**Council Agenda Item #1:** Roll Call

The Caribou City Council held a Special City Council Meeting on Monday, August 1, 2022, in the Council Chambers with the following members present: Mayor Smith, Deputy Mayor Boma, councilors Goughan, Morrell, Morrill, Theriault and Willey.

Penny Thompson, City Manager was present at the meeting.

Department Manager Gary Marquis (Superintendent of Parks and Recreation) was present at the meeting.

Melissa Lizotte of the Aroostook Republican covered the meeting, and it was broadcasted via Spectrum and YouTube.

**Council Agenda Item #2**: Invocation / Inspirational Thought

Mayor Smith read an invocation.

**Council Agenda Item #3**: Pledge of Allegiance

Mayor Smith led the Pledge of Allegiance.

**Council Agenda Item #4**: Public Forum

There were no comments made by the public.

**Council Agenda Item #5**: New Business, Ordinances, and Resolutions

a. Resolution 08-01-2022, Establishing the 2022 Property Tax Rates and Related Deadlines

Manager Thompson explained that the proposed tax rate is the same as 2021, but many property tax bills will be higher. This is because, based on recent sales of property in Caribou that have been higher than the assessments, Maine Revenue Service will only allow the City of Caribou to certify at 95%. All business personal property and renewable energy equipment was also factored by 95% to make the real estate and personal property assessments equitable. Additionally, all exemptions must be factored by 95%. This means that the $25,000 Homestead Exemption will be worth $23,750 and the Veteran Exemption of $6,000 will reduce your taxable valuation by only $5,700. At the proposed tax rate of .02355 (no change from 2021), a taxpayer with both a Homestead Exemption and a Veteran Exemption will pay an extra $36.50 in taxes for 2022.

1. Set a tax rate for the commitment of 2022 property taxes.

Motion made by Councilor Theriault, seconded by Councilor Willey to set the 2022 mil rate at .02355 the same as 2022.

Councilor Morrell asked about the Tax relief fund from last year and stated it could be used to offset the mil rate by approximately a half of mil.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – No, D. Morrell – No, J. Morrill – No, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

2. Set the date of commitment for the 2022 property taxes to be committed to the Tax Collector as pursuant to MRSA Title 36, §505 (1).

Motion made by Councilor Theriault seconded by Deputy Mayor Boma to set the commitment date to August 5, 2022.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

3. Established a date that the 2022 property taxes will be due and payable, pursuant to MRSA Title 36, §505 (2).

Motion made by Councilor Willey, seconded by Councilor Morrill to set the due date for the 2022 taxes as August 24, 2022.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

4. Established a date for interest to begin accruing on any delinquent 2022 property taxes, pursuant to MRSA Title 36, §505 (4).

Motion made by Councilor Morrill, seconded by Deputy Mayor Boma to set the date interest begins as Saturday October 1, 2022.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

5. Established a rate of interest to be charged on delinquent 2022 property taxes, pursuant to MRSA Title 36, §505(4).

Motion made by Councilor Theriault, seconded by Councilor Morrill to et the rate of interest on delinquent taxes at 4%.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

6. Established a rate of interest for the overpayment and or abatement of property taxes for 2022, pursuant to MRSA Title 36 § 506-A.

Motion made by Councilor Morrill, seconded by Deputy Mayor Boma to set the rate of interest on overpayment and or abatement of property taxes at 0%.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – No, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

7. Additionally, in speaking with the software provider – Trio – it is recommended that municipal offices close early on the last business day of the year to allow ample time to finish all year-end process while the Trio support line is available. Staff Recommendation: Close the city office at 1:00 pm on Friday December 30, 2022, so staff can complete year end. NOTE: For the next two years, the last business day of the year will NOT be December 31 because of the New Year’s Day holiday. By deciding now to close the office early, staff can print this on the tax bills and alert taxpayers to the early closure. This was done last year and the increased communication about the closure was appreciated by taxpayers.

Motion made by Councilor Morrill, seconded by Councilor Theriault to close the city office at 1:00 p.m. on Friday, December 30, 2022.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – No. (So voted)

8. The changes to the revenue lines would be as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| Line Number | Description | Original Budget | Amended Budget (.02355) |
| R10-01-32 | Property Taxes | $ 3,347,344 | $ 3,615,848.26 |
| R10-01-34 | Overlay | $ 0 | $ 1,572.32 |
| R11-01-01 | Economic Development (TIF) | $ 315,000 | $ 512,919.31 |
| R22-01-04 | Homestead Exemption | $ 830,000 | $ 824,124.41 |
| R22-01-05 | BETE Reimbursement | $ 180,000 | $ 176,567.84 |

Motion made by Mayor Smith, seconded by Councilor Theriault to make the changes to the revenue lines as presented.

Council had a brief discussion about the overlay account, what it was, and if it was a revenue or expense line and where the figures come from.

Manager Thompson explained that the overlay account is used for rounding so that you would not need to go multiple decimal places when doing the figures.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – Yes, D. Morrell – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

Motion made by Councilor Willey, seconded by Deputy Mayor Boma to accept Resolution 08-01-2022, Establishing the 2022 Property Tax Rates and Related Deadlines.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – No, D. Morrell – No, J. Morrill – No, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

**Council Agenda Item #6:** Reports and Discussion by Mayor and Council Members

Councilor Morrill wanted to say that the crews are doing a great job on Bennett Drive, and also to thank Manager Thompson and the department heads for working at cutting the budget.

Councilor Willey stated that the Library Board is having a raffle for LL Bean bags full of supplies.

**Council Agenda Item #7:** Next Regular Meetings: August 22, September 13 &26

Manager Thompson explained to the Council that in September she has a meeting with Cary which is the same day as there is a scheduled Council meeting. By charter she is supposed to attend. She suggested moving the meeting to Tuesday the 13th so that she could attend both meetings.

Motion made by Councilor Morrill, seconded by Councilor Willey to move the September 12th meeting to Tuesday, September 13th.

Roll Call Vote: C. Boma – Yes, R.M. Goughan – No, D. Morrell – Yes, J. Morrill – Yes, J. Theriault – Yes, L. Willey – Yes, J. Smith – Yes. (So voted)

Motion made by Councilor Morrill, seconded by Councilor Willey to adjourn the meeting at 6:33 p.m.

Vote was unanimous to adjourn the meeting.

Danielle Brissette, Secretary