SANDY RIVER PLANTATION ANNUAL TOWN MEETING BOARD OF ASSESSOR'S TOWN MEETING WARRANT

Saturday, June 21, 2025

Franklin, ss State of Maine

To: Ryan H. Thompson, a Constable of Sandy River Plantation, in said County of Franklin, State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Sandy River Plantation, qualified to vote in Plantation affairs, to assemble at the Plantation Town Hall in Sandy River Plantation on Saturday, the 21st day of June, 2025 A.D. at 10:00 a.m. then and there to act on Article A1 through Articles FR1 of this warrant.

General Note: The Plantation warrant presents the proposed budget for the period of July 1, 2025, through June 30, 2026. The proposed municipal budget in this warrant combined with RSU 78 Education and Franklin County tax levies, produces a total budget for Sandy River Plantation, which becomes the basis for the property tax levy. RSU 78 and Franklin County budgets are approved independently from this warrant. Sandy River Plantation's estimated allocation for RSU 78 is \$295,940.69 and for Franklin County is \$339,194.00.

ARTICLE A1: To choose a moderator, by written ballot, to preside at said meeting.

ARTICLE A2: To see if the Plantation will allow non-residents, who have information pertaining to any following articles, to speak when recognized by the moderator.

ARTICLE A3: To elect, by written ballot, the Board of Assessors (those elected shall also serve as Overseers of the Poor and Road Commissioner)

One (1) - for a three-year term

One (1) - for a two-year term

One (1) - for a one-year term

ARTICLE A4: To elect, by written ballot, a member to the Regional School Unit No. 78 (RSU #78) Board of Directors.

One (1) – to serve remainder of a three-year term ending June 2026, due to resignation.

ARTICLE A5: To choose all other necessary Plantation Officers and Committees for the ensuing year not elected by written ballot or appointed by the Board of Assessors.

Budget Committee

3 - for a one-year term

BUSINESS ARTICLES

ARTICLE B1: To see if the Plantation will vote to set a date for taxes on real estate and personal property to become due and payable.

RECOMMENDATION: January 1, 2026

ARTICLE B2: To see if the Plantation will vote to authorize a discount of 2% on property taxes paid in full within thirty (30) days from the date of commitment of the tax list to the Tax Collector and to raise and appropriate from taxes the sum of \$10,112.30 for that purpose.

RECOMMENDATION: The article to pass

ARTICLE B3: To see if the Plantation will set a rate of 7.5 % interest to be assessed by the Plantation on delinquent taxes, and to set a delinquent date.

RECOMMENDATION: Interest Rate 7.5 % per annum, pursuant to 36 M.R.S. § 505.4 and delinquent date to be 90 days from the date of tax commitment.

ARTICLE B4: To see if the Plantation will vote, pursuant to 36 M.R.S. § 506, to authorize the Tax Collector and Treasurer to accept any prepayments of taxes not yet due or assessed. Any taxes paid above the amount finally assessed shall be repaid without interest upon request.

RECOMMENDATION: The article to pass.

ARTICLE B5: To see if the Plantation will vote to set the interest rate to be paid by the Plantation on abated taxes at 3.5% for the fiscal year.

RECOMMENDATION: The article to pass.

ARTICLE B6: To see if the Plantation will vote to appropriate tax abatements and applicable interest out of overlay.

RECOMMENDATION: The article to pass.

ARTICLE B7: To see if the Plantation will vote to authorize the Board of Assessors to appropriate all Fiscal Year 2024/2025 overdrafts from undesignated fund balance.

RECOMMENDATION: The article to pass.

ARTICLE B8: To see if the Plantation will vote to authorize the Board of Assessors and the Treasurer to carry forward specific account balances from the current year to the same accounts for the ensuing year for the specific purpose of each account.

RECOMMENDATION: The article to pass. (\$339,906.88)

ARTICLE B9: To see if the Town will vote to authorize the Board of Assessors to dispose of town owned property which they determine is no longer needed or usable by the town, on such terms as they deem advisable.

RECOMMENDATION: The article to pass.

ARTICLE B10: To see if the Town will authorize the municipal officers to dispose of tax-acquired property via quitclaim deed by either (A) offering the property to the former owner(s) or if deceased, to his/her/their heirs/devisees/personal representative for a price equal to all outstanding taxes, interest, fees and costs; or (B) using the process required by 36 M.R.S. § 943-C, provided that if 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 other than to the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

RECOMMENDATION: The article to pass.

ARTICLE B11: To see if the Plantation will vote to authorize the Board of Assessors and/or Treasurer, to accept gifts, real estate, donations, and other funds, including trust funds that may be given or left to the Town, and to further authorize the Select Board to expend such sums of money as it deems necessary from these funds for their designated purposes.

RECOMMENDATION: The article to pass.

ARTICLE B12: To see if the Plantation will authorize the Board of Assessors to enter into leases, contracts and agreements on terms and conditions deemed necessary and appropriate.

RECOMMENDATION: The article to pass.

ARTICLE B13: To see if the Plantation will vote to authorize the Board of Assessors and/or Treasurer acting in concurrence with the Board of Assessors to seek, accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.

RECOMMENDATION: The article to pass.

ARTICLE B14: Shall the Plantation vote to authorize the Board of Assessors, on behalf of the Plantation, to join with other participating municipal and quasi-municipal employers to group self-insure for the provision of workers' compensation benefits, as authorized by 39-A MRSA Sec 403, said group to be known as the "Maine Municipal Association Workers' Compensation Fund" (Fund); and for that purpose and in consideration of the mutual covenants and agreements among participating employers, to authorize the Board of Assessors to enter into a Fund Indemnity Agreement on behalf of the Plantation and take whatever other actions may be necessary. The authority granted herein shall continue until revoked.

RECOMMENDATION: The article to pass. (The vote does not bind coverage or commit Sandy River to obtain coverage through MMA Risk Management Services).

<u>CAPITAL IMPROVEMENT &</u> <u>SPECIAL RESERVE ACCOUNT ARTICLES</u>

	2024-2025	2025-2026 Request
A. Civil Emergency	7,809.05	
B. Forest Fire Account	10,000.00	
C. Property Reval	8,155.00	***66,345.00
D. Restore Graves	50.00	*0.00
E. Roads Improvement Reserve	0.00	**30,000.00
F. LRAP Capital Improvement Reserve	20,000.00	0.00
	\$46,014.05	\$106,345.00

^{*}Carry Forward **Earned Revenue Transfer ***Raise, Carry Forward and Transfer

ARTICLE C1: To see if the Plantation will vote to raise and appropriate from taxes \$10,000 for the Forest Fire Account Special Reserve, an existing non-lapsing special reserve fund from which the Board of Assessors may expend for the designated purpose of the reserve.

RECOMMENDATION: The article to pass

Note: Forest Fire Account Carry Forward \$111,345.56, pursuant to 12 M.R.S §9204 Municipalities shall pay the costs for controlling and extinguishing forest fires up to 1/4 of 1% of their state valuation on a calendar year basis.

ARTICLE C2: To see if the Plantation will vote to raise and appropriate from taxes \$42,849.01 for the Property Reval Special Reserve, an existing non-lapsing special reserve fund from which the Board of Assessors may expend for the designated purpose of the reserve.

RECOMMENDATION: The article to pass

ARTICLE C3: To see if the Plantation will vote to transfer and appropriate \$23,495.99 from surplus (Undesignated Fund Balance) to the Property Reval Special Reserve for the purpose of conducting a revaluation of real estate in the Plantation.

RECOMMENDATION: The article to pass (FY 24/25 Overlay)

ARTICLE C4: To see if the Plantation will vote to transfer and appropriate \$30,000 from the General Fund revenue source motor vehicle excise tax to the Roads Improvements Reserve, a non-lapsing capital reserve fund designated for future road projects, from which the Board of Assessors may expend for the stated purpose of the reserve.

RECOMMENDATION: The article to pass

OPERATING EXPENSE ARTICLES

ARTICLE EX1: To see if the Plantation will vote to raise and appropriate from taxes \$ 228,800.01 for Administration.

		2023-2024	2024-2025	2025-2026 Request
A.	Elected Officials	4,750.00	4,850.00	6,750.00
В.	Assessors Agent	7,807.50	9,005.00	8,700.00
C.	General Government	46,231.83	35,742.90	20,600.03
D.	Finance	35,530.07	25,464.90	22,660.00
E.	Planning	26,757.00	32,983.38	50,643.00
F.	Town Office	31,838.99	30,580.78	25,550.00
G.	Tax Collector/Town Clerk	56,100.00	63,700.00	63,680.00
н.	Insurances	23,658.05	30,525.34	22,414.18
I.	Payroll Liability	5,248.57	5,555.08	7,802.80
J.	General Assistance	1,963.17	1,963.17	0.00
		\$239,885.18	\$240,370.55	\$228,800.01

RECOMMENDATION: Board of Assessors recommend \$228,800.01 Budget Committee recommends \$228,800.01

ARTICLE EX2: To see if the Plantation will vote to raise and appropriate from taxes \$ 101,602.89 for Public Safety.

	2023-2024	2024-2025	2025-2026
			Request
A. Fire and Rescue	50,901.05	64,278.46	62,858.03
B. Animal Control	1,782.25	1,742.44	781.00
C. E.M.S.	20,119.00	23,404.00	37,690.00
D. Enhanced E-911	708.96	1981.77	273.86
	\$73,511.26	\$91,406.78	\$101,602.89

RECOMMENDATION: Board of Assessors recommend \$101,602.89 Budget Committee recommends \$101,602.89

ARTICLE EX3: To see if the Plantation will vote to raise and appropriate from taxes \$91,460.00 for the Public Works Department.

	2023-2024	2024-2025	2025-2026
			Request
A. Highway	198,094.16	212,007.12	*50,000.00
B. Solid Waste	61,186.75	59,637.36	41,460.00
C. Sanitary Sewers	1,500.00	1,500.00	0.00
	\$259,280,91	\$271,644,48	\$91,460,00

Note* Raise \$50,000.00, Carry Forward \$48,000.00 and Transfer \$35,000.00

RECOMMENDATION: Board of Assessors recommend \$91,460.00 Budget Committee recommends \$91,460.00 ARTICLE EX4: To see if the Plantation will vote to transfer and appropriate \$35,000 from the General Fund revenue source motor vehicle excise tax to the Highway Department Operating Budget, to be used for the fiscal years highway maintenance and operations.

RECOMMENDATION: The article to pass

ARTICLE EX 5: To see if the Plantation will vote to transfer and appropriate \$1,500.00 from the Sanitary Waste Septic Sludge Account to the Solid Waste Transfer Station account.

RECOMMENDATION: The article to pass

FUNDING REQUEST ARTICLES

ARTICLE FR1: To see if the Plantation will vote to raise and appropriate from taxes the sum of \$7,100 to fund contributions to the following agencies.

	2023-2024	2024-2025	2025-2026
			Request
A. Maine Forestry Museum	500.00	500.00	500.00
	7188.00		
C. Rangeley Health & Wellness	1868.00	1681.00	*1600.00
	\$9,565,00	\$9,657,00	\$7,100.00

^{*}Note: For youth, seniors' programming, community outreach and operational support

RECOMMENDATION: The article to pass

ARTICLE RV1: Shall the Plantation appropriate funds from non-property tax revenues for the approved articles in EX1 through FR1, which includes \$100,000.00 from undesignated fund balance?

Estimated Revenues \$ 105,996.75

RECOMMENDATION: The article to pass

Given under our hand this 3rd day of June, 2025.

SANDY RIVER PLANTATION BOARD OF ASSESSORS:

Steven Carr, First Assessor

Joanne Taylor, Second Assessor

Rodney Varhey, Third Assessor