



**TOWN OF GRAY**  
**GRAY TOWN COUNCIL WORKSHOP**  
**AGENDA • MAY 3, 2022**

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**Gray Town  
Council Workshop**

**Town Council Chambers**  
**24 Main Street, Gray, ME 04039**  
**<https://us06web.zoom.us/j/87574061485>**  
**Phone 646-558-8656 / Meeting ID: 875 7406 1485**

**6:00 PM**

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**CALL to ORDER**

Roll Call

**WORKSHOP 6:00 PM - 7:00 PM**

Herbicides at Solar Arrays - Dan

Tax Flyer - finalize

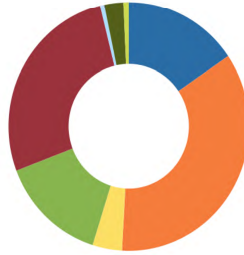
*\* The Town of Gray is an equal opportunity employer and complies with all applicable equal access to public accommodations law. If you are planning to attend a Town Council or Town committee or board meeting and need assistance with a physical disability, please contact the Town Manager's office at least 48 hours in advance of the meeting to have the Town assist you. 657-3339. TTY 657-3931.*

# Town of Gray • Proposed Municipal Budget Guide • FY 2023 ( July 1, 2022 – June 30, 2023 )

## Budget Summary

### General Fund Expense Budget

|                             |                      |
|-----------------------------|----------------------|
| Administration              | \$ 1,657,962         |
| Municipal Expenses          | \$ 3,791,687         |
| Library, Parks & Recreation | \$ 424,354           |
| Public Safety               | \$ 1,535,727         |
| Public Works                | \$ 2,886,716         |
| Council, Boards, Committees | \$ 59,620            |
| Law Enforcement             | \$ 274,591           |
| Community Services          | \$ 76,384            |
| <b>Total</b>                | <b>\$ 10,707,041</b> |



**MIL rate stays the same as the budget increases** The General Fund budget (day to day operations) is up 4%. The Capital Improvements Plan (CIP) budget is up 28%. The addition of unexpected FY 2022 revenue reduces the total budget increase to 10% for FY 2023. **An adjustment in the Town's valuation required by the State will increase some property values, but likely lower the MIL rate during FY 2023.**

**Public forums** for the Village Gateway (Hamilton) property, the Yarmouth Rd/Rte 115 reconstruction project, work on the Pennell Complex, Village planning and Main Street repairs, that include possible traffic pattern changes and improvements for pedestrians and bicyclist will be coming this year.

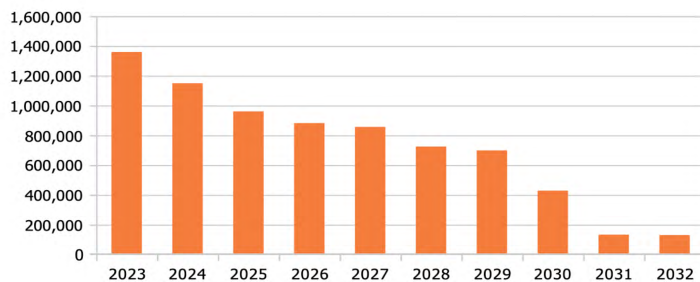
**Route 115 reconstruction project takes next steps** We have completed surveying and mapping the extent of the ledge under the road. Right of way and easement work begins in FY 2023. We have submitted our application to Maine's Department of Transportation (MDOT) **to be considered for the MDOT's 2023 budget and construction cycle.**

**Hiring 2 new Fire Fighters to start in January 2023** Like many communities, we've seen a decrease in volunteering. Public Safety call volumes have increased. Paid personnel are working overtime to fill the gaps in coverage. These positions will reduce overtime reduces cost, burn out and in our tight labor market help us retain the people we have.

**Tax Increment Financing (TIF)** allows the Town to set aside local property taxes to be used for local projects. This does not negatively impact the school funding formula for MSAD15, or the State's revenue sharing calculations for the Town during the life of the TIF. TIF funds will be used this year for engineering and planning work for future projects in the Village. Money is also budgeted for Gray Water District's needs.

**Our Open Space Plan is in place** and with the Royal River Conservation Trust's announcement of their private purchase of a new 147 acre preserve abutting Libby Hill Forest, we are making progress on our "Comp Plan" goal to preserve more of Gray's undeveloped spaces.

### Debt Service Payments



**70% of our current debt will be repaid within the next 10 years.**

## Warrant Articles (in the order they appear on the ballot)

**Article 1** Is reserved for electing a moderator at Town Meetings and does not appear on the ballot.

**Article 2** Gives the Town permission to accept Federal, State & other revenue to help fund the FY 2023 budget.

**Article 3** The Town is required to present the budget on the ballot in the 8 categories shown in the chart to the left.

**Article 4** Our Charter, Art. II, Sec. 6 requires a separate ballot question to raise \$10,000 for Council compensation. Last increased 21 years ago.

**Article 5** Shall the Town vote to appropriate \$4,146,697 from the Capital Reserve Fund? The 5 largest expenditures are: **Debt** \$1,359,262. **TIF Projects** \$1,115,000. **Public Bids** \$564,550. **Paving** \$511,650. **Fire & Public Safety** \$312,935. (see pg 4 for the complete list)

**Article 6** The Town may accept and spend, for specific purposes, money from dedicated accounts. Including fees raised by the Recreation Dept., from permits, etc.

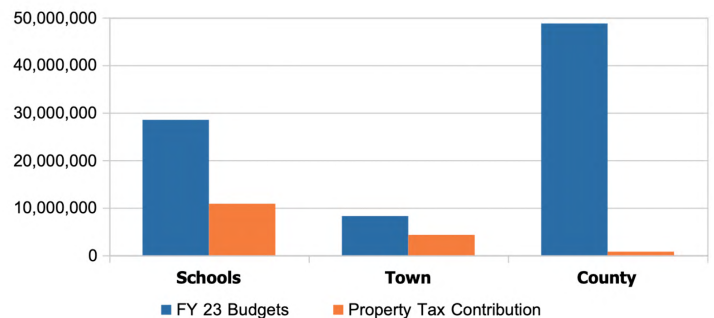
**Article 7** Puts money from the sale of Town vehicles, equipment, etc. during FY 2023 valued at \$100,000 or less into the Capital Reserve Fund.

**Article 8** Allows gifts & donations from Rec. Dept, Library, Fire/Rescue Assoc. & other sources to be spent for the intended purposes.

**Article 9** Allows the Town Council to make tax abatement payments.

**Article 10** Shall the Town's property tax levy limit, set by the State be increased by \$1,010,088 for the purpose of funding the FY 2023 budget? In 2004 Maine passed the Municipal Expenditure Cap known as "**LD1**". The State calculates our cap from data provided by our Town Assessor. The cap only restricts the growth in municipal taxes, it does not restrict the growth of MSAD15 or county taxes. **This Article must pass for the FY 2023 Budget to pass.**

### How Our Local Property Taxes are Distributed?



**Where do our local property taxes go?** \_\_% to MSAD15, \_\_% to the Town and \_\_% to Cumberland County \_\_% to our TIF fund.

**Bond Rating** The Town has excellent bond ratings which allows us to borrow at lower interest rates. **AA+** from Standards & Poor's, their 2<sup>nd</sup> highest and **Aa2** from Moody's, their 3<sup>rd</sup> highest. We attained these due to our "good financial polices and practices" and "low overall debt". **(1)**

**America Rescue Plan Act (ARPA)** is a Federal program to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. The Town received a total of \$\_\_\_\_\_ some of which we spent on \_\_\_\_\_. The balance we saved \_\_\_\_\_.

**(1)** RHR Smith & Co., Financial Audit, Town of Gray, Maine – 6/30/2020

# Town of Gray • Proposed Municipal Budget Guide • FY 2023 ( July 1, 2022 – June 30, 2023 )

|    | Department                              | Approved Budget     | Proposed Budget   | vs FY 2023 Difference | for each line item | FY 2023 Budget |
|----|---|---------------------|-------------------|-----------------------|--------------------|----------------|
| 1  | <b>Administration</b>                   |                     |                   |                       |                    |                |
| 2  | Administration                          | \$ 627,963          | 689,811           | 61,848                | 9.8%               | 6.4%           |
| 3  | Community Development                   | \$ 234,478          | 270,734           | 36,256                | 15.5%              | 2.5%           |
| 4  | Assessing                               | \$ 144,935          | 145,930           | 995                   | 0.7%               | 1.4%           |
| 5  | Code Enforcement                        | \$ 206,723          | 233,895           | 27,172                | 13.1%              | 2.2%           |
| 6  | General Assistance                      | \$ 27,698           | 55,290            | 27,592                | 99.6%              | 0.5%           |
| 7  | Communication & Information             | \$ 209,806          | 246,013           | 36,207                | 17.3%              | 2.3%           |
| 8  | Elections                               | \$ 14,211           | 16,289            | 2,078                 | 14.6%              | 0.2%           |
| 9  | <b>Totals</b>                           | <b>\$ 1,465,814</b> | <b>1,657,962</b>  | <b>192,148</b>        | <b>13.1%</b>       | <b>15.5%</b>   |
| 10 | <b>Municipal Finances</b>               |                     |                   |                       |                    |                |
| 11 | General & Medical Insurance             | \$ 1,082,679        | 1,086,687         | 4,008                 | 0.4%               | 10.1%          |
| 12 | Annual Wage Adjustments                 | \$ 6,825            | 215,000           | 208,175               |                    | 2.0%           |
| 13 | Vacation & Sick Time Accrual            | \$ 25,000           | 35,000            | 10,000                | 40.0%              | 0.3%           |
| 14 | Capital Reserve Project Expense (CIP)   | \$ 1,765,000        | 2,455,000         | 690,000               | 39.1%              |                |
| 15 | <b>Totals</b>                           | <b>\$ 2,879,504</b> | <b>3,791,687</b>  | <b>912,183</b>        | <b>31.7%</b>       | <b>35.4%</b>   |
| 16 | <b>Library, Parks &amp; Recreation</b>  |                     |                   |                       |                    |                |
| 17 | Library                                 | \$ 332,447          | 384,065           | 51,618                | 15.5%              | 3.6%           |
| 18 | Parks & Recreation                      | \$ 38,020           | 40,289            | 2,269                 | 6.0%               | 0.4%           |
| 19 | <b>Totals</b>                           | <b>\$ 370,467</b>   | <b>424,354</b>    | <b>53,887</b>         | <b>14.5%</b>       | <b>4.0%</b>    |
| 20 | <b>Public Safety</b>                    |                     |                   |                       |                    |                |
| 21 | Public Safety                           | \$ 1,123,685        | 1,283,163         | 159,478               | 14.2%              | 12.0%          |
| 22 | Utilities                               | \$ 239,184          | 252,564           | 13,380                | 5.6%               | 2.4%           |
| 23 | <b>Totals</b>                           | <b>\$ 1,362,869</b> | <b>1,535,727</b>  | <b>172,858</b>        | <b>12.7%</b>       | <b>14.3%</b>   |
| 24 | <b>Public Works</b>                     |                     |                   |                       |                    |                |
| 25 | Winter Roads                            | \$ 522,500          | 565,526           | 43,026                | 8.2%               | 5.3%           |
| 26 | Summer Roads                            | \$ 497,108          | 521,358           | 24,250                | 4.9%               | 4.9%           |
| 27 | Additional Roadwork                     | \$ 157,503          | 152,503           | -5,000                | -3.2%              | 1.4%           |
| 28 | Garage                                  | \$ 241,689          | 272,957           | 31,268                | 12.9%              | 2.5%           |
| 29 | Recycling                               | \$ 838,481          | 882,948           | 44,467                | 5.3%               | 8.2%           |
| 30 | Buildings & Grounds                     | \$ 458,602          | 491,424           | 32,822                | 7.2%               | 4.6%           |
| 31 | <b>Totals</b>                           | <b>\$ 2,715,883</b> | <b>2,886,716</b>  | <b>170,833</b>        | <b>6.3%</b>        | <b>27.0%</b>   |
| 32 | <b>Council, Boards, Committees</b>      |                     |                   |                       |                    |                |
| 33 | (a) Council, Boards, Committees         | \$ 40,715           | 43,515            | 2,800                 | 6.9%               | 0.4%           |
| 34 | Zoning Board of Appeals                 | \$ 1,700            | 1,750             | 50                    | 2.9%               | 0.0%           |
| 35 | Planning Board                          | \$ 4,475            | 7,025             | 2,550                 | 57.0%              | 0.1%           |
| 36 | Economic Development                    | \$ 8,950            | 5,830             | -3,120                | -34.9%             | 0.1%           |
| 37 | Open Space                              | \$ 1,000            | 1,500             | 500                   | 100.0%             | 0.0%           |
| 38 | <b>Totals</b>                           | <b>\$ 56,840</b>    | <b>59,620</b>     | <b>2,780</b>          | <b>4.9%</b>        | <b>0.6%</b>    |
| 39 | <b>Law Enforcement</b>                  |                     |                   |                       |                    |                |
| 40 | Law Enforcement                         | \$ 288,081          | 274,591           | -13,490               | -4.7%              | 2.6%           |
| 41 | <b>Totals</b>                           | <b>\$ 288,081</b>   | <b>274,591</b>    | <b>-13,490</b>        |                    | <b>2.6%</b>    |
| 42 | <b>Community Services</b>               |                     |                   |                       |                    |                |
| 43 | Community Services                      | \$ 32,075           | 76,384            | 44,309                | 138.1%             | 0.7%           |
| 44 | <b>Totals</b>                           | <b>\$ 32,075</b>    | <b>76,384</b>     | <b>44,309</b>         | <b>138.1%</b>      | <b>0.7%</b>    |
| 45 | <b>General Fund Expense Budget</b>      | <b>\$ 9,171,533</b> | <b>10,707,041</b> | <b>1,535,508</b>      | <b>16.7%</b>       |                |
| 46 | <b>General Fund Revenue (-)</b>         | <b>\$ 3,524,651</b> | <b>4,216,740</b>  | <b>692,089</b>        | <b>19.6%</b>       |                |
| 47 | <b>Capital Reserve Fund Revenue (-)</b> | <b>\$ 500,000</b>   | <b>835,000</b>    | <b>335,000</b>        | <b>67.0%</b>       |                |
| 48 | <b>Combined Revenue</b>                 | <b>\$ 4,024,651</b> | <b>5,051,740</b>  | <b>1,027,089</b>      | <b>25.5%</b>       |                |
| 49 | <b>Total Raised from Property Taxes</b> | <b>\$ 5,146,882</b> | <b>5,655,301</b>  | <b>508,419</b>        | <b>9.9%</b>        |                |

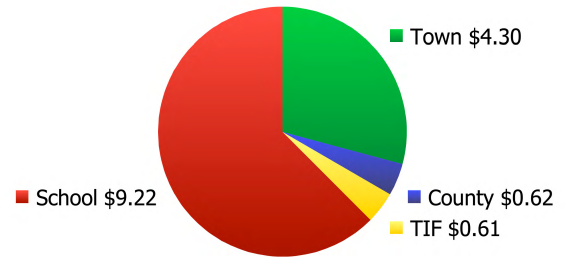
51 (a) The Charter requires the Council's stipend of \$10,000 be voted on separately (Article 4) from the Expense Budget.

**General Fund Revenue**

|    |                  |   | FY 2022             | FY 2023          |
|----|------------------|---|---------------------|------------------|
|    | Accounts         | Description   | Budget              | Budget           |
| 1  | 01-100 to 01-104 | Clerk Fees *  | \$ 43,200           | 50,750           |
| 2  | 01-105 to 01-145 | Planning Dept / CEO Fees *  | \$ 188,350          | 212,350          |
| 3  | 01-150           | Dog Control   | \$ 4,000            | 1,500            |
| 4  | 01-151           | Public Communications   | \$ 0                | 0                |
| 5  | 02-010           | Auto Excise Tax   | \$ 1,825,000        | 1,875,000        |
| 6  | 02-015           | Boat Excise Tax   | \$ 21,222           | 23,500           |
| 7  | 02-041           | Cable Franchise Fees  | \$ 102,000          | 98,000           |
| 8  | 02-200           | Interest-General Fund   | \$ 25,000           | 25,000           |
| 9  | 02-201           | Interest on Delinquent Taxes  | \$ 50,000           | 60,000           |
| 10 | 02-850           | Payment Rebates   | \$ 0                | 0                |
| 11 | 02-900           | Miscellaneous Revenue   | \$ 10,000           | 10,000           |
| 12 | 03-066           | Lost Book   | \$ 1,030            | 0                |
| 13 | 03-067           | Library Fines   | \$ 3,000            | 0                |
| 14 | 04-055           | Rescue Fees   | \$ 270,000          | 290,500          |
| 15 | 05-039           | Gravel Pits   | \$ 1,100            | 1,500            |
| 16 | 05-048           | Driveway Opening  | \$ 5,500            | 6,500            |
| 17 | 05-066           | Tree Removal  | \$ 4,500            | 6,500            |
| 18 | 05-078 to 05-097 | Transfer Station Fees & Income *                                    | \$ 116,500          | 176,800          |
| 19 | 06-049           | Shore-land Application Fee  | \$ 4,000            | 4,000            |
| 20 | 06-053           | Junkyard Fees   | \$ 50               | 50               |
| 21 | 06-370           | Zoning Board Applications   | \$ 500              | 2,000            |
| 22 | 06-380           | Planning Board Fees   | \$ 12,500           | 13,500           |
| 23 | 06-862           | Blueberry Festival  | \$ 4,200            | 4,200            |
| 24 | 11-005           | DOT Local Roads   | \$ 135,000          | 135,000          |
| 25 | 11-008           | GA Reimbursement  | \$ 10,000           | 31,675           |
| 26 | 11-060           | State Revenue Sharing   | \$ 656,894          | 1,123,991        |
| 27 | 11-061           | Snowmobiles   | \$ 3,000            | 3,000            |
| 28 | 11-062           | Tree Growth   | \$ 21,700           | 25,000           |
| 29 | 11-063           | Veterans Reimbursement  | \$ 5,005            | 4,524            |
| 30 | 11-067           | Animal Waste Facility   | \$ 900              | 900              |
| 31 | Transferred from | Recreation Enterprise Fund  | \$ 0                | 30,000           |
| 31 | Transferred from | Henry Pennell Mncpl Cmplx Fund                                      | \$ 500              | 1,000            |
| 32 |                  | <b>Total General Fund Revenue</b>                                   | <b>\$ 3,524,651</b> | <b>4,216,740</b> |
|    |                  | <b>Projected Capital Reserve Fund Revenue</b>                       |                     | <b>Projected</b> |
|    |                  |   | <b>Budget</b>       | <b>Budget</b>    |
|    |                  | <b>Description</b>  | <b>FY 2022</b>      | <b>FY 2023</b>   |
| 33 |                  | Unassigned Fund Balance   | 500,000             | 835,000          |
| 34 |                  | Village TIF Transfer  | \$ 75,000           | 120,000          |
| 35 |                  | Route 100 TIF Transfer  | \$ 245,410          | 995,000          |
| 36 |                  | <b>Total Capital Reserve Fund Revenue</b>                           | <b>\$ 820,410</b>   | <b>1,950,000</b> |
|    |                  | <b>TOTAL PROPOSED CAPITAL RESERVE FUND REVENUE</b>                  | <b>\$ 4,345,061</b> | <b>6,166,740</b> |
|    |                  | * This figure is the total of multiple accounts in this department. |                     |                  |

**Budget and Project Highlights**

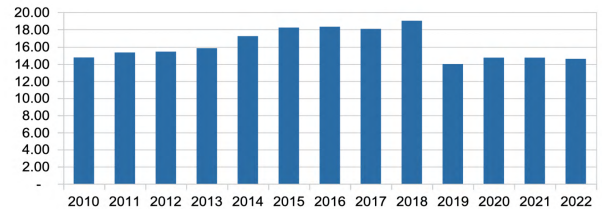
**Needs to be recalculated**



**Gray is growing**, since 2018 we've added 253 homes and our tax base has increased 50%. Work has started on the zoning changes outlined in our Comprehensive Plan to increase the density of housing and protect the natural resources, open spaces and rural character of our Town.

**The Council approved a permanent weight limit** on Mayall Road from Depot Road to Yarmouth Road. To keep heavy gravel trucks off our recently rebuilt Town maintained road and on the State maintained Yarmouth and Depot Roads. A permanent weight limit may be set for Shaker Road from the Village to the By-Pass. This will help keep truck traffic out of the Village. Weight limits do not prevent trucks from making deliveries on these roads or local businesses located on these roads from using them.

**MIL Rates 2010 - 2022**



**Wilkie's Beach boat ramp repairs** We did not receive the grant we applied for to replace the ramp, but we have applied for the grant this year. We will replace the ramp this year, before it deteriorates further and fix the erosion and stormwater problems around the ramp to protect the water quality of the lake.

**The Village Green Park** was completed this past year.

**A new playground was installed** at the Pennell complex.

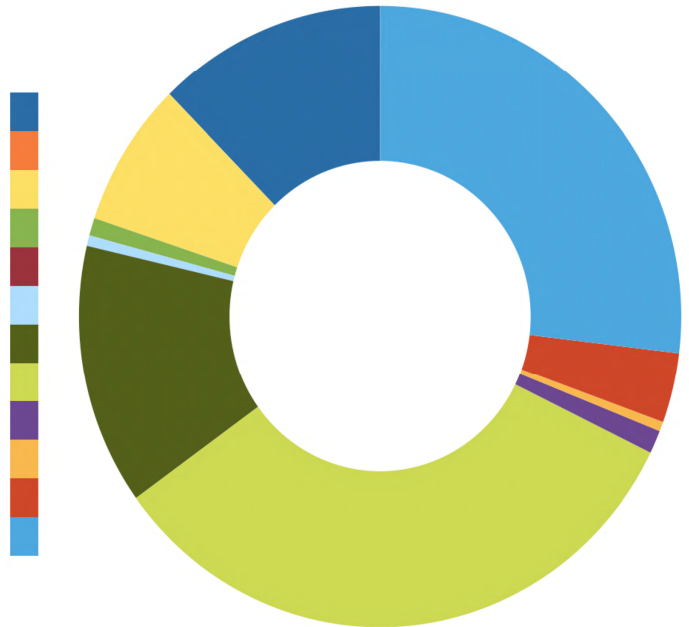
**13 acres of open space** was given to the Town for recreational uses as a part of the Stillwater Pines residential open space sub division built on Woodcock Rd.

**A grant was used to rebuild the ATV, bike and walking trail** that runs from form Gray Plaza, through the Meadows to Long Hill road.

**A agreement between the Town, MSAD15 and Gray Community Endowment** was signed this year. This preliminary agreement defines the roles and responsibilities of each organization for funding and maintaining Libby Hill. Work to research the deeds and identify ROWs will begin in FY 2023.

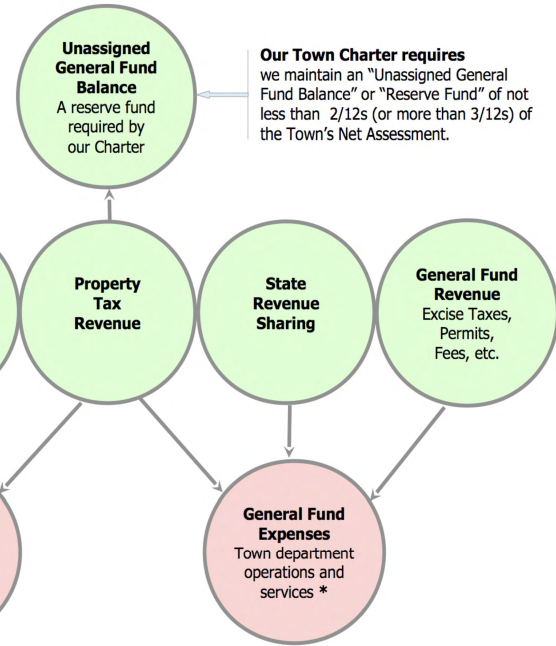
**FY 2023 Proposed Capital Expenditures**

|   |           |                  |               |
|---|-----------|------------------|---------------|
| Road Resurfacing                                      | \$        | 511,650          | 12.3%         |
| Bridge Repair & Replacement                           | \$        | 0                | 0.0%          |
| Fire & Public Safety                                  | \$        | 312,935          | 7.5%          |
| Public Works, Town Vehicles & Equipment               | \$        | 38,000           | 0.9%          |
| Sidewalks   | \$        | 0                | 0.0%          |
| Technology  | \$        | 22,800           | 0.5%          |
| Public Buildings, <u>Maint.</u> , Equipment, Reserve  | \$        | 564,550          | 13.6%         |
| Debt Service, Bonds & Leases                          | \$        | 1,359,262        | 32.8%         |
| Land Acquisition                                      | \$        | 50,000           | 1.2%          |
| Parks & Recreation                                    | \$        | 20,500           | 0.5%          |
| Professional <u>Srvcs</u> , Engineer, Research, Legal | \$        | 152,000          | 3.7%          |
| TIF Projects, Planning, Engineering, Materials        | \$        | 1,115,000        | 26.9%         |
| <b>Total FY 2023 Capital Projects</b>                 | <b>\$</b> | <b>4,146,697</b> | <b>100.0%</b> |



**Revenue and Expense Accounts**

Borrowing from the "Unassigned General Fund Balance" (or "Reserve Fund") can only be authorized by the voters. Borrowed money must be repaid to the fund within 5 years. The Reserve fund was last used to help purchase our ladder truck. The FY2022 budget includes money to finish repaying the Reserve Fund a year earlier than required by our Town Charter.



**Our Town Charter requires** we maintain an "Unassigned General Fund Balance" or "Reserve Fund" of not less than 2/12s (or more than 3/12s) of the Town's Net Assessment.

\* A complete listing of all the components of these revenue and expense funds can be found on the Town's website.

**TIF:** This is a State program that allows revenue from increasing property values to be set aside and used for public infrastructure projects.

**Northbrook TIF:** Helped create the Northbrook Business Park.

**Rte 100 – So. Gray TIF:** Originally created to replace and extend a water main down Rte 100. It was expanded and redefined in 2020 to allow for the reconstruction of Yarmouth Rd.

**Village TIF:** A fund to repair, improve and replace roads, intersections, sidewalks and underground utilities in the Village and roads leading to and from the Village.

**PB Escrow:** The Planning Board escrow accounts contain money from developers to guarantee the completion of projects.

**Landfill:** This is a fund to maintain our capped landfill off Seagull Drive.

**Sub-D Rec:** Subdivision Recreation account a fees to be used to construct recreational projects in town.

**Gravel Pits:** This fund is to help reclaim gravel pits when they close.

**PW & PS vehicles:** Public Works and Public Safety vehicles that have an expected useful life of 15, 20 years or more.



## TOWN OF GRAY

Henry Pennell Municipal Complex  
24 Main St, Gray Maine 04039  
www.graymaine.org

OFFICE OF THE TOWN MANAGER

*Nate Rudy, Town Manager*  
nrudy@graymaine.org  
(207) 657-3339

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April 28, 2022

### MEMO

TO: Gray Town Council

RE: Revised Assessments for FY23, and how they will affect the Mil Rate

The most recent State audit, which we received on April 21, 2022, determined our town-wide assessment ratio to be at 88% of the just value (or, fair market value) established by the state based on market values that escalated at an unprecedented level last year.

Not every taxpayer qualifies for the Homestead and/or Veteran's exemption, but to grant the full amount of these exemptions, it will be necessary to increase assessed values town-wide for FY23. If we do not certify our assessment ratio at 100%, there will be a tax burden shift to the residents who receive the Homestead and/or Veterans exemptions.

However, this increase in assessed values does not necessarily mean that all property tax bills will increase. In general, if the town-wide property tax assessment goes up, the mil rate should go down accordingly to meet the appropriation that has been set as part of the Town budget process, following the formula:

$$\text{Tax Assessment} = \text{Mil Rate} \times \text{Property Value}$$

Assessment work is governed by Maine State Statute, and the local Assessor is required to capture the value of new structures and renovations as of April 1<sup>st</sup> each year. Most of the work for an annual tax commitment happens after Gray's Town budget process ends, and assessment updates are usually completed by late June / early July.

When assessed values increase, there is a correlating decrease in the mil rate which will offset most, if not all, of the increase in taxes.

Market adjustments combined with a mil rate change do not affect every taxpayer in the same way. Some property taxes increase, some stay the same, and some will decrease depending on many factors considered during the assessment, including any new assessed value from property improvements.

It is notable that this is the first time since the 2018 revaluation that Gray has experienced a certified ratio that does not allow the Assessor to certify at 100%, and this drop in the assessment ratio is attributed to the precipitous increase in market values since 2019.

A main concern expressed by Gray citizens after the 2018 revaluation was that relatively large increases were implemented all at once, and that taxpayers would prefer that these increases occur in smaller increments, year to year, which is what we are experiencing in this year's assessment. The increase in assessed values required for FY23 allows the Assessor to certify at 100%, which provides the full amount of any exemptions to the taxpayers and responds to the taxpayer concern from 2018. The Town Assessor will provide reports to Council shortly before tax commitment that will show the effect of any changes.

It is important to remember that the budgeting process is separate from the assessing process, and until the tax commitment is made in July, all discussion of mil rates and taxes should always be considered well-founded estimates based on our thorough examination of both current year assessments and proposed Town budget and appropriations from the Town, MSAD-15, and Cumberland County.

Please recall that last year we budgeted in March for a projected flat mil rate of 14.75, but at the time of commitment several months later, the rate was reduced to 14.61 due to increased revenue and other factors. The only difference in this year's process vs. recent years is that we must adjust values to account for unprecedented increases in market value since 2019.

Gray's current mil rate and residential property values are comparable to those of neighboring towns and municipalities of similar valuation and budgets.

The Town Assessor and I will be present at your May 3 Town Council workshop meeting to discuss the assessing process.