town will capture one hundred percent (100%) of the increased assessed taxable real property value of the District and retain the tax revenues generated by the captured assessed taxable real property value for designated economic development purposes for twenty (20) years.

This Development Program is structured and proposed pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended. Subsequent to a public hearing and town meeting secret ballot referendum vote, adoption of this Development Program will be effective upon approval by DECD.

D. Improvements to the Public Infrastructure

Please refer to Table 1 for the various public infrastructure improvements that TIF Revenues will support.

E. Operational Components

1. Commercial Improvements Financed Through Development Program

Please refer to Table 1. The Town will enter into a credit enhancement agreement with the Developer to support commercial improvements in the District.

2. Relocation of Displaced Persons.

Not applicable.

3. Transportation Improvements

Please refer to Table 1.

4. Environmental Controls

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

5. Plan of Operation

During the term of the District, the Town Manager or his designee will be responsible for all administrative matters within the purview of the Town concerning the implementation and operation of the District.

III. Financial Plan

The District will encompass a total of 20.94 acres of property. The Original Assessed Value of the District was \$198,529 as of March 31, 2020 (April 1, 2019). The Town will capture one hundred percent (100%) of the increased assessed value for the 20-year term of the District. The TIF Revenues so collected will fund and/or contribute to the funding of the approved municipal projects, including each of the projects described on Table 1 hereof, and will provide funding for the credit enhancement agreement so authorized herein, which collectively will improve the Town's economy and increase the Town's ability to stand out in a competitive marketplace as a dynamic place in which to run a business. All taxable real property value captured in the District will be added to the general tax rolls at the end of the TIF term.

Upon each payment of property taxes by the future property taxpayers in the District, the Town will deposit into a development program fund (the "Development Program Fund") the entirety of the property tax payments constituting TIF Revenues. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. § 5227(3). The Development Program Fund consists of two segregated accounts, a sinking fund account ("Sinking Fund Account") and a project cost account (the "Project Cost

Account”). The Town will deposit the TIF Revenues necessary to pay debt service on any bonds issued to pay for District improvements, if any, into the Sinking Fund Account. The money in this account is pledged to and charged with the payment of interest and principal on municipal indebtedness related to the improvements in the District. The Town will deposit any additional TIF Revenues into (a) a subaccount or subaccounts of the Project Cost Account to be used for credit enhancement payments, if any, and/or (b) to a subaccount of the Project Cost Account for other approved municipal projects outlined in this Development Program and not financed with Town indebtedness.

A. Increased Assessed Values & Tax Shifts

Estimates of the increased assessed value of the District property and the anticipated TIF Revenues generated by the District are shown in Exhibit E and the estimated tax shifts are shown in Exhibit F.

B. Sources of Revenues

It is anticipated that all private improvements located within the District will be funded through private sources.

C. Public Indebtedness

The Town anticipates potentially funding some of the public infrastructure costs through public indebtedness. The Town reserves the right to incur bonded indebtedness for approved projects in the future, provided that the timing and funding of any bonded projects complies with all statutory requirements for paying bonded indebtedness with TIF Revenues.

D. Original Assessed Value

Certification by the Town’s Tax Assessor of the original assessed value of the District is set forth in Exhibit B.

VI. Municipal Approvals

A. Notice of Public Hearing

Attached as Exhibit G is a copy of the Notice of Public Hearing regarding the establishment of the District and adoption of this Development Program for the District, published in _____ a newspaper of general circulation in the Town on a date at least ten (10) days prior to the public hearing. The public hearing on the District designation and Development Program, was held on March 9, 2021, in accordance with the requirements of 30-A M.R.S.A. § 5226(1).

B. Minutes of Public Hearing Held by Board of Selectmen

Attached as Exhibit H is a certified copy of the minutes of the public hearing held on March 9, 2021, at which time the proposed District, Development Program and Credit Enhancement Agreement were discussed by the public.

C. Authorizing Votes

Attached as Exhibit I are copies of the Town of Bridgton warrant for town meeting, return of posting of the warrant, sample referendum ballot, and certified voting results for the referendum designating the District and adopting this Development Program and authorizing the execution of a credit enhancement agreement and associated agreement regarding property tax, which question was adopted by the town meeting at a duly called secret ballot referendum election on March 30, 2021.

EXHIBIT A

STATUTORY REQUIREMENTS AND THRESHOLDS
Woodlands Senior Living TIF District & Development Program

SECTION A. Acreage Caps		
1. Total municipal acreage;	41,113.6	
2. Acreage of proposed Municipal TIF District;	20.94	
3. Downtown-designation ¹ acres in proposed Municipal TIF District;	0	
4. Transit-Oriented Development ² acres in proposed Municipal TIF District;	0	
5. Total acreage [=A2-A3-A4] of proposed Municipal TIF District counted toward 2% limit;	20.94	
6. Percentage [=A5+A1] of total acreage in proposed Municipal TIF District (CANNOT EXCEED 2%).	0.05%	
7. Total acreage of all existing/proposed Municipal TIF districts in municipality including Municipal Affordable Housing Development districts: ³ (Existing includes 7.07 ac of new AH-TIF.)	Existing	555.77
	Proposed	20.94
	Total:	576.71
30-A § 5223(3) EXEMPTIONS⁴		
8. Acreage of an existing/proposed Downtown Municipal TIF district;	0	
9. Acreage of all existing/proposed Transit-Oriented Development Municipal TIF districts:	0	
10. Acreage of all existing/proposed Community Wind Power Municipal TIF districts:	0	
11. Acreage in all existing/proposed Municipal TIF districts common to ⁵ Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding any such acreage also factored in Exemptions 8-10 above:	0	
12. Total acreage [=A7-A8-A9-A10-A11] of all existing/proposed Municipal TIF districts counted toward 5% limit;	576.71	
13. Percentage of total acreage [=A12+A1] of all existing/proposed Municipal TIF districts (CANNOT EXCEED 5%).	1.4%	
14. Real property in proposed Municipal TIF District that is:	ACRES	% [=Acres÷A2]
a. A blighted area;	0	0%
b. In need of rehabilitation, redevelopment or conservation;	0	0%
c. Suitable for commercial or arts district uses.		100%
TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)		100%

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

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

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

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

⁵ PTDZ districts approved through December 31, 2008.

EXHIBIT A

STATUTORY REQUIREMENTS AND THRESHOLDS
Woodlands Senior Living TIF District & Development Program

SECTION B. Valuation Cap			
1. Total TAXABLE municipal valuation—use most recent April 1;	\$1,012,951,246		
2. Taxable Original Assessed Value (OAV) of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$198,529		
3. Taxable OAV of all <u>existing/proposed</u> Municipal TIF districts in municipality excluding Municipal Affordable Housing Development districts:	Existing	\$42,825,540	
	Proposed	\$198,529	
	Total:	\$43,024,069	
30-A § 5223(3) EXEMPTIONS			
4. Taxable OAV of an <u>existing/proposed</u> Downtown Municipal TIF district;	0		
5. Taxable OAV of all <u>existing/proposed</u> Transit-Oriented Development Municipal TIF districts:	0		
6. Taxable OAV of all <u>existing/proposed</u> Community Wind Power Municipal TIF districts:	0		
7. Taxable OAV of all <u>existing/proposed</u> Single Taxpayer/High Valuation ⁶ Municipal TIF districts:	0		
8. Taxable OAV in all <u>existing/proposed</u> Municipal TIF districts common to Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding any such OAV also factored in Exemptions 4-7 above:	0		
9. Total taxable OAV [=B3-B4-B5-B6-B7-B8] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$43,024,069		
10. Percentage of total taxable OAV [=B9+B1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	4%		

COMPLETED BY	
NAME:	Linda LaCroix
DATE:	January 20, 2021

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

EXHIBIT B
ASSESSORS' CERTIFICATE OF ORIGINAL ASSESSED VALUE
TOWN OF BRIDGTON
WOODLANDS SENIOR LIVING MUNICIPAL DEVELOPMENT
AND TAX INCREMENT FINANCING DISTRICT

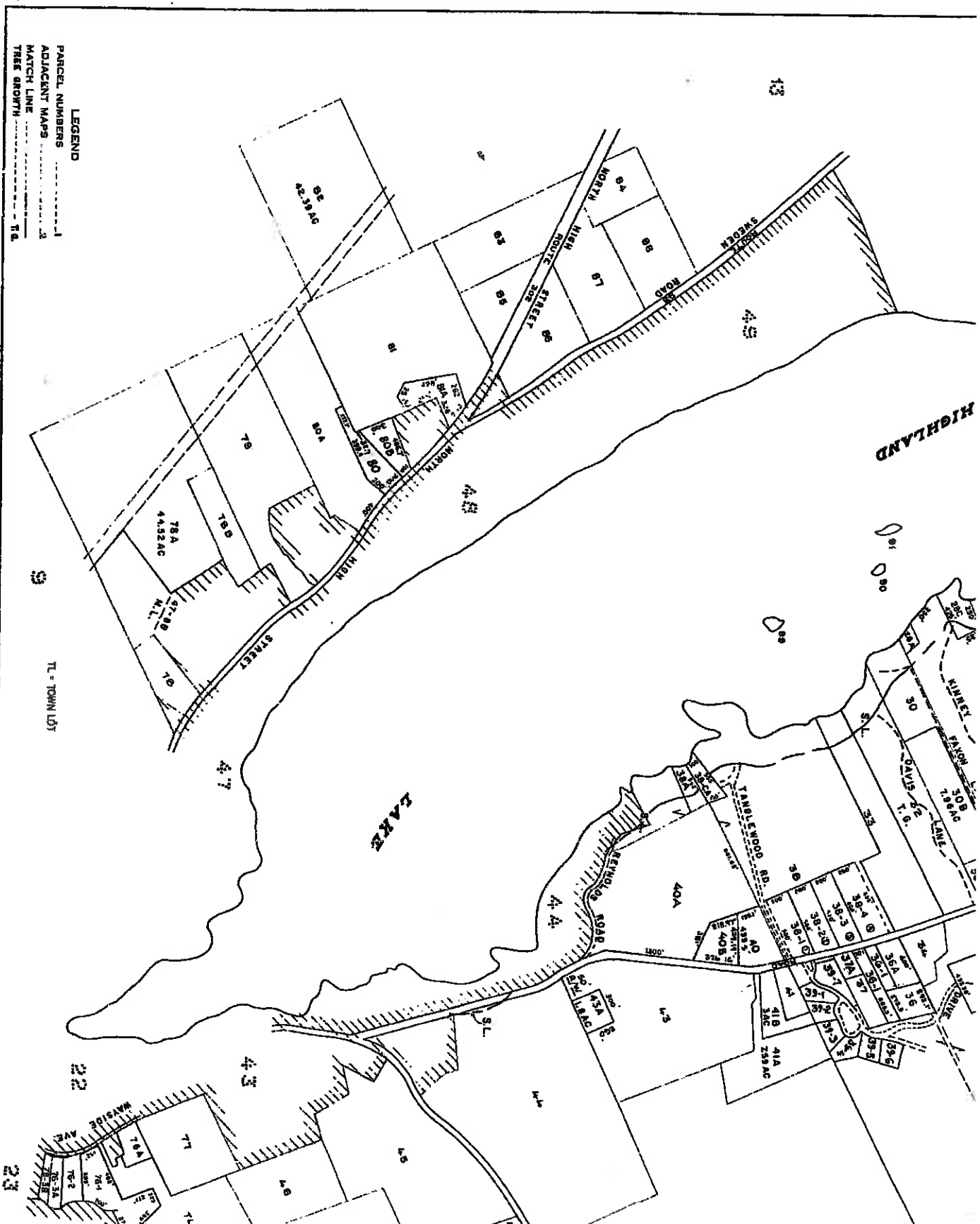
The undersigned assessors of the Town of Bridgton, Maine, do hereby certify pursuant to the provisions of Title 30-A M.R.S. Section 5227 that the Original Assessed Value of the taxable real property within the boundaries of Municipal Development and Tax Increment Financing District Woodlands Memory Care of Bridgton, as described in the Development Program for the District, was \$198,529 as of March 31, 2020 (which was the March 31st of the tax year preceding the year in which the District was designated) (April 1, 2020), as more particularly set forth below.

Map/Lot	Acreage	Original Assessed Value
14-0-80A-0	19.28	38,388
14-0-80-0	1.66	160,141
Totals	20.94	198,529

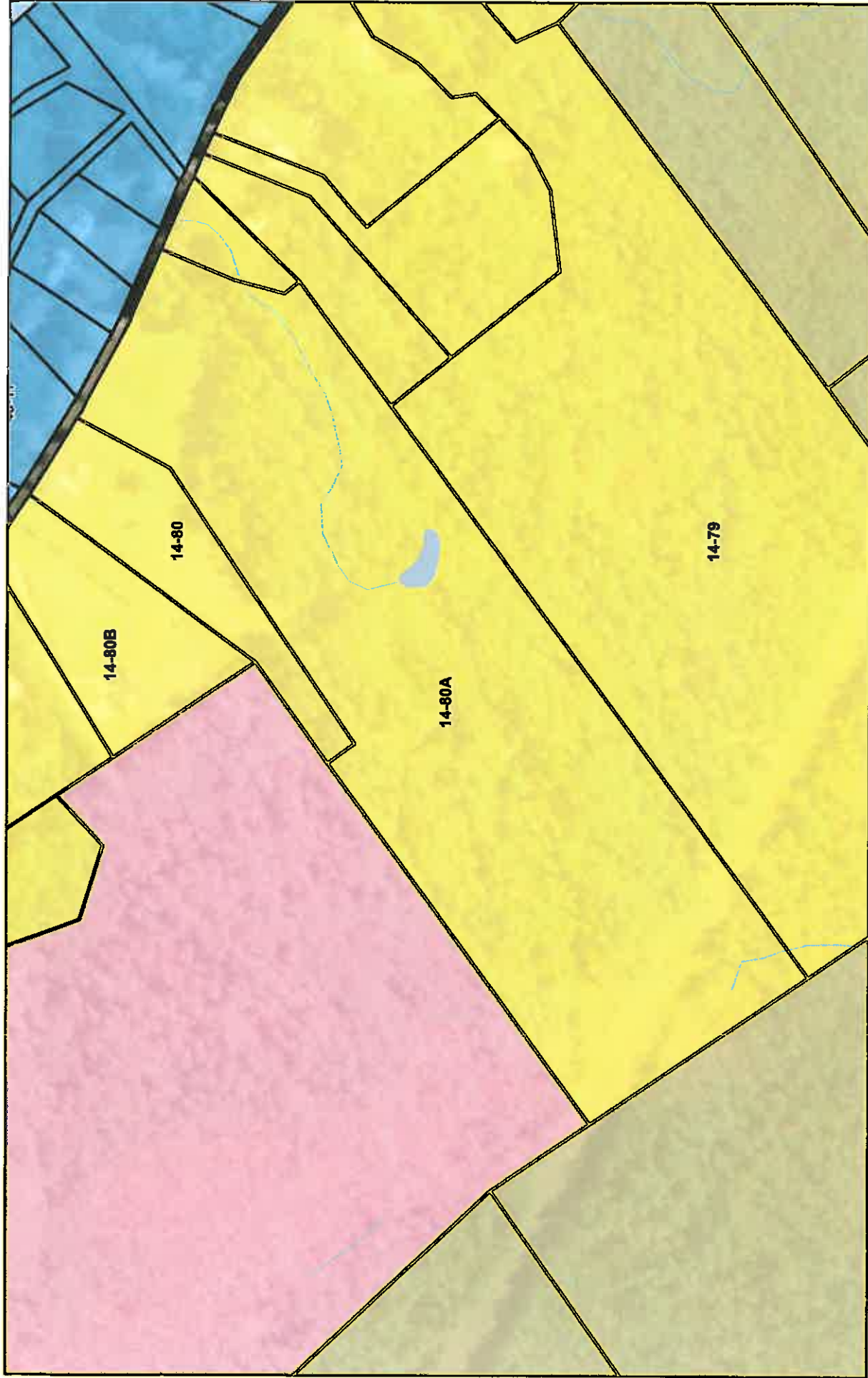
IN WITNESS WHEREOF this Certificate has been executed as of this ____ day of _____ 2021.

Municipal Assessors

EXHIBIT C



ArcGIS Web Map



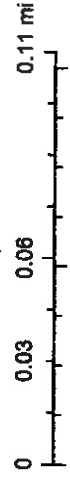
1/19/2021, 11:20:21 AM

- Parcel (Reference)
- Streams (Reference)
- Waterbodies (Reference)

- Town Boundary (Reference)
- Zoning (Reference)
- Downtown Village Neighborhood District

- Mixed Use Corridor District
- Lakeside Neighborhood District
- Rural Neighborhood District

1:4,514



USDA FSA, GeoEye, Maxar

EXHIBIT D - TIF District comprises 14-80 and 14-80A

Exhibit E | Captured Assessed Value & TIF Revenue Projections
Woodland Senior Living Bridgton TIF District

Fiscal Year	TIF Year	Projected Increased Assessed Value	Captured Increased Assessed Value	Percent Value Captured in TIF	Estimated Assessment Ratio	TIF District Projected Captured Assessed Value	Projected Mil Rate (FY2021: 14.95)	Projected Total TIF Revenue	Company Percentage TIF Revenue	Town Percentage TIF Revenue
2022-2023	1	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2023-2024	2	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2024-2025	3	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2025-2026	4	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2026-2027	5	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2027-2028	6	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2028-2029	7	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2029-2030	8	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2030-2031	9	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2031-2032	10	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$76,245	\$13,455
2032-2033	11	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2033-2034	12	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2034-2035	13	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2035-2036	14	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2036-2037	15	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2037-2038	16	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2038-2039	17	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2039-2040	18	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2040-2041	19	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
2041-2042	20	\$6,000,000	\$6,000,000	100%	100%	\$6,000,000	14.95	\$89,700	\$22,425	\$67,275
20-year total:								\$1,794,000	\$986,700	\$807,300
20-year average:								\$89,700	\$49,335	\$40,365

Assumptions:

1. Projections show anticipated increased assessed values, captured assessed values, and TIF revenues.
2. Assumes a 20-year district term.
3. Projections assume a flat mil rate of 14.95.
4. Assumes 100% of the increased assessed value is captured in the District; Years 1-10 Company to receive 85% of TIF Revenue; Years 11-20 Company to receive 25% of the TIF Revenue.
5. Projections are much less likely to be accurate farther into the future and are for demonstrative purposes only.

Exhibit F | Tax Shift Benefits
Woodland Senior Living Bridgton TIF District

Fiscal Year	TIF Year	State Aid to Education Benefit	County Tax Benefit	State Revenue Sharing Benefit	Additional Local Education	Total Tax Benefit
2022-2023	1	-	-	-	-	\$0
2023-2024	2	-	-	-	-	\$0
2024-2025	3	-	\$4,006	\$3,073	-	\$7,078
2025-2026	4	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2026-2027	5	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2027-2028	6	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2028-2029	7	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2029-2030	8	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2030-2031	9	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2031-2032	10	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2032-2033	11	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2033-2034	12	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2034-2035	13	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2035-2036	14	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2036-2037	15	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2037-2038	16	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2038-2039	17	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2039-2040	18	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2040-2041	19	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2041-2042	20	\$0	\$4,006	\$3,073	\$11,147	\$18,226
2042-2043		\$0	\$4,006	\$3,073	\$11,147	\$18,226
2043-2044		\$0	\$4,006	\$3,073	\$11,147	\$18,226
2044-2045		\$0	-	-	\$11,147	\$11,147
Totals:		\$0	\$80,111	\$61,457	\$222,945	\$364,512
Averages:		\$0	\$4,006	\$3,073	\$11,147	\$15,848

Assumptions:

1. Data sources include the 2021 mil rate from the Town Assessor, Cumberland County Commissioner's Draft FY 2020-2021 Tax Assessment, the State Treasurer's Office Municipal Revenue Sharing projections for FY2021 (07/01/2020 - 06/30/2021 Published 08/03/2020), the Maine Department of Education 11/16/20 2020-2021 ED 279 form for RSU 61/MSAD 61, and EF-M-46 for RSU 61/MSAD 61. Due to the Town's minimum receiver status for purposes of education aid, there is no tax shift shown under current assumptions for aid to education.
2. Tax shift losses are comprised of declining subsidies in revenue sharing and increasing obligations to pay county taxes. Tax shift losses occur a couple of years following the year in which the new assessed value is first recognized in the assessment. No tax shift losses occur when a TIF captures all of the new value.
3. These projections assume that the formulas and general inputs for state subsidies and county taxes do not change over time and they assume that all other values in other communities are static relative to one another except for the new value assessed. The projections are less likely to be accurate farther into the future.
4. Assumes the assessment ratio in the Town is 100% when new property value arrives, such that the market value of new property is used for assessment purposes.
5. The projections above assume that no tax increment financing district is put in place, thus the mil rate is reduced by the influx of new value in the Town. This analysis factors in tax shift impacts resulting from the project's new assessed value

**NOTICE OF PUBLIC HEARING
Town of Bridgton, Maine**

regarding

**The Designation of a Municipal Development and Tax Increment Financing District to Be
Known As “Woodlands Senior Living Municipal Development and Tax Increment
Financing District” And the Adoption of a Development Program, therefore:**

Notice is hereby given that the Town of Bridgton will hold a public hearing at its Board of Selectmen Meeting on Tuesday, March 9, 2021 at 6:00 p.m. via REMOTE HEARING described below. The purpose of the public hearing is to receive public comments on the proposed tax increment financing (“TIF”) district and development program pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The Town invites public comments on the designation of a new TIF district called the “Woodlands Senior Living Municipal Development and Tax Increment Financing District,” located at North High Street and identified on the Town tax maps as Map 14, Lots 80 and 80A, and the adoption of a development program therefor. Such development program will include authorizing a credit enhancement agreement with the developer of the Woodlands Senior Living facility.

A copy of the proposed development program and the credit enhancement agreement are on file with the Town Office and available during normal business hours of 8:00 am – 4:00 pm, they can also be found at [insert website] or one can call 207-647-8786 during normal business hours to request that a copy be mailed to you. All interested persons are invited to attend the public hearing and will be given an opportunity to be heard at that time.

Public comments will be taken at the hearings and written comments should be submitted to Laurie Chadbourne at lchadbourne@bridgtonmaine.org or Linda LaCroix at llacroix@bridgtonmaine.org. Written comments will be accepted until Tuesday, March 9, 2021.

The Bridgton Board of Selectmen will hold this public hearing remotely using Zoom or GoToMeeting. Virtual public proceedings are authorized by emergency legislation, PL 2019 ch. 617 § G-1; 1 M.R.S. §403-A, enacted March 18, 2020. Allow your computer to install the free Zoom or GoToMeeting app to get the best meeting experience. To access the public hearings, please use the following link: <https://www.gotomeet.me/BridgtonMaine/bos>

You can also dial in using your phone.

United States (Toll Free): [1 866 899 4679](tel:18668994679)

United States: [+1 \(571\) 317-3116](tel:+15713173116)

Access Code: 189-387-141

EXHIBIT G

[Insert copy of newspaper notice of public hearing]

EXHIBIT H

Minutes of Public Hearing

[Insert attested minutes of public hearing]

EXHIBIT I

Record of District Designation and Development Program Adoption

Insert: Attested copy of referendum warrant
 Return of Posting
 Sample Ballot
 Certified voting results

CREDIT ENHANCEMENT AGREEMENT

Between

THE TOWN OF BRIDGTON, MAINE

and

WOODLANDS SENIOR LIVING (ENTITY NAME)

DATED:

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THIS CREDIT ENHANCEMENT AGREEMENT dated as of _____, 20__ between the Town of Bridgton, Maine (the “Town”), a municipal corporation and political subdivision of the State of Maine, and Woodlands Senior Living (entity name) (“Developer”), a Maine limited liability company.

WITNESSETH THAT

WHEREAS, the Town designated the Woodlands Senior Living Municipal Development and Tax Increment Financing District (the “District”) pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, by action of the Town Meeting at a referendum secret ballot vote held on March 30, 2021 (the “Vote”) and pursuant to the same Vote adopted a development program for the District (the “Development Program”); and

WHEREAS, the Town received the approval of the District and the Development Program from the Maine Department of Economic and Community Development on _____, 2021; and

WHEREAS, during the Vote, the Town also authorized the execution of a credit enhancement agreement with the Developer as contemplated by the Development Program in the name of and on behalf of the Town; and

WHEREAS, the Town and the Developer desire and intend that this Credit Enhancement Agreement be and constitute the credit enhancement agreement contemplated by and described in the Development Program.

NOW, THEREFORE, in consideration of the foregoing and in consideration of the mutual promises and covenants set forth herein, the parties hereby agree as follows:

**ARTICLE I
DEFINITIONS**

Section 1.1. Definitions.

The terms defined in this Article I shall, for all purposes of this Agreement, have the meanings herein specified, unless the context clearly requires otherwise:

“Act” means chapter 206 of Title 30-A of the Maine Revised Statutes and regulations adopted thereunder, as amended from time to time.

“Agreement” of “Credit Enhancement Agreement” shall mean this Credit Enhancement Agreement between the Town and the Developer dated as of the date set forth above, as such may be amended from time to time.

“Town” shall have the meaning given such term in the first paragraph hereto.

“Captured Assessed Value” means the amount, stated as a percentage, of the Increased Assessed Value that is retained in the District in each Tax Year during the term of the District, as specified in Section 2.3 hereof.

“Current Assessed Value” means the then-current assessed value of the District as determined by the Town Tax Assessor as of April 1 of each Tax Year during the term of this Agreement.

“Commissioner” shall mean the Commissioner of the Maine Department of Economic and Community Development.

“Department” shall mean the Maine Department of Economic and Community Development.

“Developer’s Project Cost Subaccount” means the subaccount within the Project Cost Account of the Development Program Fund as described in Articles 2 and 3 herein.

“Developer’s Property” means the taxable real property located in the District and taxable to the Developer and/or its parent or any affiliated entities or any successor or assign of any of the foregoing.

“Development Program” shall have the meaning given such term in the recitals hereto.

“Development Program Fund” means the Development Program Fund described in the Financial Plan section of the Development Program and established and maintained pursuant to Article II hereof and 30-A M.R.S.A. § 5227(3)(A). The Development Program Fund shall consist of a Development Sinking Fund Account and Project Cost Account with subaccounts, which shall include the Developer’s Project Cost Subaccount and the Town’s Project Cost Subaccount.

“District” shall have the meaning given such term in the first recital hereto, which is more specifically comprised of approximately 20.94 acres of real property.

“Effective Date of the Development Program” means _____, 2021, the date of final approval of the Development Program by the Commissioner pursuant to the Act.

“Financial Plan” means the financial plan described in the “Financial Plan” Section of the Development Program.

“Fiscal Year” means July 1 to June 30 each year or such other fiscal year as the Town may from time to time establish.

“Increased Assessed Value” means, for each Fiscal Year during the term of this Agreement, the amount by which the Current Assessed Value for such year exceeds the Original Assessed Value. If the Current Assessed Value is less than or equal to the Original Assessed Value in any given Tax Year, there is no Increased Assessed Value in that year.

“Project” means the senior living memory care facility being undertaken by the Developer.

“Project Cost Account” means the project cost account described in the Financial Plan Section of the Development Program and established and maintained pursuant to Title 30-A M.R.S.A. § 5227(3)(A)(1) and Article II hereof.

“Property Taxes” means any and all *ad valorem* property taxes levied, charged or assessed against the Developer’s Property located in the District by the Town, or on its behalf.

“Original Assessed Value” means _____ (\$_____), the taxable assessed value of the District as of March 31, 2020 (April 1, 2019).

“State” means the State of Maine.

“Tax Increment Revenues” means that portion of all real property taxes assessed and paid to the Town in any Tax Year, in excess of any state, or special district tax, upon the Captured Assessed Values.

“Tax Payment Date” means the later of the date(s) on which property taxes levied by the Town are due and payable from owners of property located within the Town, or are actually paid to the Town with respect to taxable property located within the District.

“Tax Year” shall have the meaning given such term in 30-A M.R.S.A. § 5222(18), as amended, to wit: April 1 to March 31.

Section 1.2. Interpretation and Construction.

In this Agreement, unless the context otherwise requires:

(a) The terms “hereby,” “hereof,” “hereto,” “herein,” “hereunder” and any similar terms, as used in this Agreement, refer to this Agreement, and the term “hereafter” means after, and the term “heretofore” means before, the date of delivery of this Agreement.

(b) Words importing a particular gender mean and include correlative words of every other gender and words importing the singular number mean and include the plural number and vice versa.

(c) Words importing persons mean and include firms, associations, partnerships (including limited partnerships), trusts, corporations and other legal entities, including public or governmental bodies, as well as any natural persons.

(d) Any headings preceding the texts of the several Articles and Sections of this Agreement, and any table of contents or marginal notes appended to copies hereof, shall be

solely for convenience of reference and shall not constitute a part of this Agreement, nor shall they affect its meaning, construction or effect.

(e) All approvals, consents and acceptances required to be given or made by any signatory hereto shall not be withheld unreasonably.

(f) All notices to be given hereunder shall be given in writing and, unless a certain number of days is specified, within a reasonable time.

(g) If any clause, provision or Section of this Agreement shall be ruled invalid by any court of competent jurisdiction, the invalidity of such clause, provision or Section shall not affect any of the remaining provisions hereof.

ARTICLE II

AFFORDABLE HOUSING DEVELOPMENT PROGRAM FUND AND FUNDING REQUIREMENTS

Section 2.1. Creation of Development Program Fund.

Within sixty (60) days after the Effective Date of the Development Program, the Town shall create and establish a segregated fund in the name of the Town designated as the "Woodlands Senior Living Municipal Development and Tax Increment Financing District Program Fund" (hereinafter the "Development Program Fund") pursuant to, and in accordance with the terms and conditions of, the Development Program and 30-A M.R.S.A. § 5227(3). The Development Program Fund shall consist of a Development Sinking Fund Account that is pledged to and charged with the payment of debt service on indebtedness, if any, issued to fund or refund costs of the Development Program Fund as provided in 20-A M.R.S.A. § 5227(3)(A)(2) and a Project Cost Account that is pledged to and charged with the payment of project costs as outlined in the Financial Plan of the Development Program and as provided in 30-A M.R.S.A. § 5227(3)(A)(1). The Project Cost Account shall also contain a subaccount designated as the "Developer Project Cost Subaccount," as well as a subaccount for the Town designated as the "Town Project Cost Subaccount." The Development Program Fund is pledged to and charged with the payment of costs in the manner and priority provided in 30-A M.R.S.A. § 5227(3)(B) and as set forth in Section 3.1(b) below.

Section 2.2. Liens.

The Town shall not create any liens, encumbrances or other interests of any nature whatsoever, nor shall it hypothecate the Developer's Project Cost Subaccount described in Section 2.1 hereof or any funds therein, other than the interest in favor of the Developer hereunder in and to the amounts on deposit; provided, however, that nothing herein shall prohibit the creation of property tax liens on property in the District in accordance with and entitled to priority pursuant to Maine law.

Section 2.3. Captured Assessed Value; Deposits into Development Program Fund.

(a) Commencing with the July 1, 2022-June 30, 2023 Fiscal Year, and continuing for a period of twenty (20) years (the “CEA Years”), the Town shall deposit into the Development Program Fund contemporaneously with each payment of Property Taxes during the CEA Years an amount equal to one hundred percent (100%) of that portion of the property tax payments constituting Tax Increment Revenues. After setting aside amounts, if any, required for the Development Sinking Fund Account, the Town shall then allocate the remaining Tax Increment Revenues so deposited in the Development Program Fund to the Developer’s Project Cost Subaccount and the Town Project Cost Subaccount as follows:

CEA Years	Percentage of Tax Increment Revenues Deposited into the Developer’s Project Cost Subaccount	Percentage of Tax Increment Revenues Deposited into the Town Project Cost Subaccount
CEA Years 1 – 10	85%	15%
CEA Years 11 - 20	25%	75%

(b) Notwithstanding anything to the contrary contained herein, the Town shall have the authority to decide to discontinue all or a portion of the Town Project Cost Subaccount deposits and instead make those deposits to the Town’s general fund without further action or consents required by the Developer.

Section 2.4. Use of Monies in Development Program Fund.

All monies in the Development Program Fund that are allocable to and/or deposited in Developer’s Project Cost Subaccount shall in all cases be used and applied to fund fully the Town’s payment obligations to the Developer as described in Articles II and III hereof.

Section 2.5. Monies Held in Segregated Account.

All monies required to be deposited with or paid into Developer’s Project Cost Subaccount under the provisions hereof and the provisions of the Development Program, and any investment earnings thereon, shall be held by the Town for the benefit of the Developer.

ARTICLE III PAYMENT OBLIGATIONS

Section 3.1. Payments to the Developer.

(a) The Town agrees to pay the Developer, within thirty (30) days following the Tax Payment Date, all amounts then on deposit in the Developer’s Project Cost Subaccount.

(b) Notwithstanding anything to the contrary contained herein, if, with respect to any Tax Payment Date, any portion of the property taxes assessed against either of the Developer’s Property remain unpaid, the property taxes actually paid with respect to such Tax Payment Date shall, first, be applied to taxes due on account of Original Assessed Values; and second, shall constitute payment of Property Taxes with respect to Increased Assessed Values, to be applied to

payment in full of the amount to be deposited in the Town Project Cost Subaccount or to the general fund for the year concerned in accordance with Section 2.3; and third, to payment of the Developer's share of the Tax Increment Revenues for the year concerned, to be deposited into the Developer's Project Cost Subaccount. In any case where a portion of the property taxes assessed against the Developer's Property remains unpaid for any reason other than a bona fide valuation dispute, no payment of the Developer's share of the Tax Increment Revenues for the year concerned will be deposited into the Developer's Project Cost Subaccount until such property taxes assessed against that Developer's Property are paid in full.

Section 3.2. Failure to Make Payment.

(a) In the event the Town should fail to, or be unable to, make any of the payments at the time and in the amount required under the foregoing provisions of this Article III including in the event that the amount deposited into the Developer's Project Cost Subaccount is insufficient to reimburse the Developer for the full amount due to the Developer under this Agreement, the amount or installment so unpaid shall continue as a limited obligation of the Town, under the terms and conditions hereinafter set forth, until the amount unpaid shall have been fully paid. The Developer shall have the right to initiate and maintain an action to specifically enforce the Town's obligations hereunder, including without limitation, the Town's obligation to deposit Tax Increment Revenues to the Developer's Project Cost Subaccount and its obligation to make payment out of the Developer's Project Cost Subaccount to the Developer.

(b) Any payment from the Town to the Developer not paid within thirty (30) days following the Tax Payment Date, as specified in Section 3.1 above, shall be subject to payment of interest to the Developer by the Town at the same rate applicable to refunds of abated property taxes. The provision in this section 3.2(b) of an interest rate on late payments by the Town shall not limit the Developer's right under section 5.2 below to collect or require immediate payment of past due Town payments.

Section 3.3. Manner of Payments.

The payments provided for in this Article III shall be paid directly to the Developer at the addresses specified in Section 8.7 hereof in the manner provided hereinabove for the Developer's use and benefit by check drawn on the Town.

Section 3.4. Obligations Unconditional.

Subject to compliance with the terms and conditions of this Agreement, the obligations of the Town to make the payments described in this Agreement in accordance with the terms hereof shall be absolute and unconditional, and the Town shall not suspend or discontinue any payment hereunder or terminate this Agreement for any cause, other than by court order or by reason of a final judgment by a court of competent jurisdiction that the District is invalid or otherwise illegal.

Section 3.5. Limited Obligation.

The Town's obligations of payment hereunder shall be limited obligations of the Town payable solely from Tax Increment Revenues pledged therefor under this Agreement. The Town's obligations hereunder shall not constitute a general debt or a general obligation or charge against or pledge of the faith and credit or taxing power of the Town, the State of Maine, or of any municipality or political subdivision thereof, but shall be payable solely from that portion of Tax Increment Revenues payable to the Developer hereunder, whether or not actually deposited into the Developer's Project Cost Subaccount in the Development Program Fund. This Agreement shall not directly, indirectly or contingently obligate the Town, the State of Maine, or any other Town or political subdivision to levy or to pledge any form of taxation whatever therefor or to make any appropriation for their payment, excepting the pledge of the Tax Increment Revenues established under this Agreement.

ARTICLE IV PLEDGE AND SECURITY INTEREST

Section 4.1. Pledge of and Grant of Security Interest in Developer's Project Cost Subaccount.

In consideration of this Agreement and other valuable consideration and for the purpose of securing payment of the amounts provided for hereunder to Developer by the Town, according to the terms and conditions contained herein, and in order to secure the performance and observance of all of the Town's covenants and agreements contained herein, the Town does hereby grant a security interest in and pledge Developer Project Cost Subaccount described in Section 2.1 hereof and all sums of money and other securities and investments therein to the Developer.

Section 4.2. Perfection of Interest.

(a) To the extent reasonably deemed necessary or desirable by the Developer, the Town will at such time and from time to time as reasonably requested by Developer establish the Developer Project Cost Subaccount described in Section 2.1 hereof as a segregated fund under the control of an escrow agent, trustee or other fiduciary selected by the Developer so as to perfect the Developer's interest therein. The cost of establishing and monitoring such funds (including the cost of counsel to the Town with respect thereto) shall be borne exclusively by the Developer. In the event such a fund is established under the control of a trustee or fiduciary, the Town shall cooperate with the Developer in causing appropriate financing statements and continuation statements naming the Developer as pledgee of all such amounts from time to time on deposit in the fund to be duly filed and recorded in the appropriate state offices as required by and permitted under the provisions of the Maine Uniform Commercial Code or other similar law as adopted in the State of Maine and any other applicable jurisdiction, as from time to time amended, in order to perfect and maintain the security interests created hereunder.

(b) In the event the Developer requires the establishment of a segregated fund in accordance with this Section 4.2, the Town's responsibility shall be expressly limited to

delivering the amounts required by this Agreement to the escrow agent, trustee or other fiduciary designated by the Developer. The Town shall have no liability for payment over of the funds concerned to the Developer by any such escrow agent, trustee or other fiduciary, or for any misappropriation, investment losses or other losses in the hands of such escrow agent, trustee or other fiduciary. Notwithstanding any change in the identity of the Developer's designated escrow agent, trustee or other fiduciary, the Town shall have no liability for misdelivery of funds if delivered in accordance with the Developer's most recent written designation or written instructions actually received by the Town.

Section 4.3. Further Instruments.

The Town shall, upon the reasonable request of the Developer, from time to time execute and deliver such further instruments and take such further action as may be reasonable and as may be required to carry out the provisions of this Agreement; provided, however, that no such instruments or actions shall pledge the credit of the Town; and provided further that the cost of executing and delivering such further instruments (including the reasonable and related costs of counsel to the Town with respect thereto) shall be borne exclusively by the Developer.

Section 4.4. No Disposition of the Developer's Project Cost Subaccount.

Except as permitted hereunder, the Town shall not sell, lease, pledge, assign or otherwise dispose, encumber or hypothecate any interest in the Developer's Project Cost Subaccount and will promptly pay or cause to be discharged or make adequate provision to discharge any lien, charge or encumbrance on any part thereof not permitted hereby.

Section 4.5. Access to Books and Records.

All books, records and documents in the possession of either of the parties to this Agreement relating to the District, the Development Program, this Agreement and the monies, revenues and receipts on deposit or required to be deposited into Developer's Project Cost Subaccount shall at all reasonable times and upon reasonable notice be open to inspection by both parties to this Agreement, and the agents and employees of the parties to this Agreement.

ARTICLE V DEFAULTS AND REMEDIES

Section 5.1. Events of Default.

Each of the following events shall constitute and be referred to in this Agreement as an "Event of Default":

(a) Any failure by the Town to pay any amounts due to the Developer when the same shall become due and payable;

(b) Any failure by the Town to make deposits into the Developer's Project Cost Subaccount as and when due;

(c) Any failure by the Town or a Developer to observe and perform in all material respects any covenant, condition, agreement or provision contained herein on the part of the Town or the Developer to be observed or performed, which failure is not cured within thirty (30) days following written notice thereof;

(d) If a decree or order of a court or agency or supervisory authority having jurisdiction in the premises of the appointment of a conservator or receiver or liquidator of, any insolvency, readjustment of debt, marshaling of assets and liabilities or similar proceedings, or for the winding up or liquidation of the Developer's affairs shall have been entered against the Developer or the Developer shall have consented to the appointment of a conservator or receiver or liquidator in any such proceedings of or relating to the Developer or of or relating to all or substantially all of its property, including without limitation the filing of a voluntary petition in bankruptcy by the Developer or the failure by the Developer to have an involuntary petition in bankruptcy dismissed within a period of ninety (90) consecutive days following its filing or in the event an order for release has been entered under the Bankruptcy Code with respect to the Developer.

(e) If any written representation or warranty given to the Town by the Developer is knowingly incorrect or incomplete in any material respect, other than statements made about or in agreements with the Town that were later changed by mutual consent.

Section 5.2. Remedies on Default.

Subject to the provisions contained in Section 8.13, whenever any Event of Default described in Section 5.1 hereof shall have occurred and be continuing, the nondefaulting party, following the expiration of any applicable cure period, shall have all rights and remedies available to it at law or in equity, including the rights and remedies available to a secured party under the laws of the State of Maine, and may take whatever action as may be necessary or desirable to collect the amount then due and thereafter to become due, to specifically enforce the performance or observance of any obligations, agreements or covenants of the nondefaulting party under this Agreement and any documents, instruments and agreements contemplated hereby or to enforce any rights or remedies available hereunder. Further, the nondefaulting party may elect to terminate this Agreement upon 30 days' written notice to the defaulting party.

Section 5.3. Remedies Cumulative.

Subject to the provisions of Section 8.13 below concerning dispute resolution, no remedy herein conferred upon or reserved to any party is intended to be exclusive of any other available remedy or remedies but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law, in equity or by statute. Delay or omission to exercise any right or power accruing upon any Events of Default to insist upon the strict performance of any of the covenants and agreements herein set forth or to exercise any rights or remedies upon the occurrence of an Event of Default shall not impair any such right or power or be considered or taken as a waiver or relinquishment for the future of the right to insist upon and to enforce, from time to time and as often as may be deemed expedient, by injunction or other appropriate legal or equitable remedy, strict compliance by the

parties hereto with all of the covenants and conditions hereof, or of the rights to exercise any such rights or remedies, if such Events of Default be continued or repeated.

ARTICLE VI EFFECTIVE DATE, TERM AND TERMINATION

Section 6.1. Effective Date and Term.

This Agreement shall remain in full force from the Effective Date of the Development Program and shall expire upon the termination of the District term unless sooner terminated pursuant to Section 3.4 or any other applicable provision of this Agreement.

Section 6.2. Cancellation and Expiration of Term.

At the acceleration, termination or other expiration of this Agreement in accordance with the provisions of this Agreement, the Town and the Developer shall each execute and deliver such documents and take or cause to be taken such actions as may be necessary to evidence the termination of this Agreement.

ARTICLE VII ASSIGNMENT AND PLEDGE OF DEVELOPER'S INTERESTS

Section 7.1. Consent to Pledge and/or Assignment.

The Town hereby acknowledges that the Developer may from time to time pledge and assign its right, title and interest in, to and under this Agreement as collateral for any financing of the Project in the District secured by a mortgage of the Developer's properties within the District, although no obligation is hereby imposed on the Developer to make such assignment or pledge. Recognizing this possibility, the Town does hereby consent and agree to the pledge and assignment of all Developer's right, title and interest in, to and under this Agreement and in, and to the payments to be made to either Developer hereunder, to third parties as collateral or security for financing such development, on one or more occasions during the term hereof. The Town agrees to execute and deliver any assignments, pledge agreements, consents or other confirmations required by such prospective pledgee or assignee, including without limitation recognition of the pledgee or assignee as the holder of all right, title and interest herein and as the payee of amounts due and payable hereunder. The Town agrees to execute and deliver any other documentation as shall confirm to such pledgee or assignee the position of such assignee or pledgee and the irrevocable and binding nature of this Agreement and provide to such pledgee or assignee such rights and/or remedies as either Developer or such pledgee or assignee may reasonably deem necessary for the establishment, perfection and protection of its interest herein. The respective Developer shall be responsible for the Town's necessary and reasonable costs of counsel with respect to any such pledge or assignment.

Section 7.2. Pledge, Assignment or Security Interest.

Except as provided in Section 7.1 hereof, the Developer shall not transfer or assign any portion of their rights in, to and under this Agreement without the prior written consent of the Town, which consent shall not be unreasonably withheld.

ARTICLE VIII MISCELLANEOUS

Section 8.1. Successors.

In the event of the dissolution, merger or consolidation of the Town or the Developer, the covenants, stipulations, promises and agreements set forth herein, by or on behalf of or for the benefit of such party shall bind or inure to the benefit of the successors and assigns thereof from time to time and any entity, officer, board, commission, agency or instrumentality to whom or to which any power or duty of such party shall be transferred.

Section 8.2. Parties-in-Interest.

Except as herein otherwise specifically provided, nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person, firm or corporation other than the Town and the Developer any right, remedy or claim under or by reason of this Agreement, it being intended that this Agreement shall be for the sole and exclusive benefit of the Town and the Developer.

Section 8.3. Severability.

In case any one or more of the provisions of this Agreement shall, for any reason, be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Agreement and this Agreement shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

Section 8.4. No Personal Liability of Officials of the Town.

(a) No covenant, stipulation, obligation or agreement of the Town contained herein shall be deemed to be a covenant, stipulation or obligation of any present or future elected or appointed official, officer, agent, servant or employee of the Town in his or her individual capacity, and neither the Town Board of Selectmen nor any official, officer, employee or agent of the Town shall be liable personally with respect to this Agreement or be subject to any personal liability or accountability by reason hereof.

(b) No covenant, stipulation, obligation or agreement of the Developer contained herein shall be deemed to be a covenant, stipulation or obligation of any present or future officer, agent, servant or employee of the Developer in his or her individual capacity, and no official, officer, employee or agent of the Developer shall be liable personally with respect to this Agreement or be subject to any personal liability or accountability by reason hereof.

Section 8.5. Counterparts.

This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original, but such counterparts shall together constitute but one and the same Agreement.

Section 8.6. Governing Law.

The laws of the State of Maine shall govern the construction and enforcement of this Agreement.

Section 8.7. Notices.

All notices, certificates, requests, requisitions or other communications by the Town or the Developer pursuant to this Agreement shall be in writing and shall be sufficiently given and shall be deemed given when mailed by first class mail, postage prepaid, addressed as follows:

If to the Town:

Town of Bridgton

Attention: Town Manager

If to Developer:

Either of the parties may, by notice given to the other, designate any further or different addresses to which subsequent notices, certificates, requests or other communications shall be sent hereunder.

Section 8.8. Amendments.

This Agreement may be amended only with the concurring written consent of the parties hereto. Section 2.3 may be amended by the Town upon approval from the Commissioner without consent from the Developer as long as any change in the percentage of the Increased Assessed Value retained as Captured Assessed Value in the District pursuant to Section 2.3(a) does not affect the amount of Tax Increment Revenues transferred to the Developer's Project Cost Subaccount of the Project Cost Account pursuant to Section 2.3(a). In the unlikely event that the Department or the State of Maine prevents the Town from capturing Increased Assessed Value and/or spending Tax Increment Revenues in a manner consistent with the provisions of this Agreement or the Development Program, to the extent possible the percentages of Property Taxes paid on Increased Assessed Values listed in Section 2.3(a) hereof, and the payment obligations related thereto, shall be reduced on a pro rata basis for the applicable Tax Year.

Section 8.9. Reserved.

Section 8.10. Benefit of Assignees or Pledges.

The Town agrees that this Agreement is executed in part to induce assignees or pledgees to provide financing for improvements by or on behalf of the Developer within the District and accordingly all covenants and agreements on the part of the Town as to the amounts payable hereunder as hereby declared to be for the benefit of any such assignee or pledgee from time to time of Developer's right, title and interest herein.

Section 8.11. Integration.

This Agreement completely and fully supersedes all other prior or contemporaneous understandings or agreements, both written and oral, between the Town and the Developer relating to the specific subject matter of this Agreement and the transactions contemplated hereby.

Section 8.12. Reserved.**Section 8.13. Dispute Resolution.**

In the event of a dispute regarding this Agreement or the transactions contemplated by it, the parties hereto will use all reasonable efforts to resolve the dispute on an amicable basis. [SHOULD THERE BE A PROVISION FOR NONBINDING MEDIATION BEFORE ARBITRATION?] If the dispute is not resolved on that basis within sixty (60) days after one party first brings the dispute to the attention of the other party, then either party may refer the dispute for resolution by one arbitrator mutually agreed to by the parties, and judgment on the award rendered by the arbitrator may be entered in any Maine state court having jurisdiction. Any such arbitration will take place in Bridgton, Maine or such other location as mutually agreed by the parties. The parties acknowledge that arbitration shall be the sole mechanism for dispute resolution under this Agreement. In the event the parties are unable to agree, within a reasonable period, on the selection of an arbitrator, each party shall appoint a neutral and the selected neutral shall be charged with selecting an arbitrator. Provided however, that in the event the selection of an arbitrator by the parties and through a neutral fails, either party may file suit to resolve the dispute in any court having jurisdiction within the State of Maine. This arbitration clause shall not bar the Town's assessment or collection of property taxes in accord with law, including by judicial proceedings, including tax lien thereof.

Section 8.14. Tax Laws and Valuation Agreement.

The parties acknowledge that all laws of the State now in effect or hereafter enacted with respect to taxation of property shall be applicable and that the Town, by entering into this Agreement, is not excusing any non-payment of taxes by the Developer. Without limiting the foregoing, the Town and the Developer shall always be entitled to exercise all rights and remedies regarding assessment, collection and payment of taxes assessed on the Developer's Property. In addition, the Development Program makes certain assumptions and estimates regarding valuation, depreciation of assets, tax rates and estimated costs. The Town and the Developer hereby covenant and agree that the assumptions, estimates, analysis and results set forth in the Development Program shall in no way (a) prejudice the rights of any party or be

used, in any way, by any party in either presenting evidence or making argument in any dispute which may arise in connection with valuation of or abatement proceedings relating to the applicable Developer's Property for purposes of ad valorem property taxation or (b) vary the terms of this Agreement even if the actual results differ substantially from the estimates, assumptions or analysis.

IN WITNESS WHEREOF, the Town and the Developer have caused this Agreement to be executed in their respective corporate names and their respective corporate seals to be hereunto affixed and attested by the duly authorized officers, all as of the date first above written.

WITNESS:

TOWN OF BRIDGTON

By:_____

Name:

Its Town Manager, Duly Authorized

WITNESS:

WOODLANDS SENIOR LIVING

BY:

By: _____

Name:

Findings

Relating to the Woodlands Senior Living Municipal Development and Tax Increment Financing District and Development Program

WHEREAS, the Town of Bridgton (the "Town") is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to designate specified areas within the Town of Bridgton as the Woodlands Senior Living Municipal Development and Tax Increment Financing District (the "District") and to adopt a Development Program for the District (the "Development Program"); and

WHEREAS, designation of the District and implementation of the Development Program will help to provide new employment opportunities within the Town of Bridgton; provide opportunities for economic development in the Town of Bridgton and the surrounding region; improve and broaden the tax base in the Town of Bridgton and improve the economy of the Town of Bridgton and the State of Maine; and

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

WHEREAS, the Town shall vote whether to designate a municipal tax increment financing district to be known as the Municipal Development and Tax Increment Financing District, and to adopt a Development Program for the District; and

WHEREAS, it is expected that approval will be sought and obtained from the State of Maine Department of Economic and Community Development, approving the designation of the Main Street District and the adoption of the Main Street Development Program for the Main Street District;

NOW, THEREFORE:

Section 1. The Town hereby finds and determines the following, demonstrating the District's compliance with State statute:

- a. At least twenty-five percent (25%), by area, of the real property within the District, as hereinafter designated, is suitable for commercial uses; and
- b. The total area of the District does not exceed two percent (2%) of the total acreage of the Town, and the total area of all existing and proposed development districts within the Town (including the District) does not exceed five percent (5%) of the total acreage of the Town; and

- c. The original assessed value of all existing and proposed tax increment financing districts (including the District) does not exceed five percent (5%) of the total value of equalized taxable property within the Town as of April 1, 2020; and
- d. The designation of the District and pursuit of 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 constitutes a good and valid public purpose. The Town has considered all evidence, if any, presented to it at the required public hearing with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if any, is outweighed by the contribution expected to be made through the District and the Development Program.

Section 2. Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the Town hereby designates the Municipal Development and Tax Increment Financing District designated and described more particularly set forth in the “Municipal Development and Tax Increment Financing District Development Program” presented to Town Meeting in the form attached hereto and such Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

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

Section 4. The Board of Selectmen or its duly-appointed representative, be and hereby is authorized, empowered and directed to submit the proposed designation of the District and the proposed Development Program for the District to the State of Maine Department of Economic and Community Development for review and approval pursuant to the requirements of 30-A M.R.S.A. Section 5226.

Section 5. The Board of Selectmen or its duly-appointed representative, be and hereby is authorized and empowered, to make such revisions to the Development Program for the District as the Board of Selectmen, or its duly appointed representative, deems reasonably necessary or convenient in order to facilitate the process for review and approval of the District by the State of Maine Department of Economic and Community Development, or for any other reason, so long as such revisions are not inconsistent with these articles or the basic structure and intent of the Development Program.

Section 6. The Board of Selectmen, in the name and on behalf of the Town, is hereby authorized to enter into the Credit Enhancement Agreement, if any, with the business entity located within the boundaries of the District, to contain such terms and provisions not inconsistent with the Development Program.

Section 7. The foregoing designation of the District and the adoption of the Development Program for the District shall automatically become final and shall take full force and effect

upon receipt by the Town of approval of the designation of the District and adoption of the Development Program by the State of Maine Department of Economic and Community Development, without requirement of further action by the Town, the Board of Selectmen or any other party.

**ORDER OF THE BOARD OF SELECTMEN OF THE
TOWN OF BRIDGTON FOR A REFERENDUM VOTE**

The Municipal Officers of the Town of Bridgton hereby order that the following question be placed on a referendum ballot to be submitted to the voters on Tuesday, March 30, 2021:

QUESTION: Shall the voters of the Town of Bridgton, Maine designate a municipal tax increment financing district to be known as the Woodlands Senior Living Municipal Development and Tax Increment Financing District and adopt the Development Program for the District?

IT IS FURTHER ORDERED that a public hearing be held remotely using Zoom or GoToMeeting on the referendum question at 6:00 p.m. on March 9, 2021 at the following link: <https://www.gotomeet.me/BridgtonMaine/bos>

You can also dial in using your phone.

United States (Toll Free): 1 866 899 4679

United States: +1 (571) 317-3116

Access Code: 189-387-141

Dated this ____ day of _____, 2021.

Municipal Officers of the Town of Bridgton:

printed name:

printed name:

printed name:

printed name:

printed name:

EXHIBIT C
ASSESSORS' CERTIFICATE OF ORIGINAL ASSESSED VALUE
TOWN OF BRIDGTON
WOODLANDS SENIOR LIVING MUNICIPAL DEVELOPMENT
AND TAX INCREMENT FINANCING DISTRICT

The undersigned assessors of the Town of Bridgton, Maine, do hereby certify pursuant to the provisions of Title 30-A M.R.S. Section 5227 that the Original Assessed Value of the taxable real property within the boundaries of Municipal Development and Tax Increment Financing District Woodlands Memory Care of Bridgton, as described in the Development Program for the District, was \$198,529 as of March 31, 2020 (which was the March 31st of the tax year preceding the year in which the District was designated) (April 1, 2020), as more particularly set forth below.

Map/Lot	Acreage	Original Assessed Value
14-0-80A-0	19.28	38,388
14-0-80-0	1.66	160,141
Totals	20.94	198,529

IN WITNESS WHEREOF this Certificate has been executed as of this ____ day of _____ 2021.

Municipal Assessors

Town of Bridgton
SPECIAL TOWN MEETING
Tuesday, March 30, 2021

State of Maine

County of Cumberland, ss

TO: Phillip A. Jones, a resident of the Town of Bridgton.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Bridgton in said County and State, qualified by law to vote in town affairs to meet at the Town Hall located on North High Street in said Town on Tuesday, the 30th day of March at 8:00 o'clock in the forenoon to 8:00 o'clock in the evening to vote on Article 1 through Article 2 [A person who is not registered as a voter may not vote at the Town Election].

Article 1. To elect a Moderator to preside at said meeting and to vote by written ballot.

Article 2. Shall the voters of the Town of Bridgton, Maine designate a municipal tax increment financing district to be known as the Woodlands Senior Living Municipal Development and Tax Increment Financing District and adopt the Development Program for the District?

Given under our hands on this 26th day of January 2021.

Municipal Officers/Board of Selectmen:

_____	/ Liston E. Eastman
_____	/ Glenn R. Zaidman
_____	/ Carmen E. Lone
_____	/ Paul A. Tworog
_____	/ George Frederick Packard

A true copy of the warrant,

Attest: _____
Laurie L. Chadbourne, Town Clerk



MEMORANDUM

TOWN OF BRIDGTON Assessing Office

3 Chase St., Ste. 1; Bridgton, Maine 04009 Phone 207-647-8786 Fax 207-647-8789

We are requesting the Assessors/Selectmen to approve the tax abatements listed below as recommended. The reasons and amounts for the individual tax abatements vary and are supported by the table. Individual letters to the taxpayers listed will be sent upon your signature of approval at the bottom of the page.

Tax Year	Acct	Map/Lot	Owner	Abated Real Value	Abated Personal Value	Abated Real Tax	Abated Personal Tax	Reason
2020-2021	PP 644		Village Donut Shop & Bakery	\$ 0	\$5,000	0	\$ 74.75	Out of Business - Uncollectible
2020-2021	RE 2397	0017- 0018C-0009	Wood, Jeffrey Wood, Dawn	\$23,750	0	\$ 355.06	0	The Homestead Exemption was missed in the original commitment.
2014-2015	PP 96		Wells Fargo Financial Leasing, Inc	0	65,837	0	\$925.66	Per Town, prior year balance carried incorrectly - Uncollectible
TOTAL \$1,355.47								

The attached list of tax abatements are approved by the Bridgton Assessors/Selectmen on January 26, 2021

Liston E. Eastman, Chairman

Paul A. Tworog

Glenn R. Zaidman, Vice Chairman

G. Frederick Packard

Carmen E. Lone

ADDENDUM #1
EARNED PAID LEAVE 26 MRS §637

Section 1: Application

These rules apply to employers that employ more than 10 employees in the usual and regular course of business for more than 120 days in any calendar year, with certain exceptions. Covered employers shall permit each employee to accrue earned paid leave based on the employee's base rate of pay. The effective date is January 1, 2021.

Section 2: Definitions

As set forth in 26 MRS §637, the following terms have the following meanings.

- A. "120 days" means calendar days (not business days).
- B. "Base rate of pay." The base rate of pay is identical to the regular rate of pay. The base rate will be calculated by reference to the week immediately prior to the leave taken.
- C. "Bureau" means the Bureau of Labor Standards.
- D. "Calendar year" means January 1 through December 31 of any year.
- E. "Covered Employee." A covered employee is a person engaged in employment as defined in the Employment Security Act, 26 MRS 1043(11) for an employer as defined as 26 MRS 1043(9), except as otherwise set forth herein or in the Act Authorizing Earned Employee Leave. A covered employee may include a person who is employed full-time, part-time or per diem.
- F. "Covered Employer." A covered employer is an employer as defined in 26 MRS 1043(9) who employs more than 10 covered employees in the usual and regular course of business for more than 120 days in a calendar year.
- G. "Emergency" and "sudden necessity," which terms may be used interchangeably herein, mean a situation in the need for leave is not reasonably foreseeable.
- H. "Employer" has the same meaning as in 26 MRS § 1043(9).
- I. "Employment" has the same meaning as in 26 MRS § 1043(11) but does not include employment in a seasonal industry as defined in 26 MRS § 1251.
- J. "Employment on a seasonal industry" means employment in an industry determined by the Unemployment Insurance Commission to be seasonal pursuant to 26 MRS § 1251 and employment for an employer who has submitted the required report to the Bureau of Unemployment Compensation setting forth the seasonal period for the applicable year.
- K. "Hours Worked." For purposes of 26 MRS § 637(3), for covered employees defined as exempt by federal regulations (29 CFR §541), in the absence of any other record, the presumption is that hours worked by such employees are 40 hours per week.
- L. "One-year period" means any period of 365 (366 in a leap year) consecutive days.
- M. "Start of Employment" means the first day the employee performed work for the Town.

- N. "Year of employment" means a period of 365 (366 in a leap year) consecutive days beginning with the employee's *start of employment*, or any subsequent period of 365 (366 in a leap year) consecutive days beginning on one of the following:
- a. The anniversary date of the employee's start of employment; or
 - b. Such date as the employer may assign, provided that no loss of earned paid leave results for any employee not using the date identified in a. above.

Section 3: Accrual

- A. An employee is entitled to earn one hour of earned paid leave for every 40 hours worked, up to 40 hours in one year of employment as defined in Section 2.L herein.
- B. Accrual of earned paid leave begins at the start of employment or anniversary date for current employees, but the Town does not permit use of the leave before the employee has been employed by the Town for 120 calendar days during a one-year period.
- C. No more than forty hours of earned paid leave will be available for use by a Covered Employee during any one-year period as established by Section 2.L. herein.
- D. Covered Employees with accrued and unused hours of earned paid leave from the previous year of employment will have those hours available for use by the employee in the current year of employment, up to a maximum of 40 hours. Hours will only continue to accrue up to forty hours in the current year of employment.
- E. Employees will receive any unused, accrued earned paid leave up to 40 hours upon termination of employment.

Section 4: Greater Benefits and Exception

- A. Nothing in this chapter may be construed to affect the Town's obligation to comply with any collective bargaining agreement or employee benefit plan that provides greater earned paid rights to employees than the rights provided by 26 MRS § 637.
- B. 26 MRS § 637 does not apply to an employee covered by a collective bargaining agreement during the period between January 1, 2021 and the expiration of the agreement.

Section 5: Notice and Use of Leave

- A. Reasonable Notice. Absent an emergency, illness, or other sudden necessity for taking earned paid leave, earned paid leave shall be granted at such time or times as shall be mutually agreeable to the employee and the Department Head, except use shall not disrupt departmental operations.
- B. Requests for use of the leave shall be made in writing to the employee's Department Head for approval. Due consideration shall be given to an employee's seniority in regard to scheduling earned paid leave.
- C. In the case of an emergency, illness or other sudden necessity rendering a prior written request impractical, employee shall notify the Department Head by telephone, email, or text of the use of earned paid leave as soon as possible prior to use.
- D. All uses of Earned Paid Leave shall be noted on the employee's weekly timesheet.
- E. Employees may use earned paid leave in increments of no less than one hour.

§637. Earned paid leave**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/01/21)**

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Employment" has the same meaning as in section 1043, subsection 11, but does not include employment in a seasonal industry as defined in section 1251. [PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

B. "Employer" has the same meaning as in section 1043, subsection 9. [PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

C. "Employee" means a person engaged in employment. [PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

2. Earned paid leave. An employer that employs more than 10 employees in the usual and regular course of business for more than 120 days in any calendar year shall permit each employee to earn paid leave based on the employee's base pay as provided in this section

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

3. Accrual. An employee is entitled to earn one hour of paid leave from a single employer for every 40 hours worked, up to 40 hours in one year of employment. Accrual of leave begins at the start of employment, but the employer is not required to permit use of the leave before the employee has been employed by that employer for 120 days during a one-year period.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

4. Rate. An employee while taking earned leave must be paid at least the same base rate of pay that the employee received immediately prior to taking earned leave and must receive the same benefits as those provided under established policies of the employer pertaining to other types of paid leave.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

5. Notice. Absent an emergency, illness or other sudden necessity for taking earned leave, an employee shall give reasonable notice to the employee's supervisor of the employee's intent to use earned leave. Use of leave must be scheduled to prevent undue hardship on the employer as reasonably determined by the employer.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

6. Benefits. The taking of earned leave under this section may not result in the loss of any employee benefits accrued before the date on which the leave commenced and may not affect the employee's right to health insurance benefits on the same terms and conditions as applicable to similarly situated employees. Nothing in this section prevents an employer from providing a benefit greater than that provided by this section.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

7. Enforcement. The bureau has the exclusive authority pursuant to section 42 to enforce this section.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

8. Penalties. Penalties for violations of this section are the same as those provided in section 53.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

9. Preemption. A municipality or other political subdivision may not enact an ordinance or other rule purporting to have the force of law under its home rule or other authority regulating earned paid leave.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

10. Rules. The Department of Labor shall adopt rules to implement and enforce the provisions of this section, including rules regarding the receipt, investigation and prosecution of complaints brought under this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

11. Exception. This section does not apply to an employee covered by a collective bargaining agreement during the period between January 1, 2021 and the expiration of the agreement.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

12. Reporting. Beginning January 1, 2022, and annually thereafter, the Department of Labor shall submit a report to the joint standing committee of the Legislature having jurisdiction over labor matters on progress made in the State to comply with this section.

[PL 2019, c. 156, §3 (NEW); PL 2019, c. 156, §4 (AFF).]

REVISOR'S NOTE: §637. Leave for appointments for veterans as enacted by PL 2019, c. 350, §1 is REALLOCATED TO TITLE 26, SECTION 638

REVISOR'S NOTE: §637. Wage theft remedies as enacted by PL 2019, c. 461, §1 is REALLOCATED TO TITLE 26, SECTION 639

SECTION HISTORY

PL 2019, c. 156, §3 (NEW). PL 2019, c. 156, §4 (AFF).

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Frequently Asked Questions and Answers on Earned Paid Leave (Municipalities)

Maine Department of Labor - Bureau of Labor Standards

November 2020

The Maine Department of Labor provides equal opportunity in employment and programs.
Auxiliary aids and services are available to individuals with disabilities upon request

Disclaimer: The following information is general guidance based on hypothetical scenarios.
It is not legal advice on any specific situation. Individual cases must be analyzed and decided by the Bureau of Labor Standards (BLS).

Introduction

These Frequently Asked Questions come from public webinar sessions, stakeholder meetings, and conversations among the Maine Department of Labor staff. The answers below are intended to clarify the Rules, the law, and the expectations for compliance for municipalities.

Please note that this document is meant to be referenced alongside our general Detailed Frequently Asked Questions document and other resources. These questions and answers are specific to municipalities but do not provide a comprehensive overview of the Earned Paid Leave law requirements.

If have any questions after reviewing both FAQ documents, please contact us at 207-623-7900 or mdol@maine.gov.

Collective Bargaining Agreements and Preexisting Policies

1. **Question:** My understanding is that until a current collective bargaining agreement term ends, the contract takes precedent. New contracts negotiated after 1/1/2021 must include Earned Paid Leave as a benefit going forward. Does the term “new contract” include both newly implemented contracts and renegotiated contracts?

Answer: Yes. The contract takes precedent until its expiration date. All new and renegotiated contracts will need to comply with the Earned Paid Leave law.

2. **Question:** Is it correct that if a municipal employer provides an employee with paid time off benefits, either through a collective bargaining agreement or policy, in excess of what this law provides and that meets the requirements of Earned Paid Leave (such as notice, rollover, use, accrual, and the base rate for first 40 hours), the employer does NOT have provide this benefit in addition to the leave currently offered?

Answer: Correct. If the current policy meets the minimum standards of this law, then no additional benefits are required. Please reference our General FAQ document for a detailed overview of how to verify that an existing policy meets the requirements of the Earned Paid Leave law.

3. **Question:** In a situation where a new full-time union employee is provided with 8 personal hours upon hire, 8 hours of sick time at the beginning of each month, and 40 hours of vacation upon reaching 6 months of employment, they receive far more paid time off in a calendar year than is required by the new law, **however**, they cannot use those hours for any reason, as the union contract usually specifies what the different accrual types may be used for.

When I spoke to an MDOL employee a month ago, I was told that even though the amount is greater than required, it will not comply because of the contract accrual use restrictions. If this is true, it will in-effect require

employers to use divided accrual buckets to make significant contract changes upon renegotiation. How do we address this in the next round of contract negotiations?

Answer: Correct. The example above does not meet the requirements of the Earned Paid Leave law. A new employee that works 40 hours per week would accrue approximately 17 hours of EPL in the first 120 calendar days, which they can use for any reason.

In the example above, the employee would only have 8 hours of personal leave that could be used for any reason, and approximately 32 hours of sick time. It's not until the employee works 6 months that this arrangement would actually meet the requirements of the Earned Paid Leave law.

If there is a CBA in effect as of January 1, 2021, these union employees will be exempt from the Earned Paid Leave law until the CBA expires. The current accrual rates do not meet the minimum requirements of this law. Any subsequent contract will need to comply with the minimum amount and minimum accrual rate requirements of the Earned Paid Leave law. Please reference our General FAQ document for a detailed overview of how to verify that a future CBA meets the requirements of the Earned Paid Leave law.

On-Call and Per Diem Employees

4. **Question:** If a municipal employer has an on-call employee, such as a camera operator or a library substitute, who is continuously employed but works only as needed (a few hours per week/month or intermittently) does the employer still provide this benefit?

Answer: Yes. They will accrue 1 hour of Earned Paid Leave for every 40 hours worked.

5. **Question:** How would you handle a long-term substitute teacher as well as a regular substitute who only works from time to time? How would we account for those hours?

Answer: A good business practice would be to keep daily time records. If you do not keep daily time records, what is their pay based on? Their pay will need to be converted to an hourly rate and that amount will be their base rate of pay.

6. **Question:** How do we calculate the number of days employed to know when an on-call or per-diem employee is eligible to use their accrued Earned Paid Leave?

Answer: The number of days employed does not equate to the number of days worked. The first day the employee performs any work is the start date. 120 calendar days from that date is when the employee is eligible to use any accrued Earned Paid Leave.

7. **Question:** Road Employees only work as are needed do not have a specific schedule. How is Earned Paid Leave used if they only work when needed?

Answer: If a per diem employee needs to leave early or can't make a shift that they signed up for or that they are called in for, then they should be able to use their accrued Earned Paid Leave.

8. **Question:** Could on-call municipal employees who report to work only as needed during snowstorms to plow roads be excluded under Subsection 17 of 26 M.R.S. §1043, 11(F)(17)(i)(iv)?

Answer: No, that particular exemption is for emergencies. An emergency is considered an unforeseen event. Snowstorms in Maine are not considered unforeseen events

Firefighters

9. **Question:** Municipalities have call firefighters who are considered volunteers, but are paid via a stipend, or per call and/or per hour for training. How does this law apply to these workers since they are on call and not regularly scheduled for work?

Answer: If the amounts paid to the firefighters qualify under the exemptions available, then they would not be reported as wages and the Call Firefighters and Volunteers would not be entitled to Earned Paid Leave. The exemptions can be found under **26 M.R.S. 1043 (11)(F)(17)(i)(iv):**

(iv) As an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood or similar emergency;

This exemption does not include every fire, storm, snow, earthquake, or flood. This applies to specific unforeseen emergencies. Snowstorms in Maine are not considered unforeseen emergencies. Likewise, controlled fires or training events are not considered emergencies.

Certain volunteers are also exempt under **26 M.R.S. 1043 (11)(F)(35):**

“Service performed by an individual who volunteers for an employer or governmental entity if the volunteer:

Performs hours of service for the employer or governmental entity for civic, charitable, or humanitarian reasons, without promise, expectation, or receipt of compensation for services rendered. Although a volunteer may receive no compensation, a volunteer may be paid expenses, reasonable benefits, or a nominal fee to perform such services;

Offers services freely and without pressure or coercion, direct or implied, from an employer; and is not otherwise employed by the same employer or governmental entity to perform the same type of services as those for which the individual proposes to volunteer.

For purposes of this subparagraph, "governmental entity" has the same meaning as in section 1221, subsection 10.

If you have questions regarding a specific payment agreement, please contact the Unemployment Tax Division at 207-621-5120 and they can review the specific facts and circumstances to determine if the exemption applies.

10. **Question:** How do we track hours worked if it is totally up to the volunteer firefighter whether they respond to the fire call or not? Is a volunteer firefighter able to say, "I am not responding to this fire, but would like to be paid for accrued Earned Paid Leave."? As a payroll person, how do I track this?

Answer: If the volunteer firefighters are only paid when they respond to a fire, see exemption in **26 M.R.S. 1043 (11)(F)(17)(i)(iv)**.

Otherwise, does the pay they receive meet the exemption in **26 M.R.S. 1043 (11)(F)(35)**?

If the firefighters don't meet one of the exemptions identified in 1043 (11)(F)(17) or 1043 (11)(F)(35), then they are entitled to Earned Paid Leave and you will need to devise a system to track the hours worked. They will accrue 1 hour of Earned Paid Leave for every 40 hours worked and they will be entitled to use their accrued leave for any reason.

If the volunteer firefighters are compensated for services rendered, then the arrangement more closely resembles an employment situation and the firefighters may meet the threshold of a covered employee.

If you are unsure whether your volunteer firefighters meet one of the exemptions listed above, please call the Unemployment Tax Division at 621-5120 and they can review your specific facts and circumstances to determine if the exemptions apply.

11. **Question:** Per diem fire-rescue workers only sign up for shifts that they can attend. Some work one shift per week, some only once per month. How is Earned Paid Leave used for doctor's appointments etc.?

Answer: If a per diem employee needs to leave a shift early or cannot make a shift that they signed up for, then they should be able to use their accrued Earned Paid Leave.

The employee would be entitled to use their accrued EPL if they need to arrive late for a shift or leave early for an emergency, illness, or sudden necessity.

Election Workers and Temporary Employees

12. **Question:** If a municipal employer has a temporary, non-seasonal employee who is employed fewer than 120 calendar days, such as an election worker who typically works once or twice a year for one or a few days each time, does the employer still provide this benefit?

Answer: An Election Worker is not considered a covered employee if they are paid less than \$1,000 in a calendar year. See 26 M.R.S. §1043(11)(F)(17)(i)

If an election worker is paid more than \$1,000 in a calendar year then they are a covered employee and would be entitled to Earned Paid Leave. They would start accruing leave on their first date of employment as of January 1, 2021.

13. **Question:** How would a temporary employee who is an election worker use this benefit in this circumstance, as they will never reach the 120 days employed?

Answer: An election worker is exempt from Earned Paid Leave if they are paid less than \$1,000 in a calendar year. If they are paid more than \$1,000 in a calendar year, they are eligible for Earned Paid Leave and would start accruing leave from day one. However, an employer does not need to permit them to use their accrued Earned Paid Leave until they have been employed for 120 days.

If they were hired at the beginning of the election season and the season is less than 120 days, the municipality does not need to permit them to use any leave that they may have accrued. If they return the following election year, within 12 months, any accrued and unpaid Earned Paid Leave must carry over.

14. **Question:** So, if an election worker has exceeded the threshold of earning \$1,000 and they work an election in November and then return in June, would we count their employment period as starting in November- as it crosses over to another calendar year?

Answer: Yes. The threshold for being employed 120 days during a one-year period before the employer is required to permit the use of accrued Earned Paid Leave is not restricted to a calendar year.

Seasonal Employees

15. **Question:** Does the waiting period hinge on their non-seasonal capacity?

Answer: The 120-day period starts from day one of employment, whether it is seasonal or non-seasonal. However, the employee would not accrue Earned Paid Leave during the established seasonal period.

16. **Question:** Municipalities hire seasonal employees, such as snow removal or lawn mowing. Even though the municipality itself is not seasonal, typically the law has been interpreted to allow municipal employers to count such employees as seasonal. Is that the way we can understand seasonal in this law's context – i.e., these workers would not be provided this leave?

Answer: The Unemployment Insurance Commission determines that certain industries are seasonal. Snow removal and lawn mowing are not recognized as seasonal industries by the commission. Therefore, Earned Paid Leave would apply to these workers.

Please reference the seasonal industries on our website.

17. **Question:** The Department of Recreation operates year-round, including the established seasonal period. Is all time considered covered employment or only time outside of that seasonal period? We have seasonal employees in the department who work outside of the established seasonal period. Some have breaks between the work periods and some do not. What time worked is covered under the Earned Paid Leave law and how do we count it?

Answer: When the employee is working within a seasonal industry and within the established seasonal dates the employee is not accruing Earned Paid Leave. The employee will accrue Earned Paid Leave for all hours worked outside of the established seasonal period. Work outside of the seasonal period would be reported as nonseasonal wages and the employee would only accrue Earned Paid Leave during the non-seasonal period.

18. **Question:** Many of our seasonal staff start in mid-May to train and be ready for the summer season and stay through Indigenous Peoples' Day.

Unemployment states that the established season is 6/15 - 9/15.

Does this mean that our seasonal staff (lifeguards, reserve police, parking enforcement, etc.) will accrue Earned Paid Leave from May to June 15, stop accruing and then accrue from 9/15-until they term?

Answer: If the service is not connected with the seasonal part of the business, all the wages for that service should be reportable in season and out of season. In most cases, reserve police and parking enforcement are not included in an established seasonal industry.

A lifeguard that works for a summer rec program as part of an established seasonal industry with established seasonal dates will not accrue Earned Paid Leave during the established seasonal dates.

Other Municipal Employees

19. **Question:** Municipal Officers are paid a stipend on a per month basis (or even per meeting or per year). They do not work in the municipal offices. They only attend meetings every other week like a planning board. Would these employees be entitled? If so, how would you compute the time?

Answer: If the Municipal Officers are elected, they would be exempt from the Earned Paid Leave law.

If the Municipal Officers are considered employees according to the Employment Security Act, then they would be entitled to Earned Paid Leave. Do the officers only work when attending meetings? Or, do they work outside of the meetings?

If they only work during the meetings, you would divide the stipend by the number of meeting hours to which it applies to get the hourly rate. If they perform work as an officer outside of the meetings, then you would divide the stipend by the number of hours worked during the specific time frame to which the stipend applies.

20. **Question:** What about for board members that are not elected? I am curious about board members that only work once or twice a month and receive a per meeting stipend (i.e., planning board)?

Answer: If a board member meets the exemption in 26 M.R.S. 1043 (11)(F)(17)(i)(v) then Earned Paid Leave will not apply.

(v) In a position that, under or pursuant to the laws of this State, is designated as a major nontenured policy-making or advisory position or a policy-making or advisory position the performance of the duties of which ordinarily does not require more than 8 hours per week.

21. **Question:** How would you handle an Animal Control Officer that is paid a bi-weekly stipend?

Answer: If this is not an elected position and they get the same stipend amount each biweekly period, then you will divide that amount by the amount of time they worked in the bi-weekly period immediately before using Earned Paid Leave. That will give you their hourly rate. This is the amount that will need to be paid for each hour of Earned Paid Leave used in that subsequent week.

Separation of Employment

22. **Question:** Are there any requirements for the payout of Earned Paid Leave upon separation of employment?

Answer: The answer will depend on other factors.

If you currently have a vacation policy that states the unused balance of vacation time will be paid at the time of separation (and you don't have a separate Earned Paid Leave policy) then you will be required to pay the unused vacation and Earned Paid Leave balances.

If you have a vacation policy that states the unused vacation balance is not paid at the time of separation, then the Earned Paid Leave balance will not need to be paid.

You can establish a separate policy for each type of paid time off that you offer, and each policy can have a different result as it relates to what will happen to any unused balance of time.

It would be a good business practice to create an Earned Paid Leave policy so there is no misunderstanding. The policy should include a section regarding:

Notice requirements that clearly states the minimum amount of advance notice that you require an employee to provide when requesting planned time off (cannot exceed 4 weeks advance notice) and notice as soon as practicable when the employee needs time off for an emergency, illness, or sudden necessity.

A section on the Minimum amount of Earned Paid Leave that can be used (i.e., one-hour increments, ½ hour increments, 15-minute increments, etc.). Cannot be more than 1-hour increments.

A section on the Payout or No Cash Value of unused Earned Paid Leave balance at the time of separation.

23. **Question:** Do we still need to track that accrued time in case employees are hired back in some other capacity, or as they, over time, will continue to accrue modest amounts of leave if they work year after year?

Answer: Yes, you would have to track the amount that they accrued, and they would be able to use it in another capacity. If the employee has a balance of accrued Earned Paid Leave that wasn't paid at the time of separation and the employee returns to work for the same employer within 12 months, the balance of accrued unpaid Earned Paid Leave would be available for that employee as long as 120 days have passed from their first date of employment to the start of their employment in any subsequent position.

CERTIFICATE OF COMMITMENT OF SEWER USER RATES
COMMITMENT #247

To: Robert A. Peabody, Jr., the Treasurer of the Municipality of Bridgton, Maine.

Attached is a true list of the sewer rates established by us pursuant to 30-M.R.S. § 3406 for those properties, units and structures on **Route 3**, required by local and State Law to pay a sewer rate to the municipality, for the **period beginning 1 October 2020 and ending 31 December 2020**. This list is comprised of 2 pages which are attached to this certificate.

The date on which the rates included in this list are **due and payable is 27 February, 2021**. You are hereby required to collect from each person named in the attached list, his or her respective amount as indicated in the list; **the sum-total being \$2,744.88**. You are hereby required to charge interest at a rate of 6.0% per annum on any unpaid account balance. You are hereby authorized to collect these rates and any accrued interest by any means legally available to you under State Law.

Given under our hands this **26th** day of January 2021.

Liston E. Eastman

Glenn R. Zaidman

Carmen Lone

G. Frederick Packard

Paul Tworog

Seq	Previous	Current	Cons	Water	Sewer	Total	Acct	Name	Location
Book #	3								
*1	50800	51300	500	0.00	116.25	116.25	339	HARTIGAN, LISA M	1 KANSAS RD.
*2	992878	997328	4450	0.00	352.90	352.90	530	0024-0092B HEATHROW CORPORATION	295 MAIN ST.
*3	52900	54400	1500	0.00	151.15	151.15	534	0024-0102 PARA, LLC	292 MAIN ST.
*4	507900	511200	3300	0.00	510.37	510.37	535	0024-0034 PARA, LLC	292 MAIN ST.
*5	30330	32295	1965	0.00	463.78	463.78	536	0024-0034 N.R.E. GROUP, LLC	320 MAIN ST.
*6	2010	2530	520	0.00	116.95	116.95	547	0024-0046 MORSE, ELIZABETH F.	4 MEADOW ST.
*7	22240	23240	1000	0.00	133.70	133.70	714	0024-0014 NUMBERG, ANTHONY J	342 MAIN ST.
*8	89500	89500	0	0.00	98.80	98.80	568	0024-0048 MERRILL, ANGELA M	366 MAIN ST.
*9	75700	76200	500	0.00	116.25	116.25	778	0024-0050 MERRILL, ANGELA M	366 MAIN ST.
*12	109300	109600	300	0.00	109.27	109.27	717	0024-0050 KIMBALL, DAN	3 PINE ST.
*13	95200	95800	600	0.00	119.74	119.74	718	0024-0022 MCLAUGHLIN, MICHAEL	3 PINE ST.
*14	77420	81195	3775	0.00	230.55	230.55	570	0024-0022 TOWN OF BRIDGTON-T.A.-STU ART, KENNETH R.	377 MAIN ST.
*15	152000	152000	0	0.00	98.80	98.80	572	0024-0096 BOODY, TINA	1 GREEN ST.
*16	14105	14895	790	0.00	126.37	126.37	602	0024-0068 GRIGSBY, GREGORY B	411 MAIN ST.
								0024-0094	
Book 3 Total:				0.00	2,744.88	2,744.88			
Total:				0.00	2,744.88	2,744.88			

Consumption Report

----- Sewer -----										
Book	SEWER	RESRV	EDU	4	5	6	7	8	9	Total
3	19,200	0	0	0	0	0	0	0	0	19,200
Total:	19,200	0	0	0	0	0	0	0	0	19,200

Calculation Summary Report

<u>Water</u>		<u>Sewer</u>	
Override	0.00	Override	0.00
Flat	0.00	Flat	0.00
Units	0.00	Units	2,074.80
Consumption	0.00	Consumption	670.08
Miscellaneous	0.00	Miscellaneous	0.00
Adjustments	0.00	Adjustments	0.00
Tax	0.00	Tax	0.00
Total	0.00	Total	2,744.88

User Category Summary

<u>Category</u>	<u>Water</u> Count	Cons	Amount	<u>Category</u>	<u>Sewer</u> Count	Cons	Amount
				1 SEWER METER	14	19200	2,744.88