

The Town of Rockport, Maine

Town of Rockport Downtown TIF District Development Program

A Municipal Tax Increment Financing Development Program

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Rockport Downtown Tax Increment Financing District Development Program

Introduction

The Maine Legislature established tax increment financing (“TIF”) as an economic development tool to be used by municipalities to:

- (a) Provide new employment opportunities;
- (b) Improve and broaden its tax base, and;
- (c) Improve the general economy of the state.

The Town of Rockport (hereinafter referred to as “the Town”) has approved a municipal development and tax increment financing district known as the “Town of Rockport Downtown Municipal Development and Tax Increment Financing District” (the “District”) in furtherance of such legislatively approved and authorized goals, under the terms specified in this Development Program. The voters approved the District on November 3, 2009 with a vote of 974 in favor and 672 opposed. The Department of Economic and Community Development (“DECD”) approved the District effective March 29, 2010. *Attachment E* is a copy of the letter. However as stated in the March 29, 2010 letter from the Commissioner of DECD to the Town:

“The department is unable to approve the development program for the following reason(s): At the time of public hearing and subsequent adoption, the development program did not contain a calculation of tax shifts resulting from designation of the tax increment financing district.”

Furthermore:

“Any changes to this approval including the district development program if both require an amendment that is adopted in the same manner as the initial designation, and approved by the Department.”

This submission is for an amendment to the initial “TIF” to address the issues identified by the Department including submittal of a revised development program with appropriate calculation of tax shifts that were included at the time of the public hearing and subsequent adoption by the Town.

The approved TIF recognized that there have been and are likely to be a series of unique investments that will increase value in the downtown area. At the same time, there are a series of improvements that have been proposed by municipal committees and departments that are located in or adjacent to the District and are meant to improve the efficiency of the infrastructure, the quality of life, and the economic potential of the downtown. The Rockport Downtown Tax Increment

Financing District is by name only and is not intended to be considered a formal “downtown” TIF that comes with specific benefits to that particular designation.

Creating a downtown TIF permitted the community to freeze present property values, and use up to 100% of the new (captured) value for downtown area related projects. By freezing the values and using the revenue for downtown-related projects, the community succeeds in sheltering those captured values from impacts related to the state and local school aid formula, local county taxes, and the state revenue sharing formula. Additionally, it creates a fund to offset those project costs in lieu of raising the funds through property taxes. This fund might be thought of as a forced savings account, which, due to its existence, may mitigate the tendency to delay necessary projects or improvements due to budgetary constraints.

These savings are going to be viewed as capital reinvestment revenue for the downtown. Each project represents an important piece in the core development of the downtown and will play a significant part in maintaining the unique physical qualities of Rockport with access to water, retail, and service activities. The investments are also meant to spur and assist with other economic development activities. Key to this is the consideration being given for economic development activities by Town staff for the community. Projects like the Lime Kiln Preservation Project are meant to create improved, varied, year-round attractions to the community that will continue to assist in growing its burgeoning tourist activity. The Opera House is a cultural anchor for the downtown with Bay Chamber Concerts performances, Library programs, and other cultural events that draw both tourists and residents to the downtown. In other cases, such as the sidewalk improvements, the projects are meant to address basic downtown infrastructure needs that will serve residents and visitors alike. Improving the streetscape by burying utilities that clutter the view negatively impacting the streetscape and installing street level streetlights will enhance the downtown experience, improve pedestrian safety, and positively impact property values.

The development fund from the TIF proceeds that may be used to support economic development (project cost account), assist in the retirement of debt related to projects (sinking fund account), or be used annually toward individual projects identified below (project cost account).

Over time, the development fund use will become more refined, but will always be visited annually by the Select Board, Budget Committee, and Town Meeting as part of the annual budget approval process. Said annual review will include formal and informal input from key committees (Opera House Committee, Library Committee, and Harbor Committee) and citizens.

I. Development Program – Statement of Mean and Objectives

Rockport's downtown/village district has experienced a steady decline in economic activity for more than 30 years. As a number of critical properties have recently transferred ownership, opportunity exists to encourage capital investment that leads to the revitalization of Rockport's village center. The tax increment financing (TIF) policy that follows provides incentive for private sector capital investment by establishing a dedicated municipal fund to maintain critical infrastructure and enhance public facilities within the district. The creation of this district accomplishes the following recommendation found in the *Rockport Comprehensive Plan* adopted by the voters in November 2004; specifically, "Define a TIF District, an area in Rockport where business development will be encouraged." The downtown district is currently underutilized and the approved tax increment financing district with the herein proposed Development Program will support the public improvements necessary to optimize the district's business potential and attract private investment.

Creating a strong public/private partnership or collaboration is essential to the revitalization of Rockport's downtown district and to the success of this TIF policy. A key objective for the TIF policy is to incentivize private capital investment through certain improvements in the Downtown District accomplished by dedicating "captured revenues" for municipal maintenance and improvements. The Town's expenditures act to support and enhance the investor's capital commitment by ensuring well-maintained infrastructure and esthetics for the public. Through this joint effort an appropriate level of vibrancy can be restored to Rockport's downtown/village district benefitting year-round and seasonal residents as well as visitors.

II. Description of Financial Plan

Table 1 provides a brief description of the proposed Town projects to be funded by TIF revenues defined by each Tier within Maine statute. Municipal approval of the TIF District Development Plan will not constitute a financial appropriation. **Annual Town Meeting action through the budget process or a Special Town Meeting will be required for financial appropriation for each community investment option.** Also, it is recognized that TIF revenue must be spent per the State and municipally approved Town of Rockport Downtown Municipal Development and Tax Increment Financing District Development Program.

A. Municipal Costs, Public Facilities and Infrastructure Activities

Activities eligible within the TIF policy related to municipal costs within the district that are directly associated with infrastructure improvement, public safety, and eligible mitigation activities.

The following are specific activities eligible to receive TIF funds:

- Public infrastructure improvements
- Utility and streetlight improvements
- Sidewalk improvements
- Public facilities improvements
- Expansion of parking opportunities along the harbor
- Harbor improvements and dredging
- Mitigation associated with rivers, streams, and brooks in the district
- Renovations and maintenance to the Rockport Opera House
- Restoration/preservation of the Rockport Lime Kilns

B. Municipal Costs, Public Facilities and Infrastructure Activities outside of, but related to, the District

Activities eligible within the TIF policy related to municipal costs outside of, but related to, the district that are directly associated with infrastructure improvement and public safety. The following are specific activities eligible to receive TIF funds:

- Sidewalk extension

C. Economic Development Program

Tier III activities incorporated within this TIF policy are municipally-based economic development programs that have an impact on the downtown district and environmental improvement planning tied to the downtown district. As it is unknown as to when any given project might commence, estimated costs are based on projected possible costs. Activities defined within Tier III that are eligible for TIF funds as outlined in this policy include:

- Fees and costs associated with economic development activities including maximizing the utilization of the Opera House, which positively impact the downtown district and the Town.

TABLE 1 – Municipal TIF Investment Plan

Project	Eligibility Under Title 30-A	Estimated Cost
Costs of Improvements Made Within District: Tier I		
1. <u>Sidewalk improvements within the district:</u> Rockport has a series of elevated sidewalks that connect the village center to the rest of Rockport village. Throughout the	30-A §5225 1.A. (1) (a-d)	\$ 320,000

downtown/village center area the elevated sidewalks need to be replaced or significantly repaired.		
2. <u>Cramer Park Improvements</u> : Cramer Park supports Rockport’s harbor activities as it is connected through a series of trails and paths to Harbor Park. Cramer Park serves as overflow parking for people using the harbor as well as for general downtown/village activities. Improvements need to be made to increase connectivity of Cramer Park and the village center, as well as improve the park’s design to increase utilization.	30-A §5225 1.A. (1) (a-d)	\$125,000
3. <u>Downtown Parks Improvements</u> : The Village Green, Mary Lea Park, and Goodridge Park provide green space, rest opportunities, social opportunities, and, in the case of Mary Lea Park, harbor views. Mary Lea Park is also a popular wedding location. Over and above on-going care and maintenance, they will likely need “re-working” in the future such as redefining walkways, retaining wall reconstruction, or plantings redesign.	30-A §5225 1.A. (1) (a-d)	\$25,000
4. <u>Goose River Sea Wall Restoration</u> : Rockport’s commercial fishing fleet operates at the mouth of Goose River and relies on the existing sea wall for landing the catch. The sea wall supports tie offs for commercial boats, a commercial hoist, and allows vehicles to load and unload. Maintaining the sea wall is critical to maintaining the commercial fishing operation in the harbor. The project would include dredging to increase access to the area.	30-A §5225 1.A. (1) (a-d)	\$70,000
5. <u>Subservice Public Utilities</u> : Utility poles and hanging wires detract from the esthetics of the downtown streetscape and interfere with views of the harbor. The project would bury the wires from the intersection of Union Street and Huse Street, down Central Avenue to the intersection of Pine Street and Pascal Avenue as well as the section of Russell Avenue from Mechanic Street to Pascal Central Avenue. 6. <u>Street Lights</u> : The project would include the installation of new street level streetlights that would reflect the character of the downtown.	30-A §5225 1.A. (1) (a-d)	\$1,500,000

<p>The new streetlights would commence at the intersection of Russell Avenue and Mechanic Street, down Central Avenue, and ending at the intersection of Pascal Avenue and Pine Street.</p>		
<p>7. <u>Harbor Park Improvements</u>: Rockport Harbor hosts two excursion vessels and supports a significant tourism industry with pleasure boat cruising. Improvements to the park include improved lighting, power pedestals on the dock, upgrades to a pump out station, paving improvements to increase boat storage and vehicular parking, and increased tie offs and moorings for transient boaters.</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$175,000</p>
<p>8. <u>Harbor Dredging</u>: Dredging would increase access for Rockport Marine, the commercial fishing fleet, and the pleasure boaters.</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$50,000</p>
<p>9. <u>Lily Pond Brook Mitigation</u>: Lily Pond Brook runs behind the Library, under Russell Ave and a private residence/office, through a Town owned parcel and into Rockport Harbor. Culverting portions of the Brook and upgrading the 19th century mortar and stone channel will increase the safety and utilization of surrounding properties.</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$130,000</p>
<p>10. <u>Lime Kilns Preservation Project</u>: Rockport’s commercial history is tied to the lime industry. To celebrate the Town’s cultural heritage some of the Lime Kilns have been saved, along with a locomotive used for the operation, creating an outdoor museum/cultural attraction. The installation supports the overall experience in the village center.</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$150,000</p>
<p>11. <u>Opera House Renovations</u>: Rockport Opera House is the home of Bay Chamber Concerts and serves as a rental facility for a number of arts events, lectures, and other special events. The building is in continual need of maintenance and upkeep. Anticipated needs include eventual replacement of the HVAC systems, improvements to energy efficiency, exterior maintenance, and improvements to Life Safety Code Compliance.</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$330,000</p>
<p>12. <u>Storm Water Improvements</u>: The topography of Rockport’s downtown/village area requires significant storm water infrastructure to</p>	<p>30-A §5225 1.A. (1) (a-d)</p>	<p>\$100,000</p>

manage water flow and minimize environmental impacts to the harbor. Improvements to the public infrastructure are necessary to continue storm water management. Some of the mitigation work may extend beyond the boundaries of the district in order to effectively manage runoff.		
Costs of Improvements Made Outside, but related to, District: Tier II		
1. <u>Sidewalk Extension</u> : The Russell Avenue sidewalk begins in the District. Funding would extend the sidewalk to the Town of Camden line. It would tie together the two Towns providing safe pedestrian access to the District. Extension of the sidewalk is a High Priority in the <i>Bicycle Pedestrian Master Plan</i> prepared by the Camden-Rockport Bicycle and Pedestrian Pathways Committee.	30-A §5225 1.B. (1)	\$120,000
Community-Wide Municipal Investments: Tier III		
1. Economic development marketing, including marketing for Opera House	30-A §5225 1.C. (1)	\$100,000
Total Municipal TIF Investment Plan Costs		\$3,195,000

III. Duration of the Program

The term of the Rockport downtown TIF district is twenty (20) years commencing in April 1, 2009 and ending April 1, 2028.

IV. Certification of Original Assessed Value

The original assessed value of taxable property (land, buildings and equipment) within the district boundaries is \$12,027,200 as of April 1, 2008 (or 3/31/09). A certification by the municipal assessor of the Town of Rockport that the original assessed value established represents the taxable real and personal property within the District’s physical description, as delineated on the attached map, is attached as *Attachment A*.

V. TIF District Definition

The TIF district is defined as the properties that make up the Rockport Downtown District 913, plus four properties on the north side of Central Street, as well as municipally owned properties including Harbor Park, Cramer Park, and the Village Green. The district incorporates the high sidewalks in the right-of-way along Pascal Avenue as well. The attached map illustrates the TIF district boundaries clearly. See *Attachment B*.

VI. Financial Plan

A. Plan Overview

The financial plan is based on the terms of the Development Program outlined above and considers the 20-year life of the district. The Town of Rockport will capture 100% of the increased taxable assessed value, real and personal property, as of April 1, 2009 (covering the tax year from April 1, 2009 to March 31, 2010), the original taxable assessed value of property within the district. The original assessed taxable value for the district is \$12,253,800.

Attachment C is a 20-Year pro forma projecting a captured taxable assessed value of \$152,500,000 over the life of the TIF. This could generate \$1,826,770 in gross new taxes depending on the Town’s tax rate for any given year and the valuation assigned to actual construction projects. The project allocation of those dollars is summarized in **Section B**.

B. Municipal Costs Estimates

An estimated \$1,826,770 in municipal TIF revenues will be dedicated to the following municipal projects taking place within the district.

Project	Cost
Cramer Park Improvements	\$125,000
Downtown Parks Improvements	\$25,000
Goose River Sea Wall Restoration	\$70,000
Harbor Park Improvements	\$175,000
Harbor Dredging	\$50,000
Lily Pond Brook Mitigation	\$130,000
Utility & Streetlight Improvements	\$1,500,000
Lime Kilns Restoration	\$150,000
Opera House Renovations	\$330,000
Sidewalk Improvements	\$320,000
Economic Development Marketing	\$100,000
Sidewalk Extension	\$120,000
Storm Water Improvements	\$100,000
	\$3,195,000

C. TIF Pro Forma

The Town of Rockport plans to capture 100% of the taxable assessed value as indicated in the following pro forma. Taxes generated from the captured assessed value will be allocated to support approved municipal based costs within the district.

See pro forma schedule outlining 20-year TIF analysis. See *Attachment C*.

D. Tax Shift Calculations

The following tax shifts reflect an estimated sheltering of \$1,312,804 in taxes over the 20 years of the Commercial Street TIF District. See *Attachment D* – for additional information.

Tax Shift Item	Average Annual Amount	20 Year Total
Education Aid	\$56,959	\$1,139.175
County Tax	\$ 6,447	\$ 128,930
State/Municipal Revenue Sharing	\$ 2,235	\$ 44,698
Total All Tax Shifts	\$65,640	\$1,312,804

Note: Differences due to Excel rounding

VII. Plans for Relocation of Persons Displaced by the Development Activities

No persons or businesses will be displaced or relocated as a result of the development activities proposed in the District.

VIII. Proposed Regulations and Facilities to Improve Transportation

No regulations and/or facilities to improve transportation are required by the proposed development activities in the District.

IX. Environmental Controls

All activities associated with the TIF district will undergo all the required environmental review processes and obtain the necessary clearances and permits.

X. Plan of Operation

During the life of the district, the Town Select Board or their designee will be responsible for all administrative matters concerning the implementation and operation of the district.

Revenues generated will be placed in an economic development fund account for the Town of Rockport, in reserve, to further finance eligible activities. Although the Town expects to expend all TIF Revenues retained within the District on the Public Improvements detailed in this Development Program, to the extent that the Town elects not to expend such TIF Revenues on public improvements, then such monies will be deposited unsheltered into the general fund.

Annual Town Meeting action through the budget process or a Special Town Meeting will be required for financial appropriation for each community investment option.

XI. Public Hearing and Legislative Body Approval

See attached public hearing record including: (See *Attachment F – to be completed at the end of the municipal review process.*)

- 10-day notice of public hearing,
- Attested minutes of the public hearing
- Record of the legislative body approval

ATTACHMENT A

Judy Mathiau, CMA
Assessor/E-911 Coordinator
assessor@town.rockport.me.us



Melody Sainio
Administrative Assistant
administrativeassistant@town.rockport.me.us

Office of the Assessor
PO Box 10, 101 Main Street, Rockport, Maine 04856

207-236-6758
Fax 207-230-0112
Website: town.rockport.me.us

December 3, 2009

CERTIFICATE
TOWN OF ROCKPORT ASSESSOR

The undersigned Assessor for the Town of Rockport, Maine does hereby certify pursuant to the provisions of 30-a M.R.S.A. Section 5254 that the taxable assessed value of the Rockport Downtown Tax Increment Financing District as described in the Development Program to which this certifies is included was \$12,253,800 as of March 31, 2009, which represents the April 1, 2008 tax year.

The taxable assessed value of the District is broken down as follows:

Land and Building as of 4/1/2008 \$11,560,100
Personal Property as of 4/1/2008 \$ 693,700

The undersigned further certifies that the tax map on which the District is delineated and which is attached to the Development Program referenced above is an accurate depiction of the District.

This certificate has been executed as of this 3rd day of December, 2009.

Judy Mathiau, CMA
Rockport Assessor

ATTACHMENT C
TIF Pro Forma
Projected Assessed Value/Mil Rate/Captured Taxes

Captured Assessed Value & TIF Revenue Projection Table - Rockport Downtown TIF

TIF Year	Tax Year- April 1	Increased Assessed Value Real Prop.	Captured Valuation @100% of Value Captured	Projected Mill Rate	Total Projected New Taxes Captured	Captured Revenue to Municipal Project Account	Captured Revenue to Developer Project Account
1	2009	\$0	\$0	11.38	\$0	\$0	\$0
2	2010	\$0	\$0	11.64	\$0	\$0	\$0
3	2011	\$750,000	\$750,000	11.74	\$8,805	\$8,805	\$0
4	2012	\$3,250,000	\$3,250,000	11.98	\$38,935	\$38,935	\$0
5	2013	\$4,250,000	\$4,250,000	11.98	\$50,915	\$50,915	\$0
6	2014	\$5,250,000	\$5,250,000	11.98	\$62,895	\$62,895	\$0
7	2015	\$7,750,000	\$7,750,000	11.98	\$92,845	\$92,845	\$0
8	2016	\$9,250,000	\$9,250,000	11.98	\$110,815	\$110,815	\$0
9	2017	\$9,250,000	\$9,250,000	11.98	\$110,815	\$110,815	\$0
10	2018	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
11	2019	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
12	2020	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
13	2021	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
14	2022	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
15	2023	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
16	2024	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
17	2025	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
18	2026	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
19	2027	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
20	2028	\$10,250,000	\$10,250,000	11.98	\$122,795	\$122,795	\$0
20 Year TIF Total		\$152,500,000	\$152,500,000		\$1,826,770	\$1,826,770	\$0

Prepared by Camoin Associates, www.camoinassociates.com

ATTACHMENT D

Tax Shift Impact

Tax Shift Impact					
TIF Year	Tax Year- April 1	Total Tax Shift	Education Shift	Rev. Sharing Shift	County Tax Shift
1	2009	\$0	\$0	\$0	\$0
2	2010	\$0	\$0	\$0	\$0
3	2011	\$6,395	\$5,603	\$220	\$572
4	2012	\$27,736	\$24,278	\$953	\$2,506
5	2013	\$36,303	\$31,748	\$1,246	\$3,310
6	2014	\$44,887	\$39,218	\$1,539	\$4,131
7	2015	\$66,323	\$57,893	\$2,272	\$6,159
8	2016	\$79,234	\$69,098	\$2,711	\$7,426
9	2017	\$79,311	\$69,098	\$2,711	\$7,503
10	2018	\$87,971	\$76,568	\$3,004	\$8,399
11	2019	\$88,058	\$76,568	\$3,004	\$8,486
12	2020	\$88,145	\$76,568	\$3,004	\$8,574
13	2021	\$88,234	\$76,568	\$3,004	\$8,663
14	2022	\$88,324	\$76,568	\$3,004	\$8,752
15	2023	\$88,415	\$76,568	\$3,004	\$8,843
16	2024	\$88,506	\$76,568	\$3,004	\$8,935
17	2025	\$88,599	\$76,568	\$3,004	\$9,027
18	2026	\$88,693	\$76,568	\$3,004	\$9,121
19	2027	\$88,787	\$76,568	\$3,004	\$9,215
20	2028	\$88,883	\$76,568	\$3,004	\$9,311
20Year TIF Total		\$1,312,804	\$1,139,175	\$44,698	\$128,930
20Year TIF Avg.		\$65,640	\$56,959	\$2,235	\$6,447

Prepared by Camoin Associates, www.camoinassociates.com

Notes and Sources:

The tax shifts resulting from the sheltering of valuation from the state school funding formula are based on the state EPS funding model in which a statewide mill rate of 7.47 mills in FY 2011-12 is applied to a district's state valuation to determine the amount of local property taxes to be raised for education. By sheltering valuation through a TIF, the district avoids having to raise an amount equal to the valuation sheltered X mills.

State Municipal Revenue Sharing amounts are calculated from spreadsheet provided by Maine Revenue Services, FY 2010 Projected Municipal Revenue Sharing - Released 3.31.10; <http://www.state.me.us/treasurer>

County tax calculations are based on data from the County Finance Department for the FY 2010 and FY 2010 County Tax Years. For purposes of this analysis the total county tax assessment is estimated to increase 1.04% annually throughout the life of the TIF. This is based on the average annual increase in the past two years.

ATTACHMENT E
Department of Economic and Community Development
March 29, 2010 Letter of Approval



JOHN ELIAS - A. DAIX

STATE OF MAINE
DEPARTMENT OF
ECONOMIC AND COMMUNITY DEVELOPMENT
59 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0059



THAXTER R. TRAFTON

2-AMM0109-01

March 29, 2010

Robert Peabody
Town Manager
Town of Rockport
101 Main St
Rockport, ME 04856

Dear Mr. Peabody:

The Maine Department of Economic and Community Development ("the department") has reviewed the Town of Rockport's designation of the **Downtown Tax Increment Financing (TIF) District ("the District")** and Development Program ("development program"), effective today.

Based on the Town of Rockport's application, the department notes and approves the designation of the district as follows:

- The district term is for a period of 20 years
- Original Assessed Value of the District is \$12,253,800 as of 03/31/2009
- Capture and retain 100% of the increased assessed value from taxable property improvements in the District

The department is unable to approve the development program for the following reason(s):

- At the time of public hearing and subsequent adoption, the development program did not contain a calculation of tax shifts resulting from designation of the tax increment financing district.

Any changes to this approval including the district, development program or both require an amendment that is adopted in the same manner as the initial designation, and approved by the department.

Please note that all tax increment revenues derived from the district are to be deposited into either a Project Cost Account (for CEA or other TIF-approved costs) or Sinking Fund Account (for approved municipal debt service) and available for the Development Program as authorized by the department. If any tax increment revenues from the district are instead deposited into the Town's general fund for non-TIF purposes, the incremental property values generating



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Robert Peabody
March 29, 2010
Page 2

"unsheltered" revenues must be included with the Town's equalized assessed value and reported as such, since the value cannot be captured.

If you have questions regarding this approval, please contact Brian Hodges at (207) 624-9804.

Sincerely,



Thaxter R. Trafton
Commissioner

cc: Jerome Gerard, Acting State Tax Assessor
David Ledew, Director of Property Tax
William L. Plouffe, Drummond Woodsum

