

# Memorandum

To: Perry Ellsworth, Town Manager

From: Craig H. Skelton, Assessor's Agent

*Craig H. Skelton*

Date: March 3, 2014

Re: Ratio Declaration & Reimbursement Application

Attached is the Ratio Declaration & Reimbursement Application sent to us from Maine Revenue Services. The request for a preliminary number of Homestead Exemptions approved for the upcoming tax year determines the initial reimbursement sent by the state.

I have attached the application with estimates for the total number of exemptions and have used the current tax year rate in the calculation. This form needs to be signed by the Assessors and returned so I may forward it to Maine Revenue Services before the deadline.

**RATIO DECLARATION & REIMBURSEMENT APPLICATION**

**Municipality of: SOUTH BERWICK**

**County of: YORK**

**Developed Parcel Ratio: 101%**

**Filing Deadline: June 1, 2014**

**SECTION A: DECLARATION OF CERTIFIED RATIO**

Municipal assessors are required to annually report the ratio or percentage of just value upon which local assessments are based (**36 MRSA §383**) Assessors must multiply the amount of the Homestead Exemption by the ratio certified pursuant to **§383** to determine the proper amount of exemption to be granted. The ratio certified by local assessors should reasonably agree with the overall assessment ratio for developed parcels (**residential property**) determined by Maine Revenue Services in its annual audit conducted for the purpose of determining the State Valuation. Of the following boxes, please check the **one** box which is most appropriate for your municipality for the **2014** tax year:

We will use the developed parcel ratio determined by Maine Revenue Services of **101%** as our declared certified ratio. The developed parcel ratio is a direct finding and final result of Maine Revenue Services' audit of **2012** local valuations for residential property as stated in the **2014 State Valuation**.

We will use the municipality's **declared 2014 certified ratio** to adjust the amount of local homestead exemption. The certified ratio declared is within 10% of the developed parcel ratio (**between 90.9% and 111.1%**) last determined by Maine Revenue Services; **or**

We hereby petition to use a ratio that varies by more than 10% from the developed parcel ratio last determined by Maine Revenue Services for the following reason: (**Note: No requests for a variance in ratio will be granted unless accompanied by documentation supporting the proposed change. Ratios certified outside the allowable 10% will default to the Developed Parcel Ratio.**)

- A total revaluation is to be implemented for the 2014 tax year (**proof required**)
- A partial revaluation is to be implemented for the 2014 tax year (**proof required**)
- More current sales information is available which justifies a higher ratio (**proof required**)
- Other \_\_\_\_\_

**SECTION B: HOMESTEAD PROPERTY TAX EXEMPTION INFORMATION**

1. The total number of homestead exemptions granted (actual or estimated) # 1760
2. We plan to use the following **Certified Ratio** to adjust the full *just value* exemptions: % 100  
(see Section A above)
3. The corresponding total amount of 2014 Homestead value exempted is \$ 17,600,000
4. The 2014 municipal tax rate is 17.25 mils. (**NOTE:** If the local tax commitment is not final for 2014, use the 2013 local tax rate or an estimated rate...whichever is more accurate.)

**SECTION C: ASSESSOR(S) SIGNATURES**

We, the assessors, do state that the that the information contained on this document is, to the best knowledge and belief of this office, reported correctly, accurately and in accordance with the requirements of the law.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ Date \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone# \_\_\_\_\_

**PLEASE COMPLETE AND RETURN TO:**  
fax 287-6396  
PHONE 624-5604  
EMAIL linda.r.ellis@maine.gov

**MAINE REVENUE SERVICES**  
**PROPERTY TAX DIVISION ATTN: LINDA ELLIS**  
**PO BOX 9106,**  
**AUGUSTA ME 04332-9106**

**TOWN OF SOUTH BERWICK, MAINE**

**ABATEMENT RECOMMENDATION FORM**

Owner(s): Evans, Robert & Marla

Mailing Address: 2 Hope Way  
South Berwick, ME 03908

Abatement # 2  
Location: 2 Hope Way  
Map/Lot: 021-009  
Account #: M1760R

Tax Year: 2013/2014

---

**Circumstances:** A recent inspection of the home with the property owner found the condition of the property warrants an adjustment. This abatement will correct the assessment to reflect the current conditions.

**Recommendation:** Grant Abatement

Assessed Land \$ 115,400	Revised Land \$ 115,400
Assessed Bldg \$ 84,000	Revised Bldg \$ 59,000
Assessed Total \$ 199,400	Revised Total \$ 174,400

**Value Abated: \$ 25,000**

**Tax Abatement: \$ 431.25**

ABATEMENT: GRANTED / DENIED

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ Dated \_\_\_\_\_

FEB 13 2014

**Town of South Berwick**  
**Application for Abatement of Property Taxes**  
(under Section 841, Title 36, MRSA)

Separate application should be filed for each separately assessed parcel of real estate or personal property account claimed to be overvalued. (See other side for instructions).

- 1. Name of Applicant: Robert S. + Marla L. Evans
- 2. Mailing Address: P.O. Box 444, ~~2 Hope Way~~, South Berwick, ME 03908
- 3. Telephone #: 207-384-9927 (cell) 603-868-7606 (work)
- 4. Tax Map/Lot #: Map 21/Lot 9 Account #: M1760R
- 5. Property Address (location): 2 Hope Way, South Berwick, ME
- 6. Assessed valuation of real estate: \$199,400.400
- 7. Assessed valuation of personal property: \_\_\_\_\_

8. I/We have timely filed a current list of Estates Not Exempt from Taxation per MRSA Title 36, Section 706. Yes  No \_\_\_\_\_ \*\* N/A \_\_\_\_\_ (\*\* If I have not already filed this required form, I realize I am barred from making an application for abatement or any appeal therefrom.)

9. Abatement amount requested: \$44,400.00

10. Reason for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes). \*Note: It is important to answer this question fully. In order to prevail at a hearing on an appeal, the applicant must prove by preponderance of evidence that the Assessment is not equitable. (refer to Property Tax Bulletin #10)

The house was built in 1900. There are no modern features, ~~it~~ <sup>All is</sup> ~~is~~ <sup>functional</sup> ~~is~~ plain. It has a very old steam furnace (1950's), old electrical & old plumbing. Chimney is not lined. We have tried to sell it for \$155,000 but have no offers for 2 yrs. Market analysis by our realtor has it at about this.

11. Date property purchased: 10/23/1998 Price: ~~\$125,000~~ \$82,900.00

In accordance with the provisions of Section 841, Title 36, MRSA, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Applicant's Signatures: Robert S. Evans Date: 2/13/2014  
Marla L. Evans

**This application must be filed within 185 days from the date of commitment.**

## **South Berwick Town Council February 25, 2014**

Chairman Gerald W. MacPherson, Sr. called the meeting to order at 6:32pm. Councilors present included Jean Demetracopoulos, David H. Webster, and John C. Kareckas. Town Manager Perry Ellsworth was also in attendance. Russell H. Abell was not present.

### **Approval of Minutes**

1. Council 2-11-14: On a motion by Mr. Webster, seconded by Mrs. Demetracopoulos, it was unanimously voted to adopt the minutes as written.

### **Treasurer's Warrant – Feb 25, 2014**

1. On a motion by Mrs. Demetracopoulos, seconded by Mr. Webster, it was unanimously voted to sign the warrant in the amount of \$126,829.61.

### **Public Comment**

None

### **Town Manager's Report**

- Commented that the collaboration meeting with Eliot went well. Also met with Eliot Public Works; a solid plan is in place for the work on Oldfields Road.
- Weight limit road postings may go up next Tuesday. We have negotiated a good bond (\$65,000) with CMP for any damages to roads they will be using.
- Once the snow has stopped we will be working on pot holes. The road crew has been averaging 80 hour work weeks for several weeks in a row.
- In the past we have received FEMA money for the types of storms we have had this year. It is not expected to receive any funds this year.
- Waiting for a call back about another meeting with MDOT regarding the Route 236/Vine Street intersection. The meeting should be at the school.
- Budget Books have been distributed. The capital plan is not yet ready. It is expected that we will lose approximately \$168,000 in revenue sharing this year.
- Public Works has filed for decertification from the Union.

### **New Business**

1. On a motion by Mr. Kareckas, seconded by Mrs. Demetracopoulos, it was unanimously voted to approve the Solid Waste Hauler License for Troiano Waste Services through March 31, 2015.
2. Pat Robinson of the Conservation Commission informed the Council that she has applied for a grant from Coca-Cola through the Keep America Beautiful campaign. The grant would furnish recycling bins for public spaces. There would be no cost to the Town other than the maintenance of the bins.

### **Council Member Comments**

1. Mr. Kareckas:
  - Congratulated the Marshwood Hawks Wrestling Team for winning the championship.
  - Commented that he has received resident concerns with road conditions. He added that some feel not enough maintenance is being done and some feel that too much is being done.
  - Commented that good progress was made at the collaboration meeting with Eliot.
  - Commented that we should send the letter written by Councilor Demetracopoulos to the **Governor's Office. (The letter is in regard to the unsafe traffic conditions on Route 236)**
2. Mr. Webster:
  - Commented that he has received resident concerns about potholes. He has discussed the issue with the Manager. He added that the highway crew has been working hard.
  - Happily announced that the Community Chorus music has been moved to new storage at the Library.

3. Mrs. Demetracopoulos:

-Commented **that we do have potholes, but ours aren't any worse than any other town.**

-Commented that she felt the minutes from the meeting with the consulting firm that is redesigning the Rt 236/Vine St intersection were not inaccurate, but placed the emphasis on things that would support their plan as presented vs. the issues that were raised. There have been numerous and expensive studies; with no real results. She stated that something different needs to be done. Mrs. Demetracopoulos composed a letter on the issue. Council consensus was to send the letter to those that could do something including the Governor and Transportation Commissioner.

4. Mr. MacPherson:

-Commented that many people find fault with sanding truck drivers generally because they see piles of salt in the roads. He added that he followed one of these trucks and defends the drivers. The salt spreaders cannot be shut down at each intersection or stop. He went on to say that he has not received any calls from residents; he never does.

On a motion by Mr. Kareckas, seconded by Mrs. Demetracopoulos, it was unanimously voted to recess the meeting at 7:02pm to accommodate the Vaughan Fund meeting.

The Council reconvened at 7:26pm.

### **Executive Session**

On a motion by Mrs. Demetracopoulos, seconded by Mr. Webster, it was unanimously voted to enter executive session at 7:26pm, pursuant to 1MRSA §405.6A to discuss the Town Manager's contract.

The following was reported to the Clerk:

On a motion by Mr. Webster, seconded by Mrs. Demetracopoulos, it was unanimously voted to end the executive session at 8:08pm.

### **Adjournment**

On a motion by Mrs. Demetracopoulos, seconded by Mr. Webster, it was unanimously voted to adjourn the meeting at 8:09pm.

Attested:

Barbara Bennett, CCM

TOWN OF SO. BERWICK  
CHECK REGISTER

Check Number	Account	Date Paid	Amount
00034348	189999 REFUNDS	03/11/2014	25.00
00034349	189999 REFUNDS	03/11/2014	200.00
00034350	132500 SECRETARY OF STATE M/V	03/11/2014	11,921.07
00034351	010336 AGGREGATE RECYCLING CORP	03/11/2014	1,503.39
00034352	010500 ALL STATES ASPHALT INC	03/11/2014	3,213.00
00034353	010585 AMAZON	03/11/2014	72.16
00034354	011250 TREASURER, STATE OF MAINE	03/11/2014	269.00
00034355	020225 BAKER & TAYLOR	03/11/2014	723.36
00034356	022850 BUSINESS EQUIPMENT UNLIMITED	03/11/2014	187.90
00034357	022240 GARY BOUCHER	03/11/2014	132.14
00034358	022300 BOWS AND BALLOONS BY BRINA	03/11/2014	380.00
00034359	022734 D.M.BURNS SECURITY INC	03/11/2014	750.00
00034360	030500 CENTRAL MAINE POWER/CREDIT, COLL	03/11/2014	67.50
00034361	030510 CENTRAL MAINE POWER	03/11/2014	2,432.37
00034362	030552 CHASE & HAMLIN INC.	03/11/2014	157.50
00034363	030725 CITIZENS BANK (CHG)	03/11/2014	431.65
00034364	031350 COLLINS SHEET METAL INC.	03/11/2014	15.00
00034365	031425 COLONIAL LIFE & ACCIDENT INS.	03/11/2014	1,159.53
00034366	031579 CONSTELLATION NEW ENERGY	03/11/2014	1,968.65
00034367	031700 BLAIN COTE	03/11/2014	49.95
00034368	141384 CRITICAL ALERT SYS	03/11/2014	24.16
00034369	032710 D.J. 'S MUNICIPAL SUPPLY	03/11/2014	712.15
00034370	050500 KAREN EGER	03/11/2014	6.72
00034371	050802 PERRY ELLSWORTH	03/11/2014	373.32
00034372	060100 HOWARD P FAIRFIELD INC	03/11/2014	2,070.74
00034373	141000 FAIRPOINT COMMUNICATIONS	03/11/2014	1,314.30
00034375	060300 FAVORITE FOODS INC	03/11/2014	98.25
00034376	070200 P GAGNON & SON INC	03/11/2014	3,487.94
00034377	070280 GENERAL CODE PUBLISHERS	03/11/2014	1,195.00
00034378	071050 GREAT FALLS CLEANERS	03/11/2014	129.00
00034379	071180 GROUP DYNAMIC INC	03/11/2014	137.50
00034380	071307 GULF/FLEET FUNDING	03/11/2014	64.61
00034381	191330 HANNAFORD'S	03/11/2014	682.74
00034382	080248 HANSCOM'S TRUCK STOP INC	03/11/2014	12,258.97
00034383	080450 HARVARD PILGRIM HEALTH CARE	03/11/2014	22,988.79
00034384	080645 HIGH FLYING FLAG CO	03/11/2014	1,478.00
00034385	080790 WARREN HILTON	03/11/2014	42.50
00034386	080998 HOME DEPOT	03/11/2014	158.11
00034387	081055 FERN HOULIARES	03/11/2014	31.86
00034388	081394 HUSSEY EXCAVATION INC	03/11/2014	400.00
00034389	090120 INLAND FISHERIES & WILDLIFE	03/11/2014	1,521.40
00034390	090375 INTERNATIONAL SALT	03/11/2014	34,282.41
00034391	090138 INVOICE CLOUD	03/11/2014	50.00
00034392	090580 IRVING OIL	03/11/2014	53.07
00034393	100150 JANETOS MARKET	03/11/2014	57.25
00034394	100870 KENNEBUNK SAVINGS BANK	03/11/2014	48,700.00
00034395	120510 LAWSON PRODUCTS INC.	03/11/2014	629.05
00034396	121300 LINCOLN PRESS	03/11/2014	39.00
00034397	125975 MAD SCIENCE OF MAINE	03/11/2014	1,301.00
00034398	132400 MAINE SAD #35	03/11/2014	587,064.17
00034399	133230 SCOTT D MALTESE	03/11/2014	6.72
00034400	131500 MCFARLAND SPRING CORP.	03/11/2014	1,525.08
00034401	133795 MICK BODYWORKS	03/11/2014	898.86
00034402	133805 MIDDLETON BUILDING SUPPLY	03/11/2014	289.20
00034403	134400 MAINE MUNICIPAL ASSOCIATION	03/11/2014	8.00
00034404	127000 CORRINE J MAHONY	03/11/2014	1,725.00

Check Number	Account	Date Paid	Amount
00034405	134913 MOTOROLA	03/11/2014	3,015.25
00034406	135210 ERIC MUNDELL	03/11/2014	411.45
00034407	140105 NAPA OF SOMERSWORTH	03/11/2014	1,086.65
00034408	140797 NATURE'S WAY MARKET	03/11/2014	25.15
00034409	140975 NEW ENGLAND WIPER INC	03/11/2014	84.00
00034410	141363 NORTHEAST DIAGRAMMING SERVICES	03/11/2014	249.00
00034411	141400 NORTHERN DATA SYSTEMS INC	03/11/2014	2,797.50
00034412	141450 NOT HERE	03/11/2014	238.00
00034413	200700 PIKE INDUSTRIES INC	03/11/2014	620.00
00034414	160320 PINE TREE WASTE INC	03/11/2014	1,959.10
00034415	160360 PIQUETTE & HOWARD ELECTRIC	03/11/2014	375.00
00034416	160900 PORTLAND NORTH TRUCK CENTER	03/11/2014	14.11
00034417	150715 PPL/SMLD	03/11/2014	75.00
00034418	170000 QUILL CORPORATION	03/11/2014	141.45
00034419	170150 QUIRK FORD OF AUGUSTA	03/11/2014	25,001.00
00034420	180437 RENAUD INDUSTRIES LLC	03/11/2014	2,557.50
00034421	190094 SANEL AUTO PARTS CO	03/11/2014	948.29
00034422	190105 SANFORD RADIATOR	03/11/2014	801.48
00034423	132500 SECRETARY OF STATE M/V	03/11/2014	17,672.38
00034424	191498 SIG SAUER	03/11/2014	8.00
00034425	191533 CRAIG SKELTON	03/11/2014	76.10
00034426	191753 FOREST SMITH	03/11/2014	675.00
00034427	191900 SO BERWICK EMERGENCY RESCUE	03/11/2014	12,754.16
00034428	192650 SO BERWICK SEWER DISTRICT	03/11/2014	62.00
00034429	193410 SO MAINE REGIONAL PLANNING CM	03/11/2014	1,845.00
00034430	193640 STAPLES	03/11/2014	58.16
00034431	200680 TIGER DIRECT	03/11/2014	108.96
00034432	133105 TREASURER OF STATE/C.WPNS	03/11/2014	145.00
00034433	133109 TREAS.STATE OF MAINE.DOT	03/11/2014	90.00
00034434	201300 TWO-WAY COMMUNICATION SERV INC	03/11/2014	2,508.90
00034435	230300 WALMART COMMUNITY BRC	03/11/2014	16.85
00034436	230610 WEES LLC	03/11/2014	725.00
00034437	230915 WHITED TRUCK CENTERS	03/11/2014	155.17
00034438	241103 YORK HOSPITAL	03/11/2014	210.00
00034439	241000 YORK COUNTY TOWN/CITY CLERKS	03/11/2014	12.00
00034440	240900 YORK COUNTY REGISTRY OF DEEDS	03/11/2014	19.00
Total Not Prepaid			816,859.58
Total Prepaid			12,146.07
Grand Total			829,005.65

Check Number	-----Account-----	Date Paid	Amount
--------------	-------------------	-----------	--------

WARRANT NUMBER	\$ 829,005.65	DATE 03/06/2014
-----	-----	-----

\* \* \* TREASURER'S WARRANT \* \* \*

THIS IS TO CERTIFY THAT THERE IS DUE AND CHARGEABLE TO THE APPROPRIATIONS LISTED ABOVE THE SUM SET AGAINST EACH NAME AND YOU ARE DIRECTED TO PAY UNTO THE PARTIES NAMED IN THIS SCHEDULE.

TOWN COUNCIL:

-----	-----
-----	-----
-----	-----
-----	-----



**TOWN COUNCIL**

***Agenda Information Sheet***

<b>Meeting Date: March 11, 2014</b>	<b>Agenda Item NB #1</b>
<b>Subject: Alewife Harvesting</b>	
<b>Information:</b>	
Each year the Council must take action on the harvesting of Alewives. In the absence of an ordinance, the Council has always voted to close the waters within South Berwick to harvesting for conservation purposes.	
<b>Staff Comments/Recommendation:</b>	
<b>Requested Action:</b>	
Motion and vote to close all waters within South Berwick to Alewife harvesting for the 2014 season for conservation purposes.	
<b>Vote:</b>	



**TOWN COUNCIL**

***Agenda Information Sheet***

<b>Meeting Date: March 11, 2014</b>	<b>Agenda Item NB #2</b>
<b>Subject:</b> Solid Waste Hauler License for BBI Waste Industries.	
<b>Information:</b> BBI Waste and Pine Tree Waste have merged and are now both under Casella. BBI's license expires March 31 <sup>st</sup> , Pine Tree's license expires June 30 <sup>th</sup> . In June the BBI trucks and the Pine Tree trucks will be combined under 1 license.  This is a 3 month renewal for BBI to bring these trucks in line with the June date. The appropriate prorated fees have been paid.	
<b>Staff Comments/Recommendation:</b>	
Recommend approval.	
<b>Requested Action:</b>	
Motion to approve BBI Waste Industries Solid Waste Hauler License through June 30, 2014.	
<b>Vote:</b>	

Town of South Berwick  
Solid Waste Haulers License Application

Name of Hauler BBJ Waste Industries

Hauler's Address 13 Gibson Rd

Scarborough, Maine 04074

Email address: Eugene.Gervais@casella.com

Telephone (207) 791-2357

Vehicle Information:

Plate #	Make	Model	Color	VIN Number	Vehicle Weight
ME. 536874	Mack	MR6885	blue/white	1M2K195C7WM011832	69,000
Me. 746942	Mack	MRU613	Blue/white	1M2AVD2C5BMD07191	69,000
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

hello Barbara,  
Thanks again for your help and wisdom working through this with me.  
Please return the permit to my attention. Good day!  
Gene

New licenses are \$250 plus \$50 per truck. Renewals are \$100 plus \$50 per truck.

Prepared by (please print) Eugene Gervais (Gene)

Signature: *Eugene Gervais*

**TOWN COUNCIL**  
***Agenda Information Sheet***

<b>Meeting Date: March 11, 2014</b>	<b>Agenda Item NB # 3</b>
<b>Agenda Item: Purchase of Police Cruiser</b>	
<b>Department Head:</b>	
<b>Town Manager's Recommendation</b>	
There has been a change in the police cruiser approved for purchase at the meeting of December 10, 2013.	
<b>Requested Action</b>	
Retract order for cruiser ordered from Irwin Ford & authorize the purchase of new Police Interceptor from Quirk Ford for \$25,001.	
<b>Vote</b>	