



GARDINER CITY COUNCIL
AGENDA ITEM INFORMATION SHEET



Meeting Date	11/18/2020	Department	Planning/Economic Dev
Agenda Item	4.d Consider Approval of the EJP TIF Second Amendment		
Est. Cost	n/a		

Background Information	<p>The City Council is being asked to amend the EJP TIF.</p> <p>The purposes of these proposed amendments are to:</p> <p>(1) alter the boundaries of the districts resulting from new parcel boundaries due to ownership changes and a new development project, and</p> <p>2) add new project costs as permissible uses of TIF revenues by the City</p> <p>No credit enhancement agreements are being proposed with these amendments.</p> <p>The amendments are meant to better facilitate the City's economic development goals.</p> <p>The proposed amended documents are attached.</p>		
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Requested Action	'I move to approve the amendments to the EJP TIF as presented.'
City Manager and/or Finance Review	The City Manager recommends the above action.
Council Vote/ Action Taken	
Departmental Follow-Up	

City Clerk Use Only	1 st Reading _____	Advertised _____	EFFECTIVE DATE _____
	2 nd Reading _____	Advertised _____ w/in 15 Days	
	Final to Dept _____	Updated Book _____	Online _____

**ECONOMIC DEVELOPMENT
GARDINER, MAINE**

*An Application for a Municipal Development and Tax Increment Financing District
Development Program*

**SECOND AMENDMENT TO
EJ PRESCOTT MUNICIPAL DEVELOPMENT
AND TAX INCREMENT FINANCING DISTRICT DEVELOPMENT PROGRAM
(OMNIBUS)**

Presented to:

**City Council
City of Gardiner
November 18, 2020**

TABLE OF CONTENTS

	<u>Page</u>
I. Introduction.....	1
II. Second Amendment to Development Program	1
III. Second Amendment Municipal Approvals.....	6
A. Notice of Public Hearing	6
B. City Council Order	6
C. Minutes of Public Hearing and City Council Meeting	6
D. Statutory Requirements and Thresholds Form.....	6

Exhibit List

Exhibit A-1	City of Gardiner Property Map Showing Amended District Property Relative to City Boundaries
Exhibit A-2	City of Gardiner Property Map Showing Amended District Property
Exhibit B	Amended Assessor’s Certificate – City of Gardiner, Maine
Exhibit C-1	Anticipated TIF Revenues Generated by District
Exhibit C-2	Tax Shift Benefits
Exhibit D	Notice of Public Hearing
Exhibit E	Minutes of Public Hearing
Exhibit F	City Council Order
Exhibit G	Statutory Requirements and Thresholds Form

I. Introduction

The EJ Prescott Municipal Development and Tax Increment Financing District (the “District”) was first approved by the Maine Department of Economic and Community Development (“DECD”) on March 18, 2005. The City of Gardiner (the “City”) created the District in order to capture increased assessed value from a particular new business development within the Libby Hill Business Park and to utilize tax increment revenues to fund a variety of economic development expenditures by the City such as road improvements, economic development signage, and capital improvements in the Libby Hill Business Park area. Pursuant to the original Development Program, the City entered into a credit enhancement agreement with a developer in the District, EJ Prescott, for a term of 10 years. The Development Program was amended in 2011 (the “First Amendment”). The First Amendment extended the term of years of the District from 10 to 30 years, increased the acreage of the District, and added public project costs. DECD approved the First Amendment on February 28, 2011.

II. Second Amendment to Development Program

The City now wishes to amend the District and Development Program a second time (the “Second Amendment”) in order to adjust the District’s boundaries by (a) removing one parcel, identified as tax map 7 lot 18A-3, from the District, and (b) by adding four parcels, identified as tax map 7 lots 5, 18-A, 28, and 29,¹ to the District. These changes to the District boundaries reflect additional parcels purchased by EJ Prescott, upon which EJ Prescott is currently undertaking an expansion of its existing facility. There are no existing or future planned credit enhancement agreements associated with the District. The District’s total acreage will now be 63.68 acres. Please see Exhibit A-1 for an amended map of the District. The District’s Original Assessed Value (the “OAV”) will now be \$401,500, as detailed in Exhibit B, the amended assessor’s certificate. Given the changes to the District’s OAV and proposed new development within the District, amended projections of anticipated TIF revenue and tax shifts are included in Exhibits C-1 and C-2.

The City also seeks to amend the project list as set forth in Table I. The City reserves the right to fund any project cost with municipal indebtedness if the City Council votes to do so, and such debt service can be paid for with TIF revenues.

The existing Development Program and prior approved projects shall remain in full force and effect in all other material respects except for the changes described herein. The Second Amendment shall become effective upon approval by DECD for the July 1, 2021 – June 30, 2022 fiscal year.

¹ Note that in September 2020, lots 5, 28, and 29 were merged with lot 18A-4, a parcel already included in the District, pursuant to the City’s Planning Board subdivision process.

TABLE 1
City of Gardiner's Project Costs

a. Previously Approved Projects

Project	Cost Estimate	Statutory Cite	Status
I. Libby Hill Business Park Improvements			
<p>1. <u>Current Debt Service</u>: Fund remaining debt service for Libby Hill Business Park capital improvements. Improvements included the installation of road and water, sewer and power and telecommunication infrastructure and other utilities. TIF revenues will be applied to current Libby Hill Business Park project indebtedness which is based on bonds issued in 1999 and 2010. The 1999 bond will be retired 11/1/19 and the 2010 will be retired 11/1/34. TIF revenues will not be applied to Libby Hill bond indebtedness beyond 2030.</p>	<p>\$6,662,335 (estimated as of 12/28/2010)</p>	<p>30-A M.R.S.A. § 5225(1)(A)(2)</p>	<p>Ongoing</p>
<p>2. <u>Road Improvements</u>: Fund city costs for road improvements within the Libby Hill Business Park, to extend the life cycle for road, water and sewer infrastructure improvements in District.</p>	<p>\$25,000</p>	<p>30-A M.R.S.A. § 5225(1)(B)(1)</p>	<p>Ongoing</p>
<p>3. <u>Capital Equipment Costs</u>: Fund annual lease payment costs for public works capital equipment used in the Libby Hill Business Park district. Current equipment list includes: lift, grader, trucks, sweeper, and loader. Lease costs to be pro-rated based on the number of lane miles in the district.</p>	<p>\$12,500</p>	<p>30-A M.R.S.A. § 5225(1)(A)(1)</p>	<p>Ongoing</p>

EJ Prescott Omnibus Municipal Development and Tax Increment Financing District
Second Amendment

Project	Cost Estimate	Statutory Cite	Status
<p>4. <u>Credit Enhancement Agreement Payments</u>: Payments to developers within the EJ Prescott District (lots 3 and 4) pursuant to negotiated credit enhancement agreements. EJ Prescott's current CEA extends through the 2014 tax year, but as development continues, the city anticipates executing additional agreements requiring payment of TIF Revenues. CEA terms will not exceed 10 years and 65% reimbursement.</p> <p><i>NOTE: At the time of this Second Amendment, there are no planned credit enhancement agreements associated with the District.</i></p>	<p>\$60,000 Annually (estimate based on Libby Hill Phase I experience, but subject to future negotiations between the City and developers)</p>	<p>30-A M.R.S.A. § 5225(1)(A)(1) and/or (A)(2)</p>	<p>No planned credit enhancement agreements associated with District at this time.</p>
<p>II. City-Wide Improvements</p>			
<p>5. <u>Planning and Development Department</u>: Fund the City's Planning and Development department for its Economic Development program. These services include city-wide and Libby Hill Business Park specific marketing efforts and staff support such as the department's director, administrative assistant, and planning consulting devoted to supporting and administering TIF programs, and other related Planning and Development Department operating expenses.*</p>	<p>\$159,135 Annually</p>	<p>30-A M.R.S.A. § 5225(1)(C)(1)</p>	<p>Ongoing</p>
<p>6. <u>Revolving Loan Program</u>: Fund support for the city's economic development revolving loan fund program to complement the City's existing revolving loan fund. **</p>	<p>\$25,000 Annually</p>	<p>30-A M.R.S.A. § 5225(1)(C)(3)</p>	<p>Ongoing</p>

EJ Prescott Omnibus Municipal Development and Tax Increment Financing District
Second Amendment

Project	Cost Estimate	Statutory Cite	Status
<p>7. <u>Economic Development Signage Program</u>: The City will fund the purchase of new signage including directional and interpretive signs. The citywide signage plan will help visitors reach destinations downtown (such as the redeveloped Kennebec River Waterfront Park, businesses within its historic downtown district and public amenities such as public parking areas). Signage will also direct those seeking the City's Libby Hill Business Park. New signage will include historic marker and heritage tourism signage to support the city's cultural tourism efforts, such as the Museum in the Street program and EA Robinson tours.**</p>	\$75,000	30-A M.R.S.A. § 5225(1)(C)(1)	Ongoing
<p>8. <u>Professional & Administrative Costs</u>: The City will fund professional and administrative services related to this development program. This includes a portion of the salaries to support the City Assessor, Finance Department and City Manager in their duties administering TIF development programs.*</p>	\$5,000 for Professional Costs and \$16,000 Annually for City Administration	30-A M.R.S.A. § 5225(1)(A)(4) and (1)(A)(5)	Ongoing
<p>9. <u>Quality Child Care Costs</u>: Funding will go towards quality child care costs, including finance costs and construction, staffing, training, certification and accreditation costs related to child care. Quality Child Care shall be certified by the state of Maine's Department of Human Services.*</p>	\$50,000	30-A M.R.S.A. § 5225(1)(C)(5)	Ongoing

EJ Prescott Omnibus Municipal Development and Tax Increment Financing District
Second Amendment

Project	Cost Estimate	Statutory Cite	Status
III. Downtown TIF District			
10. <u>Downtown TIF Projects</u> : The City will use funds to mitigate adverse impact upon the Downtown TIF by funding those public facilities and improvement projects described in the 2009 Gardiner Downtown Tax Increment Financing District Development Program, as it may be amended from time to time.**	\$13,685,939	30-A M.R.S.A. § (1)(B)(3)	Ongoing
TOTAL	\$20,775,909		

b. Projects to be Added in this Second Amendment

Project	Cost Estimate	Statutory Cite
11. <u>Public Safety Facilities and Equipment</u> : Fund costs of new public safety facilities and equipment, prorated for portion of costs related to general economic development within the City not to exceed 15% of the captured assessed value of the District.***	\$3,000,000	30-A M.R.S.A. § 5225(1)(C)(9)
12. <u>Natural Gas Infrastructure</u> : Fund costs associated with natural gas infrastructure installed which will provide an alternative, and likely cost competitive, energy source for existing and future business development, prorated for portion of costs used within the District or made necessary by or directly related to the District.	\$300,000	30-A M.R.S.A. § 5225(1)(A)(1), (1)(B)(1)

EJ Prescott Omnibus Municipal Development and Tax Increment Financing District
Second Amendment

Project	Cost Estimate	Statutory Cite
<p>13. <u>Broadband Infrastructure</u>: Costs associated with broadband and fiber optics expansion projects serving business and commercial areas, including preparation, planning, engineering and other related costs in addition to the construction costs of those projects. If an area within a municipality or plantation is unserved with respect to broadband service, as defined by the ConnectME Authority as provided in Title 35-A, section 9204-A, subsection 1, broadband and fiber optics expansion projects may serve residential or other nonbusiness or noncommercial areas in addition to business or commercial areas within the municipality or plantation.**</p>	\$500,000	30-A M.R.S.A. § 5225(1)(C)(9)
<p>14. <u>Streetscape Improvements</u>: Fund costs associated with streetscape improvements within the District, including, but not limited to, streetlights and sidewalks.</p>	\$200,000	30-A M.R.S.A. § 5225(1)(A)(1)
<p>15. <u>Environmental Improvement Projects</u>: Fund costs of funding environmental improvement projects developed by the municipality for commercial use or related to such activities.**</p>	\$50,000	30-A M.R.S.A. § 5225(1)(C)(2)
<p>16. <u>Recreational Trails</u>: Fund costs associated with planning, design, construction, maintenance, grooming and improvements to new or existing recreational trails determined to have significant potential to promote economic activity.**</p>	\$500,000	30-A M.R.S.A. § 5225(1)(C)(6)

Project	Cost Estimate	Statutory Cite
17. <u>Capital Improvement Costs</u> : Fund costs of capital improvements to facilitate the District's development projects, including but not limited to water and sewer projects, within the District or made necessary by or directly related to the District.	\$300,000	30-A M.R.S.A. § 5225(1)(A)(1), (1)(B)(1)
Total:	\$4,850,000	

*Similar project exists for the Downtown TIF, the Libby Hill TIF, and the Central Maine Crossing TIF Districts.

**Similar project exists for the Libby Hill TIF District.

***Similar project exists for the Libby Hill TIF and the Central Maine Crossing TIF District.

III. Second Amendment Municipal Approvals

A. Notice of Public Hearing

Attached as Exhibit D hereto is a copy of the Notice of Public Hearing regarding adoption of the Second Amendment to the Development Program for the District, published in a newspaper of general circulation in the City, on a date at least ten (10) days prior to the public hearing. The public hearing on the Second Amendment was held on November 18, 2020, in accordance with the requirements of 30-A M.R.S.A. § 5226(1).

B. Authorizing Votes

Attached as Exhibit F hereto is a copy of the Gardiner City Council Order approving this Second Amendment, which Order was adopted by the Council at a meeting of the Council duly called and held on November 18, 2020.

C. Minutes of Public Hearing Held by City Council

Attached as Exhibit E hereto is a certified copy of the minutes of the public hearing held on November 18, 2020, at which time this Second Amendment to the Development Program was discussed by the public.

D. Statutory Requirements and Thresholds Form

Attached as Exhibit G hereto is a completed Statutory Requirements and Thresholds Form demonstrating the District's statutory compliance.

Exhibit A-1

**(City of Gardiner Map Showing Amended District Property
Relative to City Boundaries)**

Ej Prescott Municipal Development TIF

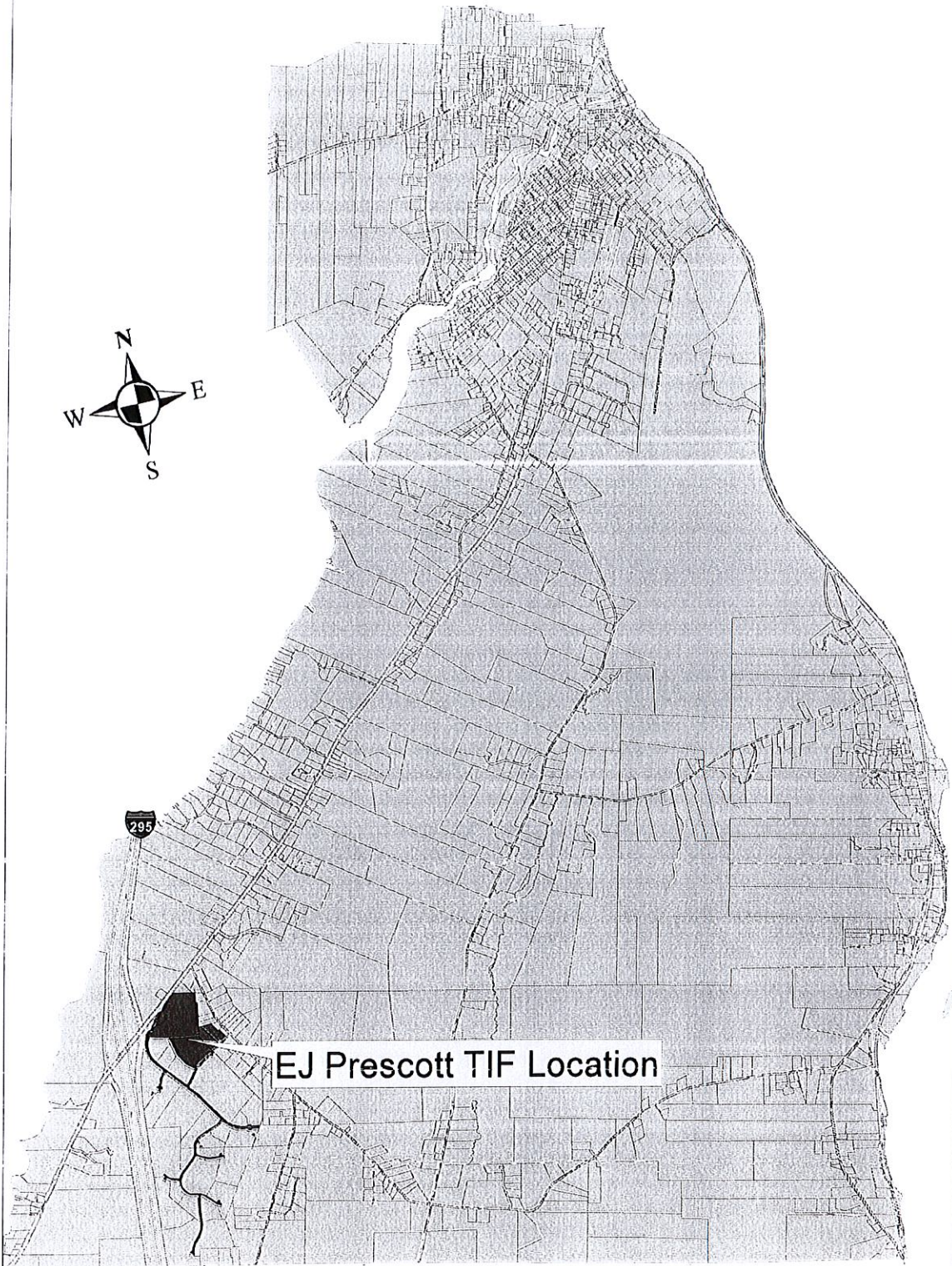
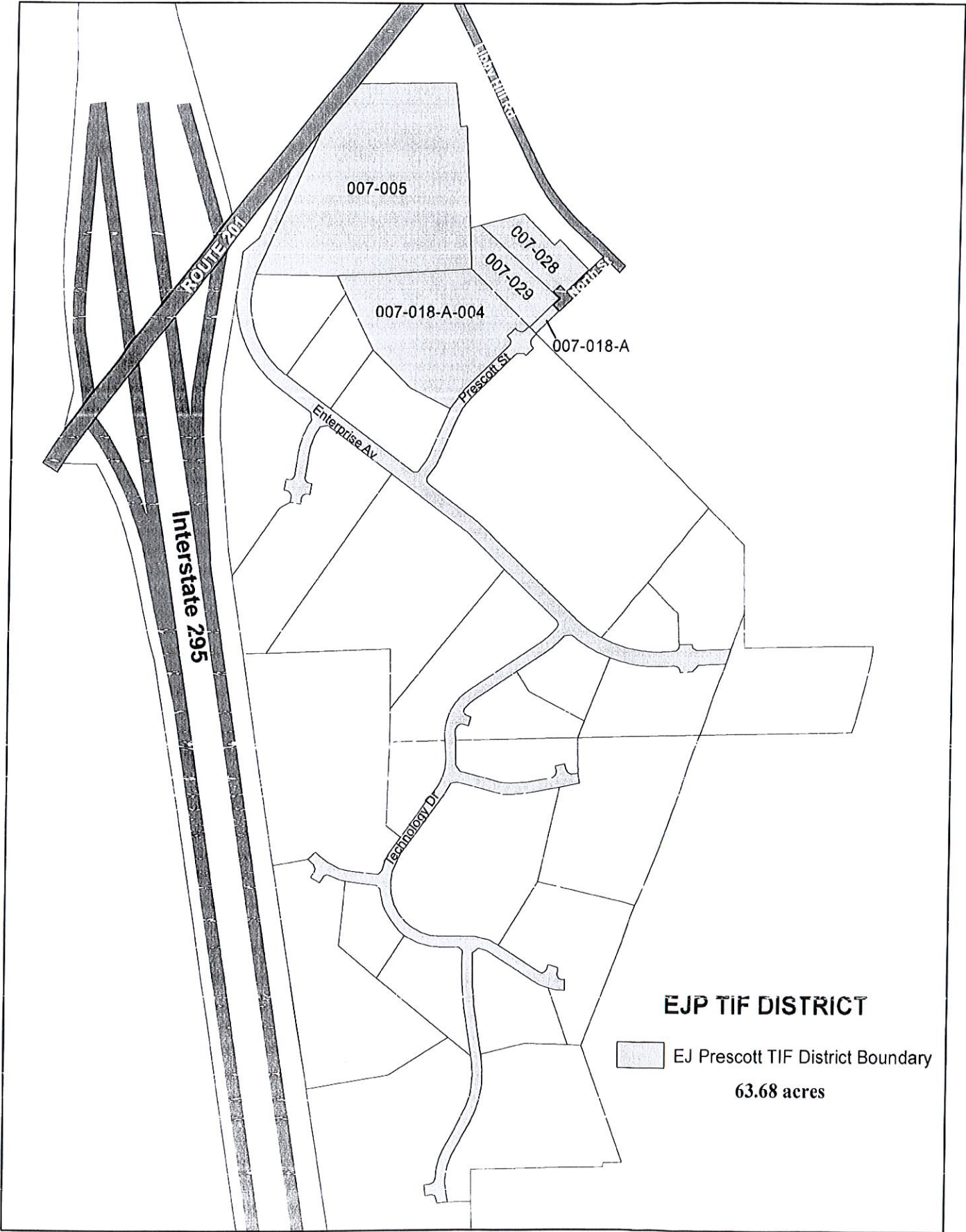


Exhibit A-2




**(City of Gardiner Property Map Showing Amended District
Property)**

EJ PRESCOTT MUNICIPAL DEVELOPMENT AND TAX INCREMENT FINANCING DISTRICT

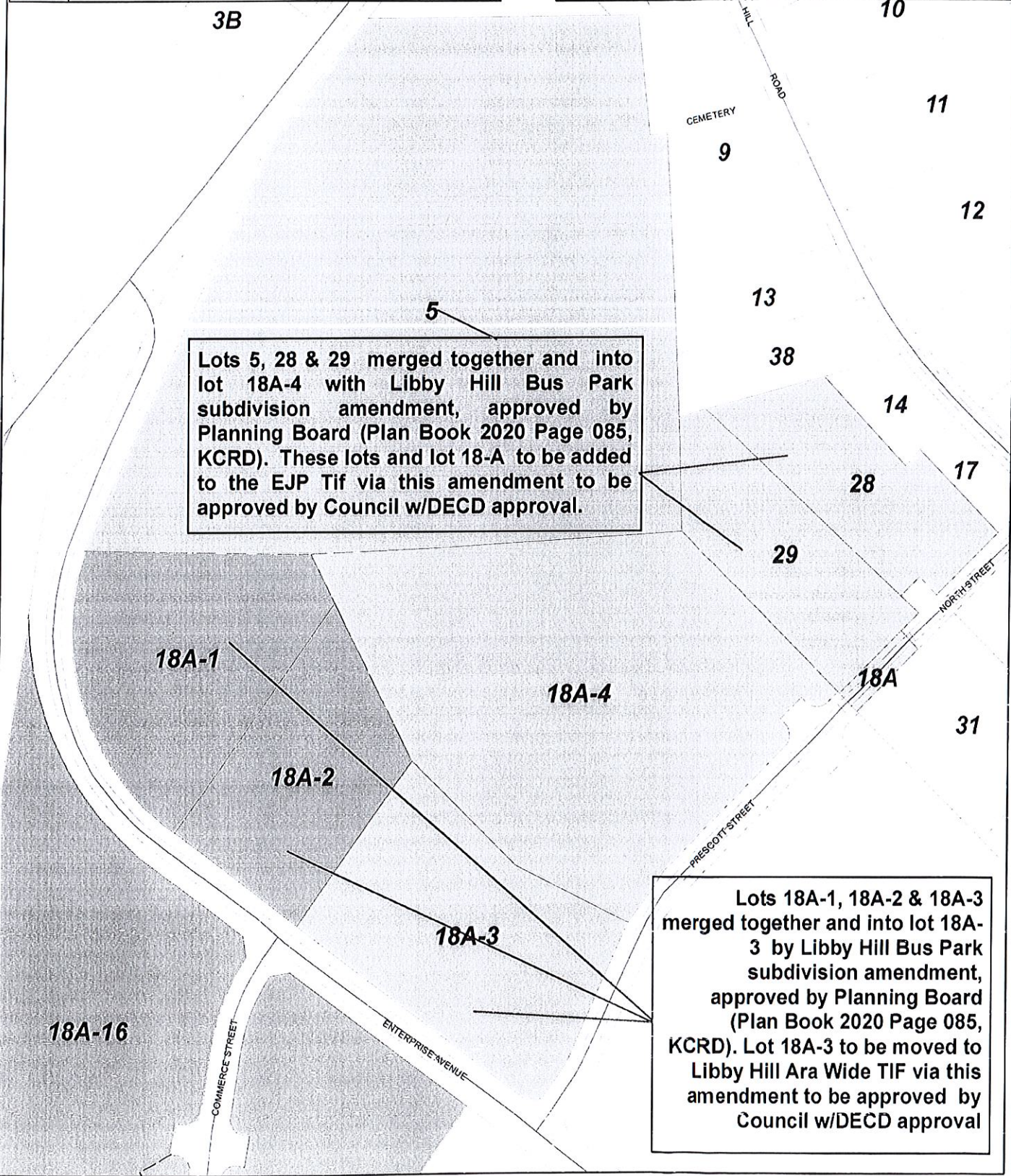


EJ Prescott and Libby Hill AWT TIF Amendments

TIF District

-  Current EJP TIF District
-  Current Libby Hill Area-Wide TIF
-  Parcels to be added to EJP TIF

Lots 18A 1-4, 5, 28, 29 owned by EJP under their PMP Realty LLC Subsidiary



Lots 5, 28 & 29 merged together and into lot 18A-4 with Libby Hill Bus Park subdivision amendment, approved by Planning Board (Plan Book 2020 Page 085, KCRD). These lots and lot 18-A to be added to the EJP Tif via this amendment to be approved by Council w/DECD approval.

Lots 18A-1, 18A-2 & 18A-3 merged together and into lot 18A-3 by Libby Hill Bus Park subdivision amendment, approved by Planning Board (Plan Book 2020 Page 085, KCRD). Lot 18A-3 to be moved to Libby Hill Ara Wide TIF via this amendment to be approved by Council w/DECD approval

Exhibit B

(Amended Assessor's Certificate)

EXHIBIT B

AMENDED ASSESSOR'S CERTIFICATE

**EJ PRESCOTT MUNICIPAL DEVELOPMENT
AND TAX INCREMENT FINANCING DISTRICT**

The undersigned Assessor for the City of Gardiner, Maine, hereby certifies pursuant to the provisions of 30-A M.R.S.A. § 5227(2) that:

The taxable real assessed value of the **EJ Prescott Municipal Development and Tax Increment Financing District** as described in the Second Amendment to the Development Program to which this Certificate is included, is **\$401,500**. This total original assessed value for the District consists of **\$68,600** as of March 31, 2004 (April 1, 2003) that was included in the District when it was originally designated, **\$0** as of March 31, 2010 (April 1, 2009) that was added to the District in the First Amendment,¹ and **\$332,900** as of March 31, 2020 (April 1, 2019) that was added to the District in the Second Amendment adopted by the City in 2020.

PARCELS INCLUDED IN EXISTING DISTRICT²

Property as Identified on City Tax Maps					Individual Original Assessed Value
Map Number	Block Number	Lot Number	Unit Number	Acreage	
007	018	A	004	11.1	\$68,600 (as of March 31, 2004 (April 1, 2003))
Roadways				24.86	\$0 as of March 31, 2010 (April 1, 2009)
TOTAL:				35.96	\$68,600

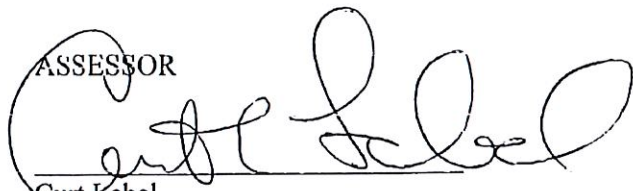
¹ The First Amendment added 24.86 acres of roadway infrastructure to the District, all of which was owned by the City and tax exempt.

² The original district included an additional parcel, identified on City tax maps as map 7 lot 18A-3, but that parcel has been removed from the District in this Second Amendment.

PARCELS ADDED IN SECOND AMENDMENT³

Property as Identified on City Tax Maps					Individual Original Assessed Value as of March 31, 2020 (April 1, 2019)	
Map Number	Block Number	Lot Number	Unit Number	Acreage		
007	005			22.17	\$276,500	
007	028			2.58	\$28,000	
007	029			2.77	\$28,400	
007	018	A		0.2	\$0	
TOTAL:					27.72	\$332,900

IN WITNESS WHEREOF, this Certificate has been executed as of this 13th day of October, 2020.

ASSESSOR

 Curt Lebel

³ Note that lots 5, 28, and 29 were merged together with lot 18A-4, a parcel already included in the District, pursuant to the City's Planning Board subdivision process on September 2, 2020.

Exhibit C-1

(TIF Revenue Projection)

Exhibit C-1 | Actual/Projected Captured Assessed Values
Second Amendment to the EJ Prescott Tax Increment Financing District

	TIF Year	Fiscal Year	Original Assessed Value	Actual/Projected Captured Assessed Value	Percent of Value Captured	Projected Mil Rate	Actual or Projected TIF Revenue	City General Fund Revenue on Original Assessed Value
Actual	1	2005-2006	\$ 134,100	\$ 4,789,900	100%	21.80	\$ 104,419.82	\$ 2,923.38
Actual	2	2006-2007	\$ 134,100	\$ 4,789,900	100%	21.80	\$ 104,419.82	\$ 2,923.38
Actual	3	2007-2008	\$ 134,100	\$ 4,789,900	100%	21.80	\$ 104,419.82	\$ 2,923.38
Actual	4	2008-2009	\$ 134,100	\$ 5,839,100	100%	16.90	\$ 98,680.79	\$ 2,266.29
Actual	5	2009-2010	\$ 134,100	\$ 5,949,300	100%	17.20	\$ 102,327.96	\$ 2,306.52
Actual	6	2010-2011	\$ 134,100	\$ 5,330,700	100%	19.90	\$ 106,080.93	\$ 2,668.59
Actual	7	2011-2012	\$ 134,100	\$ 5,330,700	100%	19.90	\$ 106,080.93	\$ 2,668.59
Actual	8	2012-2013	\$ 134,100	\$ 5,330,700	100%	19.90	\$ 106,080.93	\$ 2,668.59
Actual	9	2013-2014	\$ 134,100	\$ 4,844,900	100%	19.90	\$ 96,413.51	\$ 2,668.59
Actual	10	2014-2015	\$ 134,100	\$ 4,844,900	100%	20.60	\$ 99,804.94	\$ 2,762.46
Actual	11	2015-2016	\$ 134,100	\$ 4,844,900	100%	21.60	\$ 104,649.84	\$ 2,896.56
Actual	12	2016-2017	\$ 134,100	\$ 4,844,900	100%	21.50	\$ 104,165.35	\$ 2,883.15
Actual	13	2017-2018	\$ 134,100	\$ 4,844,900	100%	22.00	\$ 106,587.80	\$ 2,950.20
Actual	14	2018-2019	\$ 134,100	\$ 4,844,900	100%	21.40	\$ 103,680.86	\$ 2,869.74
Actual	15	2019-2020	\$ 134,100	\$ 4,844,900	100%	21.70	\$ 105,134.33	\$ 2,909.97
	16	2020-2021	\$ 134,100	\$ 4,844,900	100%	21.70	\$ 105,134.33	\$ 2,909.97
	17	2021-2022	\$ 401,500	\$ 8,758,000	100%	21.70	\$ 190,048.60	\$ 8,712.55
	18	2022-2023	\$ 401,500	\$ 8,758,000	100%	21.70	\$ 190,048.60	\$ 8,712.55
	19	2023-2024	\$ 401,500	\$ 8,758,000	100%	21.70	\$ 190,048.60	\$ 8,712.55
	20	2024-2025	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	21	2025-2026	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	22	2026-2027	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	23	2027-2028	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	24	2028-2029	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	25	2029-2030	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	26	2030-2031	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	27	2031-2032	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	28	2032-2033	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	29	2033-2034	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
	30	2034-2035	\$ 401,500	\$ 10,500,000	100%	18.00	\$ 189,000.00	\$ 7,227.00
Years 1-15 Actual Total:							\$ 1,552,947.63	\$ 41,289.39
Years 1-15 Actual Average:							\$ 103,529.84	\$ 2,752.63
Years 16-30 Projected Total:							\$ 2,754,280.13	\$ 108,544.62
Years 16-30 Projected Average:							\$ 183,618.68	\$ 7,236.31

Assumptions:

1. Table shows actual values for prior years. Projections for TIF years 17-30 show anticipated increased assessed values, captured assessed values and TIF revenues provided by City Assessor based on general predictions of expected growth in the District.
2. Assumes a 30-year district term.
3. Projections assume a flat mil rate of 18 beginning in TIF year 20 of the District, based upon a planned City revaluation.
4. Assumes 100% of the increased assessed value is captured in the District and available for municipal project costs in TIF years 17-30.
5. Projections are much less likely to be accurate farther into the future and are for demonstrative purposes only.

Exhibit C-2

(Projected Tax Shift Benefits)

Exhibit C-2 | Tax Shift Benefits

Second Amendment to the EJ Prescott Tax Increment Financing District

Fiscal Year	TIF Year	State Aid to Education Benefit	County Tax Benefit	State Revenue Sharing Benefit	Additional Local Education	Total Tax Benefit
2020-2021	16	-	-	-	-	\$0
2021-2022	17	-	-	-	-	\$0
2022-2023	18	-	\$4,987	\$11,446	-	\$16,434
2023-2024	19	\$39,631	\$9,012	\$20,480	\$7,704	\$76,827
2024-2025	20	\$71,640	\$9,012	\$20,480	\$13,867	\$115,000
2025-2026	21	\$71,640	\$9,012	\$20,480	\$13,867	\$115,000
2026-2027	22	\$71,640	\$10,803	\$24,443	\$13,867	\$120,753
2027-2028	23	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2028-2029	24	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2029-2030	25	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2030-2031	26	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2031-2032	27	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2032-2033	28	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2033-2034	29	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2034-2035	30	\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2035-2036		\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2036-2037		\$85,890	\$10,803	\$24,443	\$16,594	\$137,730
2037-2038		\$85,890	-	-	\$16,594	\$102,484
Totals:		\$1,199,343	\$150,854	\$341,758	\$231,842	\$1,923,797
Averages:		\$79,956	\$10,057	\$22,784	\$15,456	\$106,878

Assumptions:

1. Data sources include the 2021 mil rate from the City, Kennebec County Commissioner's FY2020-2021 Adopted Budget, the State Treasurer's Office Municipal Revenue Sharing projections for FY2021 (07/01/2020 - 06/30/2021 Published 08/03/2020), the Maine Department of Education 0/22/20 2020-2021 ED 279 form for RSU 11/MSAD 11, and State Valuation Contribution based on the Average Kennebec County Tax Allocation as set forth in Section 4 of the ED 279.
2. Tax shift losses are comprised of declining subsidies in revenue sharing and increasing obligations to pay county taxes. Tax shift losses occur a couple of years following the year in which the new assessed value is first recognized in the assessment. No tax shift losses occur when a TIF captures all of the new value.
3. These projections assume that the formulas and general inputs for state subsidies and county taxes do not change over time and they assume that all other values in other communities are static relative to one another except for the new value assessed. The projections are less likely to be accurate farther into the future.
4. Assumes the assessment ratio in the City is 100% when new property value arrives, such that the market value of new property is used for assessment purposes.
5. The projections above assume that no tax increment financing district is put in place, thus the mil rate is reduced by the influx of new value in the City. This analysis factors in tax shift impacts resulting from the project's new assessed value into future commitments and mil rate calculations to arrive at projected property tax payments.

Exhibit D

(Notice of Public Hearing)

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Public Notices

Public Notices
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The Owner and Architect seek to engage the services of a Project Representative before going out to bid. By way of background, and not part of this Request for Qualifications, the Portland Public Schools will complete the first BFOF school renovation project at the Harrison Lyall Elementary School during calendar year 2020. Information regarding Project needs and Owners Representative Qualifications (RFP) may be found on the Portland Public Schools website: https://www.ppschool.org/projects.com/ interested firms should

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ANNOUNCEMENTS

ANNOUNCEMENTS
Public Notices
NOTICE OF PUBLIC HEARING
CITY OF GARDNER
Regarding
Amendments to Two Municipal Development and Tax Increment Financing Districts and Development Programs
Known As:
Area-Wide Libby Hill Municipal Development and Tax Increment Financing District (Second Amendment)
&
EJ Prescott Municipal Development and Tax Increment Financing District (Second Amendment)

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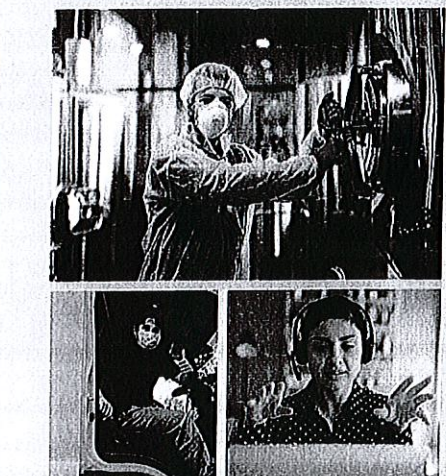
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Form with fields for Name, Address, City, State, Zip, Phone, Email, Ad Copy, and checkboxes for Classified, Morning, and Evening editions.

Notice is hereby given that the City of Gardner will hold public hearings on the proposed amendments to the Area-Wide Libby Hill Municipal Development and Tax Increment Financing District (Second Amendment) and the EJ Prescott Municipal Development and Tax Increment Financing District (Second Amendment) on Monday, November 16, 2020 at 7:00 p.m. at the City of Gardner, 100 State Street, Gardner, ME 04841. The purpose of the public hearings is to receive public comments on the proposed amendments to the Area-Wide Libby Hill Municipal Development and Tax Increment Financing District (Second Amendment) and the EJ Prescott Municipal Development and Tax Increment Financing District (Second Amendment) pursuant to the provisions of Chapter 206 of the Maine Revised Statutes.

Chesterville Public Works Foreman
Knowledge of municipal road maintenance and vehicle repair, as well as a Class B Commercial Driver's License required; 517-30hr license on experience; use a valid, unexpired certificate found.
Job Posting and Applications available at the Town Office during regular business hours (409 Dutch Gap Rd.) and can be found on the town website: www.townofchesterville.me & our Facebook page.



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**NOTICE OF PUBLIC HEARINGS
CITY OF GARDINER
Regarding**

**Amendments to Two Municipal Development and Tax Increment Financing Districts and
Development Programs Known As:**

**“Area-Wide Libby Hill Municipal Development and Tax Increment Financing District”
(Second Amendment)**

&

**“EJ Prescott Municipal Development and Tax Increment Financing District”
(Second Amendment)**

Notice is hereby given that the City of Gardiner will hold public hearings at its City Council Meeting on November 18, 2020 at 6:00 p.m. via REMOTE HEARING described below. The purpose of the public hearings is to receive public comments on the proposed amendments to the tax increment financing (“TIF”) districts and development programs pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The proposed Second Amendment to the EJ Prescott TIF District seeks to change the District’s acreage by (a) removing one parcel, identified as tax map 7 lot 18A-3, from the District, and (b) by adding four parcels, identified as tax map 7 lots 5, 18A, 28, and 29 to the District. The District’s total acreage will now be 63.68 acres. The Second Amendment to the EJ Prescott TIF District also seeks to add additional project costs to the list of approved projects.

The proposed Second Amendment to Libby Hill TIF District seeks to change the District’s acreage by adding one parcel, identified as tax map 7 lot 18A-3, to the District. The District’s total acreage will now be 201.82 acres. The Second Amendment to the Libby Hill TIF District also seeks to add additional project costs to the list of approved projects.

Copies of the relevant materials will be on file with the City Clerk prior to the Public Hearing, and are available at www.gardinermaine.com and can also be obtained by calling (207) 582-4200 during normal business hours and requesting that a copy be mailed to you. All interested persons are invited to participate in the public hearings and will be given an opportunity to be heard.

Public comments will be taken at the hearings and written comments should be submitted to tdesjardins@gardiner.maine.com. Written comments will be accepted until Monday, November 16, 2020.

The Gardiner City Council will hold these public hearings remotely using Zoom. Virtual meetings are allowed using emergency legislation approved by LD 2167; 1 M.R.S. §403A, that authorizes municipalities to conduct meetings online. Allow your computer to install the free Zoom app to get the best meeting experience.

For more information regarding the Zoom link, please contact city hall or visit www.gardinermaine.com.

Exhibit E

(Minutes of Public Hearing)

Exhibit F

(City Council Order)

CITY OF GARDINER CITY COUNCIL ORDER

**Second Amendment to the EJ Prescott Municipal Development and
Tax Increment Financing District**

WHEREAS, the City of Gardiner (the “City”) is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to amend the **EJ Prescott Municipal Tax Increment Financing District** (the “EJ Prescott District”) and the Development Program (the “EJ Prescott Development Program”); and

WHEREAS, the EJ Prescott District was first approved by the Maine Department of Economic and Community Development (“DECD”) on March 18, 2005, and was amended for the first time in 2011, receiving approval from DECD February 28, 2011.

WHEREAS, the City now wishes to amend the EJP Prescott District and Development Program a second time (the “Second Amendment to the EJ Prescott District”) to change the district boundaries and to add additional project costs to the approved list.

WHEREAS, there is a need for economic development in the City of Gardiner, in the surrounding region, and in the State of Maine; and

WHEREAS, there is a need to improve and broaden the tax base of the City of Gardiner; and to improve the general economy of the City of Gardiner and the surrounding region; and

WHEREAS, implementation of the Second Amendments will help to improve and broaden the tax base in the City of Gardiner and improve the economy of the City of Gardiner and the region by attracting business development to the Districts; and

WHEREAS, it is expected that approval will be obtained from DECD, approving the *Second Amendment to EJ Prescott Municipal Tax Increment Financing District and Development Program*.

ORDERED AS FOLLOWS:

Section 1. The City of Gardiner hereby approves the Second Amendment to the EJ Prescott Municipal Tax Increment Financing District and Development Program; such amendment to be pursuant to the following findings, terms, and provisions:

Section 2. The City Council hereby finds and determines that:

a. The Second Amendment to the EJ Prescott District will not result in the EJ Prescott District falling out of compliance with any of the conditions of 30-A M.R.S.A. Section 5223(3); and

b. The Second Amendment to the EJ Prescott District will make a contribution to the economic growth and wellbeing of the City of Gardiner and the surrounding region, and will

EXHIBIT F
CITY COUNCIL ORDER

contribute to the betterment of the health, welfare and safety of the inhabitants of the City of Gardiner, including a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose. The City has considered all evidence, if any, presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that such adverse economic effect on or detriment to any existing business, if any, is outweighed by the contribution expected to be made through the Development Program Amendments.

Section 3. Pursuant to the provisions of 30-A M.R.S.A. § 5227, the percentage of increased assessed value to be retained as captured assessed value is hereby established as set forth in the EJ Prescott Development Program, as amended. To the extent that the Second Amendment to the EJ Prescott District conflicts with anything contained within the corresponding original relevant development program (or anything contained within any of the corresponding previous amendments to original development programs), the Second Amendment to the EJ Prescott District shall govern. All other provisions of the original development programs shall remain in effect.

Section 4. The City Manager, or her duly appointed representative, is hereby authorized, empowered and directed to submit the proposed Second Amendment to the EJ Prescott District to DECD for review and approval pursuant to the requirements of 30-A M.R.S.A. § 5226.

Section 5. The foregoing adoption of the Second Amendment to the EJ Prescott District shall automatically become final and shall take full force and effect upon receipt by the City of approval of the by the DECD, without requirement of further action by the City, the City Council, or any other party.

Section 6. The City Manager, or her duly appointed representative, is hereby authorized and empowered, at her discretion, from time to time, to make such revisions to the Second Amendment to the EJ Prescott District as the City Manager deems reasonably necessary or convenient in order to facilitate the process for review and approval of Second Amendment to the EJ Prescott District by DECD, or for any other reason, so long as such revisions are not inconsistent with these resolutions or the basic structure and intent of the Second Amendment to the EJ Prescott District.

Section 7. This Order shall take effect immediately upon adoption.

Approved November 18, 2020, by the City Council of the City of Gardiner, at a meeting duly convened and conducted at Gardiner, Maine.

Attest:

Gardiner City Clerk
Attestation Dated:

Exhibit G

(Statutory Requirements & Thresholds)

STATUTORY REQUIREMENTS AND THRESHOLDS
EJ Prescott Municipal TIF (Amd 2)

SECTION A. Acreage Caps		
1. Total municipal acreage;	10,362 acres	
2. Acreage of proposed Municipal TIF District;	63.68 acres	
3. Downtown-designation acres in proposed Municipal TIF District;	0	
4. Transit-Oriented Development ¹ acres in proposed Municipal TIF District;	0 acres	
5. Total acreage [=A2-A3-A4] of proposed Municipal TIF District counted toward 2% limit;	63.68 acres	
6. Percentage [=A5÷A1] of total acreage in proposed Municipal TIF District (CANNOT EXCEED 2%).	0.61%	
7. Total acreage of all existing/proposed Municipal TIF districts in municipality including Municipal Affordable Housing Development districts: ² Downtown TIF/121.23 acres Associated Grocers TIF/25.82 acres* Summer Street AHTIF/1.75 acres Pine State Trading TIF/55.16 acres* Libby Hill Area TIF/201.82 acres**** Harper's II TIF/42.46 acres* EJ Prescott TIF 1/63.68 acres* Central Maine Crossing TIF/23.19 acres	Existing	471.43**
	Proposed	63.68
	Total:	535.11
30-A § 5223(3) EXEMPTIONS³		
8. Acreage of an existing/proposed Downtown Municipal TIF district;	121.23 acres	
9. Acreage of all existing/proposed Transit-Oriented Development Municipal TIF districts:	0 acres	
10. Acreage of all existing/proposed Community Wind Power Municipal TIF districts:	0 acres	
11. Acreage in all existing/proposed Municipal TIF districts common to ⁴ Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding any such acreage also factored in Exemptions 8-10 above:	283.93 acres***	
12. Total acreage [=A7-A8-A9-A10-A11] of all existing/proposed Municipal TIF districts counted toward 5% limit;	129.95 acres	
13. Percentage of total acreage [=A12÷A1] of all existing/proposed Municipal TIF districts (CANNOT EXCEED 5%).	1.25%	
14. Real property in proposed Municipal TIF District that is:	ACRES	% [=Acres÷A2]
a. A blighted area;		
b. In need of rehabilitation, redevelopment or conservation;		
c. Suitable for commercial or arts district uses.	63.68 acres	100%
TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)		100%

* In 2011, the City amended these districts to include roadways located in the Libby Hill Area TIF, adding 24.86 acres to each district. The roadways are counted five times toward the total for item 7, total acreage in existing and proposed TIF districts.

**This total acreage includes the same 24.86 acres, comprised of roadways in the Libby Hill Area TIF, counted five times due to it being located in multiple districts.

***This total acreage includes the entirety of the Libby Hill Area TIF, 0.94 acres of the Associated Grocers TIF, 33.27 acres of the EJ Prescott TIF, 30.3 acres of the Pine State Trading TIF, and 17.6 acres of the Harper's II TIF. The 24.86 acre roadways in the Libby Hill Area TIF that are counted in other districts are only counted with the Libby Hill Area TIF for the purposes of the Pine Tree Development Zone exemption.

****This assumes that the proposed amendments to the Libby Hill Area TIF and the EJ Prescott TIF are approved.

¹ For Transit-Oriented Development (TOD) definitions see 30-A § 5222 sub-§§ 19-24.

² For AH-TIF acreage requirement see 30-A § 5247(3)(B). Alternatively, Section B. must exclude AH-TIF valuation.

³ Downtown/TOD overlap nets single acreage/valuation caps exemption.

⁴ PTZ districts approved through December 31, 2008.

STATUTORY REQUIREMENTS AND THRESHOLDS
EJ Prescott Municipal TIF (Amd 2)

SECTION B. Valuation Cap	
1. Total TAXABLE municipal valuation—use most recent April 1;	\$344,611,100
2. Taxable Original Assessed Value (OAV) of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$401,500
3. Taxable OAV of all existing/proposed Municipal TIF districts in municipality excluding Municipal Affordable Housing Development districts: Downtown TIF/\$23,253,600 Associated Grocers TIF/\$26,400 Pine State Trading TIF/\$202,100 Harper’s II TIF/\$0.00 EJ Prescott TIF/\$401,500 Libby Hill Area TIF/\$297,300**** Central Maine Crossing TIF/\$169,000	Existing \$23,948,400
	Proposed \$401,500
	Total: \$24,349,900
30-A § 5223(3) EXEMPTIONS	
4. Taxable OAV of an <u>existing/proposed</u> Downtown Municipal TIF district;	\$23,253,600
5. Taxable OAV of all <u>existing/proposed</u> Transit-Oriented Development Municipal TIF districts:	\$0.00
6. Taxable OAV of all <u>existing/proposed</u> Community Wind Power Municipal TIF districts:	\$0.00
7. Taxable OAV of all <u>existing/proposed</u> Single Taxpayer/High Valuation ⁵ Municipal TIF districts:	\$0.00
8. Taxable OAV in all <u>existing/proposed</u> Municipal TIF districts common to Pine Tree Development Zones per 30-A § 5250-I (14)(A) excluding any such OAV also factored in Exemptions 4-7 above:	\$870,900
9. Total taxable OAV [=B3-B4-B5-B6-B7-B8] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$225,400
10. Percentage of total taxable OAV [=B9÷B1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	0.07%

COMPLETED BY	
NAME:	Shana Cook Mueller, Esq.
DATE:	October 22, 2020

⁵ For this exemption see 30-A §5223(3)(C) sub-§§ 1-4.