

**Fiscal Year Ending
January 31, 2024**

Lowell

Annual Report

March 18, 2024



Board of Selectmen

Brian Moura, Charles
Priest & Mark Coffran

Physical Address:

Town of Lowell
129 West Old Main Rd
Lowell, ME. 04493



Mailing Address:

Town of Lowell
PO Box 166
Burlington, ME. 04417

OFFICE HOURS

Tuesday-----1PM-5PM
Wednesday-----12PM-4PM
Thursday-----1PM-5PM

SELECTBOARD MEETINGS

Lowell Town Office
Every other Tuesday at 5:30PM
or as necessary or when
requested.

PLANNING BOARD

Third Thursday of the month
at 4PM

SCHOOL COMMITTEE

Third Tuesday of the month
at 4PM

ASSESSOR

Travis Roy
penobscotappraisal@roadrunner.com

**CODE ENFORCEMENT
OFFICER/PLUMBING
INSPECTOR**

Dwight Tilton
(207)732-3164

**ANIMAL CONTROL
OFFICER**

Julie Stevens
(207)403-4404

SEXTON

Kerry McIntyre
(207)680-0679

Phone:

(207)732-5177

Fax:

(207)732-5687

Email:

townoflowellmaine@gmail.com

Town of Lowell
TOWN OFFICERS



**Board of Selectpersons, Assessors,
Overseers of the Poor:**

- Brian Moura
- Charles Priest
- R. Mark Cofran

Planning Board:

- Vacant, Chairman
- Vacant
- Vacant
- Kerry McIntyre
- Cindy Libby

Clerk, Treasurer & Registrar of Voters:

- Lisa Woodward

Board of Appeals:

- Gordon Champion Sr.
- Gerald Myrick Sr.

Tax Collector/ Deputy Clerk

- Mandi Muncey

General Assistance Administrator:

- Lisa Woodward

Code Enforcement Officer:

- Dwight Tilton

Fire Chief/ Warden & EMA Director

- Josh McNally

Animal Control Officer:

- Julie Stevens

Sexton:

- Kerry McIntyre

State Senator District #8:

- Michael Tipping

State Representative District #18:

- Meldon H. Carmichael



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

413 CLAYSON SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1004
(202) 224-2523
(202) 224-2035 FAX

United States Senate
WASHINGTON, DC 20510-1004

COMMITTEES
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,

Susan M. Collins
United States Senator



United States Senate

WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

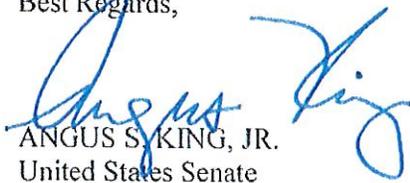
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



**Town of Lowell
Code Enforcement
2023 Annual Report**

This year there were four permits issued for new year round homes in Lowell. There were also eight permits for accessory structures, also one permit was issued for a seasonal camp.

As the Local Plumbing Inspector I issued a total of nine plumbing permits this year. There were seven permits for septic systems, and the remainder were for Internal Plumbing permits.

The Planning Board met several times to discuss the overall growth within the Town of Lowell. The Planning Board continues to meet to review the issuance of permits and to review and discuss issues that may arise. This fall the Planning Board has been to submit the draft of the Town's Comprehensive Plan for approval.

Respectfully Submitted,

Dwight Tilton
Code Enforcement Officer
Local Plumbing Inspector
794-4434
tiltonceo@gmail.com



Howland/Burlington Fire & EMS

10 Bridge street

P.O. Box 386 Howland ME

04448

Business 207-732-7195

Fax 207-732-7196

Proudly Serving The communities of:

Howland, Burlington, Maxfield, Edinburg, Enfield, Lowell, Passadumkeag, Seboeis, Mattamiscontis, Grandfalls, Summit

2023 was another busy year for the Fire Department

Due to the decreasing numbers of part time call first responders, we have filled 19 fulltime positions to ensure staffing levels. We had three employees that graduated from the Penobscot County Firefighter II academy and three that have obtained their State EMT LIC and one who has obtained advanced EMT license. We have been able to keep Paramedic level coverage for our coverage area 24/7. We have continued to partner with The Lincoln Fire and Rescue Service to ensure adequate response and staffing levels to emergency within our region.

We have continued to be successful with grants to purchase much-needed equipment and will diligently apply in the future. Grant money received in 2023 of \$21,000.00

We have replaced a 2011 ambulance with a new chassis.

Current apparatus list:

Howland Station

2002 Engine 1250gpm pump with 750-gal tank and class A foam

20006 Engine 1250gpm pump with a 1400-gal tank, class A foam and auto extrication equipment

2009 Tanker 3500-gal tank.

1988 Ladder truck with 80-foot ladder

2002 Wildland truck with 200gpm pump and 400gal tank

2008 Als Ambulance

2016 Als Ambulance

2023 Als Ambulance

2021 total call volume

EMS 1324

Fire responses 274

Fire EMS employees are as follows:

Chief Josh McNally

Deputy Chief Eric St. Cyr

FF Chaplain Donache

A - Shift Asst. Chief Okane, Lt. Woods, FF Perkins, FF EMT York

B – Shift Asst. Chief Murray, Lt. Gunnell, FF Straton, FF Skulthorpe, FF Brown

C- Shift Asst. Chief Burr, Lt, Mulheron, FF EMT Gilman, FF EMT Spencer

D – Shift Asst. Chief Quilan, Lt. Donahue, FF EMT Hodsdon, FF EMT Reed, FF Robbins

CALL Department

FF Dillon

Paramedic Luce

EMT Vinal

We are always in search of more part time call people. You can obtain an application from the Town of Howland website. There is ample opportunity for education and part-time work.

To obtain a fire permit at the Howland Fire Station or go to the Maine Forrest Services website.

Thank you for your support over the past year and the opportunity to serve as your Chief.

Yours in service,

Josh A McNally

Fire Chief

Town of Lowell
P.O. Box 166
Burlington, ME. 04417
PH:(207)732-5177
FAX:(207)732-5687
townoflowellmaine@gmail.com

Lowell Maine Board of Selectmen -2023 Annual Report

Dear Friends,

We would like to highlight some capital projects and town initiatives that we started last year that are yielding real results and financial savings for the town of Lowell while at the same time, we experienced some new challenges. We look forward to extending these successes into 2024 and beyond as we apply a phased approach to tackle these challenges. The Board of Selectmen, as well as our town's skilled Office Team, Officers, Committees, and Boards, are happy to report on how we met these challenges by setting goals and the accomplishments that were completed.

Starting with the Burlington Lowell Transfer Station improvement project, we are happy to report that operating costs have been reduced by approximately \$24,000 directly related to the installation of the efficient compactor and burn pads and the reduction of use of the backhoe. This cost reduction was recognized even after fuel, maintenance, and haulage fees increased. The operator has reported the convenience and comfort of the warming shelter near the compactor and controls and viewpoints to other parts of the station are working well. In addition, we secured a contract with our current Town Hall plowing contractor for the BLT. To further reduce cost, we are conducting a study and cost analysis internally by installing a concrete pad for the appliance area which currently requires extra cleanup effort and time due to the gravel pad area beneath with appliances and metal objects freezing into the subsoil during thaw and freeze cycles. We also made repairs to the supporting structure and roof of the station itself to extend the asset's life. And lastly, we cut back the brush and cleaned up the area around the burn pile and the periphery of the station itself.

Secondly, significant effort went into grant applications for a variety of programs. These include the following:

1. We applied for and were awarded a grant from the Penobscot County ARPA Commissioners Fund on August 8th, 2023, to 1st selectman Brian Moura who received on behalf of the Town a check for \$26,000 presented by Commissioner David Marshall in Bangor where a ceremony was held at the County Commissioners office. This money was used for our second capital improvements for the Town Sand Salt shed and property at no cost to our taxpayers and includes the following.
 - Replacement of existing interior and exterior lighting with modern energy-efficient LED lighting and timer that has already reduced our electric consumption.
 - Reconditioning and maintenance of the motors, doors, and tracks for both large bays rolling doors.
 - Awaiting the installation of two new pipe gates at the main entrance to ensure better security for town assets that are stored there such as culverts, gravel, sand, and salt,

- and repurposing our Conex box that was moved from town hall to the back entrance to house public work materials such as Cold Patch etc.
- replace the affected corroded steel siding on the back side of the shed with new material as required in the spring when the sand pile has been reduced by winter road treatment.
2. The second grant process we entered required hosting and conducting a workshop at our town hall and inviting other local towns to attend in partnership with the Community Resiliency Partnership applying for a Maine Infrastructure Adaptation Grant and attending several Community Action Grant webinars. This will be a joint effort between the towns of Lowell and Burlington for a total of \$125,000 to be split between both towns (if the grant is awarded) to identify and prioritize road maintenance for town-owned and maintained roads, ditches, culverts, and bridges being impacted by adverse weather events and climate change such as recent flooding events and also reducing standing water to help reduce mosquito breeding areas. Thanks to a group of volunteers we gathered data on existing road conditions on those gravel roads, ditches, culverts, and bridges such as diameter approximate location, and whether the infrastructure is functioning as designed or needs repair or improvement. The next step was to meet with the state DOT Engineer and representatives from the Traffic Incident Management (TIMS) and Bangor Area Comprehensive Transportation System (BACTS) team members where we conducted a review and a tour of our town road and office. They then provided recommendations and we will get estimates for the work that will be needed for the grant application process. This work (if the grant is approved) would start in 2024.
 3. The third grant process we started in 2023 was joining the EMDC Advisory Committee along with other rural towns that are presently underserved and have set a goal of improving broadband access to be addressed with Connectivity Hubs Grants. The state of Maine has received \$272 million for broadband infrastructure buildout. Lowell is a community in which over 20% have internet speeds below 100/20 speeds. These locations in the state are going to be prioritized in 2024 by both the state and federal governments. Lowell would be an attractive area for infrastructure buildout based on state and federal guidelines in the next pool of grant funding. This committee is focused on achieving broadband connection and efforts will continue with Lowell being represented in the advisory committee going into 2024.

The third improvement project is a continuation of the phased approach we are taking for town-maintained infrastructure.

1. We would like to recognize the volunteer work of our Board of Selectmen and new Road Manager using their equipment, fuel, labor, and or time, (whether reimbursed or not) saving the town significant charges for a variety of projects such as culvert cleaning, road grading, ditching, graveling vegetation trimming and removal. We are pursuing a new three-year contract with our existing Town Road contractor for future budgeting requirements.
2. Working with the DOT we worked together to improve the safety on RT 188 (a state aid road) by conducting a study and determining that the signage at the sharp curve on the road could be improved by replacing and installing larger and highly reflective Chevron signs and speed limit signs further up the road to provide earlier warning. They also

- increased the number of signs from both directions, greatly improving safety. They may conduct future studies to see if anything else might be done.
3. The town also installed caution signs on both Tannery and Fogg Brook roads to increase child safety and road condition speed adjustment.

The fourth improvement project involved IT-related investment. Our town website was rebuilt and improved on a new platform. The investment included the replacement of larger dual monitors for our clerk, gateway hardware, and software. The additional investment included the installation of an exterior digital sign that can be seen from the road making it more convenient for townspeople to stay informed of upcoming meetings and events.

Public Safety: Starting in 2022 and continuing into the beginning of 2024, our Fire and EMS contract with Howland has provided improved quality of Fire and EMS to our townspeople. These improvements come through a continuous improvement in workflow. Whether it be for retention of staff through competitive wages and benefits, training and certifications, or modernization or upgrades in equipment and buildings, these investments and true reciprocal mutual aid that this affords us with other municipalities help protect us and provide us the insurance to improve our health, and safety and provide protection for our property that we all desire for ourselves and our loved ones. One of the challenges facing most rural communities among others already mentioned is that post-pandemic revenue generation through ambulance transfers has not returned to normal levels. This puts pressure on all municipal budgets and forecasting. Nearly a year ago a steering committee was formed to study and tackle this challenge and comprised of one representative from each of the towns of Burlington, Edinburg, Enfield, Howland, Lowell, Maxfield, Passadumkeag, Sebois Plantation, Penobscot County UT's (GF, Sum, Mat), and Hancock County UT's. An exhaustive list of scenarios was analyzed, and the result and conclusion were the proposal to form the first Fire and EMS District in the state to be developed. According to Penobscot Commissioner David Marshall "The Central Maine Highlands Fire and EMS District would be a blueprint for the rest of the state." This district would bring representation to well over 4000 people comprised from the towns mentioned above, increasing our ability to apply, and be awarded grants rather than as individual towns with both the state and federal governments. We encourage you to be part of this solution to help combat this challenge we face as a community. By joining this district, the town gets representation in the district when formed and the financial benefit of moving away from a contract-based service at higher premiums. This strength-in-numbers approach and representation that it would bring have the support of and undergone a full legal step-by-step review by participating towns and Penobscot County law experts following state guidelines that are in the district charter to ensure legal compliance.

Assessor's summary:

The assessor's agent conducted a sales ratio study with updated assessments and identified that adjustments to both land and buildings were necessary to meet a required minimum sales ratio of 91%. The adjustments were made to ensure compliance with regulations and to maintain certain exemptions at 100% value as well as other categories of reimbursement such as tree growth reimbursement.

In property assessment, the sales ratio is a key metric used to determine the assessed value of properties relative to their actual market values. The goal is often to achieve a certain



percentage, such as 91%, to both meet State requirements and to ensure fairness and consistency in property taxation. The adjustments made to both land and buildings were necessary to align the overall sales ratio with the requirements of the State statutes. Accepting rates lower than the required minimum would have led to a reduction in exemptions and reimbursements such as tree growth reimbursement.

The upcoming town-wide property revaluation by Bartlett Assessing Services for the Town of Lowell is a significant step in maintaining fair and equitable assessments. The reassessment will reflect current market values, and property owners will have the opportunity to discuss the assessments with the revaluation company before they become final. This transparent process allows for communication between taxpayers and assessors to address any concerns or questions.

While property owners may see increases in assessed values, the overall impact on the tax burden can be stabilized, if the towns budget remains steady. The connection between market values, mill rates, and town budgets emphasizes the dynamic nature of property taxation.

The real estate market's current trend of increasing prices highlights the need for periodic reassessments to keep property values in line with market conditions. The only goal of assessment professionals is to maintain fair and equitable assessments for all property owners.

We would like to provide reassurance to property owners that, despite potential increases in assessed values, the overall goal is to maintain a stable tax burden for the community.

Lastly, we would like to thank and acknowledge our dedicated Board of Selectmen, Office Team, Officers, Committees, and Boards and the many volunteers who helped with town projects such as what is becoming an annual roadside cleanup effort, US Flag installation, and removal along our roads. Other volunteer town beautification and improvement projects included installing a volunteer pet food pantry in the fire bay with the help of our ACO, sprucing up the town hall by repairing and painting the public meeting room, and exterior man doors, and installing new energy-saving building-mounted exterior lights. We look forward to more volunteer efforts and many new goals for the town to be set for 2024. We encourage and support active participation by the town community of Lowell in improving the town's future by attending our openly public Board and Committee meetings and sharing your ideas and suggestions.

Thank you,

Adoption Date: January 20, 2024

Brian Moura Brian Moura
1st Selectman

Charles Priest Charles Priest
2nd Selectman

Mark Cofran R. Mark Cofran
3rd Selectman



ASSESSOR'S NOTICE TO TAXPAYERS

All taxpayers should read the following requirement and comply with it.

--Section 70, Chapter 180, Public Law, 1963--

"Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitant's, by posting notification in some public place in Town, or shall notify them in such ways as the Town its annual meeting directs, to make and bring into them true and perfect lists, of their estates, real and personal, not by law exempt from taxation, of which they are possessed on the first day of April of the same year. If any resident owner, after such notice or any nonresident owner after being reasonably requested hereto by the Assessors does not bring in such list, he is barred of his right to make application to the Assessor, or County Commissioners for any abatement of his taxes, unless he offers such list with his application and stratifies them that he was unable to offer in at the time appointed. The request upon non-resident owner may be proved by notice sent by mail direct to the last known address of the taxpayer or given by any method that brings notice to the taxpayer"



Town of Lowell Revenue Report

Fiscal Year Ending January 31, 2024

Municipal Government

Auto Excise Tax-----	\$82,830.94
Boat Excise Tax-----	\$1,834.40
Auto Agent Fees-----	\$1,756.50
Boat Agent Fees-----	\$188.00
ATV Agent Fees-----	\$109.00
Hunt/Fish Agent Fees-----	\$44.25
Snowmobile Agent Fees-----	\$113.00
Dog Town Fees-----	\$230.00
Building Permit Fees-----	\$2,828.75
Plumbing Permit Fees-----	\$1,432.50
Veterans Exemptions-----	\$206.00
Homestead Exemptions-----	\$29,040.00
Revenue Sharing-----	\$39,712.37
LRAP-----	\$15,496.00
Treegrowth Reimbursement-----	\$42,031.56
Checking/Sweep Account Interest-----	\$17,665.41
Hall Rental-----	\$300.00
Vital Records-----	\$174.00
Total Municipal Government ➔	\$235,992.68

Treasurer's Report

Bank Balances as of January 31, 2024
Machias Savings Bank

Operating Check Account	➡	\$120,000.00
Repurchase Account	➡	\$1,455,578.58
Cemetery Account	➡	\$4,267.39
Fire Dept. Reserve Account	➡	\$130,996.93
ARPA Account	➡	\$34,090.13
Total Machias Savings Account		\$ 1,744,933.03

Receivables
As of January 31, 2024

2020 Taxes	➡	\$2,141.49
2020 Interest	➡	\$205.36
2021 Taxes	➡	\$9,580.96
2021 Interest	➡	\$1,416.57
2022 Taxes	➡	\$11,692.25
2022 Interest	➡	\$1,146.65
2022 PP Taxes	➡	\$168.45
Total Received		\$26,351.73

LOWELL DEPOSIT SUMMARY/OPERATING ACCOUNT										
	Feb-24	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	TOTAL	PREV YTD	YTD
	2/2/2024	2/9/2024	2/16/2024	2/23/2024	3/1/2024	3/8/2024				
DEPOSITS		51,236.20			9,141.57			60,377.77	1,099,129.84	1,159,507.61
2023 TAXES		0.00	30,600.65		3,935.20			34,535.85	437,298.04	471,833.89
2022 TAXES			4.08						639,137.31	639,137.31
2023 PER PROPERTY								0.00	2,326.36	2,326.36
2022 PER PROPERTY								0.00	146.40	146.40
2021 PER PROPERTY										0.00
2024 PREPAY TAXES			6.14					6.14	3,515.55	6.14
2022 LIEN PRINCIPAL			581.85					581.85	3,968.29	4,550.14
2021 LIEN PRINCIPAL									6,622.02	6,622.02
2020 LIEN PRINCIPAL								0.00	5.86	5.86
PER PROPERTY INTEREST								0.00		0.00
TAX ACQUIRED PROPERTY										0.00
LIEN COSTS- REG. OF DEEDS			58.12					58.12	875.35	933.47
LIEN COSTS - MAILING								0	648.04	648.04
OVERPAYMENT ON TAXES			6.14							0
INTEREST RE TAXES 2022								0		0
INTEREST RE TAXES 2021									16,248.76	16,248.76
INTEREST RE TAXES 2020								0	711.56	711.56
INTEREST RE TAXES 2019								0	5.94	5.94
BMV FEE			264		1,251.00			1,515.00	16,248.76	17,763.76
TITLE FEE			66		33			99	1,386	1485
SALES TAX - MV			1,870		1932.21			3802.21	16,245.40	20047.61
SEC OF STATE TOTAL:										0
SALES TAX - IFW			203		76			279	7,581.59	7860.59
IFW SNOWSLEDS								0	2145	2145
IFW ATVS								0	6045	6045
IFW BOATS								0	2976	2976
IFW HUNT/FISH								0.00	897.50	897.50
IFW TOTAL:										0
EXCISE TAX AUTOS			1,743.43		1,669.77			3,413.20	90,498.68	93,911.86
EXCISE TAX BOATS					48.00			48.00	1,753.20	1,801.20
AGENT FEES AUTO			26		44			70	1,492.00	1,562.00
AGENT FEES BOATS					2			2	121.00	123.00
AGENT FEES ATVS								0	111.00	111.00
AGENT FEES SNOWSLEDS			10					10	53.00	63.00
AGENT FEES HUNT/FISH			6					6	80.50	86.50
DOGS - TOWN			3.00					3.00	154.00	157.00
DOGS LATE FEES								0.00	100.00	100.00
REVENUE SHARING								0.00	57,689.06	57,689.06
LRAP			15,496					15,496.00	13,436.00	28,932.00
HOMESTEAD EXEMPTION									17,358.00	17,358.00
VETERANS EXEMPTION									231.00	231.00
TREE GROWTH REIMBURS								0.00	36,227.81	36,227.81
TREE GROWTH PENALTY										0
SUBDIVISION FEE										0
BUILDING PERMITS								0	950.00	950
PLUMBING PERMITS-TOWN								0	1,323.75	1323.75
PLUMBING PERMITS - STATE								0	331.25	331.25
VITALS - STATE OF MAINE								0	43	43
STABILIZATION TAX					165			165	0	165
TREASURER TOTAL										
HALL RENTAL						50		50	125	175
VITALS- TOWN								0	272	272
COPY FEES										0
SNOWMOBILE REIMBURSE										0
911 SIGNS										0
ORDINANCE FINES										0
INTEREST RAPID RENEWAL					1.06			1.06		1.06
INTEREST CHECKING MSB					15.89			0.00	3,191.32	3,191.32
RETURNED CHECK FEE										0.00
ADJUSTMENTS TO DEPOSITS										0.00
GRANT MONEY REIMB.										0.00
MMA DIVIDENDS										0.00
LEGAL FEES									844.00	844.00
GRAVE OPENINGS								0		0
GENERAL ASSISTANCE REIMB.									100.00	100.00
AMBULANCE PAYMENTS										0
FIRE DEPT EQUIPMENT SALES										0.00
FIRE DEPT REIMBURSEMENTS								0.00	67,565.72	67,565.72
HONOR ROLL										0.00
BANK CLOSEOUTS										0.00
REFUNDS										0.00
DONATIONS										0.00
INSURANCE REIMBURSEMENT										0.00
MISC/LOANS								0.00	4,003.00	4,003.00
ARPA DEPOSIT								0.00	4,419.50	4,419.50
BLT PERMITS/REBATES									19,138.67	19,138.67
TOTALS		0.00	50,944.41	0.00	9,156.18	66.95	0.00	60,141.43	1,483,153.83	1,543,295.26

Tax Collectors Report

As of 01/31/2024

2023 Real Estate Commitment \$842,263.99

2023 Personal Property \$2,167.96

Total → \$844,431.95

Less Abatements \$765.02

Less 2% Discount \$11,987.43

Total Deduction → \$12,752.45

Total Received As of 01/31/2024 → \$720,721.39

Pre Payments-Received → \$3,673.82
As of 01/31/2024

2023 UNPAID PROPERTY TAXES

AS OF 01/31/2024

Note: Some of these may have been paid in part or in full after January 31, 2024

ANDRIOZZI, ANTHONY	\$2,657.13	HUNTER, MARK	\$4,889.74
BABCOCK, DALE I	\$252.66	HUNTER, MARK	\$203.03
BERRY, BENJAMIN JSR	\$146.34	HUNTER, MARK	\$1,210.77
BICKFORD, DANIEL	\$255.87	JACOBS, DEANNE	\$783.20
BICKFORD, DANIEL	\$197.23	JEFFREY MURCHINSON	\$183.68
BLAKE, SHAWN	\$215.62	JIPSON, CHARLES R	\$858.17
BLAKE, SHAWN	\$441.06	JONES, WESLEY	\$267.51
BORG, KARL A	\$1,356.66	JUDD, TIMOTHY JR	\$101.17
BOUCHARD, JOSEPH	\$239.05	KELLY, DAVID	\$1,785.35
BOUFORD, JAMES	\$498.13	KELLY, ROBERT	\$336.67
BRIGGS HOWARD L & SUSAN E	\$197.23	KINGSLEY, JOSHUA	\$406.74
BRIGGS, HOWARD	\$201.78	KINGSLEY, JOSHUA	\$110.83
BRIGGS HOWARD L SUSAN E	\$565.16	LAFRENIERE, STEPHEN M	\$301.11
BRIGGS, SUSAN	\$198.03	LAGLE, ANGELA	\$306.66
BUDGE, BERT	\$28.37	LIN LUXE, INC	\$479.36
CARTER, BRUCE	\$1,154.09	LORAH, TIMOTHY	\$544.29
CHAMPION, LILLY	\$1,525.09	LORAH, TIMOTHY	\$93.67
CHAMPION, ROBERT	\$128.00	LUTZ, LELAND	\$845.49
CRAY, ROBERT	\$678.14	MADDEN, DAVID L	\$1,341.07
CRAY, ROBERT N	\$2,092.91	MCCUTCHEON, KEVIN	\$693.63
DOWNEY, PAUL	\$1,341.53	MCDONALD, BLAINE R	\$503.46
DROHAN, STEVEN	\$260.42	MCHUGH, MICHAEL	\$6,227.84
DUVALL, JAMES	\$518.58	MCINTYRE, BRIAN	\$324.71
EASTBROOK TIMBER COMPANY INC	\$2,167.22	MCINTYRE, BRIAN	\$175.26
ERVIN, TRISTE	\$565.28	MCINTYRE, BRIAN	\$595.27
ESTATE OF STEVEN L SHAW	\$716.21	MCINTYRE, BRIAN	\$52.95
FALOON, LORRAINE	\$1,266.38	MCKENNEY, PERCY	\$100.91
FALOON, LORRAINE	\$184.77	MCLASKEY, GERALD	\$1,202.43
FELTIS, CLARISSA	\$223.96	MEADER, LINDA	\$486.60
GAMACHE, CLAIRE C	\$485.09	MELTON, JASON	\$363.65
GASINOWSKI, FRAN K	\$189.37	MORRIS, JAMES	\$243.66
GASINOWSKI, FRANK	\$1,790.32	MOUREY, TIMOTHY	\$59.11
GIBBONS, WILLIAM	\$1,913.80	MOUREY, TIMOTHY	\$3,398.01
GILLIS, SCOTT	\$75.25	MOUREY, TIMOTHY	\$31.23
GOSLIN, DAVID BRENT	\$1,668.24	MURPHY, JAMIE	\$1,051.64
GRAY, ANDREW M	\$223.38	NEAL, AARON	\$1,928.86
GRIFFIN, JESSICA	\$466.74	NICE, REBECCA ½ INT	\$301.07
HD VOGTLAND REVOCABLE TRUST	\$4,415.69	PEKAR, TINA	\$932.61
HAINER, SCOTT	\$809.79	PRIEST, EILEEN	\$215.53
HANSON AAARON & SPRING	\$26.49	SANDBOX MATERIALS INC	\$5,765.06
HANSON ARRON	\$58.09	SANDBOX MATERIALS INC	\$803.77
HANSON, AARON R	\$58.58	SANFORD, WAYNE	\$613.29
HARVEY, CHERYLE S	\$57.14	SCELSO, JAMIE	\$1,855.04
HNATIUK WALTER R & EVIE L	\$693.67	SCOTT, JOHN	\$1,101.34
HNATIUK, WALTER	\$274.85	SCULLY EDWARD & BRENDA	\$1,602.04
HOLBROOK, KEVIN	\$899.29	SHIRLEY, WAYNE	\$417.87

✓

2023 UNPAID PROPERTY TAXES AS OF 01/31/2024

Note: Some of these may have been paid in part or in full after January 31, 2024

SIART, JOSEPH JR	\$97.19
SMITH, JULIANNA	\$1,906.28
SMITH, KEVIN	\$187.12
SMITH, MICHAEL	\$470.94
SMITH, TAHINA	\$285.83
SMITH, WILLIAM PJR	\$580.38
SNIDER, ADAM K	\$643.13
STANTON, PHILIP P	\$863.25
THOMAS, GREGORY S	\$355.79
THOMPSON, DONALD	\$170.33
THURLOW, THERESA	\$773.33
TORREY, BRUCE	\$3,010.41
VERMILLION, STEWART	\$246.72
VERMILLION, STEWART	\$576.83
WAHL, MARK B	\$31.23
WALDRON, DIETRA	\$186.23
WALDRON, DIETRA	\$186.23
WARREN, MICHAEL	\$1,045.57
WHITE, WAYNE	\$369.53
WHITNEY, STEPHEN	\$232.10
WHITTEN, JEFFERY	\$1,122.79
WIRICK, WENONAH M	\$90.51
YORK, ANDREW L	\$347.37
YORK, JAY SR	\$301.14
ZHAO, CANWEN	\$1,671.20
ZHAO, CANWEN	\$245.60
TOTAL: \$96,471.06	

RESPECTFULLY SUBMITTED,

Mandi Muncey

TAX COLLECTOR

Some accounts listed above may currently be in the process of abatement/supplement with assessor

2022 UNPAID PROPERTY TAXES

AS OF 01/31/2024

Note: Some of these may have been paid in part or in full after January 31, 2024

ANDRIOZZI, ANTHONY	\$2,270.85
BABCOCK, DALE I	\$297.89
BOUCHARD, JOSEPH	\$284.97
CARTER, BRUCE	\$1,189.87
EASTBROOK TIMBER COMPANY INC	\$2,114.73
ESTATE OF STEVEN L SHAW	\$755.48
GRAY, ANDREW M	\$43.14
JIPSON, CHARLES R	\$864.05
LAFRENIERE, STEPHEN M	\$343.86
MCCUTCHEON, KEVIN	\$655.87
MCLASKEY, GERALD	\$1,215.60
MURPHY, JAMIE	\$1,408.11
NICE, REBECCA ½ INT	\$247.83
TOTAL PROPERTY TAX DUE	\$11,692.25

Lisa Woodward
Treasurer



Town Clerk/ Registrar Report

Dear Citizens,

37 voters participated in the last full Municipal Election that was held on March 17, 2023
124 voters participated in the November 7, 2023, Referendum Election.

Town Stats

61 -Democrats'
14 -Green Independent
141 -Republican
79 -Unenrolled
295 -Total Registered Voters

Dog Licensing Information

At the time of this report there are currently 59 dogs licensed for 2024. 43 dogs were licensed for 2023.

Licensing Dogs

All dogs six months and older must have a license. If you become the owner of a dog six months or older you have 10 days after adoption to register your dog. Dogs must be licensed by January of each year. To obtain a license for your dog, the owner must present a current State of Maine Rabies Certificate obtained from a veterinarian. This certificate will verify that your dog has received its rabies shot within the past 1-3 years.

Renewing of Dog Licenses

All dog licenses expire on December 31st of each year. Renewal of licenses for the following year can be done at the town office beginning in the middle of October of each calendar year. If your dog has been "spayed/neutered" since it was last licensed, bring proof of "spaying/neutering" from your veterinarian. If you have already shown this proof to the office, additional proof is not necessary. Dogs being relicensed after January 31st will be charged a late fee of \$25, per state law.

Dog Licensing Fees

- \$6 per year for spayed/neutered dogs (altered)
- \$11 per year for dogs unaltered

Births:

There was 1 birth to Lowell residents.

Deaths:

There were 5 Lowell resident deaths.

Lisa Woodward
Town Clerk/ Registrar

LOWELL FY 2025 PROPOSED BUDGET (without Education data)				
Description	FY 2024 Approved Budget	FY2024 Unexpended Balance	FY 2025 Proposed Budget	General notes and reasons for increase/decrease
General Government				
Payroll Taxes	\$6,000.00	\$1,097.06	\$6,000.00	
Mailings and Postage	\$1,000.00	\$93.06	\$1,200.00	Town Clerk recommends keep level for FY25
Reg. of Deeds & Lien Costs	\$1,000.00	\$378.78	\$1,000.00	BOS recommends increase for anticipated community mass mailings
Annual Audit	\$7,500.00	\$0.00	\$8,000.00	Off set from revenue
Advertising/Town Report	\$600.00	-\$92.26	\$600.00	quote received from auditor
Dues/Clerk	\$100.00	-\$117.00	\$250.00	BOS recommends keep level for FY25
Workshops/Training	\$1,200.00	\$16.79	\$1,200.00	Fee increase by MMA
Mileage Reimbursements	\$200.00	-\$157.99	\$500.00	Town Clerk recommends keep level for FY25
Office Supplies & Equip.	\$2,000.00	\$542.05	\$1,500.00	Post-pandemic protocols now require more in-person training in Augusta/Bangor
Photocopier (service contract cost)	\$710.00	\$9.50	\$900.00	Town Clerk recommends reduction due to investments made last FY
Photocopier (replacement reserve)	\$1,000.00	\$2,188.00	\$1,000.00	Service contract increase
Petty Cash	\$200.00	\$0.00	\$200.00	Building a reserve based on projected lifecycle of existing unit
Elections	\$2,000.00	\$87.75	\$4,500.00	Office staff recommends keep level based on trended need to make change for cash-paying customers
1st Selectman	\$3,732.00	\$0.00	\$3,732.00	3 known State elections and 2 forecasted Town specials
2nd Selectman	\$3,732.00	\$0.00	\$3,732.00	BOS voluntarily freezing pay for this FY
3rd Selectman	\$3,732.00	\$0.00	\$3,732.00	BOS voluntarily freezing pay for this FY
Registrar of Voters	\$1,600.00	\$0.00	\$1,600.00	BOS voluntarily freezing pay for this FY
Clerk	\$16,500.00	\$0.00	\$17,000.00	Registrar voluntarily freezing pay for this FY
Treasurer	\$3,500.00	\$0.00	\$3,600.00	COLA Raise
ISolve fee (payroll processing)	\$2,000.00	\$161.85	\$2,000.00	COLA Raise
Tax Collector	\$11,750.00	\$0.00	\$11,950.00	Town Clerk recommends keep level for FY25
Assessing Agent Fees & Tax Maps	\$10,200.00	-\$216.69	\$10,700.00	COLA Raise
General Assistance Officer	\$500.00	\$0.00	\$500.00	Contract fee increase
Code Enforcement Officer	\$5,865.00	\$70.39	\$5,865.00	Stipend
Road Commissioner	\$600.00	\$0.00	\$600.00	BOS Freezing for this FY
Local Health Officer	\$100.00	\$0.00	\$100.00	BOS Freezing for this FY, paying hourly beyond stipend for additional work if/as required
Temp Office Help	\$1,200.00	\$792.90	\$750.00	Stipend
MMA Membership Dues	\$1,750.00	-\$34.00	\$1,750.00	Town Clerk recommends reduction
Trio Contract	\$10,600.00	\$0.00	\$11,812.00	Town Clerk recommends keep level for FY25
IT Services & Equipment	\$1,000.00	\$5,966.23	\$11,000.00	Contract fee increase
Charitable Donations	\$1,000.00	-\$100.00	\$1,000.00	IT Improvements
Legal Consultation Fees	\$5,000.00	\$4,409.51	\$5,000.00	Recipients TBD by BOS over course of FY
Total General Government	117,871.00	\$15,095.93	\$123,273.00	BOS recommends keep level for FY25
Operations of Town Office				
Custodian	\$5,330.00	\$78.22	\$5,330.00	Custodian voluntarily freezing pay for this FY
Custodial Supplies	\$650.00	\$650.00	\$650.00	Custodian recommends maintain level for this FY
Trash Removal	\$520.00	\$0.00	\$520.00	Custodian voluntarily maintaining for this FY
Building Maintenance (minor/routine)	\$4,500.00	\$2,337.97	\$3,500.00	BOS recommends reduction due to investments made last FY
Emergency Gen. Cont	\$250.00	\$75.00	\$200.00	per BOS confirm with contractor
Fire Suppression Maint.	\$500.00	\$374.00	\$774.00	Increase from last FY due to 3 extinguishers needing hydro-test
Snow Removal	\$8,000.00	\$0.00	\$8,000.00	Price frozen by Contractor for this FY
Electricity	\$4,000.00	-\$31.07	\$4,000.00	BOS recommends keep level for FY25
Telephone	\$3,000.00	\$651.13	\$3,000.00	BOS recommends keep level for FY25
Oil	\$5,000.00	\$0.00	\$5,000.00	BOS recommends keep level for FY25
Propane	\$300.00	-\$39.71	\$350.00	BOS recommends keep level for FY25
Alarm System Monitoring	\$300.00	-\$7.80	\$300.00	BOS recommends increase due to power outage trending and "warming shelter" functions
Building Reserve (major repairs)	\$2,500.00	\$5,000.00	\$2,500.00	Same as last FY
Unanticipated Exp (Surplus)	\$10,000.00	\$5,789.34	\$10,000.00	BOS recommends keep level for FY25
Total Operations of T/O	44,850.00	\$14,877.08	\$44,124.00	Fund from surplus if/as needed
Fire & EMS Services				
Fire Dept Reserve	\$0.00	\$18,091.58	\$68,000.00	
Fire Dept Contract with Howland	\$39,000.00	\$0.00	\$92,714.74	contract is 178,806.32 less unexpended balance and requested 68,000.00 from F D R bank account
Total Fire & EMS Services	39,000.00	\$18,091.58	\$160,714.74	BOS Request to be raised
Public Safety				
Street Signs	\$300.00	\$145.10	\$300.00	
Street Lights	\$550.00	-\$48.77	\$600.00	BOS recommends keep level for FY25
Animal Control & Shelter	\$1,150.00	-\$16.00	\$900.00	BOS recommends for FY25
Animal Control Officer Payroll	\$600.00	-\$200.00	\$800.00	contract with shelter
MMA Insurance	\$15,000.00	\$850.50	\$15,000.00	Fee negotiated between BOS and ACO
Emergency Mgmt. EMA	\$750.00	\$0.00	\$750.00	BOS recommends keep level for FY25
Total Public Safety	18,350.00	\$730.83	18,350.00	Rate negotiated by BOS with FD Chief Howland
Public Works				
Town Roads- LRAP (from State)	\$0.00	\$81,949.00	\$0.00	Not a budgeted item, figure provided represents a reserve amount
Town Roads- Grading & Ditching	\$8,000.00	-\$13.30	\$9,500.00	BOS recommends increase due planned expansion of drainage efforts and storm damage trends
Town Roads- Calcium	\$1,500.00	\$1,500.00	\$1,500.00	BOS recommends keep level for FY25
Removal of Brush	\$1,500.00	\$1,500.00	\$1,500.00	BOS recommends keep level for FY25
Beaver Control	\$500.00	\$500.00	\$500.00	BOS recommends keep level for FY25
Winter Roads	\$130,000.00	\$19,136.36	\$150,000.00	Increased fuel and sand/salt increases
Sand Shed Elec. & Maint.	\$3,000.00	\$234.75	\$2,700.00	BOS recommends decrease due to investments made and availability to grant funding
Municipal Groundskeeping	\$8,000.00	\$0.00	\$8,000.00	Price frozen by Contractor for this FY
Bridges and Roads Reserve	\$5,000.00	\$23,010.00	\$5,000.00	Build reserve
Vets Honor Roll	\$250.00	-\$5.00	\$250.00	BOS recommends keep level for FY25
Junkyard Clean Up (Surplus)	\$5,000.00	\$5,000.00	\$5,000.00	Fund from surplus if/as needed
Sexton Operations	\$1,000.00	\$2,000.00	\$1,000.00	Sexton requests maintain level for FY25 to continue to build Perpetual Care fund
Total Public Works	163,750.00	\$134,811.81	184,950.00	
Sanitation				
Solid Waste Disp. (BLT)	\$60,000.00	\$1,166.62	\$50,000.00	Reduction achieved through previous FY investments into compactor
Total Sanitation	60,000.00	\$0.00	\$50,000.00	
Special Assessments				
Education Est.				
County Tax	\$100,527.43	\$0.00	\$109,110.99	REFER TO TOWN MEETING
Total Special Assessments	100,527.43		109,110.99	Per the County of Penobscot Budget
Debt Service				
Municipal Building Debt	40,894.00	\$0.00	\$40,894.00	
Total Debt Service	40,894.00	\$0.00	\$40,894.00	
General Assistance				
General Assistance	0.00	\$0.00	\$0.00	Fund from surplus, if/as needed
Total General Assistance	0.00	\$0.00	0.00	
Totals	585,242.43	\$183,607.23	561,602.43	



**ANNUAL
TOWN MEETING
MONDAY MARCH 18, 2024**

STATE OF MAINE

PENOBSCOT, SS

TO: SUSIE PRIEST, RESIDENT OF THE TOWN OF LOWELL, COUNTY OF PENOBSCOT, AND STATE OF MAINE.

GREETINGS.

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lowell, in said County, qualified to vote in Town affairs, to meet at the Lowell Town Office in the Town of Lowell, County of Penobscot, State of Maine, on Friday, the 15th of March, 2024 A.D. at 10 o'clock a.m. in the morning, then and there to act upon articles numbered ONE (1) and TWO (2) as set out below, polls open at 10 a.m. and close at 6 p.m., and to notify and warn the voters to meet at the Lowell Town Office on Monday the 18th day of March 2024 A.D. at 6:00 o'clock in the evening to act upon articles number three (3) through (23).

Article 1. To choose a moderator to preside at said meeting.
(To follow Maine Moderators Rules for said meeting)

Article 2. Town Officers: To elect all necessary Town Officers as are required by law, by secret ballot. The polls for voting on **Articles 1 and 2** will open at 10 a.m. and will close at 6 p.m.

- Third Selectman: Three-year term.
- Budget Committee: Two, two-year terms.
- Planning Board: three, five-year terms.
- School Committee: two, three-year terms

Article 3. Overdrafts: To see if the Town will vote to ratify overdrafts occurring in Town Operations for fiscal year 2024.

Article 4. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the approved budgeted amount in each category of the FY 2024 annual budget during the period February 1, 2025, until the Annual Town meeting in March 2025.

Article 5. Prepayment of Taxes: Vote to authorize the Tax Collector or the Treasurer to accept prepayment of taxes, not yet committed, pursuant to 36 M.R.S. §506.

Article 6. Tax-acquired Property: To see if the Town will vote to require the selectmen to provide the former owner(s) of tax-acquired property, or if deceased his/her/their heirs/devisees/personal representative 30 days to repurchase the property for a price equal to all outstanding taxes, interest, fees, and costs; if the former owner does not repurchase the property the selectmen may sell the property through the sale process in 36 MRS § 943-C, provided that if the former owner does not timely request that process or the board is unable to list or sell the property as required by § 943-C(3), the board may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the county. For sales to someone other than the former owner(s), excess sale proceeds, as defined in 36 MRS § 943-C, shall be returned to the former owner.

Article 7. To see if the Town shall vote to accept the categories of funds listed below provided by the Maine State Legislature or other organizations.

- | | | |
|------------------------------------|---|--|
| 1. Municipal Revenue Sharing | 2. Local Road Assistance Program (LRAP) | 3. State Aid to Education (including pass-through funds and property tax relief) |
| 4. Snowmobile Registration Monies | 5. Tree Growth Tax Reimbursement | 6. Civil Emergency Funds |
| 7. Emergency Management Assistance | 8. General Assistance Reimbursement | 9. Homestead Exemption Funds |
| 10. Veteran's Exemption Funds | 11. State Grants, or other funds. | 12. U.S. Federal Funds |

Article 8. Unexpended Operational Balances: To see if the Town will vote to carry forward any unexpended FY 2024 municipal budget operational balances, from the specific line items below, for the same purpose in the FY 2025 operational budget:

- | | | |
|------------------------|---------------------|----------------------------|
| 1. Fire Department | 2. Education | 3. Winter Roads |
| 4. Photocopier Reserve | 5. Building Reserve | 6. Roads & Bridges Reserve |

Article 9. Surplus: In accordance with ADM 26, approved March 15, 2010, the Board of Selectmen are authorized to appropriate money from surplus for tax relief and stability of the municipal tax rate. The amount used for this purpose shall not reduce the available surplus balance below \$250,000.

Article 10. To fix compensation paid to Town Officials and Employees.

1 st Selectman \$3,732	3 rd Selectman \$3,732
2 nd Selectman \$3,732	Town Clerk \$17,000
Treasurer \$3,600 /Payroll fees \$2,000	Tax Collector \$11,950
Registrar of Voters \$1,600	Road Commissioner \$600
Animal Control Officer \$800	Code Enforcement Officer \$5,865
Custodian \$5,330	General Assistance Officer \$500.
Local Health Officer \$100	

Article 11. General Government: To see if the Town will vote to raise and appropriate the sum of \$123,273 for General Government.

Article 12. Operation of the Town Office: To see if the Town will vote to raise and appropriate the sum of \$44,124 for the Operation of the Town Office, and appropriate up to \$10,000 from surplus for unanticipated emergency expenses as needed.

Article 13. Public Safety: To see if the Town will vote to raise and appropriate the sum of \$18,200 for Public Safety.

Article 14. Public Works: To see if the Town will vote to raise and appropriate the sum of \$184,950 for Public Works, and appropriate up to \$5,000 from surplus for junkyard cleanup if/as needed.

Article 15. Sanitation: To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Burlington –Lowell Transfer Station operations and maintenance.

Article 16. Special Assessments: To see if the Town will vote to raise and appropriate the sum of \$109,110.99 to pay County Tax.

Article 17. Debt Service: To see if the Town will vote to raise and appropriate the sum of \$40,894.00 for the Municipal Building loan.

Article 18. General Assistance: To authorize the Selectmen to appropriate funds, as needed, for General Assistance from Surplus.

Article 19. Interest: To authorize the Tax Collector to charge interest on Real Estate and Personal Property Taxes not paid by January 31, 2025. Interest begins February 1, 2025, at 5% annually and will accrue daily thereafter.

Article 20. Discount: To see if the Town will vote, pursuant to Title 36 section 505 Paragraph 5 of M.R.S.A., to allow 2% discount on all taxes, Real and Personal if paid in full within 30 days of commitment.

Article 21. Reserve Account Management: To see if the Town will authorize the Board of Selectmen to pay for normal maintenance or repair work, as required, from the established, designated reserve accounts.

Article 22. Authorization for Disposal of Municipal Personal Property: To see if the town will vote to authorize the municipal officers to dispose of town-owned personal property with a value not exceeding the amount of \$1000, under such terms and conditions as they deem advisable.

Article 23. Fire Department Contract: To see if the Town will vote to raise and appropriate and expend from the Fire Department Contract Account and expend from the Fire Department Reserve account the below sums for the contractual agreement with the Howland Fire Department.

Howland Fire Department Contract (raise and appropriate): \$.178,806.32

Recommended:

(Expend from Fire Department Reserve Account): \$18,091.58

(Appropriate from the Fire Department Reserve Bank account): \$68,000

(Raise the remainder of): \$92,714.74.

Article 24. Municipal Reimbursement/Medical Care of Stray or Companion Animals: To see if the Town will vote to allow the selectmen to establish an Animal Control Officer (ACO) Reserve fund to meet current state-mandated animal welfare laws as referred to in Title 7 M.R.S. Sec. 3948(2) which obligates a municipality's Law enforcement officers and animal control officers to take a stray animal to its owner, if known, or, if the owner is unknown, shall ensure that any injured companion animal that is at large or in a public way is given proper medical attention. Title 7 M.R.S. Sec. 3945 requires all municipalities to keep in a separate account all fees (except for the \$1 recording fee pursuant to sec. 3942) and court fines to be used "for the salaries and costs of animal control, enforcement of licensing laws, care of stray animals that are injured or abandoned, and the support of one or more approved animal shelters. The law requires not only that the municipality seek medical attention for the stray animal, but that they must also pay for it. Currently, there is no state fund to reimburse towns for medical attention. Further to help offset any cost would be to establish an ACO Donation fund as part of the ACO reserve fund.

SELECTMEN / ASSESSORS / OVERSEERS OF THE POOR

Brian Moura *Brian Moura*

Charles Priest _____

R. Mark Cofran *R. Mark Cofran*

TOWN OF LOWELL, MAINE

A TRUE COPY: *Lisa E. Woodward*

LISA WOODWARD, CLERK

