

July 15, 2021

**Minutes of the Washington County Commissioners'  
Unorganized Territories Regular Meeting  
Held July 15, 2021  
in the Washington County Probate Courtroom  
Machias, Maine**

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**Attending the meeting were:  
Commissioner Christopher Gardner  
Commissioner Vinton Cassidy  
Commissioner John Crowley, Sr.  
Betsy Fitzgerald, County Manager  
Carla Manchester, Administrative Assistant  
Jill C. Holmes, Treasurer  
Dean A. Preston, Unorganized Territories Supervisor  
Paula Johnson-Rolfe, WCSO  
Rich Rolfe, WCSO  
Josh Rolfe, WCSO  
Barry Curtis, Sheriff  
Lisa Whynot, Maine Revenue Service  
Justin McMann, Maine Revenue Service  
J.R. Gibson, Alexander  
Dan Sullivan, Cooper  
Susan Hatton, Sunrise County Economic Council  
Lisa M. Hanscom, EMA  
Matthew Foster, District Attorney  
Robert Simpson, Whiting  
Tammy Gay, Registry of Deeds  
Marlene Sprague, Registry of Deeds**

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Prior to the 4:00 p.m. meeting of the Unorganized Territories, two tax abatements were scheduled to be held. The tax abatement hearing for Costa vs. Town of Perry took place at 2:00 p.m. The tax abatement hearing for Chambers Point Owners Association vs. Town of Roque Bluffs scheduled for 3:00 p.m. did not take place. The tax abatement for Chambers vs Town of Roque Bluffs has been rescheduled for Thursday, August 12, 2021 at 3:00 p.m.

Commissioner Gardner opened the public meeting at 4:00 p.m.

County Manager Betsy Fitzgerald introduced Lisa Whynot and Justin

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McMann of the Maine Revenue Service. Ms. Whynot and Mr. McMann were present to discuss the Commissioners' concerns regarding the tax abatement the State of Maine gave to Stetson Wind. The tax abatement resulted in the request for reimbursement to the State of over-payment of TIF Funds received by the County. Commissioner Gardner stated the Board of Commissioners would like to have a purposeful discussion and understand the situation. Commissioner Gardner noted the revenue anticipated to come from TIF funds has now been reduced and inquired as to how often the wind farms could request a tax abatement. Commissioner Gardner also asked if the turbines can continue to devalue to the point of zero value. Mr. McMann answered Commissioner Gardner and addressed the Board with a brief history of how the current situation came to be. Mr. McMann stated yearly industrial appraisals are done. The evaluation for sites prior to 2015 remained the same for years when there was a steady depreciation. In 2019 the methodology for valuations was changed which caused an increase in the 2020 taxes for the wind farms. The wind farms contacted the State questioning the valuation and abatements were requested. Mr. McMann noted the State did not take the requests lightly. The information supplied with the requests was good information. The wind companies provided information about the history of the technology to present. It was pointed out the older technology was not as productive. There had not been a reduction in valuation using the past methodology. The State determined the increase was not just, therefore, a tax abatement was given. Mr. McMann stated it was a learning experience for all involved. Mr. McMann also stated this is not a consistent occurrence that will happen. Mr. McMann stated the new technology for the turbines increases capacity to generate power. Commissioner Gardner questioned what the anticipated value retention will be for the new turbines. Commissioner Gardner pointed out that in 2010 the possible devaluation of the turbines was not foreseen. Mr. McMann stated turbines have gotten better; the turbine valuation will floor out at a certain value but will only have zero value if the turbines are no longer working. Mr. McMann noted it is hard to predict the future. Commissioner Gardner asked if Maine Revenue Service has developed a calculation or formula for levels of depreciation for the turbines. Commissioner

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Gardner stated that knowing the method of depreciation for the turbines would help municipalities make good decisions about entering into TIF agreements with wind farms. Mr. McMann stated the method is not always spot on but it is consistent, and it can better evaluate

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the value of the turbines. Commissioner Gardner asked if the County can anticipate more abatements given to the wind farms going forward. Mr. McMann stated that the same methodology will be used going forward, and the turbines will continue to depreciate but the value of the turbines floor-out at 30%. Maine Revenue Services can request information from the wind farms for updates of the turbines that may add value. Commissioner Gardner asked for confirmation that the County can, in fact, expect declining returns from the TIF going forward. Mr. McMann confirmed the County can expect declining TIF funds due to depreciation of the turbines. Commissioner Cassidy asked how possible rebuilding of the turbines would affect the assessment of taxes. Mr. McMann stated the wind farms will be taxed only on the value of the turbines. Commissioner Gardner noted, in light of the information provided by MRS, the County should revisit and review the TIF agreements already in place. Commissioner Gardner thanked Ms. Whynot and Mr. McMann for coming to the meeting and discussing the issue. Commissioner Gardner asked MRS for the amount of reimbursement that is expected. Ms. Whynot stated \$89,502.09 is the amount to be reimbursed to the State. Commissioner Gardner confirmed with Treasurer Jill Holmes that the County had those funds available. Treasurer Jill Holmes confirmed that funds are available.

**\*MOTION\* Commissioner Cassidy moved to authorize the reimbursement payment of \$89,502.09 to be taken from the Unorganized Territories TIF account. (Cassidy / Crowley, 3-0.)**

Commissioner Gardner reiterated that the Board of Commissioners request MRS to share the valuing process with the County. Commissioner Gardner also asked that if there is any indication of a change in value to Stetson Wind that MRS communicate that to the Board of Commissioners.

The regular meeting of the Unorganized Territories proceeded at 4:20 p.m.

**Approval of the U.T. meeting minutes of June 10, 2021.  
(Cassidy / Gardner, 2-0-0)**

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**AGENDA ITEM: Monthly Report**

Unorganized Territories Supervisor Dean Preston's monthly report was submitted and is attached.

Dean reported his office has four action items for the Commissioners'

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approval.

Dean presented a solid waste service agreement with the Town of Danforth. The agreement will allow Brookton Twp., Forest City Twp., Forest Twp. and Kossuth Twp. to use the Town of Danforth solid waste facility to dispose of household waste. The term of the agreement is from July 1, 2020 to June 30, 2023 for an annual compensation of \$18,282.00.

**\*MOTION\* Commissioner Gardner moved to approve the Solid Waste Agreement with Town of Danforth as presented. (Gardner / Crowley, 3-0.)**

Dean presented a fire protection service agreement with Town of Danforth Fire Department to provide firefighting services and accident/injury responding services. The municipalities served will be Brookton Twp., Forest City Twp., Forest Twp., T8R3 and T8R4. The term is from July 1, 2020 to June 30, 2025 for a compensation amount of \$4,500.00 annually.

**\*MOTION\* Commissioner Gardner moved to approve the Fire Protection Services Agreement with Town of Danforth Fire Department as presented. (Gardner / Crowley, 3-0.)**

Dean presented a snow removal service contract with Trevor Noyes of Danforth. The services include providing snow removal, controlling ice and properly sand identified roadways to the municipalities of Township #8R3 and Township #8R4. The contract term is for October 15, 2021 through May 15, 2025. The compensation is \$25,740.00 annually.

**\*MOTION\* Commissioner Crowley moved to approve the Snow Removal Services with Trevor Noyes as presented. (Crowley / Cassidy, 3-0.)**

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Dean presented the Maine Department of Transportation Local Road Assistance Program (LRAP) agreement for the Commissioners' signatures. The agreement is to certify that funds from this program will be used only for Capital improvement of public (County) roads. The funding from MDOT will be approximately \$90,340.00. This agreement covers the period of July 1, 2021 through June 30, 2022.

**\*MOTION\* Commissioner Cassidy moved to sign the MDOT Local Road**

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**Assistance program agreement as presented.  
(Cassidy / Crowley, 3-0.)**

Dean noted the amount of funding to be received from the LRAP program is an increase of approximately \$7,000.00 from the previous year.

Dean reported that he sent a letter of appreciation to Barry Gillis for his snow removal services for the Unorganized Territories. Barry provided snow removal service for twenty years.

Commissioner Gardner requested Dean contact the State regarding concerns that the Edmunds Bridge has a big bump with no sign of warning. Dean assured Commissioner Gardner he will check on this issue.

**AGENDA ITEM: TIF Committee Update**

Ms. Hatton's monthly report was submitted and is attached.

Ms. Hatton stated there are no action items. An update on Big Lake RV Park & Campground is included on her report.

**AGENDA ITEM: Public Comment**

None.

**ADJOURNMENT**

**4:13 p.m.**

**ATTEST:**

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**Carla J.R. Manchester, Admin. Asst.**