



GARDINER CITY COUNCIL
AGENDA ITEM INFORMATION SHEET

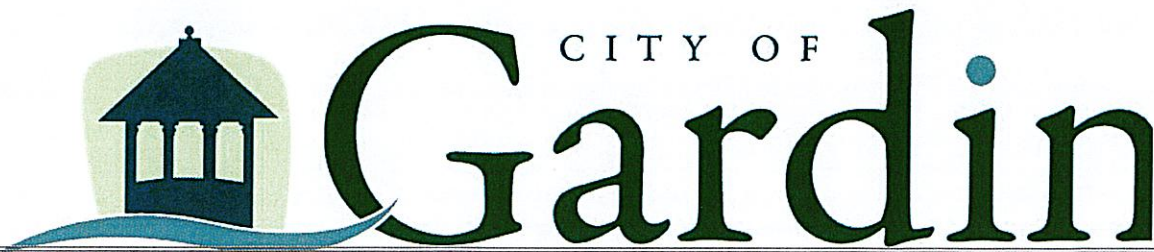


Meeting Date	12/06/2023	Department	Code Enforcement
Agenda Item	4l. Abatement request from City Assessor Curt Lebel		
Est. Cost	N/A		

Background Information	see attached information
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Requested Action	"I move to approve the abatement request for Primo Water for the 2022 tax year as presented ."
City Manager and/or Finance Review	
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 _____



INTEROFFICE MEMORANDUM

TO: GARDINER CITY COUNCIL
FROM: CURT LABEL, ASSESSOR
SUBJECT: 2022 TAX ABATEMENT
DATE: 11/20/2023
CC: ANDREW CARLTON, CITY MANAGER

Dear Council Members,

I am writing to you today to request your assistance with a personal property tax abatement. Primo Water Corporation notified me via email in September 2021 that they no longer had any taxable assets located in the City of Gardiner under that account. The account was not placed in inactive status in our computer systems for the 2022 and 2023 assessment due to my error, as I was waiting for a possible declaration of the equipment under their new business name and lost track of the account. As a result, Primo Water was issued a tax bill in 2022 for \$8.88 and in 2023 for \$7.11.

A representative from Primo Water contacted me recently regarding the account and requested abatement. I have contacted Hannaford Bros., where the equipment leased from Primo was located and they have confirmed that the equipment was removed from its location and was not present in either 2022 or 2023.

I have already issued abatement for the 2023 tax to clear that year, however, my jurisdiction ends after one year. The municipal officers may issue an abatement to correct for errors in assessment after one year but within three years.

36§841. Abatement procedures

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with [section 706-A](#).

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with [section 706-A](#). The municipal officers may not grant an abatement to correct an error in the valuation of property.

Erroneous assessments that require abatement include situations where property was assessed to someone not taxable for it, where an assessment was void, or where a taxpayer entitled to exemption was assessed on the value of property subject to exemption.

I am respectfully requesting that the City Council, acting as municipal officers issue abatement for the amount of \$8.88, including any interest thereon, to Primo Water Corporation, to correct an error in assessment by where Primo Water Corporation was assessed for equipment within the City and it has been determined that Primo Water Corporation had no taxable property within the City as of the assessment date of April 1, 2022.

Sincerely,
Curt Label, Assessor

Certificate of Abatement

36 M.R.S.A. § 871

We, the municipal officers of the municipality of Gardiner, Hereby certify to Kathleen Cutler, tax collector, that the accounts herein, contain a list of valuations of the estates, real and personal, that have been granted an abatement of property taxes by me for the April 1, 2022 assessment on December 6, 2023. You are hereby discharged from any further obligation to collect the amount abated.

Attest _____ Andrew Carlton, City Manager

Tax Year	#	M/L	Trio Acct#	OWNER OF RECORD	OLD ASSESSMENT	NEW ASSESSMENT	VALUATION ABATED	TAX AMOUNT	TAX RATE	MISCELLANEOUS INFORMATION
2022-3		PP	306	Primo Water Corporation 101 N Cherry St Suite 501 Winston-Salem, NC 27101	\$ 400.00	-	\$ 400.00	\$ 8.88	0.0222	Abatement issued on grounds of error or irregularity. Property assessed in error. Primo Water owns no taxable property located in Gardiner as of April 1, 2022
				TOTALS			\$400.00	\$8.88		

**PP Account 306 Detail
as of 11/21/2023**

Name: PRIMO WATER CORPORATION

Location: VARIOUS

Assessment: 300.00

2024-1 Period Due:

- 1) 3.61
- 2) 3.55

Mailing Address: 101 N CHERRY ST
SUITE 501
WINSTON-SALEM, NC 27101

Year	Date	Reference	P	C	Principal	Interest	Costs	Total
2024-1	R	To be abated by Assessor			7.11	0.05	0.00	7.16
2023-1	R	To be abated by Council			8.88	0.33	0.00	9.21
2022-1	R				0.00	0.00	0.00	0.00
2021-1	R				0.00	0.00	0.00	0.00
2020-1	R				0.00	0.00	0.00	0.00
2019-1	R				0.00	0.00	0.00	0.00
2018-1	R				0.00	0.00	0.00	0.00
2017-1	R				0.00	0.00	0.00	0.00
Account Totals as of 11/21/2023					15.99	0.38	0.00	16.37

Per Diem

2024-1	0.0008
2023-1	0.0010
Total	0.0018

Exempt Codes:

Note: Payments will be reflected as positive values and charges to the account will be represented as negative values.

Personal Property Tax Commitment Book - 2023 22.200
APRIL 1, 2022 TAX ASSESSMENT

Account Name & Address	Category	Assessment	Exempt	Total	Tax
180 PREFERRED PUMP & EQUIPMENT 2201 SCOTT AV FORT WORTH TX 76103 465 WATER ST	FURNITURE & FIXTURES	11,400	0	11,400	253.08
181 PRESCOTT EVERETT J INC PO BOX 600 GARDINER ME 04345 32 PRESCOTT	FURNITURE & FIXTURES	4,104,300	2,581,400	1,522,900	33,808.38
306 PRIMO WATER CORPORATION 101 N CHERRY ST SUITE 501 WINSTON-SALEM NC 27101 VARIOUS	FURNITURE & FIXTURES	400	0	400	8.88
377 PURPLE SHED WOODWORKS LLC 213 WATER STREET GARDINER ME 04345 213 WATER ST	FURNITURE & FIXTURES	1,900	0	1,900	42.18
183 QLT CONSUMER LEASE SERVICES C/O RYAN LLC PO BOX 460049 HOUSTON TX 77056 VARIOUS	FURNITURE & FIXTURES	1,900	0	1,900	21.09 (1) 21.09 (2)

Assessment	Exempt	Total	Tax
4,118,000	2,581,400	1,536,600	34,112.52
21,219,200	13,759,100	7,460,100	165,614.22
Page Totals:			
Subtotals:			

Curt Lebel

From: Curt Lebel
Sent: Wednesday, November 15, 2023 11:42 AM
To: Joyce, Kenneth A
Subject: RE: Primo Water Corporation - 2023 BP tax bill

Thank you Mr. Joyce,

I did have a copy of the letter from email correspondence dated September 29 and October 18, 2021 (see below), so it looks like I dropped the ball on this one. I will issue an abatement in full for the 2023-2024 tax. The 2022-2023 tax I will need to send to the City Council for abatement, as my jurisdiction on these matters expires after one year. When both are complete and the account is cleared, I will send you a notice. Can you provide me with your correct mailing address?

Thank you,

Curt Lebel
Assessor, City of Gardiner

Hello Vijay,

We have rechecked our records and did not find a filing from DS Services for 2021. We did not find a filing for Primo Water notifying us of the merger for 2021 prior to taxes being issued. Our last rendition was from April 6, 2020. Having received no filings, the account remained active and the assessment continued for 2021. Does DS Water have equipment located in Gardiner, ME as of April 1, 2021? If so, can DS Services file a rendition with us so that we can process any equipment transfers that may be needed. It looks like the equipment taxed to Primo was located at Hannaford Supermarket.

Thank You,

Curt Lebel
Assessor, City of Gardiner

From: US-POR TAX PTC DSS Mailbox <us-portaxptcdss@KPMG.com>
Sent: Wednesday, September 29, 2021 8:38 AM
To: Curt Lebel <CLebel@gardinermaine.com>
Cc: Lee, Joanne <joannelee4@KPMG.com>; Gopal, Bipasha (KGS TAX) <bgopal1@KPMG.com>; Joyce, Kenneth A <kjoyce@KPMG.com>; Farmer, Leigh <lfarmer@KPMG.com>; Thankachan, Subin (KGS TAX) <subinthankachan@KPMG.com>
Subject: Primo Water Corporation- ME - Gardiner City - Property Tax accounts to be closed

Hello,

We received a 2021 tax bill for Primo Water Corporation, when the BPP returns were filed with you jurisdiction we requested that all Primo Water Corporation account be closed as all active assets are now being reported with DS Services of America Inc. DBA: Primo Water North America. We respectfully request that the tax be deleted for Primo Water Corporation and the account closed. Contact information is included with the attached letter.

Tax Year	Company Name	Account Number
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Regards,
Vijay

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From: Joyce, Kenneth A <kjoyce@KPMG.com>
Sent: Wednesday, November 15, 2023 11:29 AM
To: Curt Lebel <CLebel@gardinermaine.com>
Subject: Primo Water Corporation - 2023 BP tax bill

Good morning Curt,

Thank you for taking my call and reviewing this bill with me for the above company. This company merged with DS Services of America, Inc. February 2020 to form a new business entity under the name of DS Services of America, Inc. DBA: Primo Water North America. In 2021. We sent out letters notifying all assessing offices of this change and that any assets that were transferred to DS Services would be reported on the 2021 rendition. There were no assets for this company and no further filing was required.

Today, we received an estimated assessment/tax amount due for 2023 as this was forwarded from the old company's address to DS Services in FL. You also mentioned that there was a bill for 2022 which was never received or forwarded.

I have attached a copy of the tax bill received for 2023 and the letter that explains the merger and was sent out in 2021. We respectfully request that the account for Primo Water Corporation be closed and any BPP taxes be abated for the city.

Regards,

Ken Joyce
KPMG LLP | State & Local Tax
T: (503) 820-6416 | F: (503) 961-1462
kjoyce@kpmg.com

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Dear Assessor,

In February 2020, DS Services of America (DS Services) merged with Primo Water Corporation (Primo) and is now doing business as Primo Water North America. Primo's assets were merged with DS Services' and are being reported on the DS Services' 2021 Personal Property Declaration. Please close any Primo property tax accounts associated with your jurisdiction to consolidate with DS Services' historical accounts. Below is a press release from DS Services showing that the two entities have merged.

If you have any questions, please contact Ken Joyce at kjoyce@kpmg.com or (503) 820-6416.

Sincerely yours,



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It's official — DS Services of America®, Inc. and Aquaterra are now doing business in the U.S. and Canada as Primo Water North America®!. Our team is energized and excited as this transition is a significant step in our journey to become consumers' preferred pure play water company that provides sustainable water solutions whenever, wherever, and however you want them. With a broadened portfolio, we are able to service customers across multiple channels including Water Direct (to home and offices), Water Exchange and Refill locations, Filtration, and Retail Outlets.

Curt Lebel

From: Justin Eudy <Justin.Eudy@aholddelhaizeusa.com>
Sent: Monday, November 20, 2023 3:39 PM
To: Curt Lebel
Cc: Aleah Hancock
Subject: FW: Primo Water Lease

Curt,

Please see the message below from the store manager regarding the Primo Water assets. All assets have been removed, and were not in place 22 or 23.

Thank you,

Justin Eudy
Manager, US Property Tax
Ahold Delhaize
2085 Harrison Road
Salisbury, NC 28147
(704) 310-2972
Justin.Eudy@aholddelhaizeusa.com



From: Rob Meader <robmeader@hannaford.com>
Sent: Monday, November 20, 2023 3:37 PM
To: Justin Eudy <Justin.Eudy@aholddelhaizeusa.com>
Subject: Re: Primo Water Lease

This fixture was removed several years ago. We don't any other Primo water assets on site

Rob Meader

Store Manager

Hannaford 8220

40 Main Street

Gardiner, Maine 04345

robmeader@hannaford.com

T 1-207-582-3470

F 1-207-582-0898

Hannaford is a Delhaize Company

Before printing this email, think about the environment.

From: Justin Eudy <Justin.Eudy@aholddelhaizeusa.com>
Sent: Monday, November 20, 2023 2:21 PM
To: Rob Meader <robmeader@hannaford.com>; Rochelle Dan <Rochelle.Dan@hannaford.com>
Subject: Primo Water Lease

Hello,

I'm in the property tax office. I received an email from the Gardiner property tax office that said Primo Water disposed of assets previously listed as business personal property assets at your store. My question for you is, are there any Primo Water leased assets still in the store or has that been terminated. I have attached the declaration Primo Water sent to the assessor.

Thank you for your help,

Justin Eudy
Manager, US Property Tax
Ahold Delhaize
2085 Harrison Road
Salisbury, NC 28147
(704) 310-2972
Justin.Eudy@aholddelhaizeusa.com



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2020 PERSONAL PROPERTY DECLARATION

Gardiner Municipal Assessor
Gardiner, ME 04345
(207) 582-6892 clebel@gardinermaine.com

ACCOUNT #: _____

Primo Water Corp
101 N Cherry St Ste 501
Winston-Salem, NC 27101

Mailing Address Change:

THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE APRIL 15, 2020. FILING OF THE SCHEDULE IS REQUIRED UNDER MAINE LAW, TITLE 36, MRSA § 706-A. "...UPON DEMAND THE TAXPAYER SHALL ANSWER IN WRITING ALL PROPER INQUIRIES AS TO THE NATURE, SITUATION AND VALUE OF HIS PROPERTY LIABLE TO BE TAXED IN THE STATE; AND A REFUSAL OR NEGLECT TO ANSWER SUCH INQUIRIES AND SUBSCRIBE THE SAME BARS AN APPEAL, BUT SUCH LIST AND ANSWERS SHALL NOT BE CONCLUSIVE UPON THE ASSESSOR..."

Business Name: ME-Gardiner City(Kennebec) Date Business Started: _____

Type of Business: Leased Water Vending Building or business space Square Footage: _____ 0

Location of Property: ME-Gardiner City(Kennebec), Various Locations, Gardiner, ME

Is the real estate owned by this business? Yes No If yes, are there any tenants? Yes No
(If yes, please provide a list)

Having carefully read the above, I hereby certify that the information reported hereon is full, true, and correct to the best of my knowledge and belief.

Date: 04/06/2020 Signature: Timothy P. Ferraro Title: Tax Agent
Timothy Ferraro

Person authorized to disclose records: Primo Water Corp Title: _____

Phone Number: (630) 444-2777 Email: tax@advantax.com

INSTRUCTIONS: Please complete page 2, indicating any additions since April 1, 2019. Also, complete the list of Leased Personal Property, if applicable. Include any items formerly leased that were purchased after lease termination. Be sure to note any deletions of personal property listed in prior years that is currently assessed, including terminated leased property assessed to the lessor.

EXISTING ACCOUNTS ONLY: Check here if there are no additions or deletions since April 1, 2019.

How to Have Part or All of Your Taxes Reimbursed: First, fill out the PERSONAL PROPERTY DECLARATION, making a complete and accurate list of all taxable property, and submit the list to the Assessor by the due date. After your property has been assessed and your taxes are paid, you are then eligible for reimbursement of those taxes paid on qualifying business property. Briefly, here is how the reimbursement program works: In 1996 the State of Maine started the Business Equipment Tax Reimbursement (BETR) program. All business equipment placed in service in the State of Maine after April 1, 1995 is eligible for reimbursement. In 1996, office furniture and lighting fixtures were eliminated from the program, but all other business equipment is still eligible. In order to receive reimbursement you must complete an Assessor Notification (Form 801), have it signed by the Assessor, and present it to the State of Maine with PROOF OF PAYMENT of taxes on eligible equipment. **Please Note, you cannot receive a reimbursement on business equipment for which you have not paid tax. Questions pertaining to the reimbursement program should be directed to: Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332, Telephone (207) 626-9404. The application booklet with instructions can be downloaded at <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm#betr>.**

Active Property List

Gardiner Municipal Assessor - ME-Gardiner City(Kennebec)

Equipment Owned By You But Rented, Leased, Or Held
Sorted By: Lessee Address 1, Lessee Name, Owner Class, Acquisition Year

State Class	Asset Number	Acquisition Date	Description	Reported Cost	Assessed Value
Lessee Number	Lessee Address 1	Lessee City	Lessee Zip	Serial#/VIN	

Tax Obligation of User, not Taxpayer - Personal Property

Furniture & Fixtures	DISPLAY AN-ME08809	06/01/2015	DISPLAY AND RETURN BIN	921.44	0.00
ME08809-HANNAFORD	40 MAIN AVE	Gardiner	04345		

Lessee Name: HANNAFORD #8220

of assets: 1
921.44

Totals: # of assets: 1
921.44

Grand Totals: # of assets: 1
921.44