



Town of Minot Selectmen Epacket

July 22, 2024 at 6:30pm
Regular Meeting

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Town of Minot

329 Woodman Hill Road
Minot, ME 04258
207-345-3305
www.minotme.org

Board of Selectmen
Minot Town Office
329 Woodman Hill Road
Monday, July 22, 2024
Agenda*

REGULAR MEETING

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
 - a. July 8, 2024
4. Warrants
 - a. Payroll Expense Warrant
 - b. Treasurer's Warrant
 - c. Review and Consideration of June Check Reconciliation
5. New Business
 - a. Consideration and Approval of Revised Tax Acquired Property Policy
6. Old Business (Pending Matters)
 - a. Discussion Regarding York Road Lot Development – Andrea Gleezen
7. Department Head Updates
 - a. Clerk's Report
 - b. Highway Report
 - c. Fire Department Report
8. Town Administrator's Report
9. Selectmen Comment
10. Public Comment (3-minute limit) – Items in public comment may be scheduled for a future meeting to provide for Board consideration and public notice
11. Next Meeting Dates
 - a. Monday, August 5, 2024 – Regular Meeting
12. Adjournment



Town of Minot

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Board of Selectmen Meeting

Minot Town Office
Monday, July 8, 2024
6:30 pm
Minutes*

REGULAR MEETING

Selectmen: Chair Daniel Gilpatric, Vice Chair Lisa Cesare, Matthew Callahan, William Perry, and Brittany Hemond
Staff: Danielle Loring (Town Administrator), Jeffrey Burt (Fire Chief), and Sara Farris (Clerk & Recording Secretary),
Public: None

1. Call to Order

Chair Daniel Gilpatric called the meeting to order at 6:35 pm. A quorum was present.

2. Pledge of Allegiance

Recited.

3. Approval of Minutes

a. Monday, June 24, 2024 – Regular Meeting

Motion: Brittany Hemond made a motion to approve the meeting minutes from June 24, 2024 as written; second by William Perry.

Discussion: None

Vote: Approved (4/0/1 Lisa Cesare abstained as she did not attend the June 24 Meeting)

The Selectmen signed the June 24, 2024 Selectmen Meeting minutes.

Intentionally left blank

** Written minutes serve as reference to the official record, which are recording kept at the Town Office.

Board of Selectmen Meeting Minutes Dated July 8, 2024.

*Items may be taken out of order at the Chairman’s Discretion.

4. Warrants

a. Payroll Expense Warrant

b. Treasurer's Warrant

c. Consideration of Approval of March and April Check Reconciliation

Motion: Matthew Callahan motioned to accept the Payroll Expense Warrant in the amount of \$23,101.37 and the Treasurer's Warrant in the amount of \$325,600.57; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (5/0)

The Selectmen signed the Payroll Expense and Treasurer's Warrants.

Chair Gilpatric moved **7. Department Head Updates, c. Fire Department Report** up in the agenda as Chief Burt was present.

- 15 calls in the last 2 weeks (6 fire and 9 medical)
- See attached report
- Chief Burt is looking into various cost-effective options to fix the radio on Engine 8. He is working with Dirigo to purchase a used one until a grant is available to purchase a new one.
- Department members have requested hands-on training involving an ambulance so they can see how the equipment and supplies on an ambulance work to better help in medical situations. Chief Burt is going to set this up with United Ambulance Service.
- Chief Burt stated that there has been a great turnout to calls with at least 2 units attending most calls.
- Danielle added that Chief Burt has worked as Chief for 30 days and she will meet with him to create a plan to move forward.

The Selectmen thanked Chief Burt for his time, and he left the meeting.

The Selectmen would like Chief Burt to speak at Town Meeting regarding the Departments improvements over the last year so that residents can see that creating this full-time position has been invaluable for the Town and its residents.

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Board of Selectmen Meeting Minutes Dated July 8, 2024.

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6. Old Business

a. Creation of Private Drive Off Shaw Hill Road – Joshua Belanger

Danielle provided the Selectmen with the attached Finding of Fact document for them to consider and review. Danielle stated that the Planning Board looked over the plan provided by Mr. Belanger and the Finding of Fact document and did not have any concerns.

Motion: Matthew Callahan motioned to accept the Finding of Fact document for the creation of a private drive off Shaw Hill Road for Mr. Belanger as presented; second by Lisa Cesare.

Discussion: None

Vote: Unanimous Approval (5/0)

The Selectmen signed the Finding of Fact document.

b. Discussion Regarding York Road Lot Development

This item was not discussed.

5. New Business

a. Consideration and Approval of RSU 16 Budget Election Warrant

There was various discussion regarding the new proposed RSU 16 Budget.

Motion: Lisa Cesare motioned to accept the RSU 16 Budget Election Warrant for Tuesday, July 30, 2024 as presented; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (5/0)

The Selectmen signed the RSU 16 Budget Election Warrant.

7. Department Head Updates

a. Clerks Report submitted and read by Clerk Sara Farris

See attached report for more information.

b. Highway Report Submitted by Highway Supervisor Scott Parker and read by Administrator Danielle Loring.

See attached report for more information.

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Board of Selectmen Meeting Minutes Dated July 8, 2024.

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8. Town Administrator's Report given by Danielle Loring, Administrator

- Danielle and Scott Parker are going to start surveying roads to collect data using RSMS 16. This will let them know what the current condition of the roads are and when paving or work will most likely be needed in the future.
- When staff arrived this morning, there was no hot water. Danielle had Jason Bryant of J Bryant Heating and Cooling come and inspect the boiler. The problem is fixed for now and Jason is going to periodically inspect it. Mr. Bryant did recommend replacing the boiler within the next 5 years.
- The Town was awarded the Community Resilience Grant in the amount of \$30,000 not 60 as originally thought. Danielle is working on the RFP for the projects this grant will be used for.
- Danielle is also working on the RFP for the MDOT Grant.
- Tax commitment will be delayed depending on if the RSU Budget passes on July 30. The Selectmen may have to consider commitment with the most recently passed budget numbers and revisit commitment when the budget is approved.
- Maine Waste to Energy's previous insurance company will no longer provide them with insurance so they are looking into all other options for insurance. If something was to happen to the facility the town would be liable via a bond. Maine Waste to Energy is also looking at possible state funded programs or reclassifying their facility. Danielle stated that this is a widespread problem for all recycling facilities in the area.

9. Selectmen Comment

There was some discussion regarding a previous legal matter as Lisa Cesare requested an update. Danielle did not have an update to provide.

10. Public Comment

None

11. Next Meeting Dates

a. Monday, July 22, 2024 – Regular Meeting

Date acknowledged.

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Board of Selectmen Meeting Minutes Dated July 8, 2024.

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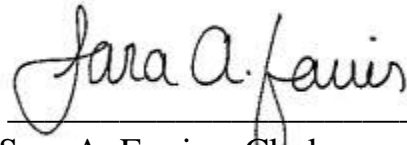
12. Adjournment

Motion: William Perry made the motion to adjourn at 7:47 pm; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (5/0)

The board adjourned at 7:47 pm.



Sara A. Farris – Clerk
Recording Secretary

Daniel Gilpartic – Chair

Matthew Callahan

Lisa Cesare – Vice Chair

William Perry

Brittany Hemond

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Board of Selectmen Meeting Minutes Dated July 8, 2024.

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2024 CHANGES TO SALE PROCEDURES FOR TAX-ACQUIRED PROPERTY

MMA Legal Services Guidance

Updated May 15, 2024

In 2024 the Maine Legislature enacted a third version of 36 M.R.S. 943-C, creating significant changes to a law that had also been revised in 2023. See PL 2023, c. 640. The new 2024 sale procedures are discussed below.

Summary of 2024 changes:

- The Notice of Impending Foreclosure (36 M.R.S. § 943) is revised.
- The municipal officers must still send a pre-sale notice to the former owner of tax-acquired property 90 days before the board lists the property for sale. However, the former owner no longer must respond requesting the “special sale process;” the special sale process is now required for sales to third parties.
- Licensed real estate agents (in addition to brokers) may list tax-acquired property.
- The law clarifies when municipal officers have been “unable to list or sell property” through a real estate broker/agent (and therefore may use another sale process).
- The definition of “excess sale proceeds” is revised.
- A new post-sale notice of intent to distribute proceeds must be sent to the former owner(s) and any party that had a recorded interest in the property.
- An itemized accounting of sale proceeds may be requested by the former owner.
- A process is provided for situations where tax-acquired property will be retained for municipal use.
- Municipalities may provide the required post-sale notice of intent to distribute proceeds by publication if the former owner(s) cannot be located; unclaimed excess sales proceeds for unlocated former owners will be forwarded to State Treasurer.
- A notice must be recorded in the registry of deeds confirming distribution of excess proceeds.
- The law revises and limits the deemed waiver resulting from the former owner’s acceptance of excess proceeds.
- The 2024 amendments take effect August 9, 2024.

Property subject to the law:

Like previous versions of § 943-C, the 2024 amended law applies to real estate that is tax-acquired pursuant to the tax lien mortgage foreclosure process in 36 M.R.S. § 942 – 943. The new requirements take effect August 9, 2024, and apply to decisions to sell or retain tax-acquired property for municipal use after that date regardless of the date the underlying tax lien foreclosed.

Revisions to lien forms are also required effective August 9, 2024.

Changes to tax lien forms:

Effective August 9, 2024, wording within the notice of impending foreclosure required by 36 M.R.S. § 943 must be revised to say:

“IF THE TAX LIEN FORECLOSES, THE MUNICIPALITY WILL OWN YOUR PROPERTY AND MAY SELL IT AND RETURN EXCESS SALE PROCEEDS TO YOU, IF ANY, PURSUANT TO THE MAINE REVISED STATUTES, TITLE 36, SECTION 943-C.”

Sample lien forms in the appendix to our *Guide to Municipal Liens* will be revised soon.

Summary of required sale procedures:

Effective August 9, 2024, if tax-acquired real estate will be sold to someone other than the former owner:

1. **Pre-sale notice.** At least 90 days prior to listing property for sale the municipal officers or their designee must send a written notice to the last known address of the “former owner” by U.S. Postal Service certified mail, return receipt requested and by first-class mail, notifying the former owner(s) of the sale process required by 36 M.R.S. § 943-C. (A Maine Revenue Services form should be used to provide the notice).
2. **Manner of sale.** The municipal officers or their designee must list the property for sale with a real estate broker or agent licensed in Maine, at the highest reasonable price at which the property is anticipated to sell. The broker/agent may not hold an elected or appointed office in the municipality nor be employed by the municipality. The municipality must allow at least 12 months after listing for the property to sell.
3. **Inability to list or sell.** If, after three attempts, the municipal officers are unable to contract with a real estate broker or agent; or if the broker or agent is unable to sell the property within 12 months after listing, the municipal officers may sell the property in any manner authorized by the municipality’s legislative body, **provided that the former owner must still receive any excess sale proceeds.**

MMA Legal Services

4. **Conveyance.** If the property is sold, it must be conveyed via **quitclaim deed** to the successful buyer.
5. **Return of funds.** Regardless of the sale method, if any “excess sale proceeds” exist after sale, they must be paid to the former owner (see below for information on proceeds).
6. **Post-sale notice of intent to pay excess proceeds.** If excess proceeds exist, at least 30 days before they distribute the proceeds to the former owner(s), the municipal officers must provide notice of the proceeds to (1) the former owner(s) and (2) any record holder of an interest in the property. Notice must be sent by first class mail and certified mail, return receipt requested. The former owner(s) may request a written accounting of the amount of excess sale proceeds, and an itemization of any deductions allowed in § 943-C(3)(C) (discussed below).
7. **Failure to locate former owner.** If the former owner(s) cannot, after reasonable diligence, be located in order for the municipal officers to send the written notice of intent to distribute proceeds, the board may publish notice once a week for three consecutive weeks in a newspaper of general circulation in the county. The published notice must contain the name of the former owner, a description of the property, the amount of excess proceeds, and the date by which the proceeds must be claimed. If the former owner fails to claim the excess proceeds within 30 days after the final notice is published, the proceeds must be transferred to the Unclaimed Property Fund in the State Treasurer’s office.
8. **Recorded notice.** Within 10 days after excess sale proceeds are paid to the former owner(s), the municipality must record a notice in the registry of deeds confirming the distribution of proceeds. A form will be provided by Maine Revenue Services; it must be signed by the municipal officers and include information required in the statute (see discussion below).

Who is the “former owner”?

“Former owner” is defined in the law as the “owner or owners of record at the time of foreclosure and if deceased, the former owner’s heirs, devisees, or personal representative.”

If tax-acquired property was owned by more than one person when the lien foreclosed:

If tax-acquired property was co-owned by more than one person at the time the lien foreclosed (e.g., by one or more tenants in common or joint tenants), the required notice of special sale process should be sent to each co-owner at least 90 days before the tax-acquired property is listed for sale.

Calculating the amount of “excess” sale proceeds:

The excess proceeds to be returned to the former owner is equal to the amount of sale proceeds remaining after the municipality deducts the following amounts (see § 943-C(3)(C)):

- a. All taxes owed on the property.
- b. Total property taxes that would have been assessed on the property after foreclosure while the property was owned by the municipality.
- c. All accrued interest.
- d. Fees, including advertising, mailing, recording, property listing and real estate broker's or agent's fees, to the extent that those fees are not included in the broker or agent fee agreement.
- e. Any other expenses incurred by the municipality in selling, maintaining or improving the property, including, but not limited to, documented administrative costs and reasonable attorney's fees.
- f. The municipality's lien and foreclosure process costs, including but not limited to, reasonable attorneys' fees.
- g. Unpaid sewer, water or other utility charges and reasonable fees imposed by the municipality.

Required notice forms:

Municipalities must provide notice to the former owner(s) on a form provided by the State Tax Assessor, Maine Revenue Services (MRS). The MRS has not yet issued an updated form consistent with the 2024 amendments.

Contact MRS at (207) 624-5600 with questions about the forms and contact MMA Legal Services or the municipality's attorney for advice on providing notice before the law becomes effective on August 9, 2024.

May property be sold back to the former owner?

Yes, assuming the municipal legislative body has provided that authority. If property is sold to the former owner, the sale procedures and notices required in 36 M.R.S. § 943-C do not apply.

Note that neither the statute nor the U.S. Supreme Court's *Tyler* decision (discussed below) addresses the price the municipality may require a former owner to pay to repurchase tax-acquired property. Based on the principles stated in the *Tyler* decision, we advise municipalities to base the repurchase price for the former owner on the total taxes, interest, fees and administrative costs associated with the property. The list of costs contained in 36 M.R.S. § 943-C(3)(C) may be helpful guidance.

Retaining tax-acquired property:

If the municipality will retain tax-acquired property for municipal use (e.g., as a park, fire station), the municipal officers must procure an appraisal of the property. The appraiser must be licensed to provide appraisals in Maine and may not hold an elected or appointed office in, or otherwise be employed by, the municipality. See 36 M.R.S. § 943-C(7).

The municipal officers must calculate whether any excess sale proceeds exist using the appraised value (instead of the sale price) and then must provide the notices otherwise required for post-sale distribution of proceeds (§ 943-C(8)). The appraisal must be prepared within 120 days before the distribution of excess proceeds (if any).

The appraisal fee may be included in the calculation of excess proceeds. See § 943-C(C)(4).

Note: these procedures apply only to tax-acquired property the municipal legislative body affirmatively decides to retain for municipal use. These requirements do not apply when the municipal officers choose to take no action after foreclosure and allow former owner to continue to reside at property.

Inability to list or sell the property with a real estate broker/agent:

If the municipal officers are unable to list the property with a broker/agent (after three tries) or to sell the property within 12 months after listing it with a broker/agent, the municipal officers may proceed to sell the property as otherwise allowed by the municipal legislative body. (We recommend that the municipal officers document their attempts to list property and ask for any broker/agent's refusal to list in writing). **After the sale, the municipality must still calculate and return excess sale proceeds (if any) to the former owner.**

In this limited instance, municipalities are not required to use a real estate broker/agent and instead may determine their sale process (which may be addressed in a warrant article/ ordinance/charter). However, a few legal issues should be considered when deciding on a sale method. Unfortunately, no additional guidance on acceptable sale procedures is provided by the *Tyler* decision or in the statute. Because the sale price impacts the amount of excess proceeds to be returned to the former owner, the best method of reducing potential challenges to the sale is to use a sale process intended to obtain a reasonable market value* for the property (rather than merely seeking a sale price equal to back taxes and costs).

In addition, “fraudulent transfer” concerns arise if the former owner does not receive “reasonably equivalent value” for the combined tax debt and any excess equity in the property. These concerns can arise and can result in a challenge to the sale if the former owner is insolvent and files for bankruptcy within certain time periods following the sale. (See chapter 6 of our current *Guide to Municipal Liens* for a more detailed discussion.)

These concerns also can be reduced when the municipal officers use sale procedures reasonably likely to result in a sale for market* value. These may include ample notices of sale, wide-spread advertising, and/or a competitive process. Specific options might include a well-advertised sealed bid process or a professionally managed public auction process.

(*Note: despite the limited waiver incorporated in the statute, title issues inherent to tax-acquired property usually mean that the property's market value will be lower than if the property was not tax-acquired.)

Must an itemized accounting of sale proceeds be provided to the former owner?

Only upon the former owner's request. See 36 M.R.S. § 943-C(3)(D).

We do strongly recommend, however, that the municipal officers document the calculation of excess proceeds and applicable deductions within their own records.

Recorded post-distribution notice. What data must be included?

Within 10 days after distributing excess proceeds to a former owner, the municipality must record a notice in the county registry of deeds documenting its compliance with the law. See § 943-C(11).

The recorded post-sale notice is intended to address and reduce some of the title issues that arise in connection with tax-acquired property and may improve the potential sale prospects for such property.

Maine Revenue Services is required to prepare a template for the recorded notice. The notice will contain name of former owner(s) to whom excess proceeds paid; the amount of excess proceeds; the date proceeds were paid to the former owner/State Treasurer; a description of property, and a statement that the former owner's receipt of excess proceeds is deemed to be a waiver of the former owner's right to commence a challenge to the foreclosure pursuant to 36 M.R.S. § 946-B. The municipality may voluntarily wish to include the names of those with a recorded interest in the property and the date that the notice of intent to distribute proceeds was sent to those parties.

Although not specifically required by the statute, MMA Legal Services recommends that the municipal officers consider recording a similar notice in the county registry of deeds even if no excess proceeds resulted from the property sale. Taking this step can document that the municipality followed the required sale process and that no excess proceeds existed; it may eliminate title concerns as to the municipality's compliance/omission.

Note that the law specifically states that the failure of the municipality to comply with the recording requirement does not nullify or otherwise affect the validity of the deemed waiver provided in the statute. See § 943-C(6).

Release of claims relating to the lien or excess proceeds:

The 2024 amendments revised the waiver provisions in the 2023 version of the law.

The law no longer expressly allows municipalities to require the former owner to execute a quitclaim deed releasing all the former owner's interest in the property. Instead, the law expressly deems the receipt of excess proceeds by the former owner to be a waiver of the former owner's right to challenge the lien foreclosure process pursuant to 36 M.R.S. § 946-B. (Section 946-B normally allows up to 5-years to challenge foreclosures of liens recorded after 10/13/14).

As the deemed waiver removes some potential legal challenges to the foreclosure, it may reduce title concerns for prospective buyers and possibly increase the expected sale price (and former owner's proceeds).

However, the 2024 amendments did limit the deemed waiver of claims by also confirming the former owner's right to challenge the amount or conveyance of excess proceeds. See § 943-C(6).

Applicability to municipal sewer and stormwater liens?

The sale procedures in 36 M.R.S. § 943-C do not apply to sales of property acquired through a lien foreclosure based on unpaid sewer or stormwater user charges.

However, the constitutional principles stated in the *Tyler* decision likely apply to many types of government forfeitures, as do fraudulent transfer concerns associated with insolvent debtors in bankruptcy proceedings (see *Guide to Municipal Liens*, chapter 6). These concerns likely impact the recommended sale process and disposition of sale proceeds relating to property acquired through sewer or stormwater lien foreclosures in similar ways. As a result, municipal sale procedures and warrant articles or ordinances governing sale of real estate acquired through other types of lien forfeitures should be reviewed and revised with advice of counsel.

Is updated local authority needed to implement the 2024 amendments to the law?

Possibly. Although the statute requires specific sale procedures, it does not actually *authorize* any sale of tax-acquired property – only the municipal legislative body possesses that authority. Before proceeding to sell tax-acquired property, we recommend that the municipal officers review local charters, ordinances and warrant articles for consistency with the 2024 law, especially if this review was not conducted in 2023.

The 2024 amendments are based on the same basic sale procedures enacted in 2023; however, it is possible that local warrant articles adopted pursuant to the 2023 (or earlier versions) of the law would not be sufficient. Existing warrant articles, ordinances or charters may not authorize (or may conflict with) the sale procedures now required. For instance, a warrant article or ordinance adopted several years ago might require all sales to be conducted by sealed bid, which does not comply with or authorize procedures under the current law. Some existing municipal articles or

ordinances may be consistent with the new law; for example, an article broadly allowing sales within the municipal officers' discretion would remain valid, assuming the municipal officers do comply with the current law. Even so, it may be better for an article to address the required process and expressly authorize the municipal officers to return excess proceeds.

In some cases, a special town meeting or council action to revise articles or ordinances may be necessary. Charter municipalities should seek legal advice if the charter addresses tax-acquired property sales.

Sample warrant articles:

Below are examples of articles that would be consistent with current statutory requirements. We also recommend review by the municipality's attorney before an article is presented to the town meeting for approval.

Art. ___. To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner, as defined in § 943-C. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Art. ___. To see if the Town will require the municipal officers to provide the former owner(s) of tax-acquired property, or if deceased his/her/their heirs, personal representative or devisees _____ months to repurchase the property on terms the board deems in the best interests of the Town; if no repurchase occurs, the municipal officers may sell the property through the sale process required by 36 M.R.S. § 943-C. If the board is unable to list or sell the property as required by § 943-C(3), the board may sell the property in any manner it deems in the best interests of the Town. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Art. ___. To see if the Town will authorize the municipal officers to dispose of tax-acquired property via quitclaim deed by either (A) offering the property to the former owner(s) or if deceased, to his/her/their heirs/devisees/personal representative for a price equal to all outstanding taxes, interest, fees and costs; or (B) using the process required by 36 M.R.S. § 943-C, provided that if the board is unable to list or sell the property as required by § 943-C(3), the board may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the county. For sales other than to the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

What about municipalities that already adopted ordinances allowing return of excess sale proceeds?

Since 2015, Maine law (36 M.R.S. § 949) has allowed municipalities to adopt ordinances voluntarily returning excess proceeds to the former owner of tax-acquired property. Unfortunately, neither the 2023 or 2024 legislation addresses how the new sale requirements in § 943-C coordinate with section 949. Because the sale procedures enacted in 2023 and 2024 are more recent enactments, they likely supersede section 949 in any places where there is a conflict with section 949. Municipalities that adopted ordinances under section 949 should review those ordinances with legal counsel and revise them for consistency with the current version of § 943-C.

Quick Links to Resources:

2024 legislation - “An Act to Amend the Process for the Sale of Foreclosed Properties Due to Nonpayment of Taxes,” [PL 2023, c. 640](#).

Real Estate Tax Lien Mortgage Foreclosure statute, [Title 36 M.R.S. § § 942 – 949](#).

[Report of Working Group to Study Equity in The Property Tax Foreclosure Process](#)

[Tyler v Hennepin County, Minnesota](#), 598 U.S. 631 (May 25, 2023)

2023 legislation - “An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property,” [PL 2023, c. 358](#).

“[Major U.S. Supreme Court Decision Impacting Municipalities](#),” MMA Legal Services Update, May 25, 2023

Historical Background to statutory changes:

Recent amendments to 36 M.R.S. § 943-C stem from a 2023 U.S. Supreme Court decision that created concerns about Maine’s tax-acquired property sale procedures, resulting in the 2023 and 2024 amendments to Maine law.

U.S. Supreme Court 2023 decision:

In *Tyler v. Hennepin County, Minnesota*, 598 U.S. 631, decided May 25, 2023, the U.S. Supreme Court unanimously held that a government violates the Takings Clause of the U.S. Constitution’s Fifth Amendment when it sells tax-acquired property and keeps more sales proceeds than are owed in delinquent taxes, interest, costs.

In *Tyler*, a Minnesota County foreclosed on Geraldine Tyler’s condo for unpaid property taxes, later selling the property for more than she owed in back taxes. Minnesota law allows the government to keep all proceeds from sales of tax-acquired property -- which it did in Tyler’s case. Tyler sued, claiming the County’s action violated the takings clause of the U.S. Constitution’s Fifth Amendment, which prohibits the government from taking property for public use without just compensation. Lower courts dismissed her suit for lack of standing on the grounds that she did not have a property interest in the sale proceeds because she did not own the property at the time of sale; full title had previously passed to the government.

The U.S. Supreme Court reversed, holding that Tyler did state a valid claim. The Court held that property owners like Tyler have a property interest in “excess” equity from the sale of tax-acquired property. Although Hennepin County had the right to foreclose on, seize and sell the property, it violated the Constitution when it retained more in sale proceeds than the amount Tyler owed.

Why did the *Tyler* decision matter to Maine municipalities?

The decision was significant because the Minnesota law challenged in *Tyler* was similar to Maine’s tax lien mortgage foreclosure law ([36 M.R.S. § 942 – 943](#)), which vests full title in the municipality upon lien foreclosure. Like former Maine law, Minnesota law allowed the municipality to keep all sale proceeds received from the sale of most tax-acquired property.

As a result of the *Tyler* decision, it is likely unconstitutional for Maine municipalities to retain all proceeds of tax-acquired property sales beyond the tax debt and costs.

The same principles likely also apply to sale proceeds connected to sale of property acquired through other municipal lien forfeitures, for example, lien foreclosures based on unpaid sewer or stormwater charges.

Did the *Tyler* decision invalidate Maine’s tax lien mortgage foreclosure process?

No. The *Tyler* decision did not invalidate Maine’s tax lien mortgage foreclosure statute or any past or present municipal tax lien mortgage foreclosure proceeding. The Court’s decision only impacts post-foreclosure sale procedures.

2023 changes to Maine law:

Immediately after the *Tyler* decision was issued, the Maine Legislature enacted emergency legislation ([PL 2023, c. 358](#)), effective June 30, 2023, that independently required municipalities to return “excess” sale proceeds. The 2023 legislation:

- Repealed the special sale process for tax-acquired homestead property formerly owned by senior low-income persons (36 M.R.S. § 943-C);
- Reformulated 36 M.R.S. § 943-C to instead establish sale procedures applicable to virtually all sales of real estate acquired via the tax lien mortgage foreclosure process in 36 M.R.S. §§ 942 - 943; and
- Defined excess sale proceeds and required their return to the former owner.

Working group proposals:

A “Working Group to Study Equity in The Property Tax Foreclosure Process” was formed in 2023 as required by the 2023 legislation revising tax-acquired property sale procedures. (PL 2023, c. 358). The working group met during the fall of 2023, developed recommendations and issued a report containing proposed legislation. See: Maine Revenue Services website under the “Property Tax” section, “Assessor’s Page” link, and scroll down to “Reports to the Legislature” to access the working group’s report. Or go to the following link:

<https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Final%20Report%20of%20the%20Foreclosure%20Working%20Group%2020240115.pdf>

The working group’s report was presented to the Legislature’s Taxation Committee in March 2024. Legislation proposed by the working group was published by order of the Taxation Committee as LD 2262. That proposed legislation was then modified significantly by the Committee as a result of input received from several interested parties. Modifications to LD 2262 were approved by the Committee and enacted as PL 2023, c. 640, which was signed by the Governor on April 16, 2024. The legislation becomes effective August 9, 2024.

For more information or questions, please contact:

MMA Legal Services

800-452-8786 or legal@memun.org.

Town of Minot
TAX ACQUIRED PROPERTY POLICY

1. The purpose of this policy is to provide guidance regarding properties acquired by the Town for non-payment of taxes pursuant to State statute.
2. Prior to the maturity of any tax liens resulting in automatic foreclosure, the Board of Selectmen shall review the list of potential tax acquired properties for any liability or hazardous condition concerns. At that time, the Selectmen may also recommend that any former taxpayers be barred from entering into a payment arrangement for the benefit of the Town.
3. If the former owner (herein referred to as “Taxpayer”), after the property has achieved tax acquired status, requests a reasonable payment schedule that will provide for the repayment of all outstanding taxes, the Town Administrator will allow a payment schedule for up to six (6) months from the date of the agreement, which must be done within ninety (90) days of automatic foreclosure. If the payment schedule, as established by the Town Administrator, is not acceptable to the taxpayer, appeal may be made to the Board of Selectmen.
4. If the Taxpayer becomes more than thirty (30) days delinquent in meeting the payment schedule as established by the agreement, the account will be referred to the Board of Selectmen for further action.
5. Upon completion of the payment arrangement, the Taxpayer shall be issued a quit claim deed for all liens included in the payment arrangement. Said payment arrangement does not preclude the Taxpayer from maintaining current status on any taxes that may be committed during its duration.
6. Annually, the Board of Selectmen will consider all tax acquired properties that have not entered into a payment arrangement by the deadline in section 3 or are delinquent per Section 4 and or use the alternate sale process as described in Section 7.
7. Pursuant to MRS Title 36 §943-C the Municipality must notify the former owner by first class, certified mail of the intent to sell the acquired property.

The municipal officers or their designee must list the property for sale with a real estate broker or agent licensed in Maine, at the highest reasonable price at which the property is anticipated to sell. The broker/agent may not hold an elected or appointed office in the municipality nor be employed by the municipality. The municipality must allow at least 12 months after listing for the property to sell. Once sold the property must be conveyed to the successful buyer via quitclaim deed.

If after 3 attempts the Municipal Officers are unable to contract with a real estate broker or agent or if the broker/ agent is unable to sell the property within 12 months the Municipal Officers may sell the property in any manner authorized by the municipality’s legislative body (Section 9 of this policy). The former owner must still receive any excess sale proceeds. MMA Legal recommends documenting all attempts.

Any excess sale proceeds must be returned to the owner of record. Excess sale proceeds include any sale proceeds less the following:

- The sum of all taxes owed on the property;
 - Property taxes that would have been assessed on the property during the period following foreclosure when the property is owned by the municipality;
 - All accrued interest;
 - Fees, including advertising, mailings, recordings, and property listing and real estate broker's fees;
 - Any other expenses incurred by the municipality in selling or maintaining the property, including, but not limited to, documented administrative costs and reasonable attorney's fees.
 - The cost to the municipality of the lien and foreclosure process, including, but not limited to, reasonable attorney's fees; and
 - Unpaid sewer, water or other utility charges and fees imposed by the municipality.
- The State of Maine recommends that the calculation of these funds be documented for the Municipalities records.

If excess proceeds exist, at least 30 days before they distribute the proceeds to the former owner(s), the Municipal Officers must provide notice of the proceeds to (1) the former owner(s) and (2) any record holder of an interest in the property. Notice must be sent by first class mail and certified mail, return receipt requested. The former owner(s) may request a written accounting of the amount of excess sale proceeds, and an itemization of any deductions allowed in § 943-C(3)(C)

Within 10 days after excess sale proceeds are paid to the former owner(s), the municipality must record a notice in the registry of deeds confirming the distribution of proceeds using the form provided by Maine Revenue Services. It must be signed by the municipal officers. Although not specifically required by the statute, MMA Legal recommends that the Municipal Officers consider recording a similar notice in the county registry of deeds even if no excess proceeds resulted from the property sale. Taking this step can document that the municipality followed the required sale process and that no excess proceeds existed; it may eliminate title concerns as to the municipality's compliance/omission.

The receipt of excess proceeds by the former owner acts as a waiver of the former owner's right to challenge the lien foreclosure process pursuant to 36 M.R.S. § 946-B. (Section 946-B normally allows up to 5-years to challenge foreclosures of liens recorded after 10/13/14).

If the former owner(s) cannot, after reasonable diligence, be located in order for the municipal officers to send the written notice of intent to distribute proceeds, the board may publish notice once a week for three consecutive weeks in a newspaper of general circulation in the county. The published notice must contain the name of the former owner, a description of the property, the amount of excess proceeds, and the date by which the proceeds must be claimed. If the former owner fails to claim the excess proceeds within 30 days after the final notice is published, the proceeds must be transferred to the Unclaimed Property Fund in the State Treasurer's office.

8. If a property is not redeemed under Sections 3 - 5 or sold under Section 7, the property shall be sold by sealed bid or any other method approved by the Selectmen which maximizes the return to the Town. The Selectmen shall reserve the right to accept or reject bids in any bid process. A

notice of intent to sell the property shall be published in the newspaper; shall be posted in those areas where warrants are posted; and shall be sent to the Taxpayer(s) by certified (return receipt requested) and regular mail to all known addresses. The excess funds as described in Section 7 must be returned to the owner of record at time of foreclosure.

9. If the municipality will retain tax-acquired property for municipal use (e.g., as a park, fire station), the municipal officers must procure an appraisal of the property. The appraiser must be licensed to provide appraisals in Maine and may not hold an elected or appointed office in, or otherwise be employed by, the municipality. See 36 M.R.S. § 943-C(7).
The municipal officers must calculate whether any excess sale proceeds exist using the appraised value (instead of the sale price) and then must provide the notices otherwise required for post-sale distribution of proceeds (§ 943-C(8)). The appraisal must be prepared within 120 days before the distribution of excess proceeds (if any).
The appraisal fee may be included in the calculation of excess proceeds. See § 943-C(C)(4).

Policy created based on guidance provided by Maine Municipal Association (MMA) Legal Services is a document titled "2024 CHANGES TO SALE PROCEDURES FOR TAX-ACQUIRED PROPERTY" dated May 15, 2024

Adopted: July 22, 2024

Daniel Gilpatric, Chair

Lisa Cesare, Vice Chair

Brittany Hemond, Selectman

Matthew Callahan, Selectman

William Perry, Selectman



TOWN OF MINOT

329 Woodman Hill Road
Minot, Maine 04258-0329

Tel: 1-207-345-3305
Fax: 1-207-346-0924

Clerk's Report

July 22, 2024

Sara A. Farris
Sara A. Farris - Clerk

Hello Selectmen,

Updates:

Board of Appeals & Planning Board:

The site walks for Laliberte and Abbott took place on 7/17.

There is a Public Hearing for the Abbott and Laliberte Applications on August 6 at 6:00pm.

There is a new subdivision application on the agenda for the August 6th meeting.

June State Primary, RSU Budget, and RSU Bond Election

Voter Participation History (VPH) is complete and matches! I am just waiting for the final sign off from the State.

2nd RSU 16 Budget Election

The Budget Meeting went well on 7/16. All the articles passed as they were presented and will move forward to the 7/30 Election. Absentee ballots are available until Thursday July 25. Special Circumstances Absentee Voting starting Friday July 26. I will start election set up this week after this Selectmen Meeting.

2023 Taxes

I am working on Lien Notices. Liens will be filed at the Registry on 8/6. As of 7/17 there are 35 accounts eligible for Lien. I do expect that number to be less before they are actually filed.

Inland Fisheries & Wildlife:

Boat Excise YTD: \$ 3,573.80

+ \$ 148.60

July IF&W

9 Boats

4 done online for July.

0 Snowmobile

31 ATVs

6 Game Licenses

The above amounts are as of 7/22/2024.

Vitals:

Vital Requests as of 7/22
Reported to State semi-annually.
Birth Certificates-17
Death Certificates- 4
Marriage Certificate- 6
Marriage Intentions/ Licenses- 5

Dogs:

1 dog registrations in July so far.

Building/ Plumbing Permits for 2024:

Building Permits:

New Home	7
Garage	9
Addition	2
Remodel	14
Shed	2
Porch	2
Pool	3
Solar Panels	6
Demo Permits	4
Camping Permits	1

As of July 22, 2024

Plumbing Permits:

Internal	11
Septic	9

As of July 22, 2024

Real Estate Taxes:

2022 taxes - \$ 16,553.69 for 10 accounts

- *Foreclosure 1/27/2025*

2023 taxes - \$ 77,180.28 for 35 accounts

- *30-Day Notices mailed 7/1/2024*
- *Liened 7/31/2024 10 days to file at the Registry.*

2024 pre-payments - \$ 23,788.03 for 31 accounts
Total owed: \$ 93,733.97
- \$ 12,188.45

Personal Property Taxes:

2023 - \$943.79 on 3 accounts

Excise Tax:

<u>MONTH</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>+/-</u>
JAN.	\$43,055.03	\$50,306.29	\$46,666.44	- \$ 3,639.85
FEB.	\$48,596.73	\$51,718.92	\$53,006.15	+ \$ 1,287.23
MARCH	\$56,912.29	\$62,362.95	\$57,687.68	- \$ 4,675.27
APRIL	\$61,663.04	\$59,196.83	\$76,488.98	+ \$ 17,292.15
MAY	\$64,848.92	\$74,257.14	\$83,538.89	+ \$ 9,281.72
JUNE	\$92,120.11	\$70,938.58	\$74,819.34	+ \$ 3,880.76
JULY	\$63,394.65	\$57,419.67	\$52,065.72	- \$ 5,353.95
AUG.	\$65,209.36	\$79,431.44		
SEPT.	\$69,727.87	\$66,921.22		
OCT.	\$54,012.11	\$67,752.92		
NOV.	\$50,624.95	\$52,230.54		
DEC.	\$45,564.33	\$43,334.63		
TOTAL	\$ 715,719.57	\$ 735,871.13	\$ 444,273.20	- \$ 291,597.93

Excise will most likely have an increase for July since we have a week and a half left plus Rapid Renewals.



INTEROFFICE MEMO

To: Board of Selectmen

CC: Danielle Loring, Town Administrator

From: Scott Parker, Highway Director

RE: Highway Department (07/08– 07/21/2024)

We finished ditching and changing culverts on Hillside Ave as well as fixing small washouts around town.

I am sending the injector pump on the stacker out for rebuild.

We will be starting on Shaw Hill Road this week by digging up the pavement and adding fabric and gravel.

Danielle and I have been surveying roads, and she has been working on entering data into the RSMS road program. I will admit it will be very valuable tool for the Town.

Select board meeting department update

July 22, 2024

Minot Fire / Rescue Department

Chief Jeff Burt

Calls for service: 4 fire / 3 medical (7 total)

Old business:

- Firehouse subs grant submitted, may take up to three months to hear the win/loss status
- The electrician came in, checking to see if the compressor is 3-stage; he stated MFD is 2-stage system.
- Dirigo is coming in Wednesday (07-24-24) for radio issues.
- E-4 came back from servicing, and needed repairs were made; I am awaiting their invoice for a detailed list
- MFD is now with Tri-County EMS
- Still working to get UAS to a training night

New business:

- T-3 will be going to Northeast for servicing on July 23, 2024
- MFD has a new in-town FF / EMT, and an additional junior FF is starting the process of joining.
- I have been making progress with reports, cleaning supplies have arrived, and I am now working to build weekly apparatus and equipment inspections for myself and per-diem members to complete.

Thank you for your time and consideration.

Respectfully submitted

~ Chief Jeff Burt

Expense detail report

WARRANT #15

07/22/2024

ACCOUNT-----				CURRENT			UNEXPENDED
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
2500 - AUDIT SERVIC				8,650.00	0.00	0.00	8,650.00
0213 - CONTRAC SVCS				8,650.00	6,460.00	0.00	2,190.00
		Department..		8,650.00	6,460.00	0.00	2,190.00
2550 - ASSESS CONTR				27,400.00	0.00	0.00	27,400.00
0213 - CONTRAC SVCS				27,400.00	2,000.00	0.00	25,400.00
		Department..		27,400.00	2,000.00	0.00	25,400.00
3050 - SNOMBL REFD				0.00	0.00	0.00	0.00
0001 - APPROPRIATED				0.00	0.00	1,343.86	1,343.86
0197 - REIMBURS.				0.00	1,343.86	0.00	-1,343.86
		Department..		0.00	1,343.86	1,343.86	0.00
3550 - EDA ELF RESE				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				8,160.59	0.00	0.00	8,160.59
0012 - DONATIONS				0.00	0.00	90.00	90.00
0198 - FOOD				0.00	1,283.85	0.00	-1,283.85
0205 - SUPPLIES				0.00	425.80	0.00	-425.80
		Department..		8,160.59	1,709.65	90.00	6,540.94
4000 - AUB. PUB LIB				22,000.00	0.00	0.00	22,000.00
0213 - CONTRAC SVCS				22,000.00	0.00	0.00	22,000.00
		Department..		22,000.00	0.00	0.00	22,000.00
4025 - TWNWELL RES				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				4,147.69	0.00	0.00	4,147.69
0197 - REIMBURS.				0.00	0.00	1,739.56	1,739.56
0209 - POSTAGE				0.00	15.05	0.00	-15.05
0300 - LABOR				0.00	500.00	0.00	-500.00
0401 - TESTING				0.00	105.00	0.00	-105.00
7010 - PAYROLL TAX				0.00	45.90	0.00	-45.90
		Department..		4,147.69	665.95	1,739.56	5,221.30
5000 - OFF SALARIES				435,035.00	0.00	0.00	435,035.00
1001 - CLK/TAX COLL				56,375.00	30,487.50	0.00	25,887.50
1002 - DEP CLERK				75,000.00	36,745.82	0.00	38,254.18
1003 - ADMINISTRAT				76,000.00	40,923.12	0.00	35,076.88
1004 - SELECTMEN				8,000.00	0.00	0.00	8,000.00
1005 - ASSESSORS				150.00	0.00	0.00	150.00

Expense detail report

ALL Accounts
ALL Months

ACCOUNT-----	DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5000 - OFF SALARIES CONT'D								
					17,000.00	7,873.88	0.00	9,126.12
					184,500.00	121,738.88	13,890.69	76,651.81
					0.00	901.62	748.40	-153.22
					5,600.00	7,594.26	3,575.70	1,581.44
					10,410.00	5,024.75	0.00	5,385.25
					0.00	315.12	351.48	36.36
					2,000.00	0.00	179.00	2,179.00
			Department..		435,035.00	251,604.95	18,745.27	202,175.32
5075 - CODE ENF/PLA					57,100.00	0.00	0.00	57,100.00
					700.00	452.00	0.00	248.00
					500.00	0.00	0.00	500.00
					150.00	0.00	0.00	150.00
					750.00	430.00	0.00	320.00
					1,500.00	919.65	0.00	580.35
					5,000.00	1,319.20	0.00	3,680.80
					0.00	48.60	150.00	101.40
					45,000.00	16,931.61	0.00	28,068.39
					0.00	100.00	0.00	-100.00
					3,500.00	1,427.69	0.00	2,072.31
			Department..		57,100.00	21,628.75	150.00	35,621.25
5100 - T-O RESERVE					0.00	0.00	0.00	0.00
					73.03	0.00	0.00	73.03
			Department..		73.03	0.00	0.00	73.03
5200 - TOWN INSUR					57,950.00	0.00	0.00	57,950.00
					32,250.00	32,266.00	0.00	-16.00
					25,000.00	21,663.55	0.00	3,336.45
					600.00	952.00	0.00	-352.00
					100.00	70.00	0.00	30.00
			Department..		57,950.00	54,951.55	0.00	2,998.45
5300 - T-O MAINT					35,000.00	0.00	0.00	35,000.00
					2,500.00	1,561.88	39.00	977.12
					5,000.00	1,762.92	0.00	3,237.08

Expense detail report

ALL Accounts
ALL Months

ACCOUNT-----	DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5300 - T-O MAINT CONT'D								
0203 - FUEL & GAS					6,000.00	4,154.01	0.00	1,845.99
0204 - REPAIRS					2,500.00	568.28	0.00	1,931.72
0205 - SUPPLIES					4,000.00	6,384.63	0.00	-2,384.63
0206 - JANITORIAL					3,500.00	2,300.00	0.00	1,200.00
0207 - DUES/SUBSCR					1,000.00	374.00	0.00	626.00
0208 - STAFF TRAING					2,000.00	385.00	0.00	1,615.00
0209 - POSTAGE					3,000.00	2,026.16	291.33	1,265.17
0210 - MLG/EXP REIM					0.00	0.00	180.00	180.00
0212 - INSPECTIONS					1,500.00	795.00	0.00	705.00
0213 - CONTRAC SVCS					4,000.00	4,956.61	0.00	-956.61
0401 - TESTING					0.00	304.20	0.00	-304.20
0403 - SECURITY					0.00	29.99	0.00	-29.99
			Department..		35,000.00	25,602.68	510.33	9,907.65
5350 - ELECT/MEET					12,000.00	0.00	0.00	12,000.00
0198 - FOOD					300.00	175.85	0.00	124.15
0205 - SUPPLIES					100.00	0.00	0.00	100.00
0209 - POSTAGE					1,500.00	16.64	0.00	1,483.36
0213 - CONTRAC SVCS					3,250.00	3,568.67	0.00	-318.67
0215 - EQUIPMENT					700.00	0.00	0.00	700.00
0217 - ADVERTISING					200.00	0.00	0.00	200.00
1011 - ELEC CLERKS					5,650.00	1,796.25	0.00	3,853.75
1012 - MODERATOR					300.00	250.00	0.00	50.00
7010 - PAYROLL TAX					0.00	21.52	0.00	-21.52
			Department..		12,000.00	5,828.93	0.00	6,171.07
5400 - CEMETERY MAI					10,000.00	0.00	0.00	10,000.00
0001 - APPROPRIATED					10,000.00	0.00	0.00	10,000.00
0002 - (CARRY FWD)					11,006.74	0.00	0.00	11,006.74
0197 - REIMBURS.					0.00	0.00	1,300.00	1,300.00
0205 - SUPPLIES					0.00	1,772.40	0.00	-1,772.40
0213 - CONTRAC SVCS					0.00	22,695.00	5,300.00	-17,395.00
0218 - SOFTWARE LIC					0.00	385.00	0.00	-385.00
			Department..		21,006.74	24,852.40	6,600.00	2,754.34

Expense detail report

ALL Accounts
ALL Months

ACCOUNT----- DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5650 - REC. DEPT RE CONT'D							
5650 - REC. DEPT RE				5,000.00	0.00	0.00	5,000.00
0001 - APPROPRIATED				5,000.00	0.00	0.00	5,000.00
0002 - (CARRY FWD)				3,143.00	0.00	0.00	3,143.00
0197 - REIMBURS.				0.00	0.00	5,081.50	5,081.50
0204 - REPAIRS				0.00	870.00	0.00	-870.00
0213 - CONTRAC SVCS				0.00	4,267.54	0.00	-4,267.54
		Department..		8,143.00	5,137.54	5,081.50	8,086.96
6200 - COMMON RDS				288,200.00	0.00	0.00	288,200.00
0205 - SUPPLIES				5,800.00	2,393.31	0.00	3,406.69
0208 - STAFF TRAIING				1,000.00	0.00	0.00	1,000.00
0213 - CONTRAC SVCS				40,000.00	0.00	0.00	40,000.00
0300 - LABOR				175,000.00	72,011.86	15,347.46	118,335.60
0401 - TESTING				400.00	212.00	0.00	188.00
0404 - MATERIALS				40,000.00	19,142.91	1,792.50	22,649.59
0405 - TRUCKS- EQUI				13,500.00	7,995.00	0.00	5,505.00
7010 - PAYROLL TAX				12,500.00	5,137.51	1,124.55	8,487.04
		Department..		288,200.00	106,892.59	18,264.51	199,571.92
6300 - PAVINGS RDS				335,756.00	0.00	0.00	335,756.00
0002 - (CARRY FWD)				74,244.00	0.00	0.00	74,244.00
0213 - CONTRAC SVCS				310,756.00	0.00	0.00	310,756.00
0404 - MATERIALS				25,000.00	8,979.80	0.00	16,020.20
		Department..		410,000.00	8,979.80	0.00	401,020.20
6400 - WINTER RDS				381,100.00	0.00	0.00	381,100.00
0205 - SUPPLIES				15,000.00	9,965.43	0.00	5,034.57
0213 - CONTRAC SVCS				70,000.00	63,561.17	0.00	6,438.83
0300 - LABOR				150,000.00	84,677.44	0.00	65,322.56
0404 - MATERIALS				8,600.00	0.00	0.00	8,600.00
0406 - SALT				82,000.00	64,325.32	0.00	17,674.68
0407 - SAND				44,000.00	0.00	0.00	44,000.00
7010 - PAYROLL TAX				11,500.00	6,106.34	0.00	5,393.66
		Department..		381,100.00	228,635.70	0.00	152,464.30
6500 - HWY EQ REP.				86,000.00	0.00	0.00	86,000.00

Expense detail report

ALL Accounts
ALL Months

ACCOUNT-----				CURRENT			UNEXPENDED
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
6500 - HWY EQ REP. CONT'D							
		0203 - FUEL & GAS		38,000.00	17,861.23	1,068.21	21,206.98
		0204 - REPAIRS		33,000.00	36,825.17	10,575.00	6,749.83
		0205 - SUPPLIES		9,000.00	5,608.51	0.00	3,391.49
		0213 - CONTRAC SVCS		6,000.00	3,108.21	0.00	2,891.79
		0406 - SALT		0.00	0.00	0.00	0.00
		Department..		86,000.00	63,403.12	11,643.21	34,240.09
6600 - HWAY CAP EQ							
		0002 - (CARRY FWD)		23,575.80	0.00	0.00	23,575.80
		0205 - SUPPLIES		0.00	915.00	0.00	-915.00
		0213 - CONTRAC SVCS		0.00	0.00	261.17	261.17
		0214 - PRINCIP PMTS		0.00	20,809.20	0.00	-20,809.20
		Department..		23,575.80	21,724.20	261.17	2,112.77
6670 - 2024 PICK-UP							
		0214 - PRINCIP PMTS		15,000.00	15,000.00	0.00	0.00
		Department..		15,000.00	15,000.00	0.00	0.00
6679 - 2024 PLOW TR							
		0214 - PRINCIP PMTS		71,000.00	70,836.04	0.00	163.96
		Department..		71,000.00	70,836.04	0.00	163.96
6700 - TOWN GARAGE							
		0200 - TELEPHONE		650.00	420.29	193.28	422.99
		0201 - ELECTRICITY		4,000.00	2,185.39	0.00	1,814.61
		0203 - FUEL & GAS		6,000.00	1,717.17	0.00	4,282.83
		0204 - REPAIRS		2,400.00	913.57	0.00	1,486.43
		0205 - SUPPLIES		3,000.00	2,333.14	0.00	666.86
		0206 - JANITORIAL		500.00	400.00	0.00	100.00
		0212 - INSPECTIONS		400.00	0.00	0.00	400.00
		0213 - CONTRAC SVCS		0.00	270.00	0.00	-270.00
		0401 - TESTING		0.00	376.15	0.00	-376.15
		Department..		16,950.00	8,615.71	193.28	8,527.57
7000 - SOLID WASTE							
		0205 - SUPPLIES		600.00	0.00	0.00	600.00
		0213 - CONTRAC SVCS		62,000.00	25,415.98	0.00	36,584.02

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ACCOUNT-----				CURRENT			UNEXPENDED
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
7000 - SOLID WASTE CONT'D							
0225 - ENVIRON HHW				2,500.00	374.00	0.00	2,126.00
		Department..		65,100.00	25,789.98	0.00	39,310.02
7100 - COMM DAY RES				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				694.45	0.00	0.00	694.45
0012 - DONATIONS				0.00	0.00	185.00	185.00
		Department..		694.45	0.00	185.00	879.45
7200 - GENL ASSIST				2,000.00	0.00	0.00	2,000.00
0001 - APPROPRIATED				2,000.00	0.00	0.00	2,000.00
0201 - ELECTRICITY				0.00	915.25	0.00	-915.25
		Department..		2,000.00	915.25	0.00	1,084.75
7300 - CONSER COMM				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				100.00	0.00	0.00	100.00
		Department..		100.00	0.00	0.00	100.00
7400 - STREET LTS				3,000.00	0.00	0.00	3,000.00
0201 - ELECTRICITY				3,000.00	1,707.53	0.00	1,292.47
		Department..		3,000.00	1,707.53	0.00	1,292.47
7700 - LEGAL FEES				10,000.00	0.00	0.00	10,000.00
0213 - CONTRAC SVCS				10,000.00	3,974.69	0.00	6,025.31
		Department..		10,000.00	3,974.69	0.00	6,025.31
7810 - MMA DUES				4,000.00	0.00	0.00	4,000.00
0207 - DUES/SUBSCR				4,000.00	3,822.00	0.00	178.00
		Department..		4,000.00	3,822.00	0.00	178.00
7820 - AVCOG DUES				4,200.00	0.00	0.00	4,200.00
0207 - DUES/SUBSCR				4,200.00	0.00	0.00	4,200.00
		Department..		4,200.00	0.00	0.00	4,200.00
7830 - BROADBAND				0.00	0.00	0.00	0.00
0001 - APPROPRIATED				0.00	0.00	16,681.03	16,681.03
0002 - (CARRY FWD)				17,130.02	0.00	0.00	17,130.02
		Department..		17,130.02	0.00	16,681.03	33,811.05
7900 - COUNTY TAX				361,935.00	0.00	0.00	361,935.00
0213 - CONTRAC SVCS				361,935.00	0.00	0.00	361,935.00
		Department..		361,935.00	0.00	0.00	361,935.00

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ACCOUNT-----	DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
7950 - OVERLAY CONT'D								
7950 - OVERLAY					0.00	0.00	0.00	0.00
0900 - ABATEMENTS					0.00	115.00	0.00	-115.00
			Department..		0.00	115.00	0.00	-115.00
8000 - INTERDEPT					10,000.00	0.00	0.00	10,000.00
0199 - INTERNET					0.00	117.74	0.00	-117.74
0207 - DUES/SUBSCR					0.00	55.00	0.00	-55.00
0210 - MLG/EXP REIM					1,000.00	12.06	0.00	987.94
0213 - CONTRAC SVCS					5,000.00	2,810.83	1.00	2,190.17
0217 - ADVERTISING					2,500.00	545.74	0.00	1,954.26
0500 - PLAN BOARD					0.00	0.00	75.00	75.00
0501 - DEED TRANS					500.00	146.00	0.00	354.00
0502 - LIENS					1,000.00	127.00	0.00	873.00
			Department..		10,000.00	3,814.37	76.00	6,261.63
8025 - IT SERVICES					29,800.00	0.00	0.00	29,800.00
0199 - INTERNET					1,500.00	737.30	0.00	762.70
0200 - TELEPHONE					3,300.00	1,908.52	0.00	1,391.48
0202 - HARDWARE					2,000.00	1,405.27	0.00	594.73
0205 - SUPPLIES					2,000.00	0.00	0.00	2,000.00
0213 - CONTRAC SVCS					15,000.00	7,512.00	0.00	7,488.00
0218 - SOFTWARE LIC					6,000.00	1,249.20	0.00	4,750.80
			Department..		29,800.00	12,812.29	0.00	16,987.71
8026 - TRIO					10,020.00	0.00	0.00	10,020.00
0213 - CONTRAC SVCS					10,020.00	10,019.11	0.00	0.89
			Department..		10,020.00	10,019.11	0.00	0.89
8210 - HUMANE SOC					3,928.00	0.00	0.00	3,928.00
0213 - CONTRAC SVCS					3,928.00	4,011.00	0.00	-83.00
			Department..		3,928.00	4,011.00	0.00	-83.00
8220 - ANIMAL CTL					3,850.00	0.00	0.00	3,850.00
0210 - MLG/EXP REIM					600.00	308.84	0.00	291.16
0300 - LABOR					3,000.00	1,500.00	0.00	1,500.00
7010 - PAYROLL TAX					250.00	114.76	0.00	135.24
			Department..		3,850.00	1,923.60	0.00	1,926.40

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ACCOUNT-----	DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
8600 - EDUCATION CONT'D								
8600 - EDUCATION					0.00	0.00	0.00	0.00
0213 - CONTRAC SVCS					0.00	1,485,485.23	0.00	-1,485,485.23
			Department..		0.00	1,485,485.23	0.00	-1,485,485.23
9000 - MINOT FIRE					200,329.00	0.00	0.00	200,329.00
0195 - EMPLOYEE APP					0.00	663.29	0.00	-663.29
0196 - ONBOARDING					5,000.00	4,947.00	0.00	53.00
0198 - FOOD					4,500.00	880.40	0.00	3,619.60
0200 - TELEPHONE					1,200.00	897.52	0.00	302.48
0201 - ELECTRICITY					5,000.00	3,168.34	0.00	1,831.66
0203 - FUEL & GAS					10,000.00	4,829.43	0.00	5,170.57
0204 - REPAIRS					10,500.00	10,142.28	0.00	357.72
0205 - SUPPLIES					2,500.00	3,583.59	0.00	-1,083.59
0207 - DUES/SUBSCR					500.00	200.00	0.00	300.00
0208 - STAFF TRAIING					3,500.00	1,635.00	0.00	1,865.00
0210 - MLG/EXP REIM					200.00	172.42	0.00	27.58
0212 - INSPECTIONS					1,000.00	13.50	0.00	986.50
0213 - CONTRAC SVCS					2,500.00	940.00	0.00	1,560.00
0219 - DISPATCHING					16,779.00	15,904.50	0.00	874.50
0221 - RESCUE SUPP					2,500.00	1,047.15	0.00	1,452.85
0223 - APP. SUPP.					7,500.00	3,322.89	0.00	4,177.11
0224 - PPE EQUIP					10,000.00	17,885.39	0.00	-7,885.39
0226 - BLDING MAINT					2,500.00	352.33	0.00	2,147.67
0301 - FIRE FIGHTER					20,000.00	13,940.41	0.00	6,059.59
0302 - PER DIEMS					20,000.00	10,404.94	0.00	9,595.06
0401 - TESTING					7,000.00	1,843.28	0.00	5,156.72
0405 - TRUCKS- EQUI					0.00	37.95	0.00	-37.95
1014 - FIRE CHIEF					60,000.00	9,600.00	0.00	50,400.00
7010 - PAYROLL TAX					7,650.00	2,596.28	0.00	5,053.72
			Department..		200,329.00	109,007.89	0.00	91,321.11
9200 - FIRE DEPT CP					0.00	0.00	0.00	0.00
0002 - (CARRY FWD)					4,531.39	0.00	0.00	4,531.39
0215 - EQUIPMENT					0.00	2,500.00	0.00	-2,500.00

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ACCOUNT----- DATE	JRNL	DESC---	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
9200 - FIRE DEPT CP CONT'D							
		Department..		4,531.39	2,500.00	0.00	2,031.39
9250 - FD APP RES				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				520.58	0.00	0.00	520.58
0213 - CONTRAC SVCS				0.00	225.00	0.00	-225.00
		Department..		520.58	225.00	0.00	295.58
9300 - GRANT				0.00	0.00	0.00	0.00
0002 - (CARRY FWD)				7,077.92	0.00	0.00	7,077.92
		Department..		7,077.92	0.00	0.00	7,077.92
9400 - FEMA				0.00	0.00	0.00	0.00
0213 - CONTRAC SVCS				0.00	750.00	0.00	-750.00
0250 - 2023 STORM				0.00	1,305.22	0.00	-1,305.22
		Department..		0.00	2,055.22	0.00	-2,055.22
9600 - DEBT SERVICE				46,363.00	0.00	0.00	46,363.00
0197 - REIMBURS.				0.00	0.00	293.17	293.17
0214 - PRINCIP PMTS				0.00	43,928.41	0.00	-43,928.41
0600 - INTEREST				2,435.00	2,434.24	0.00	0.76
0602 - 2023 PLOW TR				43,928.00	0.00	0.00	43,928.00
		Department..		46,363.00	46,362.65	293.17	293.52
9900 - ARPA				0.00	0.00	0.00	0.00
0202 - HARDWARE				0.00	810.00	0.00	-810.00
0213 - CONTRAC SVCS				0.00	5,410.00	0.00	-5,410.00
		Department..		0.00	6,220.00	0.00	-6,220.00
Final Totals				2,773,071.21	2,646,634.23	81,857.89	208,294.87