

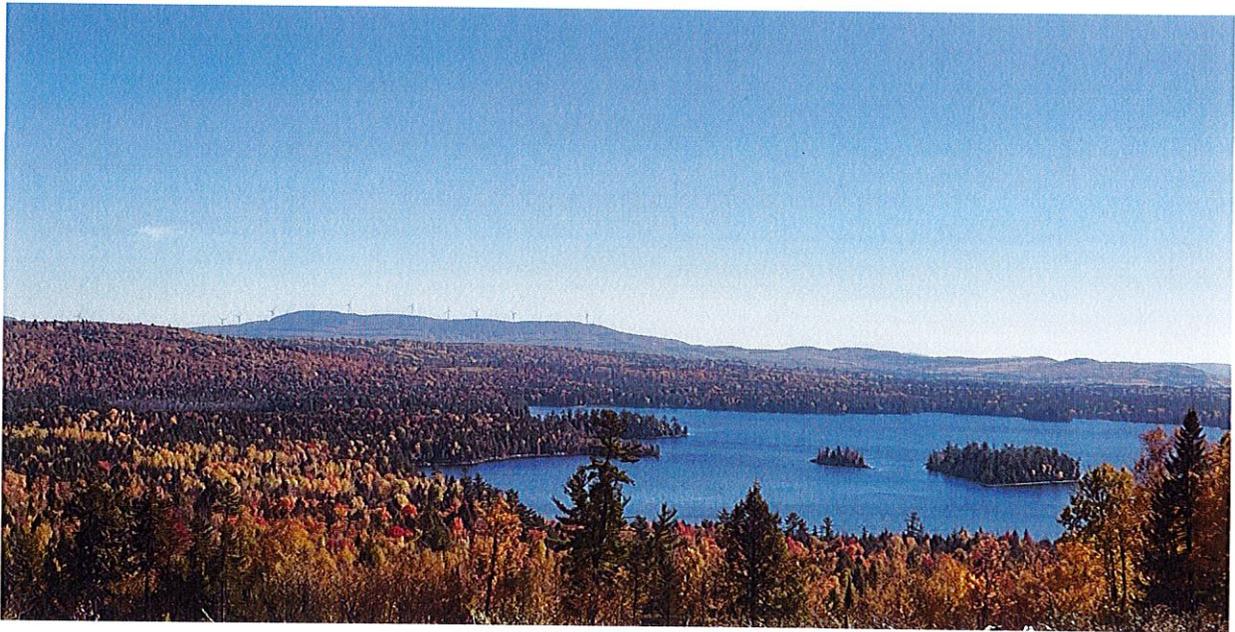
# **Town of Lowell**

# **Annual Report**

**Fiscal Year 2025**

**Ending January 31, 2026**

**March 16, 2026**



**Board Of Selectman**

**Brian Moura**

**Kirk Fogg**

**Michael Gostin**

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 Hall  
Every other Tuesday at  
5:30PM  
or as necessary or when  
requested.

**BOARD OF SELECTMEN**

Brian Moura  
lowell1stselectman@gmail.com  
  
Mike Gostin  
lowell2ndselectman@gmail.com  
  
Kirk Fogg  
lowell3rdselectman@gmail.com

**OFFICE STAFF**

Lisa Woodward  
Treasurer, Clerk  
townoflowellmaine@gmail.com  
  
Crystal Cyr  
Tax Collector  
lowelltaxcollector@gmail.com

**ASSESSOR**

Travis Roy  
penobscotappraisal@gmail.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

# Town of Lowell

## TOWN OFFICERS

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

- Brian Moura
- Mike Gostin
- Kirk Fogg

### Planning Board:

- Kerry McIntyre, Chairman
- Lori Bond
- Cindy Libby
- Harold Whitten
- Cliff Hill

### Clerk, Treasurer & Registrar of Voters:

- Lisa Woodward

### Board of Appeals:

- William James
- Susan Priest

### Tax Collector

- Crystal Cyr

### 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:

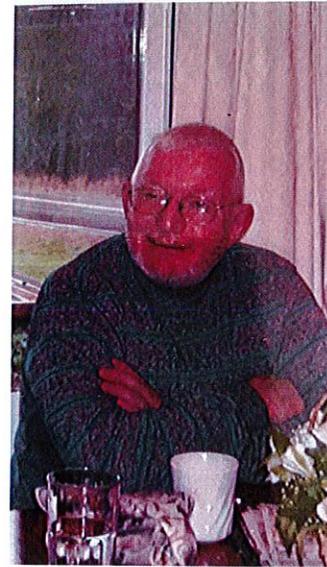
- Mathew McIntyre

THIS YEAR'S ANNUAL REPORT IS DEDICATED TO TWO HARDWORKING LIFETIME MEMBERS OF OUR TOWN. WE THANK THEM FOR THEIR MANY YEARS OF SERVICE.



GORDON CHAMPION

Gordon was a lifetime resident of Lowell. This is where he raised his family. He enjoyed living in a small town where everybody was his neighbor and friend. He held multiple positions in town government. He was a selectman for 2 terms, Planning Board Member, Road commissioner, Sexton, Town Constable, Animal Control Officer. He enjoyed the time he spent as a town official to make the best it could be.



BARRY FOGG

Barry was a lifelong resident of Lowell, He was the epitome of hard work and character. He was a self-employed logger throughout his life and owned Fogg Lumbering, Inc. Barry served his community in multiple civic roles over several decades, including School Board Director (3 years), Road Com Commissioner (9 years) and Chair of the Appeals Board (2 years). He was also a founding Member of the Triangle Fire Department and served as President of the Triangle Men's Club. His delicious bean-hole-beans were enjoyed by many.

The Town of Lowell will miss Gordon and Barry's wisdom, advice, and smiles.



Janet T. Mills  
GOVERNOR

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

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
CHAIR  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

My highest priority as a Senator is to ensure that the State of Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [collins.senate.gov](http://collins.senate.gov).

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <https://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

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

Dear Friends,

With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced – a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues—and many of you back home—about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124



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

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And

my staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden  
Member of Congress



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

## Mathew McIntyre

78 Tannery Road  
Lowell, ME 04493  
(207) 680-0678

[Mathew.McIntyre@legislature.maine.gov](mailto:Mathew.McIntyre@legislature.maine.gov)

Friends and neighbors,

It remains an honor to serve as your State Representative for District 18 in the Maine House of Representatives. As we begin the Second Regular Session of the 132nd Legislature, I am grateful for the trust you have placed in me to represent you in Augusta.

The Legislature re-convened on January 7, 2026, and are considering a wide range of proposals in the months ahead. Among many important issues, lawmakers will debate on policies affecting our economy, housing availability, workforce development and support for working families, including fighting to reduce Maine's high property and income tax burdens. These decisions have a direct impact on our region and on your families and your input is essential.

As a member of both the Criminal Justice & Public Safety committee and the Energy, Utilities and Technology committee, while the bulk of my efforts tend to be focused on those broad topics, I will absolutely pay close attention to the full scope of the business of Augusta.

I encourage you to stay informed and engaged by visiting the legislative website at [Legislature.Maine.Gov](http://Legislature.Maine.Gov). There, you can review bill language and summaries, follow committee schedules, track roll call votes, and watch live streams of House and Senate sessions. Public hearings and committee meetings are also accessible via Zoom, making it easier than ever to observe proceedings or offer testimony on any issue that matters most to you.

Thank you again for the privilege of representing you. Please feel free to reach out to me at any time at (207) 680-0678 or by email at [Mathew.McIntyre@legislature.maine.gov](mailto:Mathew.McIntyre@legislature.maine.gov) to share your thoughts or concerns. If you would like to receive my regular e-newsletter with updates throughout the year, simply send me your email address and I will be glad to add you to the distribution list.

Serving our community is the honor of a lifetime, and I look forward to continuing this work together in the year ahead.

Respectfully,

Mathew "Mac" McIntyre  
Maine State Representative



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

**Address of First Selectman Brian E. Moura  
In Reflection on Public Service — Lowell, Maine; 2022–2026**

Dear Friends and Neighbors,

Good evening.

It has been the honor of a lifetime to serve the people of **Lowell, Maine** as your *First Selectman and Chair of the Board of Selectmen* from **2022 through 2026**. Over these two terms, I have faced challenges and opportunities with integrity, determination, and a steadfast commitment to the well-being of every resident, building a stronger, more resilient Lowell together.

Before taking office, I drew upon decades of community and emergency service: as a volunteer with town groups; serving as the Town of Lowell's Board of Selectmen duly Elected Representative to the **CMHFED #1 Board of Directors** and to CMHFED #1. **Board elected Officer Secretary**; Chair of the **Lowell Town GOP Committee**; member of the **Maine Central Lakes Republican Executive Committee**; President and Road Manager of the **West Shore Road/Spruce Point Road Association**; and through earlier roles with the **North Kingstown, Rhode Island Emergency Management Team** and the **Civil Air Patrol**. These experiences underscored for me the heart of good governance—service before self, and partnership before partisanship.

Throughout my tenure, the Board of Selectmen and I focused on **fiscal responsibility**. We navigated municipal budgeting under rising costs while preserving essential services and maintaining long-term financial stability. Strategic budgeting ensured continued investment in public safety, roads, and critical infrastructure while protecting taxpayers. Our annual town reports detailed these fiscal priorities and transparent stewardship of public funds.

A central commitment of our administration was **infrastructure and roadway improvement and public safety**, recognizing that safe roads and well-maintained public assets are foundational to community quality of life. Under our leadership, planning and funding efforts advanced necessary upgrades to local roads, bridges, town facilities, shared transfer facility, school and public safety and other efforts documented in each year's annual town report and in regular Board meeting updates.

We also undertook town-wide **property revaluation initiatives**, ensuring equitable assessments and supporting long-term revenue stability. These efforts reflected our dedication to fairness and fiscal prudence, aligning Lowell's property tax base with current market realities.

Collaboration was a hallmark of our work: engaging residents through public meetings, fostering partnerships with volunteer organizations, and supporting committee work across town departments. We strengthened emergency preparedness planning, improved communication channels between government and citizens, and encouraged active citizen participation in civic affairs.

Throughout, our focus remained on **preserving Lowell's rural character, enhancing quality of life, and ensuring a sound foundation for future generations documented in the Towns comprehensive plan**. I am proud of the work documented in the **2022, 2023, 2024, and 2025 annual town reports**—documents that reflect the collective efforts of town staff, volunteers, and engaged citizens.

As I complete this chapter of my public service, I thank my fellow Selectmen, town officials, and the residents of Lowell for their trust and partnership. Together, we have strengthened the fabric of our town and set a course for continued progress. My commitment to Lowell remains enduring, and I look forward with confidence to the bright future that lies ahead for this remarkable community.



Thank you.

*Brian Moura* Brian E. Moura

First Selectman  
Town of Lowell, Maine



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 -2025 Annual Report

### **Dear Friends,**

We're proud to highlight several capital projects and town initiatives launched three years ago that are now delivering measurable results and financial savings for the Town of Lowell. As we look toward 2026 and beyond, we remain committed to building on this progress through a phased and fiscally responsible approach.

### **Transfer Station Improvements:**

The Burlington Lowell Transfer Station project continues to reduce operating costs for the third consecutive year—without increasing the town's contribution.

- Savings have been achieved through efficient equipment upgrades, including the addition of a second compactor, and retiring the backhoe, even amid rising fuel and haulage costs.
- While load counts decreased in previous years (82 in 2022, 50 in 2023, 48 in 2024) the load counts increased to 60 in 2025 whether due to increases in seasonal or full-time residents trash output and our free dump day we introduced in 2025 however our costs would have been substantially more if these improvements were not made.
- Grounds maintenance continues to receive positive feedback, and key repairs and upgrades are nearing completion.

### **Grant-Funded Improvements:**

Remaining funds from the Penobscot County ARPA Commissioners Fund were applied to improvements at the Town Sand/Salt Shed,

- Including repairs and maintenance to the roll-away door, completed at no cost to taxpayers.

### **Infrastructure and Facilities:**

Our phased infrastructure plan continues with meaningful progress:

- Efforts by the Board of Selectmen and Road Manager saved significant costs through roadwork, ditching, culvert clearing, and vegetation management without having to outsource to third parties.
- Installation of a new town flag, and lighted pole at Town Hall.
- Establishing a town flag fund to increase the number of flags on telephone poles that are displayed during temperate weather and replace damaged flags.
- Heating system improvements to correct thermostat placement and repair improving efficiency and comfort.
- Full refurbishment of Preble Road and continued maintenance of Fogg Brook, Porter, Escutarsis, Woodman Mill, and Tannery Roads within budget.



- Expanded hall rentals due to IT upgrades and use as a training facility for state training.
- Installation of new handicap front entrance door opener.

#### **Technology Upgrades:**

- Installation of a new 85" monitor in the public meeting room, modernizing the space and increasing rental revenue opportunities.
- Addition of the InforME credit card PayPort system, allowing convenient credit card payments at no cost to the town (2.5% customer surcharge).(pending hookup by Trio support)
- Completion of the website migration and other IT speed improvements.

#### **Public Safety:**

In July 2025, the Central Maine Highlands Fire and EMS District completed its first year of operation on or under budget. Representing over 4,000 residents across multiple communities, the district strengthens regional collaboration and grant eligibility.

- We are especially pleased to share that U.S. Senator Susan Collins secured \$3,005,000 in Congressionally Directed Spending for EMS in FY2026. Of that, \$1,875,000 was awarded to Central Maine Highlands Fire & EMS District 1 to purchase fully equipped regional ambulances.
- Through competitive wages, improved training, upgraded equipment, and strong mutual aid partnerships, we continue enhancing the safety and well-being of our residents.

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#### **Assessor's Agent Report – 2025:**

The year 2025 marked one of the most significant assessment efforts in recent Town history. After a multi-year process, the Town's contracted assessing firm, Bartlett Assessment LLC, completed a full revaluation of all real property in Lowell.

Under Maine law, municipalities are required to assess property at its "just value," or fair market value, in accordance with Maine Revised Statutes Title 36. This requirement ensures that the property tax burden is distributed fairly and equitably among all property owners. The purpose of the assessing function is not to raise revenue, but to maintain fairness and uniformity in taxation.

Over the past five years, the real estate market in Maine — including rural communities such as Lowell — experienced substantial and sustained growth. Property sales reflected market conditions that increased at a pace beyond what routine annual adjustments could reasonably address. While the Assessor's Agent made measured, market-based changes in prior years to maintain compliance, those incremental adjustments were no longer sufficient to keep assessments aligned with actual sale prices.

For that reason, the Town prudently contracted for a comprehensive revaluation. This process included updated property data collection, neighborhood analysis, review of market sales, and the development of new valuation schedules to ensure accuracy and equity across all property types.



It is important to recognize that many property owners saw increases in their assessed values as a result of the revaluation. At the same time, county, education and public safety costs are all increasing annually. General operating expenses of the town have also continued to rise. While the revaluation itself does not generate additional revenue, higher overall valuations combined with increased municipal, county, education and public safety expenditures resulted in tax increases for many residents.

We understand that rising property taxes can be challenging, particularly for long-time residents and those on fixed incomes. The Town remains mindful of these impacts. The goal of the revaluation was to ensure fairness and compliance with state law — not to create hardship — and to position Lowell with a stable and equitable assessment base moving forward.

All real estate assessments are subject to review at the request of the property owner for 185 days after the tax commitment is completed each year. If you have a question about your assessment, please feel free to contact the contracted assessor's agent, Travis Roy, at [penobscotappraisal@gmail.com](mailto:penobscotappraisal@gmail.com).

I would like to thank the residents of Lowell for their cooperation throughout this extensive process. Maintaining just value is both a legal obligation and a responsibility the town has to each taxpayer. The Assessor's Office remains committed to transparency and careful review of any property-specific questions.

Respectfully submitted,  
Travis Roy  
Assessor's Agent Town of Lowell

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#### **Town of Lowell Revaluation Summary:**

Bartlett Assessing Services LLC completed a revaluation for the town of Lowell. The project was ongoing from May 2024 through July 2025. Below are a summary and timeline of the tasks completed. The assessed values in Lowell were at 74% of market values before the revaluation. As a result of the revaluation, values are now at 102% of market values.

#### **Data Collection: May 2024 – October 2024:**

Property inspections were completed throughout the summer and fall of 2024. This involved collecting data on the physical characteristics of the properties and location. Information such as size of the property, number of bedrooms, the type of construction, and the age of the building was collected.

#### **Data Entry: May 2024 – June 2025:**

Data collected from the site inspections was entered into TRIO from June 2024 through December 2024. New pictures and sketches were completed and attached to property record cards in TRIO. This data was reviewed and updated from January 2025 through June 2025.

#### **Sales Analysis: May 2024 – June 2025:**

An analysis of land sales and developed parcel sales that occurred in at least the current and two prior years ending April 1, 2025 was completed in May 2025. Sales utilized in this analysis



were summarized and used as a valuation guide and a source of comparable sales for the valuation of property in the town. This involved analyzing the real estate market in the area, including the supply and demand of different types of properties and the trends in property prices. This information is used to determine the overall market value of properties in Lowell. This analysis was ongoing throughout the project and completed in May 2025.

#### **Market Development/Cost File Update: May 2024 – May 2025:**

Unit cost schedules were developed and updated in TRIO based on local construction costs. The schedules are suitable for the valuation of properties of the sizes and types found in the town. A building grading system and specifications of construction for various grades was developed and utilized in the valuation of property in this project. Land schedules were developed and updated in TRIO to utilize front foot or acreage units as appropriate for the valuation of areas and property types located in the town. Grading specifications, cost schedules, depreciation schedules and land valuation schedules were developed and updated in TRIO. The final sales study with a sales ratio analysis and quality rating computed in the manner suggested by Maine Revenue Services is attached. The goal was to obtain a sales ratio between 95 and 100% with a quality rating of 20% or less. Lowell's sales ratio came in at 102% with a quality rating of 12%.

#### **Informal Hearings: July 2025:**

Updated values were approved by the Board of Assessors in June 2025. Letters stating the new proposed value were mailed in early July 2025 to each property owner. At that time anyone with questions concerning the revaluation process or the value established for their property had an opportunity to meet a representative from Bartlett Assessing Services LLC on July 22, 2025 or to contact Shirley Bartlett by telephone or email.

#### **Miscellaneous:**

Completed field property record cards recording the data collected during the field inspections including construction characteristics, age, condition, an outline sketch, and other pertinent information relative to the buildings were returned to the town office along with the old paper property record cards. Property record cards using CAMA tax appraisal software containing the data collected on the field record cards, plus a digital photo of the principal structures and the digitalized sketch of the principal buildings are located in TRIO. Valuation reports for all real estate accounts are located in TRIO. Final sales analysis is attached. Updated cost files and land schedules are located in TRIO.

A town-wide revaluation in the Town of Lowell is a comprehensive reassessment of all taxable real property conducted to ensure that property assessments reflect current market values. This process is undertaken to promote fairness and equity in the distribution of the property tax burden among residents and businesses. The revaluation analyzes recent sales activity, property characteristics, and prevailing market conditions across the town. While individual property assessments may increase or decrease as a result of the revaluation, the process itself does not generate additional tax revenue for the Town of Lowell; rather, it ensures that taxes are allocated proportionally based on updated values. Property owners are notified of their revised assessments and are provided with an opportunity to review the information and appeal if they believe the assessment does not accurately reflect their property's value.



**In Conclusion:**

We would like to express our gratitude and appreciation to our dedicated Board of Selectmen, Office Team, Officers, Committees, Boards, and the many volunteers who contributed to town projects. These efforts include the newly introduced Burlington fourth of July garage sale fundraiser whose funds were raised and donated at no cost to taxpayers and the remaining unsold garage sale items donated to the Burlington food pantry garage sale fundraiser effort. Additional volunteer efforts are the growing annual roadside cleanup, the installation and removal of US flags along our roads, and other initiatives like the Trunk or Treat event and various beautification and improvement projects. We look forward to even more volunteer involvement and the setting of new goals for the town in 2026. We encourage and support active participation from the Lowell community in shaping the town's future by attending our public Board, Committee, and other Board meetings and sharing your ideas and suggestions.

Thank you,

Adoption Date: February 27, 2026

Brian Moura Brian Moura  
1<sup>st</sup> Selectman

\_\_\_\_\_  
Mike Gostin  
2<sup>nd</sup> Selectman

\_\_\_\_\_  
Kirk Fogg  
3<sup>rd</sup> Selectman

# Assessor's Agent Report – 2025

## Town of Lowell

The 2025 year marked one of the most significant assessment efforts in recent Town history. After a multi-year process, the Town's contracted assessing firm, Bartlett Assessment LLC, completed a full revaluation of all real property in Lowell.

Under Maine law, municipalities are required to assess property at its "just value," or fair market value, in accordance with Maine Revised Statutes Title 36. This requirement ensures that the property tax burden is distributed fairly and equitably among all property owners. The purpose of the assessing function is not to raise revenue, but to maintain fairness and uniformity in taxation.

Over the past five years, the real estate market in Maine — including rural communities such as Lowell — experienced substantial and sustained growth. Property sales reflected market conditions that increased at a pace beyond what routine annual adjustments could reasonably address. While the Assessor's Agent made measured, market-based changes in prior years to maintain compliance, those incremental adjustments were no longer sufficient to keep assessments aligned with actual sale prices.

For that reason, the Town prudently contracted for a comprehensive revaluation. This process included updated property data collection, neighborhood analysis, review of market sales, and the development of new valuation schedules to ensure accuracy and equity across all property types.

It is important to recognize that many property owners saw increases in their assessed values as a result of the revaluation. At the same time, county, education and public safety costs are all increasing annually. General operating expenses of the town have also continued to rise. While the revaluation itself does not generate additional revenue, higher overall valuations combined with increased municipal, county, education and public safety expenditures resulted in tax increases for many residents.

We understand that rising property taxes can be challenging, particularly for long-time residents and those on fixed incomes. The Town remains mindful of these impacts. The goal of the revaluation was to ensure fairness and compliance with state law — not to create hardship — and to position Lowell with a stable and equitable assessment base moving forward.

All real estate assessments are subject to review at the request of the property owner for 185 days after the tax commitment is completed each year. If you have a question about your assessment please feel free to contact the contracted assessor's agent, Travis Roy, at [penobscotappraisal@gmail.com](mailto:penobscotappraisal@gmail.com).

I would like to thank the residents of Lowell for their cooperation throughout this extensive process. Maintaining just value is both a legal obligation and a responsibility the town has to each taxpayer. The Assessor's Office remains committed to transparency and careful review of any property-specific questions.

Respectfully submitted,  
Assessor's Agent  
Town of Lowell

**Lowell School Department  
PO Box 166  
Burlington, Maine 04417**

March 3, 2026

Dear Community Members of Lowell,

It continues to be our pleasure to serve the community of Lowell as members of your school committee. We continue to appreciate the support of the community and to manage our school department in a fiscally responsible manner. This year, our School Board members include Leah Wakefield, Bonnie Hill and Peggy Banks, who serves as our chairperson. Our school committee meets monthly for a business meeting which includes reviewing and approving all invoices of expenditures, checking on student enrollments, and considering contracted services and policies. We invite citizen input during each of our meetings, so if you are interested, please stop by and join us.

The total school budget has increased this year from \$692,120.30 in FY 2024-25, to this year's budget of \$ 783,675.55 for the FY 2025-26. The reasons for this increase in the budget continues to primarily be due to growth in the number of students who reside in Lowell, increased special education costs, and transportation. We were able to negotiate the FY 25-26 MSAD 31 transportation contract based on the actual number of students who ride the bus. Each year, tuition rates are set by the Maine Department of education for school departments across the state, and these costs are non-negotiable.

This year our student enrollment grew from 46 to 48 students who attend five school departments. These include schools in MSAD 31, (Howland), RSU 67 (Lincoln), Old Town, Brewer, and John Bapst High School in Bangor. We even have one at Carrabassett Valley Academy! Students have school choice, which was a promise to the citizens of Lowell when Lowell formed its own school department. Despite that, we control tuition costs by using the approved school tuition rates for MSAD 31 and RSU 67 as the maximum tuition amount that can be paid to any school. So, if a student attends a school with higher tuition rates, the family must pay any costs above the approved maximum tuition rate.

Members of the Board of Directors welcome comments, questions or concerns, please reach out through the Town Office. Our superintendent, Beth Anne Lorigan is also available for questions and concerns. Her contact information is [Blorigan54@gmail.com](mailto:Blorigan54@gmail.com) and phone number is 207-852-3220.

We hope that each of you has a safe and comfortable rest of the winter!

All the best,

Peggy Banks

Peggy Banks, Lowell School Committee Chair

### Planning Board Report

- Currently working on State mandated Land Use Ordinance updates
- Approved a subdivision presented by the Gardner Land CO located on Fogg Brook Rd

### Sexton Report

I have the honor of being Sexton for the Town of Lowell. To my friends and neighbors who've lost a loved one this past year, I hope that you are finding peace.

Thank you,

Kerry

**Town of Lowell  
Code Enforcement  
2025 Annual Report**

This year there were five permits issued for new year-round homes and camps in Lowell. There were also twelve permits issued for accessory structures and four permits was issued for seasonal camps.

Permits issues:           Sheds—7  
                                  House/Camp—5  
                                  House with attached garage—3  
                                  Garage—2

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

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. The Planning Board also reviews and approves Sub-division Applications. One subdivision was approved off of the Fogg Road. The efforts of the Planning Board greatly assist this Office as they update and amend ordinances to bring the Town in compliance with State Standards.

I also received my recertification for five more years as Code Enforcement Officer, and Local Plumbing Inspector.

Respectfully Submitted,

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

## ACO REPORT 2025

January

Very quiet.

February

Call from Burlington ACO on complaint that called her on Carl Stebbins 2 dogs loose. Jodi Sutherland was the caller. I called Carl and left message, and they were out looking for the dogs at that time.

March

Jennessa Bennett called missing her dog, little chi/pom mix. While on phone the dog came back!

April

May. Quiet

June

6/1/25 A written warning served to 12 Porter Lane on DAL

July 0

August

8/10/25. Call from Joy Madden wanting a trap for a cat, orange and white

8/17/25. Another call from Pat ? On black and white cat / no tail. 207-403-3626

8-18-25 called her back/ left message.

No call back.

8/19/25 joy Madden called back and want to hold off on trap.

Sept

9/28/25 call about dog in road by 376 West Old Main Road

Served written warning to Jamie Murphy

3 miles

October

10/10/25 call from 110 West Old Min Road wanting a cat trap.

Dropped off trap. Took to shelter 27 miles

Oct 13

Wants trap back to 110 West Old Main Road. Reset trap 7 miles

I checked with neighbors to make sure no one owned the cat.

10/21/25 to check on trap—7 miles

10/22/25 picked up trap, only caught a skunk.

10/27/25 Dispatch 658 pm cat injured on side of road. The couple waited for me. The cat was injured but moving good. The young man helped me go through the woods to catch the cat. Went up a tree, caught with my net. Put cat in carrier, no blood, no broken bones shown. I alerted the shelter and took in. 24 miles- 2 1/2 hours.

10/27/25 on way back stopped for deer struck, checked on people and called State Police. Deer was killed instantly.

November

11/18/25

GSP from neighbor on Porter Road in my yard again dog name is Duke, I returned him again. He is licensed.

December

12/9/25 dog from Porter Rain again on my steps getting into garage. I gave them a verbal warning.

12/16/25 -207-290-2378 Kim Tozier Mountain View would like trap for cat. Set trap 6 miles

12/16/25. Did Kennel Inspection for Wassookeag Kennels 207-0356-8728. 7 miles

12/17/25 called Kim T. And told her another lady in area was adopting the cat I brought in.

12/30/25 ACO MEETING

Thank you!

Julie Stevens ACO

**Central Maine Highlands  
Fire and EMS District 1  
10 Bridge St.  
P.O Box 75  
Howland ME 04448.**

**Proudly Serving The Communities and Townships of:**

**Howland, Burlington, Maxfield, Edinburg, Enfield, Lowell, Passadumkeag, Seboeis,  
Mattamiscontis, Grandfalls, Summit, T3R1, T3ND, T4ND, T40MD, T41MD**

2025 was another busy year for the District.

**2025 total call volume**

EMS 1351

Fire responses 230

Central Maine Highlands became Maine's first ever Fire District on July 1st 2024

The District had three employees who graduated from the Penobscot County Firefighter II Academy, one that had obtained their State EMT License, and two that obtained Advanced EMT License. We have been able to keep Paramedic level services for our coverage area 24/7. The District has continued to partner with the Lincoln Fire Department to ensure adequate response and staffing levels to emergencies within our region.

**Current apparatus list:**

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

2006 Engine 1250gpm pump with a 1400-gal tank, class A foam, rescue equipment

2009 Vacuum Tanker 3500-gal tank.

1995 Tanker with a 1000gpm pump and 2500 gal tank.

1995 Ladder truck with 110-foot ladder

2002 Wildland truck with 200gpm pump and 400 gal tank

2008 Advance Life Support Ambulance

2016 Advance Life Support Ambulance

2014 Boat with 40hp motor

1998 Snowmobile with rescue sled

2009 Advanced Life Support ambulance

2023 Advanced Life Support Ambulance

2023 ATV with rescue trailer

**Fire EMS employees are as follows:**

Chief Josh McNally

Deputy Chief Cody Smith

A - Shift Asst. Chief Rideout, Lt. Stratton, FF A-EMT Spencer, FF EMT Lonergan, Float FF Naylor

**B** – Shift Asst. Chief Gilman, Lt Glidden, FF EMT Kalinowski, FF Barnes, Float vacant

**C**- Shift Asst. Chief Burr, Lt. Robins, FF EMT Fletcher, FF A-EMT Perkins

**D** – Shift Asst. Chief Quilan, Lt. Brown, FF EMT Hailey, FF A-EMT Lewis

To obtain a fire permit come to the Central Maine Highlands Fire Station or go to the Maine Forest Services website.

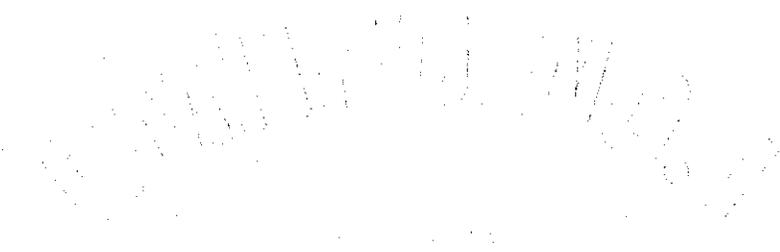
To inquire about a building or heating inspection please call 732-7195

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



	2026-2027	2025-2026	Yr / Yr Change	2024-2025	% of ttl bdgt to be paid by taxes
Dept. Totals	\$ 3,548,823	\$ 3,131,430	\$ 417,393	\$ 2,600,000	75.01%
Revenue Offset	\$ 1,200,000	\$ 1,000,000	\$ 200,000	\$ 1,100,000	
Diff / Short Fall to be made up	\$ 2,348,823	\$ 2,138,039	\$ 210,784	\$ 1,500,000	
	Population %	Assessment %	Total of All Ratios		
Percentages / Ratios	50%	50%	100%		

Partner Town	Pop per 2020 Census	2026 - Total Equalized Assesed Value from State of ME	Last Year's Rate	2025 - Total Equalized Assesed Value from State of ME	Assessed Value % Change
280 Burlington Contract	373	\$ 72,200,000	\$ 217,772.00	\$ 68,350,000	5.633%
210 Edinburg Contract	134	\$ 17,750,000	\$ 63,119.00	\$ 15,850,000	11.987%
220 Enfield Contract	1,435	\$ 308,250,000	\$ 831,981.00	\$ 259,600,000	18.740%
230 Howland Contract	1,094	\$ 115,400,000	\$ 477,539.00	\$ 107,650,000	7.199%
240 Lowell Contract	368	\$ 80,950,000	\$ 238,323.00	\$ 80,950,000	0.000%
250 Maxfield Contract	89	\$ 12,450,000	\$ 43,611.00	\$ 11,500,000	8.261%
260 Passadumkeag Contract	356	\$ 39,300,000	\$ 155,083.00	\$ 34,850,000	12.769%
290 Seboeis Contract	36	\$ 16,300,000	\$ 36,565.00	\$ 15,550,000	4.823%
270 Penobscot County UT Contract			\$ 33,718.00		
295 Hancock County Contract			\$ 33,718.00		
<b>Totals</b>	<b>3,885</b>	<b>\$662,600,000</b>	<b>\$2,131,429.00</b>	<b>\$ 594,300,000</b>	<b>11.493%</b>

Breakdown of numbers...			\$2,272,398
Total (As Member)	\$ Change over prior year	% Change over prior year	
\$ 232,892	\$ 15,120	6.94%	
\$ 69,626	\$ 6,507	10.31%	
\$ 948,251	\$ 116,270	13.98%	
\$ 517,832	\$ 40,293	8.44%	
\$ 246,434	\$ 8,111	3.40%	
\$ 47,378	\$ 3,767	8.64%	
\$ 171,505	\$ 16,422	10.59%	
\$ 38,479	\$ 1,914	5.23%	
\$ -			
\$ 38,212	\$ 4,494	13.33%	
\$ 38,212	\$ 4,494	13.33%	
<b>\$2,348,823</b>	<b>\$ 217,394</b>	<b>10.20%</b>	

Calculated Per Cap - Diff / Total Pop	\$ 604.59
Last year's minimum service amount	\$33,718.00
Increase in the budget yr over yr	13.33%
New minimum service amount	\$ 38,212
% of Piece Budget Covered by taxes	1.63%

# Town Clerk/ Registrar Report

Dear Citizens,

16 voters participated in the last full Municipal Election that was held on March 22, 2025  
150 voters participated in the November 4, 2025, Referendum Election.

## Town Stats

57-Democrats'  
14-Green Independent  
174- Republican  
86-Unenrolled  
332- Total Registered Voters

## Dog Licensing Information

At the time of this report there are currently 43 dogs licensed for 2026. 51 dogs were licensed for 2025.

## 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 December 31<sup>st</sup> 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 31<sup>st</sup> 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 13 Lowell resident deaths.

# **TOWN OF LOWELL REVENUE REPORT**

FISCAL YEAR ENDING JANUARY 31, 2026

## MUNICIPAL GOVERNMENT

AUTO EXCISE TAX	111,138.05
BOAT EXCISE TAX	1,156.60
AUTO AGENT FEES	1,803.00
BOAT AGENT FEES	137.00
ATV AGENT FEES	390.00
HUNT/FISH AGENT FEES	54.00
SNOWMOBILE AGENT FEES	225.00
DOGS AGENT FEES	233.00
BUILDING PERMITS FEES	2,277.50
PLUMBING PERMIT FEES	132.50
VETERANS EXEMPTIONS	290.00
HOMESTEAD EXEMPTIONS	28,168.55
REVENUE SHARING	52,490.20
LRAP	16,196.00
TREE GROWTH REIMBURSEMENT	67,107.04
CHECKING/SWEEP ACCOUNT INTEREST	12,695.54
HALL/GARAGE RENTAL	2,335.00
VITAL RECORDS	213.00
<u>TOTAL MUNICIPAL GOVERNMENT</u>	<u>297,041.98</u>

## TREASURER'S REPORT

### BANK BALANCE AS OF JANUARY 31, 2025 MACHIAS SAVINGS BANK

OPERATING CHECKING ACCOUNT	\$120,000.00
REPURCHASE ACCOUNT	\$1,506,686.75
CEMETERY ACCOUNT	\$10,158.56
ARPA ACCOUNT	\$30,762.41
<u>RAPID RENEWAL</u>	<u>\$9,247.83</u>
TOTAL MACHIAS SAVINGS BANK ACCOUNTS	\$1,676,855.55

### RECEIVABLES AS OF JANUARY 31, 2026

2020 RE TAXES WITH INTEREST	\$320.30	1 ACCOUNT
2021 RE TAXES WITH INTEREST	\$691.53	2 ACCOUNTS
2022 RE TAXES WITH INTEREST	\$1,065.65	2 ACCOUNTS
2023 RE TAXES WITH INTEREST	\$4,674.34	8 ACCOUNTS
<u>2024 RE TAXES WITH INTEREST</u>	<u>\$15,923.59</u>	<u>22 ACCOUNTS</u>
TOTAL RECEIVABLES RE TAXES	\$22,675.41	

2020 PP TAXES WITH INTEREST	\$466.13	1 ACCOUNT
2021 PP TAXES WITH INTEREST	\$366.89	1 ACCOUNT
2022 PP TAXES WITH INTEREST	\$429.35	2 ACCOUNTS
2023 PP TAXES WITH INTEREST	\$683.87	2 ACCOUNTS
<u>2024 PP TAXES WITH INTEREST</u>	<u>\$577.01</u>	<u>2 ACCOUNTS</u>
TOTAL RECEIVABLES PP TAXES	\$2,523.25	

LOWELL DEPOSIT SUMMARY/OPERATING ACCOUNT

FEB/MARCH 2026

DATE

DEPOSITS

2/5/2026 2/12/2026 02/26/26  
71,197.86 44,010.58 25949.5

TOTAL PREVIOUS TOTAL YEAR TO DATE TOTAL YEAR TO DATE

141157.94 141157.94

2026 RE TAXES 206.71 3.99 1480.7

1691.4 1691.4

2025 RE TAXES 59,204.80 21,599.77 13373.19

94177.76 94177.76

2024 RE TAXES 561.51

561.51 561.51

2023 RE TAXES 806.84

806.84 806.84

2022 RE TAXES 824.24

824.24 824.24

2024 PERSONAL PROPERTY 0

0 0

2025 PERSONAL PROPERTY 0

0 0

2022 LIENS 668.06

668.06 668.06

2021 LIENS 438.58

438.58 438.58

2023 STB TAX 0

0 0

2023 LIENS 656.68 716.21 347.98

1720.87 1720.87

LIEN COSTS- REG. OF DEEDS 222.64 821.44 66.36

1110.44 1110.44

LIEN COSTS - MAILING 209.6

209.6 209.6

2024 LIENS 873.13 490.97 149.1

1513.2 1513.2

ABATEMENTS -96.82 -2617.38

-2714.2 -2714.2

DISCOUNTS TAXES -68.15

-68.15 -68.15

INTEREST RE TAXES 60.9 148.18 36.96

246.04 246.04

BMV FEE 230 210 1663

2103 2103

TITLE FEE 33

33 33

SALES TAX - MV 27.5

27.5 27.5

SEC OF STATE TOTAL: 0

0 0

SALES TAX - IFW 110 103 30

243 243

IFW SNOWSLEDS 0

0 0

IFW ATVS 0

0 0

IFW BOATS 0

0 0

IFW HUNT/FISH 0

0 0

IFW TOTAL: 0

0 0

EXCISE TAX AUTOS 857.87 1,425.84 6143.43

8427.14 8427.14

EXCISE TAX BOATS 0

0 0

AGENT FEES AUTO 19 43 107

169 169

AGENT FEES BOATS 0

0 0

AGENT FEES ATVS 0

0 0

AGENT FEES SNOWSLEDS 10 5

15 15

AGENT FEES HUNT/FISH 2 2

4 4

DOGS - TOWN 9 21 3

33 33

DOGS LATE FEES 0

0 0

EDUCATION 8,695.13

8695.13 8695.13

REVENUE SHARING 5085.16

5085.16 5085.16

LRAP 0

0 0

HOMESTEAD EXEMPTION 0

0 0

VETERANS EXEMPTION 0

0 0

TREE GROWTH REIMBURSE 0

0 0

TREE GROWTH PENALTY 0

0 0

SUBDIVISION FEE 0

0 0

BUILDING PERMITS 0

0 0

PLUMBING PERMITS-TOWN 0

0 0

PLUMBING PERMITS - STATE 0

0 0

VITALS - STATE OF MAINE 2.8

2.8 2.8

DOGS STATE OF MAINE 9 30 3

42 42

TREASURER TOTAL 0

0 0

HALL RENTAL 0

0 0

VITALS- TOWN 24.2 75

24.2 24.2

COPY FEES 0

0 0

SNOWMOBILE REIMBURSE 0

0 0

911 SIGNS 0

0 0

ORDINANCE FINES 0

0 0

INTEREST CHECKING MSB 0

0 0

RETURNED CHECK FEE 0

0 0

ADJUSTMENTS TO DEPOSITS 0

0 0

GRANT MONEY REIMB. 0

0 0

MMA DIVIDENDS 0

0 0

LEGAL FEES 2,577.63

2577.63 2577.63

GRAVE OPENINGS 0

0 0

GENERAL ASSISTANCE REIMB. 0

0 0

MMA/WORKER COMP 0

0 0

HONOR ROLL 0

0 0

CALCIUM 0

0 0

BANK CLOSEOUTS 0

0 0

REFUNDS 0

0 0

DONATIONS 0

0 0

INSURANCE REIMBURSEMENT 5,610.50

5610.5 5610.5

MISC/LOANS 0

0 0

BRIDGE REIMBURSEMENT 0

0 0

BLT PERMITS/REBATES 0

0 0

MISC 4,913.07 1

4914.07 4914.07

CEMETERY DONATION 0

0 0

MMA WORKSHOPS REFUND 800

800 800

OFFICE SUPPLIES REFUND 652

652 652

2021 PERSONAL PROPERTY 0

0 0

2022 PERSONAL PROPERTY 0

0 0

FIRE RESERVE 0

0 0

GARAGE RENTAL 0

0 0

2021 RE TAXES 438.62

438.62 438.62

TOTAL 71197.86 44010.58 25949.5

141157.94 141157.94

**TAX COLLECTOR'S REPORT**  
**For Fiscal Year Ending January 31, 2026**

**TAX COMMITMENT**

- Real Estate Tax Commitment: \$1,129,900.97
  
- Personal Property Commitment: \$1,636.88
  
- **Total Commitment:** \$1,131,537.35

**COLLECTIONS & CREDITS**

- Cash Received from 2025 Taxes: \$923,535.04
  
- Abatements Allowed: \$1,974.12
  
- Supplemental Taxes Added: \$1,974.12
  
- Homestead Exemptions Reimbursed: \$24,283.18
  
- BETE Reimbursement: \$3.05

**UNPAID TAXES (As of January 31, 2026)**

- Unpaid Real Estate Taxes: \$195,253.37

- Unpaid Personal Property Taxes: \$433.88
  
- **Total Unpaid Taxes: \$195,687.25**

## SUMMARY

- Total Committed: \$1,131,537.35
  
- Total Collected: \$1,017,558.83
  
- **Percentage Collected: 89.9%**

**Pre-Payments for 2026 Tax Year: \$800.06**

Respectfully Submitted,  
Crystal Cyr, Tax Collector

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## Key Components Explained

- **Commitment:** The total amount of taxes the assessor has authorized the collector to collect for the year.
- **Abatements:** Reductions in tax liability, usually due to errors in valuation or exemptions.
- **Supplemental Taxes:** Taxes added after the original commitment due to missed property or new construction.
- **Liens/Foreclosures:** A list of properties where tax liens have been placed, or are about to be foreclosed upon, is often included for transparency.

**\*\* Paid in full \* Partial Payment  
after January 31, 2026**

**2025 Tax Year Unpaid  
Real Estate Taxes**

Status	Acct	Name	Original Tax	Payments/ Adjustment	Amount Due
	568	Andriozzi, Anthony	\$4,211.34	\$0.00	\$4,211.34
	423	ARL Properties, LLC	\$5,448.30	\$0.00	\$5,448.30
**	736	Austin, Craig	\$569.82	\$0.00	\$569.82
**	539	Banks, Peggy Harding	\$2,794.98	\$0.00	\$2,794.98
**	616	Beaulieu, Peter	\$2,445.42	\$0.00	\$2,445.42
	336	Bell, Levi F	\$909.02	\$0.00	\$909.02
	149	Berry, Benjamin J SR	\$501.33	\$0.00	\$501.33
	90	Bickford, Daniel	\$620.04	\$0.00	\$620.04
	77	Blake, Shawn	\$261.35	\$0.00	\$261.35
**	78	Blake, Shawn	\$568.86	\$0.00	\$568.86
	170	Bouchard, Joseph	\$264.43	\$0.00	\$264.43
	101	Braun, Greg	\$228.80	\$0.00	\$228.80
	79	Briggs, Howard & Susan	\$242.62	\$28.60	\$214.02
*	49	Briggs, Howard & Susan	\$349.34	\$0.00	\$349.34
	80	Briggs, Howard	\$994.17	\$0.00	\$994.17
	76	Briggs, Susan	\$243.42	\$0.00	\$243.42
	4	Budge, Burt	\$180.50	\$0.00	\$180.50
	55	Burleigh, David	\$888.09	\$260.00	\$628.09
**	342	Clavet, Marjory	\$290.90	\$9.89	\$281.01
	279	Coffin, Lovett Donna	\$115.61	\$0.00	\$115.61
**	329	Combs, Tammy	\$36.25	\$0.00	\$36.25
*	109	Cray, Robert	\$2,174.75	\$3.24	\$2,171.51
*	600	Cray, Robert	\$1,591.15	\$0.00	\$1,591.15
*	460	Cromwell, Joyce & Provence, Christine	\$807.46	\$13.11	\$794.35
	369	Downey, Paul	\$3,081.71	\$0.00	\$3,081.71
	130	Draisen, Jonathan	\$205.28	\$0.00	\$205.28
	386	Duncan, Angela	\$974.57	\$0.00	\$974.57
	263	Duncan, Anthony	\$530.94	\$0.00	\$530.94
	359	Duvall, James	\$366.37	\$0.00	\$366.37
	15	Eastbrook Timber Company INC	\$2,223.33	\$0.00	\$2,223.33
	280	Estate of James Lutz	\$685.72	\$0.00	\$685.72
	19	Faloon, Lorraine	\$1,403.81	\$0.00	\$1,403.81
	177	Feltis, Clarissa	\$269.86	\$0.00	\$269.86
*	27	Gamache, Claire	\$1,777.60	\$828.41	\$949.19
	640	Gamache, Michael	\$243.83	\$0.00	\$243.83

	270	Garcia, Loraine	\$1,901.02	\$0.20	\$1,900.82
	692	Gardner Land Company	\$483.40	\$0.00	\$483.40
**	204	Goslin, David	\$5,665.30	\$4,500.00	1,165.30
**	512	Goslin, David Brent	\$888.00	\$0.00	\$888.00
**	580	Hersom, Jesse	\$2,990.89	\$0.00	\$2,990.89
	385	Hnatiuk, Walter & Evie	\$1,074.58	\$0.00	\$1,074.58
	159	Hnatiuk, Walter	\$321.94	\$0.00	\$321.94
**	328	Holbrook, Kevin	\$1,358.58	\$0.00	\$1,358.58
	238	Jacobs, Deanne	\$1,275.06	\$0.00	\$1,275.06
**	614	JB 1830 LLC	\$3,939.26	\$0.00	\$3,939.26
	33	Jipson, Charles	\$1,548.42	\$0.00	\$1,548.42
	553	Jones, Wesley	\$483.03	\$0.00	\$483.03
	176	Judd, Timothy Jr	\$271.87	\$3.44	\$268.43
	253	Kelly, David	\$2,252.12	\$0.00	\$2,252.12
	254	Kelly, David	\$257.07	\$0.00	\$257.07
**	449	Kleczka, George	\$277.88	\$0.60	\$277.28
	575	Lafreniere, Stephen	\$348.48	\$0.00	\$348.48
	560	Lagle, Angela	\$354.14	\$0.00	\$354.14
**	268	Langley, Rella	\$34.04	\$0.00	\$34.04
	719	Lawler, Michael	\$1,564.00	\$0.00	\$1,564.00
	271	Lehr, Beverlee	\$108.53	\$0.00	\$108.53
	276	Libby, Cynthia	\$1,362.32	\$0.00	\$1,362.32
**	599	Lin Luxe, INC	\$663.11	\$0.00	\$663.11
	169	Lindstrom, Kimberly	\$1,106.73	\$0.00	\$1,106.73
**	612	Loranger, Michael	\$1,466.72	\$0.00	\$1,466.72
	230	Madden, David	\$1,565.47	\$0.00	\$1,565.47
	470	Mararian, Jefferson	\$231.40	\$0.00	\$231.40
**	288	Marshall, Dennis	\$478.98	\$0.00	\$478.98
**	289	Marshall, Dennis	\$1,380.11	\$0.00	\$1,380.11
	503	Mayone, Kimberly	\$886.28	\$0.00	\$886.28
	335	Mayone, Mark	\$270.87	\$0.00	\$270.87
	661	McCutcheon, Kevin	\$939.69	\$0.00	\$939.69
*	178	McDonald, Blaine	\$710.84	\$6.35	\$704.49
	475	McHugh, Michael	\$9,840.67	\$0.00	\$9,840.67
*	224	McIntyre, Brian	\$119.98	\$0.00	\$119.98
	476	McIntyre, Brian	\$372.52	\$0.00	\$372.52
	695	McIntyre, Brian	\$1,183.82	\$0.00	\$1,183.82
**	702	McIntyre, Brian	\$36.25	\$34.91	\$1.34
*	44	McKenney, Percy	\$323.36	\$0.46	\$323.36
	407	McLaskey, Gerald	\$1,543.00	\$0.00	\$1,543.00
	38	Meader, Linda	\$937.71	\$0.00	\$937.71
	532	Michaud, Rickie	\$65.40	\$0.00	\$65.40
**	667	Mitchell, Michael	\$1,188.79	\$0.00	\$1,188.79

**	85	Mulverhill, Timothy	\$1,103.63	\$0.00	\$1,103.63
*	647	Murchison, Jeffrey	\$228.80	\$0.00	\$228.80
	148	Murchison, Jeffrey	\$5,279.65	\$0.00	\$5,279.65
	34	Murphy, Jamie	\$1,216.52	\$0.00	\$1,216.52
	619	Neal, Aaron	\$2,421.22	\$0.00	\$2,421.22
	208	Nesin, Noah	\$5,888.73	\$0.00	\$5,888.73
	246	Nicholas, Caleb	\$2,033.16	\$1,618.37	\$414.79
**	459	Olsen, Kevin	\$9,136.34	\$0.00	\$9,136.34
*	48	Priest, Eileen	\$159.95	\$12.81	\$147.14
	52	Rice, Elijah	\$642.61	\$0.00	\$642.61
**	93	Rice, Lee	\$3,723.25	\$0.00	\$3,723.25
**	381	Roney, Cheryl	\$875.41	\$0.00	\$875.41
	203	Sandbox Materials, INC	\$7,183.55	\$0.00	\$7,183.55
	548	Sandbox Materials, INC	\$1,324.97	\$0.00	\$1,324.97
**	388	Saucier, Justin	\$949.55	\$0.00	\$949.55
	602	Scott, John	\$1,489.50	\$0.00	\$1,489.50
	334	Shaw, Jesse	\$273.87	\$0.00	\$273.87
	396	Shirley, Wayne	\$469.16	\$0.00	\$469.16
	742	Shorey, Archie	\$233.71	\$0.00	\$233.71
**	129	Shorey, Scott	\$5,381.55	\$1,974.12	\$3,407.43
**	436	Shurtleff, John III	\$6,375.06	\$0.00	\$6,375.06
**	429	Sibley, Leona	\$1,352.50	\$0.00	\$1,352.50
**	410	Sibley, Marcus	\$310.43	\$0.00	\$310.43
	415	Smith, Michael	\$610.24	\$0.00	\$610.24
	558	Smith, Tahina	\$332.96	\$0.00	\$332.96
**	471	Soucier, Brandon	\$233.30	\$0.00	\$233.30
**	484	Soucier, Brandon	\$274.56	\$0.00	\$274.56
**	511	Soucier, Brandon	\$6,194.61	\$999.45	\$5,195.16
**	64	Soucier, Brandon W	\$5,908.59	\$0.00	\$5,908.59
**	390	Soucier, Stacey	\$318.94	\$0.00	\$318.94
	516	Sousa, Alfred	\$2,314.11	\$0.00	\$2,314.11
**	260	Theriault, Kelly	\$2,318.08	\$0.00	\$2,318.08
	60	Theriault, Paul	\$594.33	\$0.00	\$594.33
*	524	Thomas, Gregory	\$602.10	\$25.54	\$567.56
*	196	Thomas, Spencer	\$316.34	\$209.42	\$106.92
**	372	Thompson, Jeff & Tammy	\$1,256.76	\$0.00	\$1,256.76
**	373	Thompson, Jeff & Tammy	\$269.86	\$0.00	\$269.86
*	61	Thompson, Donald	\$212.18	\$40.79	\$171.39
**	445	Thurlow, Theresa	\$829.71	\$0.00	\$829.71
	642	Tripp, Wayne	\$1,175.14	\$10.36	\$1,164.78
	556	Vermillion, Stewart	\$271.96	\$0.00	\$271.96
	557	Vermillion, Stewart	\$735.26	\$0.00	\$735.26

**	606	Versant Power	\$14,650.69	\$0.00	\$14,650.69
	544	Wahl, Mark	\$829.61	\$0.00	\$829.61
**	593	Warren, Michael	\$1,497.12	\$0.00	\$1,497.12
	631	White, Wayne	\$463.60	\$0.00	\$463.60
*	488	Whitney, Mary	\$4,278.85	\$2,039.34	\$1,439.54
	240	Whitten, Harold & Bette	\$346.01	\$0.00	\$346.01
**	728	Wincapaw, Angela	\$243.83	\$0.00	\$243.83
	50	York, Andrew	\$491.35	\$0.00	\$491.35
	502	York, Jay Jr	\$379.22	\$0.00	\$379.22
	730	York, Lester	\$309.28	\$0.00	\$309.28
	301	Zhao, Canwen	\$1,862.10	\$0.00	\$1,862.10
	302	Zhao, Canwen	\$291.90	\$0.00	\$291.90
		<b>Total</b>	<b>\$201,038.31</b>	<b>12,619.41</b>	<b>\$201,038.31</b>

**Tax year 2025 Unpaid  
Personal Property Tax**

	742	Shorey, Archie	\$1974.12	\$0.00	\$1974.12
		<b>Total</b>	<b>\$1974.12</b>	<b>\$0.00</b>	<b>\$1974.12</b>

**Tax Year 2024 Unpaid  
Real Estate Taxes**

<b>Status</b>	<b>Acct</b>	<b>Name</b>	<b>Original Tax</b>	<b>Payments/ Adjustments</b>	<b>Amount Due</b>
	568	Andriozzi, Anthony	\$3,126.94	\$0.00	\$3,183.36
**	77	Blake, Shawn	\$284.78	\$0.00	\$284.78
**	78	Blake, Shawn	\$552.56	\$0.00	\$552.56
	101	Braun, Greg	\$249.26	\$0.00	\$253.00
*	369	Downey, Paul	\$1,972.16	\$1,373.02	\$645.18
	130	Draisen, Jonathan	\$244.02	\$0.00	\$247.66
	280	Estate of James Lutz	\$730.56	\$0.00	\$743.11
	385	Hnatiuk, Walter & Evie	\$959.76	\$0.00	\$976.51
	159	Hnatiuk, Walter	\$200.88	\$0.00	\$203.82
	238	Jacobs, Deanne	\$1,160.78	\$0.00	\$1,212.60
	33	Jipson, Charles	\$1,178.22	\$0.00	\$1,198.97
*	735	Luczai, Debra	\$260.19	\$0.00	\$264.13
	230	Madden, David	\$1,351.19	\$1,050.87	\$312.31
*	661	McCutcheon, Kevin	\$835.03	\$0.00	\$849.49
	407	McLaskey, Gerald	\$1,411.90	\$214.02	\$1,244.40
	38	Meador, Linda	\$695.13	\$0.00	\$707.07
	34	Murphy, Jamie	\$970.84	\$0.00	\$987.79
*	58	Nice, Rebecca	\$266.49	\$0.00	\$270.66
	516	Sousa, Alfred	\$1,226.83	\$768.12	\$495.22
	502	York, Jay Jr	\$401.76	\$0.00	\$408.29
		<b>TOTAL</b>	<b>\$18,079.28</b>	<b>\$3,406.03</b>	<b>\$15,040.91</b>

**Tax Year 2023 Unpaid  
Real Estate Taxes**

<b>Status</b>	<b>Acct</b>	<b>Name</b>	<b>Original Tax</b>	<b>Payments/Adjustments</b>	<b>Amount Due</b>
	568	Andriozzi, Anthony	\$2,698.64	\$2,560.07	\$138.80
**	77	Blake, Shawn	\$289.14	\$0.00	\$289.14
**	78	Blake, Shawn	\$522.06	\$0.00	\$522.06
	385	Hnatiuk Walter & Evie	\$783.06	\$300.08	\$483.90
	33	Jipson, Charles	\$953.02	\$0.00	\$953.61
	34	Murphy, Jamie	\$1,152.91	\$0.00	\$1,153.63
		<b>Total</b>	<b>\$6,398.83</b>	<b>\$2,860.15</b>	<b>\$3,541.14</b>

**Tax Year 2023 Unpaid  
Personal Property Taxes**

21	AT & T Mobility LLC	\$209.84	\$29.53	\$320.37
19	Northeast Wireless	\$330.00	\$33.50	\$363.50

			FY2027	Increase
	FY2025	FY2026	Proposed	Decrease
Description	Budget	Budget	Budget	From FY 2026
<b>General Government</b>				
Payroll Taxes	\$6,000.00	\$6,000.00	\$6,200.00	\$200.00
Mailings and Postage	\$1,200.00	\$2,000.00	\$2,000.00	\$0.00
Reg. of Deeds & Lien Costs	\$1,000.00	\$1,500.00	\$1,500.00	\$0.00
Annual Audit	\$8,000.00	\$8,500.00	\$9,000.00	\$500.00
Advertising/Town Report	\$600.00	\$600.00	\$600.00	\$0.00
Dues/Clerk	\$250.00	\$150.00	\$150.00	\$0.00
Workshops/Training	\$1,200.00	\$1,000.00	\$1,500.00	\$500.00
Mileage Reimbursements	\$500.00	\$650.00	\$1,000.00	\$350.00
Office Supplies & Equip.	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
Photocopier (service contract cost)	\$900.00	\$1,000.00	\$1,300.00	\$300.00
Photocopier (replacement reserve)	\$1,000.00	\$500.00	\$500.00	\$0.00
Petty Cash	\$200.00	\$200.00	\$200.00	\$0.00
Elections	\$4,500.00	\$3,500.00	\$3,500.00	\$0.00
1st Selectman	\$3,732.00	\$3,732.00	\$3,732.00	\$0.00
2nd Selectman	\$3,732.00	\$3,732.00	\$3,732.00	\$0.00
3rd Selectman	\$3,732.00	\$3,732.00	\$3,732.00	\$0.00
Registrar of Voters	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00
Clerk	\$17,000.00	\$17,425.00	\$17,947.75	\$522.75
Treasurer/Deputy Treasurer	\$3,600.00	\$4,600.00	\$4,600.00	\$0.00
Payroll fees	\$2,000.00	\$2,200.00	\$3,000.00	\$800.00
Tax Collector	\$11,950.00	\$12,248.75	\$12,616.21	\$367.46
Assessing Agent Fees & Tax Maps	\$10,700.00	\$11,000.00	\$11,550.00	\$550.00
General Assistance Officer	\$500.00	\$500.00	\$500.00	\$0.00
Code Enforcement Officer	\$5,865.00	\$5,865.00	\$5,865.00	\$0.00
Road Commissioner	\$600.00	\$600.00	\$600.00	\$0.00
Local Health Officer	\$100.00	\$100.00	\$100.00	\$0.00
Temp Office Help	\$750.00	\$250.00	\$300.00	\$50.00
MMA Membership Dues	\$1,750.00	\$1,882.00	\$1,935.00	\$53.00
Trio Contract	\$11,812.00	\$13,456.00	\$14,629.93	\$1,173.93
IT Services & Equipment	\$11,000.00	\$3,500.00	\$3,500.00	\$0.00
Howland Rec User Fee	\$1,000.00	\$0.00	\$200.00	\$200.00
Legal Consultation Fees	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
<b>Total General Government</b>	<b>\$123,273.00</b>	<b>\$118,522.75</b>	<b>\$124,089.89</b>	<b>\$5,567.14</b>
<b>Operations of Town Office</b>				
Custodian	\$5,330.00	\$5,330.00	\$5,330.00	\$0.00

Custodial Supplies	\$650.00	\$500.00	\$400.00	-\$100.00
Trash Removal	\$520.00	\$520.00	\$520.00	\$0.00
Building Maintenance (minor/routine)	\$3,500.00	\$2,500.00	\$2,500.00	\$0.00
Emergency Gen. Cont	\$200.00	\$200.00	\$250.00	\$50.00
Fire Supression Maint.	\$774.00	\$0.00	\$0.00	\$0.00
Snow Removal	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
Electricity	\$4,000.00	\$4,500.00	\$5,000.00	\$500.00
Telephone	\$3,000.00	\$2,500.00	\$3,000.00	\$500.00
Oil	\$5,000.00	\$6,000.00	\$6,000.00	\$0.00
Propane	\$350.00	\$350.00	\$355.00	\$5.00
Alarm System Monitoring	\$300.00	\$350.00	\$350.00	\$0.00
Building Reserve (major repairs)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
Unanticipated Exp (Surplus)	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
<b>Total Operations of T/O</b>	<b>\$44,124.00</b>	<b>\$43,250.00</b>	<b>\$44,205.00</b>	<b>\$955.00</b>
<b>Fire &amp; EMS Services</b>				<b>\$0.00</b>
From Reserve Funds	\$86,091.58	\$1,200.00		
Fire Dept Contract with District	\$92,714.74	\$237,123.00	\$248,117.00	
<b>Total Fire &amp; EMS Services</b>	<b>\$178,806.32</b>	<b>\$238,323.00</b>	<b>\$248,117.00</b>	<b>\$9,794.00</b>
<b>Public Safety</b>				
Street Signs	\$300.00	\$150.00	\$500.00	\$350.00
Street Lights	\$600.00	\$700.00	\$700.00	\$0.00
Animal Control & Shelter	\$900.00	\$900.00	\$900.00	\$0.00
Animal Control Officer Payroll	\$800.00	\$800.00	\$800.00	\$0.00
MMA Insurance	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Emergency Mgmt. EMA	\$750.00	\$750.00	\$750.00	\$0.00
<b>Total Public Safety</b>	<b>\$18,350.00</b>	<b>\$18,300.00</b>	<b>\$18,650.00</b>	<b>\$350.00</b>
<b>Public Works</b>				
Town Roads- Grading, Ditching & Gravel	\$9,500.00	\$9,500.00	\$10,000.00	\$500.00
Town Roads- Calcium	\$1,500.00	\$0.00	\$0.00	\$0.00
Removal of Brush	\$1,500.00	\$1,000.00	\$1,800.00	\$800.00
Beaver Control	\$500.00	\$0.00	\$0.00	\$0.00
Winter Roads	\$150,000.00	\$170,000.00	\$170,000.00	\$0.00
Sand Shed Elec. & Maint.	\$2,700.00	\$1,700.00	\$1,700.00	\$0.00
Municipal Groundskeeping	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
Bridges and Roads Reserve	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
Town Office Siding		\$0.00	\$0.00	\$0.00
Vets Honor Roll/Flags	\$250.00	\$250.00	\$250.00	\$0.00

Junkyard Clean Up (Surplus)	\$5,000.00	\$0.00	\$0.00	\$0.00
Sexton Operations	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
<b>Total Public Works</b>	<b>\$184,950.00</b>	<b>\$196,450.00</b>	<b>\$197,750.00</b>	<b>\$1,300.00</b>
<b>Sanitation</b>				
Solid Waste Disp. (BLT)	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
<b>Total Sanitation</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
<b>Special Assessments</b>				
County Tax	\$109,110.99	\$110,892.00	\$138,615.00	\$27,723.00
<b>Total Special Assessments</b>	<b>\$109,110.99</b>	<b>\$110,892.00</b>	<b>\$138,615.00</b>	<b>\$27,723.00</b>
<b>Debt Service</b>				
Municipal Building Debt	\$40,894.00	\$40,891.00	\$40,894.00	\$3.00
<b>Total Debt Service</b>	<b>\$40,894.00</b>	<b>\$40,891.00</b>	<b>\$40,894.00</b>	<b>\$3.00</b>
<b>Budget Total</b>	<b>\$749,508.31</b>	<b>\$816,628.75</b>	<b>\$862,320.89</b>	<b>\$45,692.14</b>



**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 14<sup>th</sup> 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 16<sup>th</sup> 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

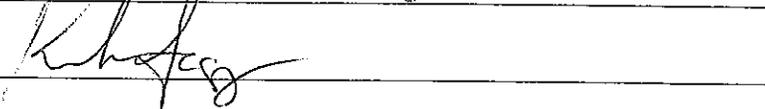
Brian Moura



Michael Gostin



Kirk Fogg



TOWN OF LOWELL, MAINE

A TRUE COPY:



LISA WOODWARD, CLERK