

# Sweden Voter Information Meeting

March 4, 2006

9:00 am – 11:00 am

Town Meeting House

# Sweden Voter Information Meeting

Topics

## Processes

- ✍ Determination of Property Taxes
- ✍ The Town Meeting Warrant and Articles
- ✍ The Town Meeting Process

## 2006 Town Meeting Warrant and Articles

- ✍ 2006 Articles
- ✍ Impact of LD1 – Tax Reduction Law
- ✍ Capital Improvement Plan

# Sweden Voter Information Meeting

## Property Taxes

- ✍ Property taxes are the primary source of funds for local governments.
- ✍ Property tax is calculated based on the value of the landowner's land, residence, and outbuildings.
- ✍ Taxes are levied according to the mil rate – a dollar amount paid per each \$1,000 of assessed property value.
- ✍ The mil rate is a direct function of expenditures approved during the Town Meeting.

# Sweden Voter Information Meeting

## Warrant and Articles

- ✍ A warrant is posted to call the Town Meeting. It includes the date, time, and place of the meeting. It also contains a list of Articles.
- ✍ Articles are the actual matters of business to be discussed and voted on.
  - Money articles
    - ✍ Appropriations – articles that raise and appropriate money for any public purpose.
    - ✍ Take from surplus – articles that propose the use of funds taken from the general fund.
  - Other articles – those that allow selectmen to approve other actions.

# Sweden Voter Information Meeting

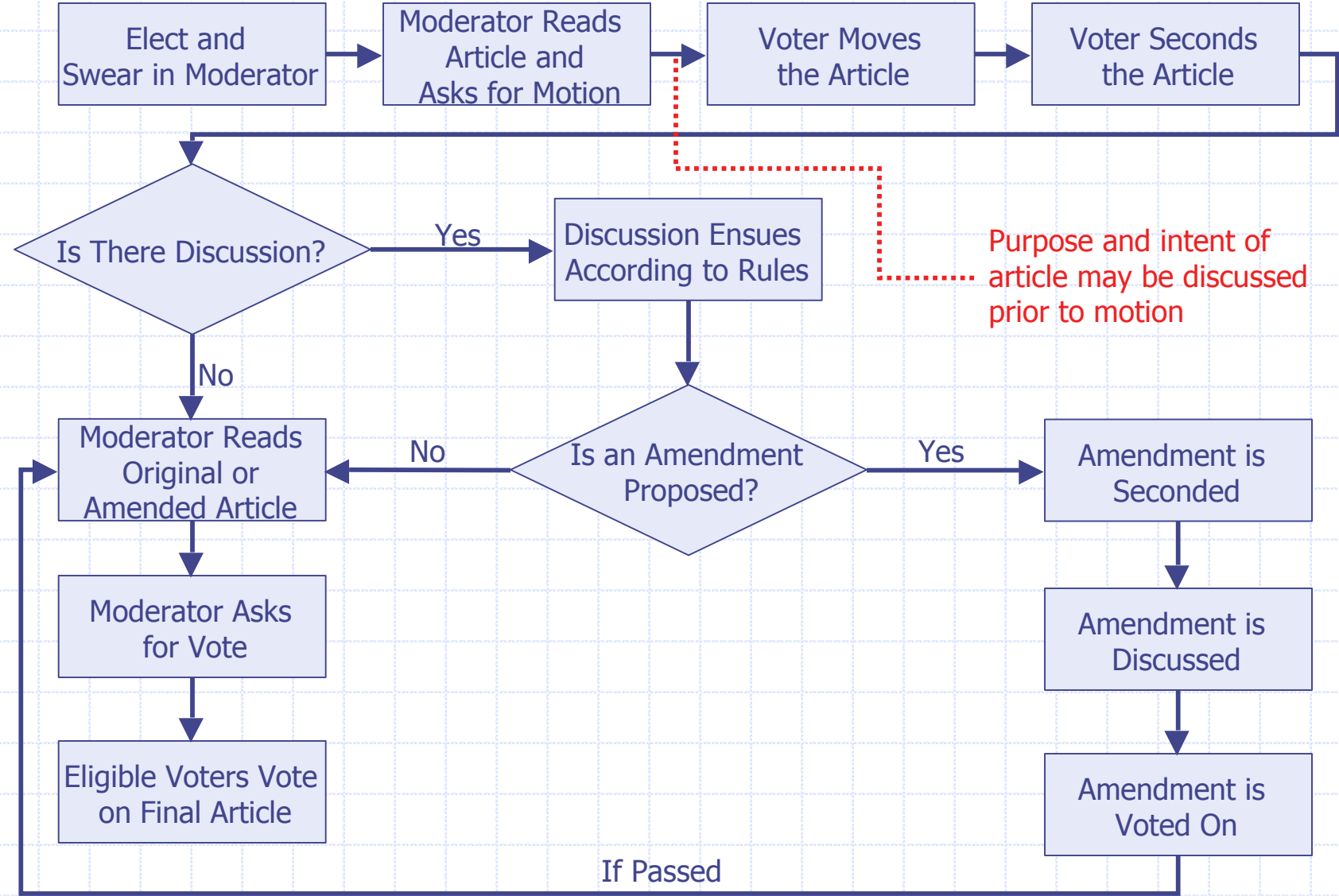
Town Meeting  
Process

## Town Meeting Rules

- ✍ The moderator must be familiar with the parliamentary procedure.
- ✍ Voters may not speak without being recognized by the moderator.
- ✍ All questions must be directed to the moderator.
- ✍ The Town Meeting can not act on an item of business that is not on the warrant.
- ✍ Only town residents can vote.
- ✍ A money article can be open-ended or capped. If open-ended, the \$ amount can be increased or decreased. If capped, the \$ amount can only be decreased.

# Sweden Voter Information Meeting

## Town Meeting Process



# Sweden Voter Information Meeting

Town Meeting  
Process

## Methods of Voting

- ✍ Voice vote
- ✍ Show of hands
- ✍ Standing votes
- ✍ Division of the House
- ✍ Written ballot. By law, the moderator, selectmen, and school board members must be elected by written ballot. Any voter can move that any other article be voted on by written ballot at any time before the article is voted on. The motion must be seconded and no discussion is allowed.

# Sweden Voter Information Meeting

Town Meeting  
Process

The Maine Municipal Association (MMA) encourages participation in the Town Meeting:

“While the decision to vote is yours alone to make, remember democracy is about having and respecting differences in opinion. It is also about asking questions and challenging authority. It is about casting an informed vote. It is also about becoming a part of the solution.”

- from Citizen’s Guide to Town Meeting, MMA -

# Sweden Voter Information Meeting

Town Meeting  
Process

## How Sweden Taxpayers Can Be Involved

- ✍ Get a copy of the Annual Report and review it before the Town Meeting. Important things to consider in the Annual Report include:
  - Differences between what is being requested this year and what was requested last year.
  - Amount in the surplus or undesignated funds account.
  - Specific expenditures recommended by the Selectmen.
  - Specific expenditures recommended by the Budget Committee.
- ✍ Ask questions.
- ✍ Express your opinions.
- ✍ Run or volunteer for Municipal Office, Boards, Committees.  
and.....ATTEND MEETINGS!

# Sweden Voter Information Meeting

2006 Articles

## Proposed Money Articles for 2006

### Primary Appropriations

- Town Charges (includes compensation for Administrative Assistant, Treasurer, Town Clerk, Selectmen, and Road Commissioner; and other Town expenses)
- Compensation for CEO
- General road maintenance
- Snow removal and sanding
- Rubbish removal
- Special refuse pick-up
- Town building maintenance
- Volunteer Fire Department Assoc.
- Emergency Management
- Community Support articles

### Take from Surplus

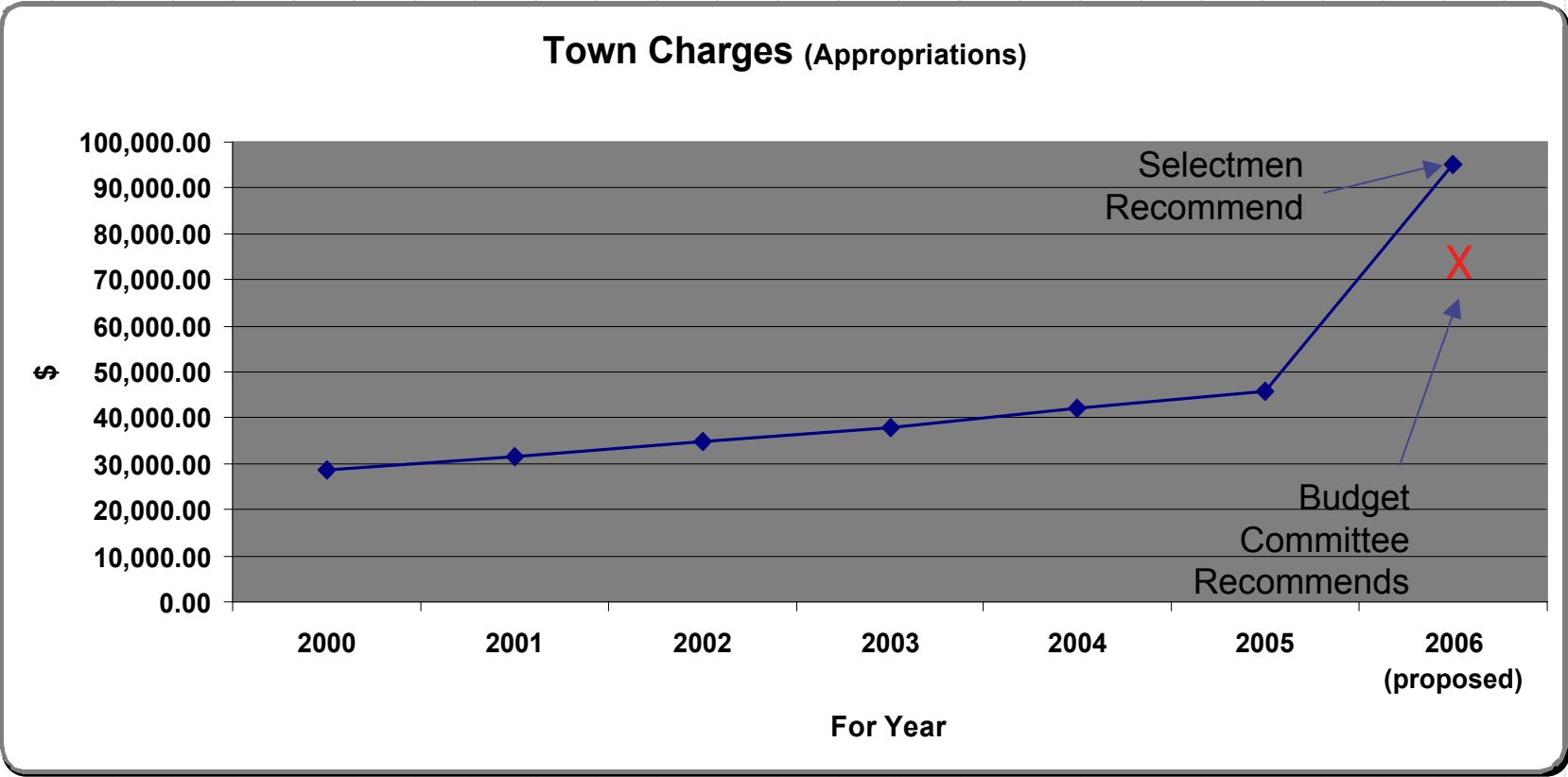
- Payment of interest on tax anticipation borrowing
- Care of the poor
- Land for fire station
- Snowmobile account
- State-aid roads
- Revaluation of town assessment
- Contingency fund and carryover
- Up to \$37,584 to reduce commitments

## Other Articles for 2006

- ✍ Select Moderator
- ✍ Allow Selectmen to borrow monies
- ✍ Election of Officers
- ✍ Town approval to increase tax levy limit
- ✍ Allow use of not more than \$38,000 of excise monies
- ✍ Allow use of not more than \$19,000 of Tree Growth monies
- ✍ Allow for balance to be raised through taxation
- ✍ Allow and set interest rate for delinquent taxes
- ✍ Determine date from which interest on delinquent taxes accrues
- ✍ Allow X% to be paid on abated taxes
- ✍ Allow Selectmen to dispose of real estate for non-payment of taxes
- ✍ Budget of 3/12 to fund January through March 2007

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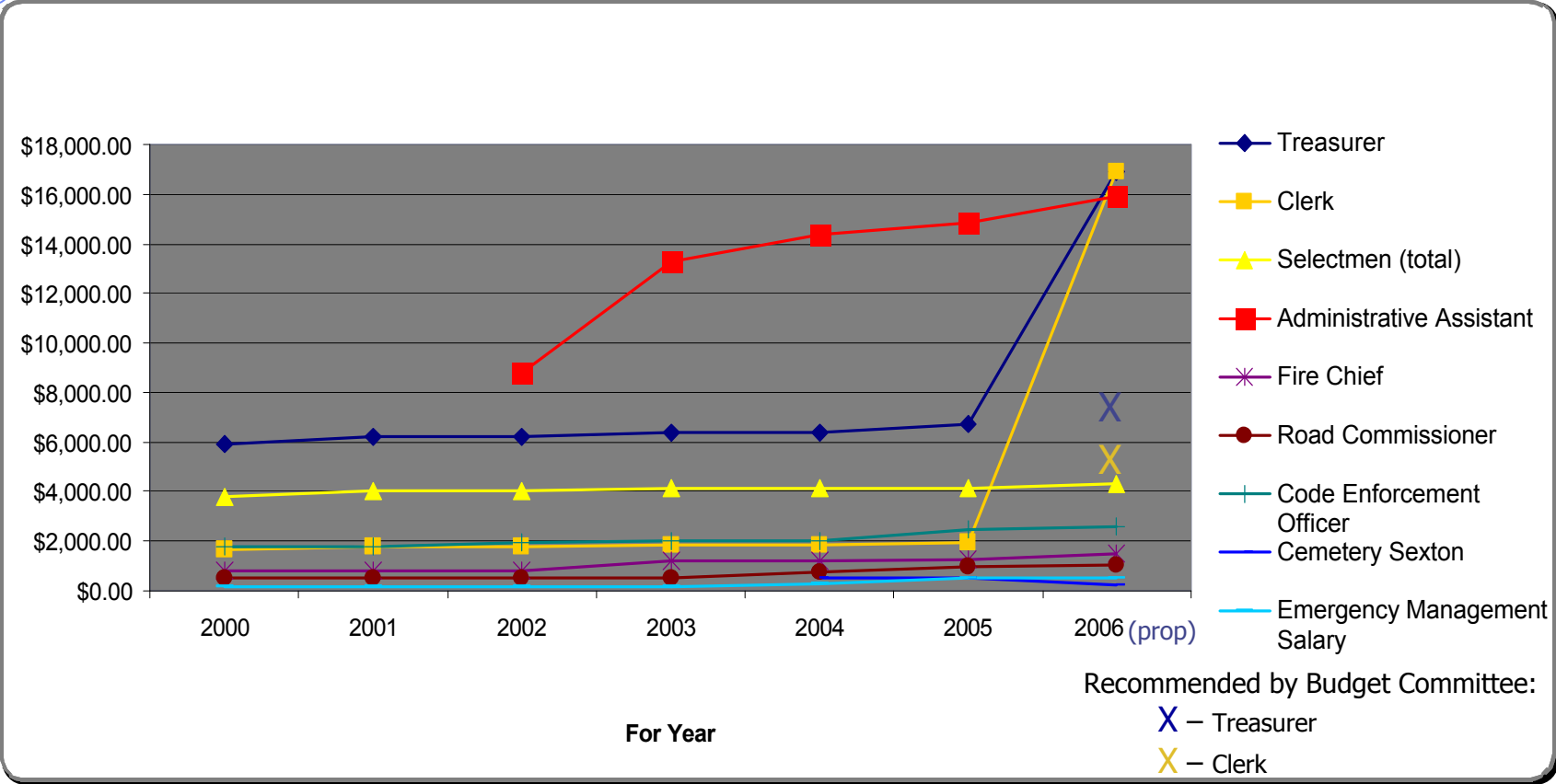
Appropriations



Town charges since 2000

# Sweden Voter Information Meeting

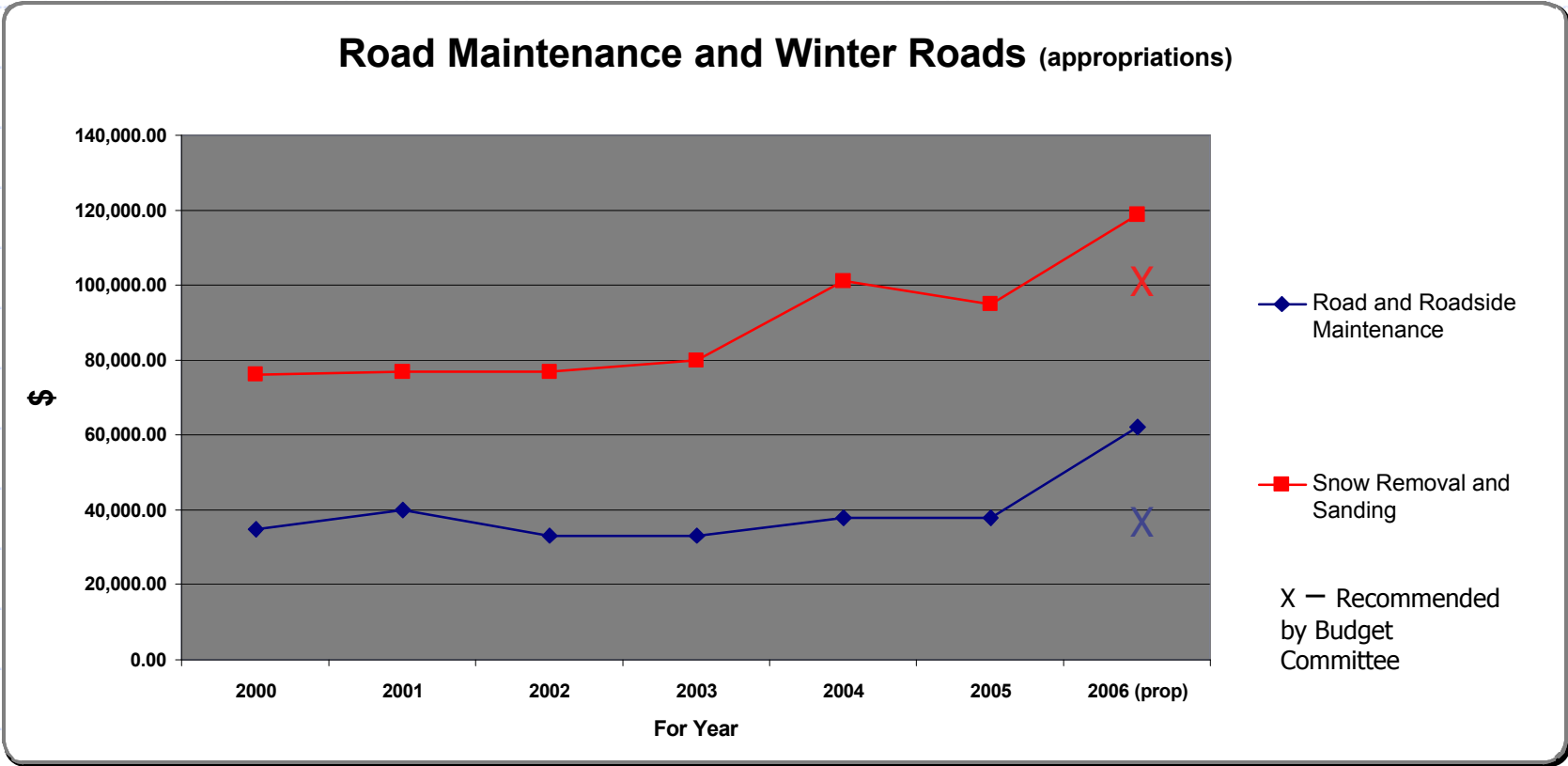
## Appropriations



## Compensation for Town Officials and Others

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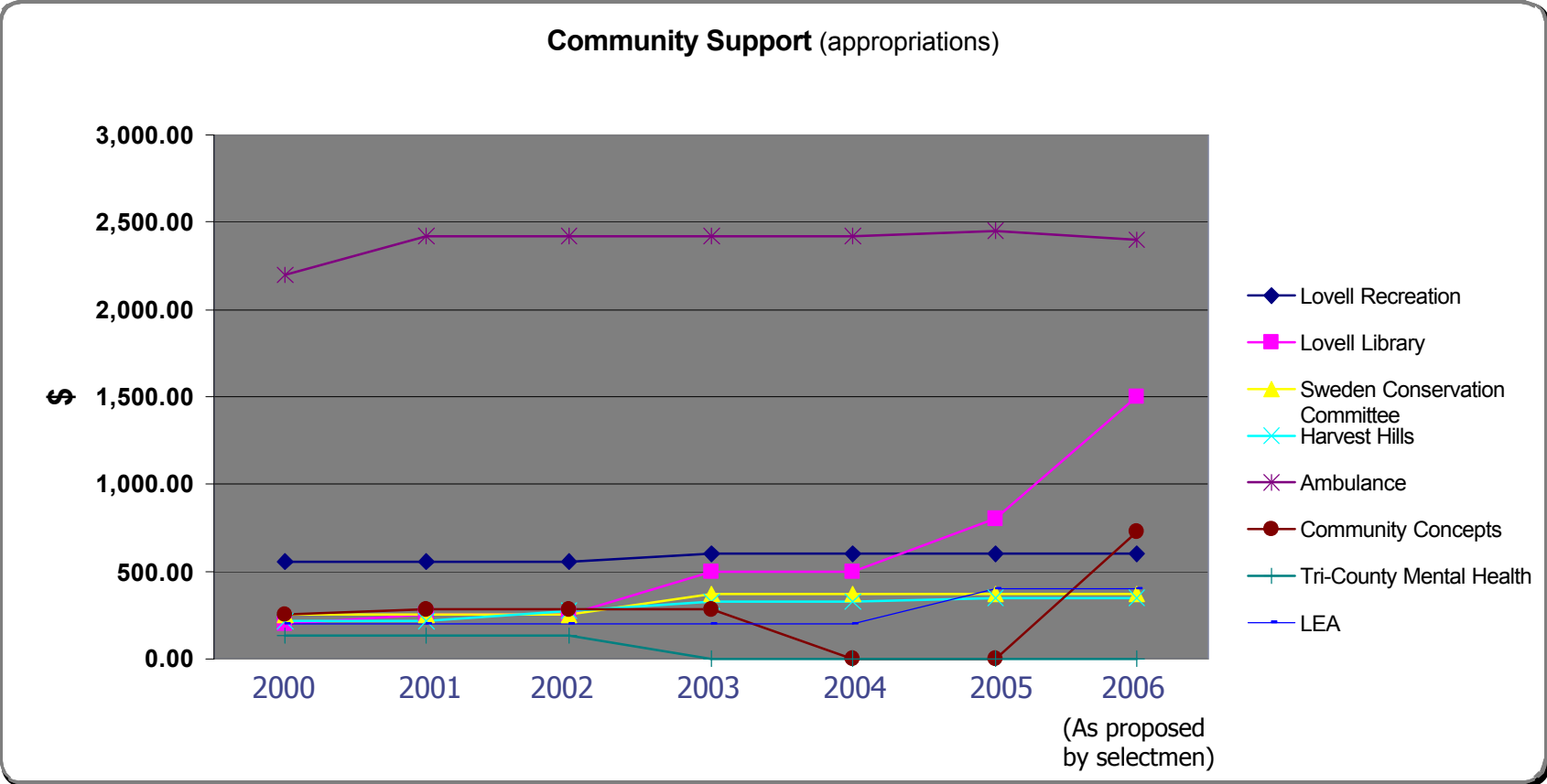
## Appropriations



Road Maintenance and Winter Roads since 2000

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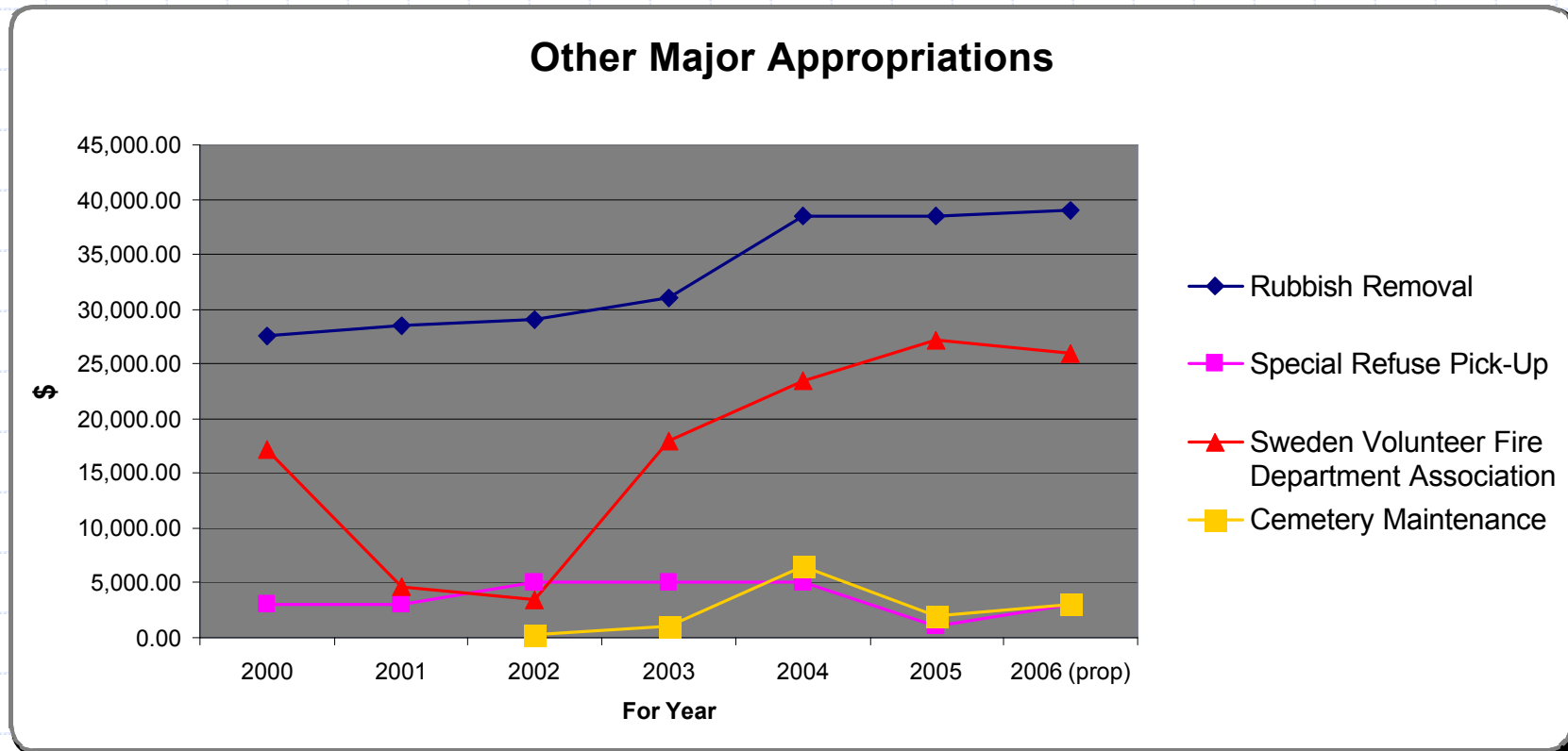
## Appropriations



## Community Support since 2000

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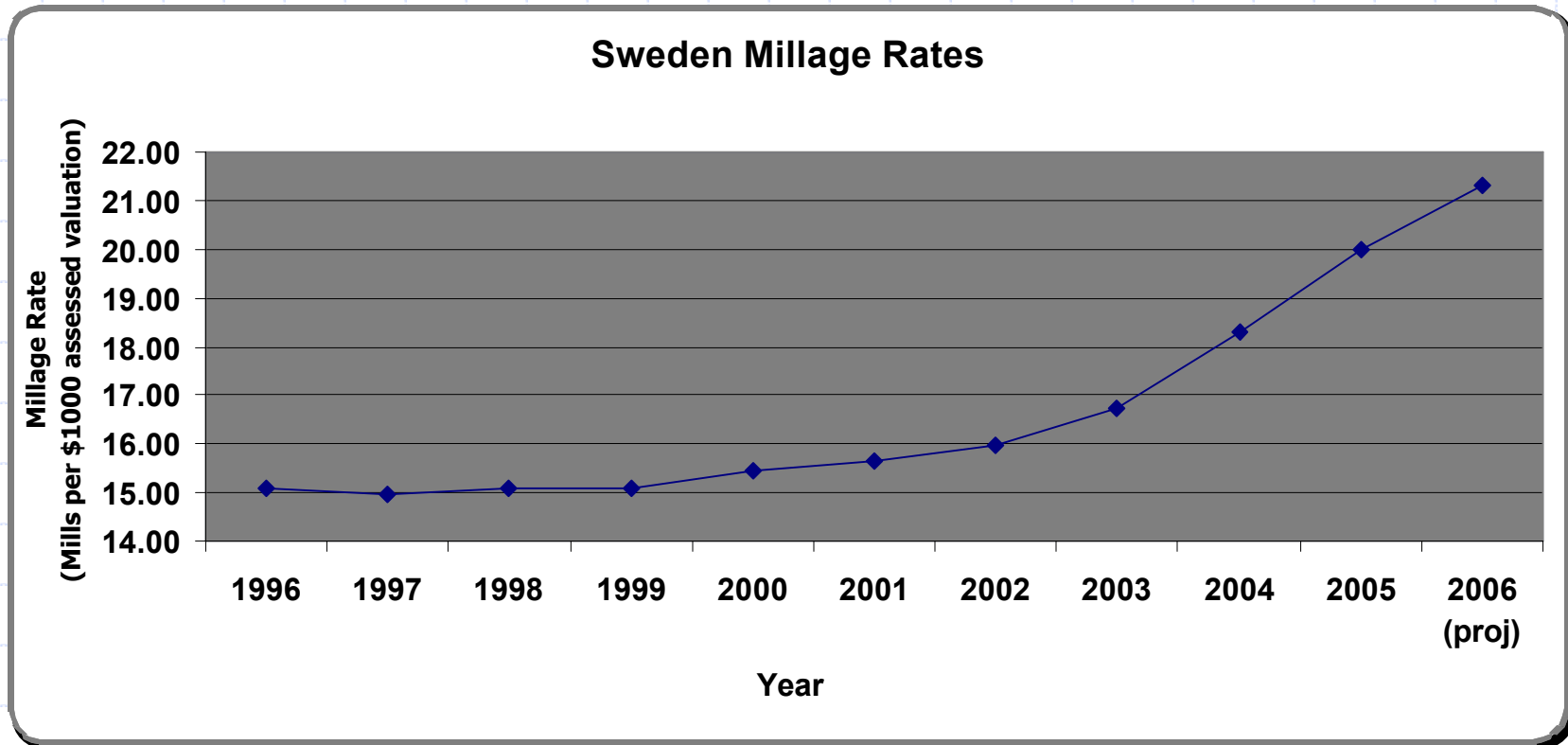
## Appropriations



Other Major Appropriations since 2000

# Sweden Voter Information Meeting

Tax Rate



- A mill is one one-thousandth of a dollar.
- At \$0.020 mills, the millage rate equates to \$20 per each \$1000 of Assessed Property Value.
- If Assessed Property Value is \$150,000, then Property Tax =  $\$20.00 \times (\$150,000/\$1000) = \$3,000$

### Public Law 2005, LD 1 – The Tax Reduction Law

- ✍ Adopted in January 2005 to provide for an increase in school funding and provide property tax relief. A principal intent of LD 1 is to reduce the property tax burden of state residents. In order to do this, increases in property taxes can not exceed increases in income.
- ✍ Guarantees 55% state funding of General Purpose Aid to education including 100% funding of special education by the state. To be phased in over 4 years.
- ✍ Provides a boost in funding for circuit-breaker program that reimburses taxpayers whose property taxes exceed 4% of their adjusted gross income.
- ✍ Provides for an increase of the Homestead exemption to \$13,000, but the state only reimburses the municipality for one-half of the revenues lost.

### Public Law 2005, LD 1 – The Tax Reduction Law (cont.)

- ✍ Places a limit on spending by the state, municipalities, schools, and counties in order to protect property owners from the impact of out-of-control expenditures. According to state statute:
  - “A municipality may not in any year adopt a property tax levy that exceeds the property tax levy limit.” This levy limit may be exceeded for extraordinary circumstances only under specific conditions. Such circumstances do not include changes in economic conditions, revenue shortfalls, or increase in salaries or benefits.
- ✍ For municipalities, the spending limit may be overridden through a special written vote.
- ✍ MMA notes that most towns in Maine are able to stay within this spending limit.

## Capital Improvement Plan (CIP)

- ✍ Capital investments are expenditures greater than \$10,000 that do not recur annually, have a useful life of more than three years, and result in fixed assets.
- ✍ Sweden's Comprehensive Plan (2004) presented the CIP for 2002 – 2011.
- ✍ The 2004 Comprehensive Plan specified that "surplus monies and financial donations should be set aside in a reserve fund" for a new Fire Station and the new Town Office.
- ✍ The CIP should be reviewed yearly to ensure that the plan is up-to-date, realistic, complete, and accurate.
- ✍ The CIP may include the following:
  - Summer Road budget and implementation plan.
  - Fire Station with consideration of our options, the true cost of options, and plans for paying for the Fire Station.
  - New Town Office and all related expenses.

# Sweden Voter Information Meeting

For More  
Information

## References and Resources:

Local Government in Maine

[http://www.memun.org/public/local\\_govt/default.htm](http://www.memun.org/public/local_govt/default.htm)

Homeowners Guide to Property Tax in ME

[http://www.memun.org/public/local\\_govt/property\\_tax.htm](http://www.memun.org/public/local_govt/property_tax.htm)

Citizen's Guide to Town Meeting

[http://www.memun.org/public/local\\_govt/town\\_meeting.htm](http://www.memun.org/public/local_govt/town_meeting.htm)

Limitation on Municipal Property Tax Levy (Title 30-A, Section 5721-A / Public Law 2005, C. 2, LD1)

<http://janus.state.me.us/legis/statutes/30-A/title30-Asec5721-A.html>

Public Law 2005, c. 2 (LD 1), FAQ

<http://www.maine.gov/governor/baldacci/issues/taxes/L.D.1APIL.html>

Municipal Officers Manual, 1990 (may be available at Town Office)

Comprehensive Plan for Town of Sweden – 2004 Update (available at Town Office)