



**ANNUAL
TOWN MEETING
MONDAY MARCH 16, 2026**

STATE OF MAINE

PENOBSCOT, SS

TO: LORI MOURA, 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 Saturday, the 14th of March, 2026 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 16th day of March 2026 A.D. at 6:00 o'clock in the evening to act upon articles number three (3) through (25).

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.

-First Selectman: Three-year term.

-Planning Board: Three-year term.

-Planning Board: Two-year term.

Article 3. Overdrafts: To see if the Town will vote to ratify overdrafts occurring in Town Operations for fiscal year 2026.

Recommended

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 2026 annual budget during the period February 1, 2027, until the Annual Town meeting in March 2027.

Recommended

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.

Recommended

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.

Recommended

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.

Recommended

- | | | |
|------------------------------------|---|--|
| 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. 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.

Recommended

Undesignated Fund (Surplus) Balance as of Year End 2023 Audit: \$497,734

For the 2025-2026 fiscal year commitment \$50,000 was expanded from surplus to reduce taxation.

Article 9. To fix compensation paid to Town Officials and Employees.

1st Selectmen	\$3,732	Animal Control Officer	\$800
2nd Selectmen	\$3,732	Custodian	\$5,330
3rd Selectmen	\$3,732	Local Health Officer	\$100
Treasurer	\$2,600	Road Commissioner	\$600
Deputy Treasurer	\$2,000	General Assistance Officer	\$500
Registrar of Voters	\$1,600	Code Enforcement Officer	\$5,865

The Town Clerk shall be compensated at a rate of \$22.63 per hour, with total annual compensation not to exceed \$17,947.75

The Tax Collector shall be compensated at a rate of \$17.02 per hour, with total annual compensation not to exceed \$12,616.21

Recommended

All compensation listed above as 2025-2026 fiscal year except for Town Clerk and Tax Collector. For the 2025-2026 fiscal year the Town Clerk compensation was \$21.97 an hour not to exceed \$17,425.00 and the Tax Collector compensation was \$16.53 an hour not to exceed \$12,248.75.

Article 10. General Government: To see if the Town will vote to raise and appropriate the sum of \$124,089.89 for General Government.

Recommended

Total approved for 2025-2026 fiscal year: \$118,522.75

Article 11. Operation of the Town Office: To see if the Town will vote to raise and appropriate the sum of \$34,205 for the Operation of the Town Office, and appropriate up to \$10,000 from surplus for unanticipated emergency expenses as needed.

Recommended

Total approved for 2025-2026 fiscal year \$33,250 from taxation and \$10,000 from surplus

Article 12. Public Safety: To see if the Town will vote to raise and appropriate the sum of \$18,650 for Public Safety.

Recommended

Total approved for 2025-2026 fiscal year \$18,350 from taxation

Article 13. Public Works: To see if the Town will vote to raise and appropriate the sum of \$197,750 for Public Works.

Recommended

Total approved for 2025-2026 fiscal year: \$196,450

Article 14. 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.

Recommended

Total approved for 2025-2026 fiscal year: \$50,000

Article 15. Debt Service: To see if the Town will vote to raise and appropriate the sum of \$40,894 for the Municipal Building loan.

Recommended

Total approved for 2025-2026 fiscal year: \$40,894

Building Mortgage Balance as of 03/01/2026: \$369,476.56

Maturity Date: January 2037

Interest Rate: 3.5%

Article 16. General Assistance: To authorize the Selectmen to appropriate funds, as needed, for General Assistance from Surplus.

Recommended

Article 17. 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 7% annually and will accrue daily thereafter.

Recommended

Article 18. 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.

Recommended

Article 19. Reserve Account Management: To see if the Town will vote to authorize the Board of Selectmen to expend funds from established reserve accounts for their designated purposes, provided that the expenditure does not exceed the amounts available in the respective reserve accounts and that the expenditures align with the specific purposes for which the reserve accounts were created.

Recommended

ARPA Funds Winter Roads Reserve Fire Protection Reserve

Photocopier Reserve Town Office Building Reserve LRAP Funds

Forest Fire Reserve Perpetual Care

Reserve Account Balances as of 02/25/2026:

<i>ARPA Funds \$10,472</i>	<i>Winter Road Reserve \$106,060</i>
<i>Photocopier Reserve \$2,188</i>	<i>Town Office Reserve \$10,000</i>
<i>LRAP Funds: \$97,646</i>	<i>Forest Fire Reserve \$17,500</i>
<i>Perpetual Care \$10,158.56</i>	<i>Fire Protection Reserve \$23,823</i>

Article 20. 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.

Recommended

Article 21. Rec Department: To see if the Town will vote to raise and appropriate the sum of \$200 for the Howland Rec Department.

Recommended

Other Kinds of Business; Information Gathering:

Article 22 and Article 23 pertain to assessments from Penobscot County and Central Maine Highlands Fires District #1. Under Maine Revised Statutes, the Town is legally required to pay the assessment levied. A "No" vote on this article does not absolve the Town of this assessment; rather, this article serves to formally authorize the Treasurer to make the payment from the general fund.

Failure to appropriate these funds would result in a legal deficit, as the Town remains liable for the full amount of the assessments regardless of the Town Meeting vote

Article 22. County Tax Assessment: To see if the Town will vote to raise and appropriate the sum of \$138,615 to pay County Tax.

Recommended- To conduct an informational discussion concerning county tax assessments.

Total approved for 2025-2026 fiscal year: \$119,032.43

Article 23. Fire/EMS Contract: To see if the Town will vote to raise and appropriate for emergency services the sum of \$248,117 for the contractual agreement.

Recommended- To conduct a discussion to determine the Town's views on membership in the Central Maine Highlands Fire & EMS District #1 and district assessments.

Total approved for 2025-2026 fiscal year: From taxation \$237,123 and \$1,200 from Surplus funds from sale of fire equipment. The Central Maine Highlands Fire & EMS District #1 Fiscal Year is from July 1, 2025-June 30, 2026, therefore the contract voted on at today's meeting is from July 1, 2026-June 30, 2027.

SELECTMEN / ASSESSORS / OVERSEERS OF THE POOR

Brian Moura_____

Michael Gostin_____

Kirk Fogg_____

TOWN OF LOWELL, MAINE

A TRUE COPY: _____

LISA WOODWARD, CLERK