

**APPROVED MINUTES/FREEDOM BOARD OF SELECTMEN
April 27th 2015 RECESSED FROM today's meeting BRW**

AP/PAYROLL WARRANT SIGNING MEETING

Meeting was called to order at 6:10 pm

Present: Ron Price, Ken Overlock, Erna Keller, Drew & Clara Fales, Sallyann Hadyniak & Carrie Bennett. Steve Bennett was not in attendance

Minutes:

April 20th 2015- Ron/Ken motion to accept as written

April 25th 2015-Ron/Ken motion to accept after couple of edits by Ken

TREASURER'S REPORT:

Erna reported:

Payroll Warrant..... \$2000.34

AP Warrant \$2455.17

Payroll Warrant this week is \$2000.34 (clerk, treasurer, cleaning lady & road crew) \$45.06 to AFLAC should be \$115.74 need to call TRIO and talk to Brenda Ken/Ron motion to accept & sign payroll

A/P this week is \$2455.17 (Dottie Holmes, Ingraham Equipment, BMV, MMA-Grant Writing, Special Olympics of Me, Waldo County Registry of Deeds, Travis, MRC, & K&T) Ron/ken motion to accept & sign AP Warrant

We received a check from Revenue Sharing for April \$1819.99

REMINDER: ANY NEW BUSINESS THAT WE ARE DEALING WITH, THE TOWN NEEDS A W9 AND CERTIFICATE OF INSURANCE...

KEY BANK ACCOUNT IS NOW CLOSED...The check amount was \$2,599.41. Both outstanding checks are in this AP to be resent.

We also have the Smithton Cemetery Acct there, are we leaving it? Erna needs to contact a few banks to see what best alternative would be for this money

Need to talk about Tingley property, Gerry Spaulding, Bridge-walk way & Dam, Beaver Ridge Abatement

Bridge has been repaired

Tingley Property

Ken had few advertising ideas and will check to see how much they would cost to place an ad:

Maine Sportsman

Field & Stream

Notice to everyone in town

Morning Sentinel

Bangor Daily

Republican Journal

Craig's List

Uncle Henry's

Need to figure out wording at next meeting
Ken will draft and ad for Tingley Property
Drew Fales- access is owned by his brother & sister. There property deemed owned til middle of road

Tabled:

Gerry Spaulding (Ken/Ron motion to table until next Monday night)
BRW next Monday since Steve Bennett isn't here
Ron would like to pull posted signs off the tarred roas and leave the dirt roads posted (Ken/Ron motion to do this)
Ron/Ken motion to adjourn @ 6:45 pm

Next Regular meeting will be May 4th 2015 @ 6 pm
Next AP/Payroll Warrant signing meeting will be May 11th 2015 @ 6:00 pm

Respectfully submitted,

Secretary

**APPROVED MINUTES/FREEDOM BOARD OF SELECTMEN
April 27th 2015 AP/PAYROLL WARRANT SIGNING MEETING**

Meeting was called to order at 4:00 pm
Present: Ron Price, Ken Overlock, Clint Spaulding, Erna Keller.

TREASURER'S REPORT:

Erna reported:
Payroll Warrant..... \$
2nd Payroll-Selectmen... \$
AP Warrant \$
Ending Checkbook Balance..... \$

1. Payroll Warrant this week is \$2000.34 (clerk, treasurer, cleaning lady & road crew) \$45.06 to AFLAC should be \$115.74 need to call TRIO and talk to Brenda
2. A/P this week is \$2455.17 (Dottie Holmes, Ingraham Equipment, BMV, MMA-Grant Writing, Special Olympics of Me, Waldo County Registry of Deeds, Travis, MRC, & K&T)
3. We received a check from Revenue Sharing for April \$1819.99
4. REMINDER: ANY NEW BUSINESS THAT WE ARE DEALING WITH, THE TOWN NEEDS A W9 AND CERTIFICATE OF INSURANCE...
5. KEY BANK ACCOUNT IS NOW CLOSED...The check amount was \$2,599.41. Both outstanding checks are in this AP to be resent.
6. We also have the Smithton Cemetery Acct there, are we leaving it?
7. Need to talk about Tingley property, Gerry Spaulding, Bridge-walk way & Dam, Beaver Ridge Abatement

8.

Ron/Clint moved to sign payrolls and AP warrant.

Motion to adjourn passed at XXX pm

Next Regular meeting will be Date @ 6 pm

Next AP/Payroll Warrant signing meeting will be Date @ 6:00 pm

Respectfully submitted,

Secretary

**APPROVED MINUTES/FREEDOM BOARD OF SELECTMEN
April 27th 2015 BRW Abatement MEETING**

CALL TO ORDER: 2:00 pm

Ron Price was moderator for the meeting.

PRESENT: Selectmen Ron Price (Chair), Ken Overlock and Steve Bennett. Also in attendance was Jackie Robbins, Erna Keller, Todd Presson (BRW), Rob Crawford (Attorney), lawyer for BRW, Ron Littlefield, Bob Gerrish, Carrie Bennett, Dave and Maryanne Bennett, Clara Alvarez, Doug Van Horn, Sallyann Hadyniak, Gunner Woods, Tim Biggs, Drew Fales, Frances Walker, Myrick Cross & Mrs Steve Bennett.

Todd Presson: Abatement request for BRW, we assume the turbines will have a 20 year life expectancy. We are also figuring based on new price to 0 in 20 years. 5% a year until 0 amount.

Robert Crawford Attorney for BRW:

BRW has met with Maine Revenue

- Maine Revenue-good detail.. Hard cost + soft cost. Arrive at estimate (100% hard cost + 50% soft cost) make tax prediction
- Income Approach- to valuation
- Market value- only transaction is between identities for financial benefits. No sales other than that
- 701A-Asset Life
- Depreciate to floor- not to go below what Maine Revenue suggest 30 % says lawyer
- wasting asset

Jackie:

- All due respect to Mike Rogers, but Maine Revenue doesn't tell the town what to do.
- Income approach was asked for but I still haven't rec'd
- Mr. Carroll told us a few times that there would be no depreciation. (Todd Presson said He shouldn't have said that he was wrong)
- I know Todd Presson has also said this to citizens at a meeting in 2009 (Todd said he doesn't recall that, he couldn't imagine saying that)
- I find it interesting for 5 years there has been no request for abatement.
- Abatement request only go back 185 days for value

- So we will only be talking about 2014

Todd:

- I asked Tom Carroll and he said that he didn't say that
- Jackie said there are at least 5 people here in this room that can tell you different
- Todd said If Tom said that then he said it in error, he doesn't have the authority to say that.

Jackie:

- Improvements was around \$200,000 So as an assessor I decided that was an up keep.
- Houses need repairs & Maintenance

Todd:

- We talked to Maine Revenue on our own. Good production but our cost is more

Jackie:

- 185 days for value as an assessor is all that we need to look at

Todd:

- We don't want to be in every year, it would be nice to have something set up now

Jackie:

- Going forward you might want to talk to the selectmen
- There is no proof that you should have a reduction of 5% a year

Todd:

- Brian Jones wasn't interested in depreciation when we talked back in 2010. It should get reduced yearly over the 20 year life expectancy.

Steve Bennett:

- Mr Crawford can you explain the market & value , and income and cost approach

Mr. Crawford:

- Direct Cap-Out of revenue & expenses you get the net operating income
- Income Approach- gives you what the rate is

Steve Bennett:

- Sounds like a cross over to market value & income
- Income Approach- How they are performing should be in the assessed value

Mr. Crawford:

- These turbines are 6 yrs old

Mike Rogers from Maine Revenue:

- If one isn't in a TIF then they are assessed by 3% Hard Asset & 1 1/2% Soft Asset
- Energy credits for 10 years
- Energy Stimulus money up front
- Production Energy Tax Credits
- These all impact Income stream and they don't go below 70% value

Jackie:

- If they are in a TIF then Y are they depreciated differently

Mike Rogers:

- If there is a 100% TIF then there is no direct benefit to the individual tax payer
- There are confidential agreements

Todd:

- We are at 3% function after 10 years which brings us down to 70% step depreciation

Mike Rogers:

- Assessment is only good for one year. There was no agreement ahead of time and selectmen

come and go. New board of assessors every year.

Ron Price:

- Asked Mike Rogers how many wind projects in the state that DO NOT have TIF's

Mike Rogers:

- There are only 2 besides Freedom in the state

Todd:

- We need an abatement or a decrease in value

Jackie:

- My recommendation to the selectmen are
- No Abatements
- Work on the future & moving forward, leave the past behind
- Todd these upgrades that you did to make them quieter, was this so they could run at night and for longer amounts of time

Todd:

- NO
- We are open to reasonable equipment

Ken Overlock:

- When this came to us I asked what had changed...
- You say that Tom doesn't speak for the company
- Then in the future please send someone who does.
- That way there will be no confusion
- The 2009 meeting they say you made the comment about depreciation

Todd:

- If the comment was made by me I would of been talking about for the first year only.

Jackie:

- That was a selling point to the citizens of this town

Todd:

- Looks like we are at a stale mate

Steve Bennett:

- No not necessarily

Ken/Steve made a motion to agree with Jackie and not go back for abatement, just move forward.

Mr Crawford-lawyer for BRW:

- We could stagger it until 2017
- Then 3% after that
- Follow a protocol

Todd Presson:

- Goal is to run until they aren't safe to run
- 20-25 year life expectancy
- Either completely rebuild or tear down
- If we do a new project then we will start from scratch with permits and rebuild from the floor up

Pilot payment in lieu of taxes

Ron/Steve motion to recess until 6 pm tonight

Ken/Ron motion to recess meeting until 6:00 pm

Next AP/Warrant signing meeting will be May 4th 2015 @ 6:00 pm

Next Regular meeting will be May 11th 2015 @ 6:00 pm

Respectfully Submitted,

Secretary