

# SEBEC TOWN REPORT

## 2024 – 2025



Sign donated by Matt Petermann and his students.



# SEBEC READING ROOM

The Heart of Sebec Village



Thanks for all your community support and hard work!

# INDEX

<b>Index</b>	<b>2</b>
<b>In Memory Of</b>	<b>3</b>
<b>Town Officers</b>	<b>4-5</b>
<b>Select Board Report</b>	<b>6</b>
<b>Assessor's Agent Report</b>	<b>7</b>
<b>Road Commissioner's Report</b>	<b>8</b>
<b>RSU 68 Report</b>	<b>9</b>
<b>Fire Department Report</b>	<b>10-11</b>
<b>Sebec Village Associates Report</b>	<b>12</b>
<b>Town Clerk's Report</b>	<b>13</b>
<b>Federal/State Representatives</b>	<b>14-20</b>
<b>Municipal Appropriations</b>	<b>21</b>
<b>Treasurer &amp; Tax Collector's Report</b>	<b>22-23</b>
<b>Outstanding Taxes</b>	<b>24-27</b>
<b>Assessors' Report</b>	<b>28</b>
<b>Auditor's Report</b>	<b>29-36</b>
<b>Town Meeting Warrant</b>	<b>37-42</b>
<b>Veteran's Exemption Application</b>	<b>43-44</b>
<b>Personal Property Owner's Return</b>	<b>45</b>
<b>Homestead Exemption Application</b>	<b>46</b>
<b>Town Information/Fees</b>	<b>47-48</b>

**PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING**

# IN MEMORY OF

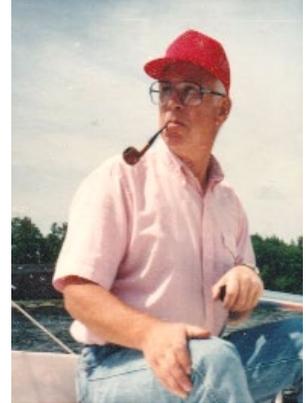
Lillie Belle Ambrose



Deborah P. Gillard



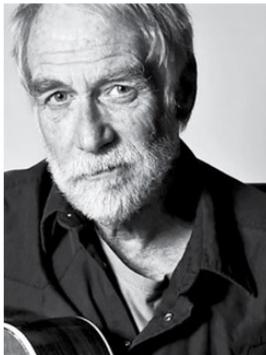
Lawrence M. Homer



Diane Lamson



David B. Mallett



Stephen A. Voisine



Lisa Royal



**No Picture Available**

Nora B. Hersey

Dawn M. Munson

Stephen A. Nichols

Derrick A. Plowden

Laurence R. Rollins

Herbert C. Sinclair



# TOWN OFFICERS

## SELECTBOARD, ASSESSORS & OVERSEERS OF THE POOR

WALTER EMMONS (CHAIR)	564-8443	TERM EXPIRES 2024
WAYNE NASON	564-2268	TERM EXPIRES 2025
DONALD RUSH	279-6089	*TERM EXPIRES 2026

*\*Resigned*

## TOWN CLERK, REGISTRAR OF VOTERS, E-911 ADDRESSING OFFICER & DEPUTY TAX COLLECTOR/TREASURER

SARA TORBETT

## TAX COLLECTOR, TREASURER & DEPUTY CLERK

GAIL JANUSKIEWICZ

## DEPUTY CLERK, DEPUTY REGISTRAR OF VOTERS & DEPUTY TAX COLLECTOR

TRACEY MACPHERTERS

## ASSESSORS' ASSISTANT

RJD APPRAISALS      564-8367

## ROAD COMMISSIONER

EMERY PELLETIER      615-1802

## CODE ENFORCEMENT OFFICER

KEITH DOORE      343-1669

## PLUMBING INSPECTOR

BRIAN TURNER      997-3287

## FIRE CHIEF

MIKE HARRIS      717-0510

## OFFICE INFO

### HOURS

Monday

3:00 – 7:00PM

Tuesday,

Friday & Saturday

8:30AM – 12:30PM

### PHONE

(207) 564-8367

### FAX

(207) 564-0577

### WEBSITE

[townofsebec.com](http://townofsebec.com)

### EMAIL

[info@townofsebec.com](mailto:info@townofsebec.com)

**FIRE WARDEN**

DAVID DOW                      965-8101

**ANIMAL CONTROL OFFICER**

CARRIE FALOON 403-3519

**DIRECTOR MSAD #68**

MARY DOWNS                      564-2245      TERM EXPIRES 2026

**BUDGET COMMITTEE** GERALD

NESSMANN (Chair) HAROLD

“BUDDY” BAIRD JOAN BAIRD

CHARLES SHAFER

BERTA ESTES

ERIC WEIDMAN

**PLANNING BOARD**

HAROLD “BUDDY” BAIRD (Chair)	TERM EXPIRES 2026
MISSY SMALL	TERM EXPIRES 2025
ERIC WEIDMAN	TERM EXPIRES 2027
GREG NILAND	TERM EXPIRES 2027
EMERY PELLETIER	TERM EXPIRES 2028

**BOARD OF HEALTH**

SANDRA FESSENDEN                      564-3072      TERM EXPIRES 2026

**MUNICIPAL APPEALS BOARD**

CHARLES SHAFER	754-5708	TERM EXPIRES 2025
GERALD NESSMANN	564-8526	TERM EXPIRES 2025
VACANCY		

**REPRESENTATIVE TO LEGISLATURE**  
**DISTRICT 30**

JAMES WHITE      564-7308  
360 WHARFF RD., GUILFORD, ME 04443  
James.White@legislature.maine.gov

**STATE SENATOR**  
**DISTRICT 4**

STACEY GUERIN      249-0472  
79 PHILLIPS RD., GLENBURN, ME 04401  
Stacey.Guerin@legislature.maine.gov

## **Select Board Annual Report**

The Board of Selectmen would like to thank the volunteers who serve and represent the town on the Planning Board, Appeals Board, RSU#68 Director, the Sebec Fire Dept., the Budget Committee, Sebec Village Associates, the Town of Sebec for the fireworks display on the 3<sup>rd</sup> of July and to all the volunteers who have spent many hours serving the community.

We would like to thank Gail Januskiewicz, the Tax Collector and Treasurer, for all her work in getting the town's bookkeeping & financial records in top notch condition. Thanks to Sara Torbett for her hard work as Clerk and keeping up with the daily town business and Tracey MacPheters, Deputy Clerk, who is an asset to the town.

Mike Harris is making great strides to update equipment and procedures for running the fire department. The department received a grant from State Farm for \$10,000.00 for equipment. Mike is making progress in improving the department both with staff and building issues. A new building is in the works at the corner of North Road and Sebec Village Road. The lot is cleared and stumps removed. Plans are being drafted for a new 60 foot by 80 foot building. Thanks to the Stephen King Foundation \$25,000.00 grant, we now have a sea-doo and life raft available for water rescues. We are grateful for the volunteer grant writer that we have.

Emery Pelletier, our Road Commissioner, and the Select Board have been continuing with road improvement plans. The grading is done by Ames Construction Company and has worked out well. Brush cutting and road-side mowing is part of our road maintenance plan. We will be resurfacing a section of the North Road and Downs Road this summer. We do foresee a continuing need for improvement to our roads and will make the upgrades as the budget allows.

Keith Doore has been keeping up to date with town matters as our Code Enforcement Officer and has a very busy job!

The Select Board has had a very busy year. We, the Selectmen and Budget Committee, make every effort to balance the town's needs while maintaining taxes as reasonable a level as possible. With the rise in education/county taxes and fire department costs, keeping the mil rate low is a challenge. Also, the reevaluation of the town is in the 2<sup>nd</sup> of a 3-year evaluation. All this work could not have been done if not for the support of the taxpayers. Thanks to all of you for your continued support of Sebec.

**Walter Emmons**  
**Wayne Nason**  
**Don Rush**

## **ASSESSORS' AGENT REPORT**

I have enjoyed serving the Town as its Assessor's Agent over the last year. The Assessing Agent makes recommendations to the Selectmen/Assessors for property valuations, tax abatements, supplemental tax bills, and matters regarding property tax cards/maps and the computerized assessing program. I am available at the Town Office one day per month. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 69% of market value.

### **PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF**

#### **HOMESTEAD EXEMPTION**

Most homeowners whose principal residence is in Maine are entitled up to a \$25,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

#### **VETERANS EXEMPTION**

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

#### **BLIND EXEMPTION**

Residents of Sebec who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Roger Peppard CMA, Assessor's Agent

## **ROAD COMMISSIONER ANNUAL REPORT**

Bridge work was completed on the River Road. To help maintain stability, we were required to repair one of the bridge's cement abutments that was cracked and separating. Due to State inspections, all three bridges needed to have guard rails installed and that work has been complete.

Ditching was done on Old Brownville Road and Sands Road. Sands Road had one section where rocks were coming up. They were removed and gravel was added. This work was necessary to make it easier to grade that section of road.

Paving on the River Road is now complete, after a finish coat was done this year. On the Downs Road paving was done to save the original base coat that was showing signs of separating and it was a concern that it would start breaking up. Over the next several years I hope to get the finish coat done on the rest of the paved sections.

Beaver dams on Old Brownville Road have been a problem. A permit was issued by the Warden's Service to allow the trapping in the off season. There has also been trapping this spring because this problem needs constant monitoring.

The Town awarded the plowing contract to Ames Construction. They were the lowest bid of the three submitted.

The Select Board has been discussing the condition of the cemeteries and that they needed to be taken care of. There were fallen trees, low hanging branches, and brush growing up that needed to be cleaned. I got a quote and hired out the work. I hope the Town's people are happy with the work that was done. I feel it is only respectful to our departed citizens.

Thank you to all the contractors for a job well done!

Emery Pelletier - Road Commissioner

## RSU 68 Annual Report

RSU 68 continues to maintain consistent enrollment at SeDoMoCha. The count was 674 students reported by Cam Archer at the Board meeting on June 12<sup>th</sup>. Our cost per student, pre-k to 12 this year, is \$13,702.00, the lowest of all other districts in our area.

Our yearly budget was passed by voters recently with an increase of 3.96%. Also, included on the ballot was a request for a loan to replace the HVAC system at “572” Central Office. Because of the classrooms for pre-k located there, we are required to upgrade the system. The 10-year, no interest loan of \$330,000.00 was approved along with the budget.

RSU 68 continues to struggle with attendance and truancy. We are making some progress, but we still have a way to go. We would appreciate any suggestions in this regard.

To date, we have not heard any further information regarding the minimum wage for teachers going to \$50,000.00. We understand it has not been funded nor finalized how it will be distributed.

On June 14<sup>th</sup>, we got a wonderful surprise. Several of our administrators had worked diligently writing an application for the “opioid grant.” We received notice on June 11<sup>th</sup> that the \$500,000.00 grant has been awarded to us over three years. This will help to pay for our PKCEP site coordinator and our social worker.

Many challenges keep presenting themselves, but because of our leadership and administrators, collaborators and focus on what is best for our students we can weather any storm.

Thank you so much for allowing me to serve as your RSU 68 board member.

My very best to one and all,

Mary Downs

# SEBEC FIRE DEPARTMENT ANNUAL REPORT



To The Residents of Sebec:

2024 was a very successful year for the Town of Sebec Fire Department. Our new truck is in service and performing beautifully. We have 9 on the roster currently and they are doing an excellent job!

Our department has gained strides regarding respect throughout the mutual aid district, as evidence by an increase in calls to nearly 100 in 2024 (which is nearly double the 2023 calls). The department members are fully trained in the Maine State Basic Fire standards, emergency vehicle operations, and we have members that are trained and certified in cold water rescue, as well as numerous other classes and certifications. Our members are dedicated to serving the Town, and deserve the best training, equipment, and facilities possible.

The Town of Sebec was fortunate enough to receive a \$10,000.00 grant from State Farm Insurance Company. This money was used to buy new turnout gear and tools for our members as the current gear was out of compliance with State regulations. The Town also was fortuitous enough to receive a \$25,000.00 grant from the Stephen King Foundation for the purchase of a water rescue watercraft. After much thought and discussion with mutual aid partners around Sebec Lake, and two rescue boats already on the lake belonging to Dover and Bowerbank, we purchased a 2025 Sea Doo watercraft with a SARS device (SARS stands for Search and Rescue).

We are very fortunate to have a lady that came forward to write grants for us, she volunteers her time and is a seasonal resident of Sebec. She does not want any credit and is always quick to pass the credit along. She has spent countless hours applying for grants, is the driving force behind fundraisers, and truly loves the Town of Sebec. She plans to become a full-time resident after retirement, and we will be very fortunate to have her. Thank you, Linda, for all you have done and continue to do for the Fire Department and the whole community!

In 2023 the residents voted to use \$255,000.00 out of surplus for the construction of a new Fire Station. As many of you are aware we have cleared the lot and pulled the stumps on the corner of North Road and Sebec Village Road. We continue to make forward progress on the building but must clear several hurdles in the process. Dirigo Engineering was hired to do a set of engineered stamped plans for us, as required by the State process for all municipal buildings. The plans will be on display at the Town Meeting and up for discussion and questions.

As the Fire Chief and a taxpayer in the community, I do not want to see our taxes raised, however, the shape of the current station forces our hand to make a very difficult decision. I feel the department has come to be a staple of our town and continues to get better and better with time. We applied for grants and appropriations. The Congressman's team visited our current station in the efforts to get a grant to fund our new building and have come up empty (the response was our Town's median income is too high). We ask you to consider allowing the Town to move forward with the construction of the new fire station; I feel this building will be the icon of the town and serve the community for years and years to come.

In conclusion, I would like to thank the Select Board, and the office staff for all their hard work and dedication throughout the year, we appreciate you. I also would like to thank my team of dedicated

members; you guys go above and beyond, and I greatly appreciate all of you and your hard work to make our department what it is today.

To the residents of Sebec, thank you for your continued support of the fire department, thank you for believing in us and giving us new and improved equipment to do our job. We look forward to a bright and prosperous 2025, and next year maybe we can hold the 2026 Town meeting at the new fire station.

I have attached a letter written by a Sebec resident who nearly lost his home to fire one cold winter night.

Mike Harris- Chief

Roster:

Mike Harris-Chief  
Dwayne Applebee- Asst. Chief  
Terry Grant-LT  
Steve Hellwedge-LT  
Joe Savine-Firefighter  
Marcel Scuderi-Firefighter  
Dominick Scuderi-Firefighter  
Raymond Ferris-Firefighter  
Crowell Garland-Firefighter

Calls for service: 97

Structure Fires  
Wildland fires  
Car Accidents  
Mutual Aid  
Public Assist  
Utility Problems

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From: William S. and Laurie Sheppard  
Cove Road, Sebec

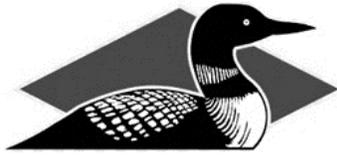
12/15/2024

I would like to thank Mike Harris, the Sebec fire department and the other fire departments for their response to a fire that we had at our home. They were all amazing and professional. My wife and I can't thank them all enough.

The response was partly delayed because of a structure/door situation at the Sebec fire station. It is my understanding that a new facility is much needed, and this incident would surely support this need. Fortunately, we had a localized fire to our furnace and our home was saved. I can't imagine what would have happened if the fire trucks weren't able to get out of the garage. I hope that the town officials and people appreciate the need for a new building / funding.

I am a chaplain and pastor and know a that our God intervened, and it was His will that things turned out the way they did. Again, thank you to all.

William S. Sheppard, PA-C  
Emergency Medicine  
Hospital Chaplain/ Pastor



## The Sebec Reading Room, the Heart of Sebec Village

August 2025

The Sebec Village Associates is committed to supporting the community throughout the year. We do fundraisers for those who are in need, and we support multiple nonprofit organizations, including Dyer's Hope House, Kawanis, and the American Legion. Now we are asking for your support.

Since my last letter, we have hosted multiple meals including one for the Milo Garden Club and we hosted a free gingerbread house making event complete with Santa. (Thank you, Santa!)

2025 has been a bit of a challenge, but July 3<sup>rd</sup> and July 4<sup>th</sup> are always exciting days with food, fireworks, a parade, and canoe race. However, we need more help. Seriously. We need both men and women. We need high school students who have community service hours to fulfill. We need younger, energetic community members who have a stake in Sebec and want to see these events continue. We lost the July 4<sup>th</sup> 5K several years ago and had to cancel our first supper of 2025 both due to the lack of volunteers. We need help!

As always, thank you to the community for continuing to fund the fantastic July 3<sup>rd</sup> fireworks. This event is a well-enjoyed evening that allows us to raise some money which we then turn around and use to support the community.

We are continuing to fundraise for a community pavilion. Every time you give a bit more than the asking price for a meal you bring all of us one step closer to our goal!

Thank you for supporting the Sebec Village Associates, and we hope to hear from lots of new volunteers: men, women, and teens!

Thank you,  
Jeannette Hughes, President

# TOWN CLERK'S REPORT

JULY 1, 2024 - JUNE 30, 2025

## VITAL STATISTICS

BIRTHS ..... 6  
DEATHS..... 13  
MARRIAGES.....4

Certified copies of vitals are \$15.00 for one copy and \$6.00 for each additional copy in the same transaction. Please bring ID and proof of lineage for verification.

## DOG LICENSES

MALE/FEMALE..... 19  
NEUTERED/SPAYED..... 153  
KENNEL..... 0  
SERVICE.. ..... 0

There are still several dogs in town that have not been licensed for this year. All dog licenses are due and payable January 1<sup>st</sup> of each year and may be purchased at any time after October 15<sup>th</sup> this year. A valid rabies certificate is required at the time of registration.

There is a late fee of \$25.00 per dog and we are required to collect this starting February 1<sup>st</sup>, so please be prompt.

Thanks, Carrie Faloon, for the work you do as our ACO. Anyone needing her assistance should call the Sheriff's Office at 564-3304.

---

I would like to thank the Select Board for their constant support and communication with me and the office staff. Thanks to Gail and Tracey for being very helpful to me every day. I enjoy that we work so well together.

Thanks to the Ballot Clerks who make elections more fun. You are a huge help!

It is nice to be able to serve you all and learn a little bit about each of you. Thanks for your friendliness when you come in! I am grateful to be in this position and appreciate the support I get.

**Respectfully Submitted,**

**Sara Torbett**



Janet T. Mills  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills  
Governor



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[www.maine.gov](http://www.maine.gov)

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# United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

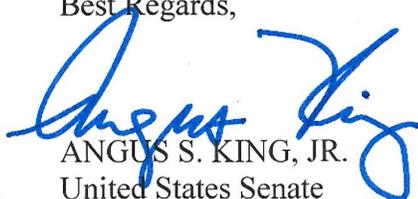
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

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(202) 224-2893 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
VICE CHAIR  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee in 2024, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [collins.senate.gov](http://collins.senate.gov).

Sincerely,



Susan M. Collins  
United States Senator

**Washington Office**  
1710 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



**Committee on Armed Services**

**Committee on Small Business**

**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

**Fisheries:** This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

**Veterans:** The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

**Postal Service:** This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery*

6 State Street, Suite 101  
Bangor, ME 04101  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767



*and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden  
Member of Congress



Stacey K. Guerin  
Senator, District 4

**THE MAINE SENATE**  
132nd Legislature

3 State House Station  
Augusta, Maine 04333

Dear Friends and Neighbors:

I am deeply grateful for the opportunity to serve as your State Senator. It has truly been an honor to represent you and work towards making our state a better place to live, work, and do business. I want to assure you that I will continue to work tirelessly on behalf of the people of Senate District 4.

On December 4, 2024, I was sworn in for my fourth term, marking the first day of the First Regular Session of the 132nd Maine State Legislature. The ceremony was rich in tradition and attended by the families and friends of incoming members.

Many of you have reached out to me with concerns about the rising costs of energy, childcare, housing, education, mental health, substance abuse, workforce development, and community safety, among other important issues. As your State Senator, I am committed to advocating for practical and effective solutions to these challenges.

The 132<sup>nd</sup> Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for re-electing me to serve you in the State Senate. Please feel free to contact me by calling 207-287-1505 or emailing me - [Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads "Stacey Guerin".

Stacey Guerin  
State Senator

*Inland Fisheries and Wildlife Committee*  
*State House (207) 287-1505 \* Fax (207) 287-1527 \* Toll Free 1-800-423-6900 \* TTY 711*  
*Stacey.Guerin@legislature.maine.gov \* legislature.maine.gov/senate*



**HOUSE OF REPRESENTATIVES**  
**2 STATE HOUSE STATION**  
**AUGUSTA, MAINE 04333-0002**  
(207) 287-1440  
TTY: (207) 287-4469

**James Lee White**

306 Wharff Road  
Guilford, ME 04443  
(207) 564-7308  
James.White@legislature.maine.gov

June 2025

Dear Friends & Neighbors:

State lawmakers took their oath of office on December 4, 2024, with a more balanced partisan composition of the Legislature being sworn in. The House of Representatives currently has 76 Democrats, 73 Republicans, one independent, and one unenrolled, while the Maine Senate consists of 20 Democrats and 15 Republicans.

Amongst the many challenges we, as policymakers, have addressed since convening late last year are housing, energy, child welfare, and property taxes. Subject matter gaining much of my attention have been those that fall under the jurisdiction of the Transportation Committee, to which I have again been assigned.

As I write this letter, long days consisting of 12 hours or more have commenced with hope of finalizing the work before us in a timely manner. Despite efforts that have been made early on to streamline the legislative process, we still find ourselves rushing issues that deserve closer scrutiny. I encourage you to keep an eye out in the mail for my end-of-session mailer later this summer for a briefing about what transpired under the State House dome during the First Regular Session and First Special Session of the 132<sup>nd</sup> Legislature.

It is an ongoing honor and pleasure to be serving the good people of District 30! As always, feel free to reach out to me personally if there are any State-related issues you would like to discuss.

Best regards,

James Lee White  
State Representative

District 30 Abbot, Barnard Township, Beaver Cove, Big Moose Township, Blanchard, Bowdoin College Grant East Township, Bowerbank, Brighton Plantation, Cambridge, Chesuncook Township, Cove Point Township, Days Academy Grant Township, Elliottsville Township, Frenchtown Township, Greenville, Greenville Junction, Guilford, Harfords Point Township, Kineo Township, Kingsbury Plantation, Lily Bay Township, Monson, Moosehead Junction Township, Northeast Carry Township, Northeast Piscataquis, Northwest Piscataquis, Parkman, Sangerville, Sebec, Shawtown Township, Shirley, Sugar Island Township, Wellington, Williamsburg Township and Willimantic

## MUNICIPAL APPROPRIATIONS

General Government	\$143,000.00
Landfill	75,000.00
General Assistance	1,500.00
Municipal Building	40,000.00
Summer Roads	120,000.00
Traffic Light	1,000.00
Winter Roads	185,000.00
Paving Roads/Road Construction	216,000.00
Road Sign Reserve	1,000.00
Assessing	81,000.00
Cemeteries	9,000.00
Fire Protection	70,000.00
Boat Landing	<u>1,800.00</u>
 Raised at Annual Town Meeting	 <u>\$ 944,300.00</u>
 County Tax	 \$187,086.00
RSU#68	728,527.42
Municipal Appropriations	<u>944,300.00</u>
 Total Assessments	 <u>\$1,859,913.42</u>

## ALLOWABLE DEDUCTIONS

State Municipal Revenue Sharing	\$ 88,859.47
LRAP	31,772.00
Homestead Reimbursement	41,773.00
BMV Excise	190,173.60
VA Reimbursement	640.00
Snowmobile Reimbursement	685.25
Tree Growth Reimbursement	40,419.06
Fire Protection-Town of Barnard	11,000.00
 Total Allowable Deductions	 <u>\$ 394,052.38</u>

**TREASURER & TAX COLLECTOR'S REPORT**  
**General Government**

**Revenues**

Copies	\$ 7.50
Agent Fees	9,463.25
ARPA	0.00
Dog Fees	453.00
BMV Excise	190,173.60
Boat Excise	2,423.40
Tax Commitment	1,111,816.32
Supplemental Tax Comm.	33,692.61
Interest on Taxes	2,436.76
Interest Income – CDs	33,271.15
Bank Interest – Money Market	2,697.88
Lien Costs	1,729.99
Concealed Weapons Permits	190.00
Junkyard Permits	1.00
Plumbing Permits	1,478.75
Shoreland Zoning/ Building Permits	415.00
Revenue Sharing	88,589.47
LRAP	31,772.00
Available Surplus	415,000.00
Sebec Fire Dept. Grants/Fire Protection (Town of Barnard)	41,000.00
Homestead Reimbursement	41,773.20
Veterans Reimbursement	640.00
Tree Growth Reimbursement	40,419.06
Snowmobile Reimbursement	685.24
Misc. Revenue	<u>7,820.19</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 2,057,949.37</u></b>

**Expenses**

Assessing	\$ 19,925.00
Fire Truck Lease Payoff (out of surplus)	77,048.24
Boat Landing	945.00
Building	20,392.20
Cemeteries	3,848.44
County	173,051.00
Fire Protection	53,560.00
Fire Truck Lease Payment	18,440.00
General Assistance	652.84
General Government	129,498.31
Landfill	59,749.55
Paving Reserve/Road Construction	150,688.21
Road Sign Reserve	417.51
School	699,589.00
Summer Roads	31,242.84
Traffic Light	505.47
Winter Roads	<u>156,703.17</u>
<b>TOTAL EXPENSES</b>	<b><u>\$ 1,595,239.94</u></b>

**Town of Sebec - Balance Sheet as of June 30, 2025**

Assets

Current Assets

Checking and Savings

Maine Savings FCU-Checking	\$ 311,017.56	
Warrant #78-6/30/2025	<u>-187,668.02</u>	
Checkbook Balance		\$ 123,349.54
Maine Savings FCU-Savings		5.00
Maine Savings FCU-Money Market (.750% Interest)		152,364.69
Maine Savings Fire Dept Reserve (Truck 3/35% Interest)		16,271.19
Maine Savings 6 mos. CD (3.35% Interest)		<u>306,526.14</u>
Total Accounts for Maine Savings Bank		\$ 598,516.56

Investments

Capital Projects

Bangor Savings CD	\$ 41,534.32	
Skowhegan Savings Bank CD#1 (3/68% Interest)	261,346.45	
Skowhegan Savings Bank CD#2	205,210.53	
Skowhegan Savings Bank CD#3	<u>162,592.18</u>	
Total Other CD's		<u>\$ 670,683.48</u>

Total Cash on-hand June 30, 2025 \$1,269,200.04

Assigned Funds

Fire Protection Barnard	\$ 11,000.00	
Tree Growth Penalty (Roads)	37,985.51	
Fire House designated at Town Meeting 2024	255,000.00	
Road Repairs designated at Town Meeting 2024	160,000.00	
Committed Funds (Carry-over from 2024)	<u>233,998.94</u>	
Total Assigned Funds	\$ 697,984.45	(697,984.45)

Accounts Receivable

2023 Tax Liens	\$ 5,937.73	
2024 Unpaid Taxes	<u>83,623.99</u>	
Total Liens		(89,561.72)

Other Current Assets Undeposited Funds

Credit Cards (885.98)

Total Unassigned Funds \$ 481,653.87

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*680 R	RAYMOND, JOHN D	2023	5,347.72	5,347.61	0.11
679 R	SMITH, JOYCE E	2023	1,095.50	153.87	941.63
<b>Total for 2 Bills:</b>		2 Accounts	6,443.22	5,501.48	941.74

**Payment Summary**

Type	Principal	Interest	Costs	Total
C - Correction	-169.99	0.00	0.00	-169.99
P - Payment	5,671.47	0.00	0.00	5,671.47
Total	5,501.48	0.00	0.00	5,501.48

**Non Lien Summary**

2023-1	1	0.11
2023-2	1	941.63
Total	2	941.74

109 L	ANDRESCU, ALLEN	2023	442.16	0.00	442.16
697 L	B & B GROUP, LLC	2023	74.96	0.00	74.96
101 L	BECKER, ANGELA M	2023	541.84	0.00	541.84
365 L	CAMPBELL, JASON	2023	224.84	0.00	224.84
269 L	HOBBS, JONATHAN	2023	1,105.90	0.00	1,105.90
238 L	MANCHESTER, ROBERT K	2023	748.21	96.21	652.00
493 L	MOORE, GEORGE	2023	1,094.54	0.00	1,094.54
559 L	PATTERSON, WILLIAM F JR	2023	202.93	0.00	202.93
139 L	PERKINS, ALAN L	2023	618.05	0.00	618.05
631 L	SEAVEY, DAVID	2023	460.41	410.55	49.86
700 L	SPRINGER, LAWRENCE	2023	242.81	0.00	242.81
757 L	WARREN, JOSEPH C	2023	687.84	0.00	687.84
<b>Total for 12 Bills:</b>		12 Accounts	6,444.49	506.76	5,937.73

**Payment Summary**

Type	Principal	Interest	Costs	Total
P - Payment	335.14	45.40	126.22	506.76
Total	335.14	45.40	126.22	506.76

**Lien Summary**

2023-1	12	5,937.73
Total	12	5,937.73

<b>Total for 14 Bills:</b>		12,887.71	6,008.24	6,879.47
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**Outstanding Balance By Period**

Tax Year: 2024-1 To 2024-4  
Period 2 Outstanding Accounts

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
44 R	AMES, RICHARD	2024	250.16	0.00	250.16
747 R	ANDERSON, KELLY JANE	2024	579.98	100.00	479.98
109 R	ANDRESCU, ALLEN	2024	384.75	0.00	384.75
697 R	B & B GROUP, LLC	2024	2,612.03	0.00	2,612.03
98 R	BATES, KATHERINE	2024	2,053.43	1,026.72	1,026.71
101 R	BECKER, ANGELA M	2024	485.93	0.00	485.93
755 R	BOUTILIER, KIMBERLY M	2024	2,000.70	0.00	2,000.70
365 R	CAMPBELL, JASON	2024	164.16	0.00	164.16
144 R	CAREY, WENDELL	2024	1,687.20	46.21	1,640.99
145 R	CAREY, WENDELL	2024	175.56	0.00	175.56
641 R	CAREY, WENDELL	2024	413.82	0.00	413.82
146 R	CAREY, WENDELL W	2024	491.63	0.00	491.63
260 R	CERICK, KATHRYN	2024	1,645.88	823.58	822.30
261 R	CERICK, KATHRYN	2024	752.40	376.49	375.91
262 R	CERICK, KATHRYN	2024	2,164.58	1,083.14	1,081.44
327 R	CERICK, KATHRYN	2024	2,489.48	1,245.70	1,243.78
328 R	CERICK, KATHRYN	2024	326.33	163.29	163.04
732 R	CERICK, KATHRYN	2024	2,218.73	1,110.24	1,108.49
227 R	Concha, Hugo C	2024	1,232.70	1,156.96	75.74
167 R	CONNORS, JUSTIN D	2024	1,899.81	209.56	1,690.25
614 R	CORCORAN, JOSEPH	2024	804.13	536.10	268.03
129 R	CRANE, ALICE S	2024	2,804.40	2,802.69	1.71
597 R	CRANMER, TRACY	2024	629.85	629.47	0.38
503 R	CURTIS, AMANDA R	2024	1,677.65	0.00	1,677.65
*208 R	DEDITCH, ANDREW F	2024	3,068.03	3,067.27	0.76
210 R	DEMERS, MATTHEW	2024	1,971.35	1,820.32	151.03
67 R	Dichotomy Sebec Hydro LLC c/o Ian Clark, Manager	2024	21,375.00	0.00	21,375.00
797 R	Dichotomy Sebec Hydro LLC c/o Ian Clark, Manager	2024	986.10	0.00	986.10
223 R	DOW, RALPH M III	2024	2,683.42	0.00	2,683.42
62 R	FITZGERALD, CHARLES	2024	1,407.33	699.29	708.04
745 R	FITZGERALD, CHARLES	2024	785.18	390.15	395.03
266 R	FLINT, JOSEPH	2024	71.25	0.00	71.25
270 R	FOSS, JOHN H	2024	691.13	0.00	691.13
662 R	FREITAS, JONATHAN D	2024	72.68	0.00	72.68
285 R	GAUKER, TROY C	2024	59.85	59.79	0.06
110 R	GOURDE, RICKY L	2024	1,946.55	973.28	973.27
64 R	GREENAWALT, MARY K	2024	1,054.50	0.00	1,054.50
*717 R	HEAL, ROSA M	2024	1,050.23	911.58	138.65
269 R	HOBBS, JONATHAN	2024	1,484.85	0.00	1,484.85
*490 R	HOLT, NEIL B Trustee	2024	3,365.85	0.00	3,365.85
*491 R	HOLT, NEIL B Trustee	2024	929.10	0.00	929.10
96 R	JAY, ZACHARY T.	2024	975.27	0.00	975.27
526 R	LOWENHERZ, MARK H	2024	136.80	0.00	136.80
446 R	MALLET, MARY K Estate	2024	136.80	0.00	136.80

**Outstanding Balance By Period**

Tax Year: 2024-1 To 2024-4  
Period 2 Outstanding Accounts

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
443 R	MALLET, WILL	2024	1,855.35	927.68	927.67
238 R	MANCHESTER, ROBERT K	2024	693.98	0.00	693.98
818 R	MAYO, STEVEN A	2024	646.95	0.00	646.95
632 R	MCCORMICK, JASON J	2024	2,083.35	2,037.51	45.84
633 R	MCCORMICK, JASON J	2024	1,404.20	702.10	702.10
259 R	MCCUE, KAREN	2024	1,200.28	8.12	1,192.16
*661 R	MCCUE, KAREN	2024	528.68	0.93	527.75
473 R	MCINTOSH, RACHEL	2024	143.93	0.00	143.93
*476 R	MCLAIN, TRUST OF ALBERTON	2024	3,156.38	3,061.21	95.17
477 R	MCLAUGHLIN, JAY	2024	58.43	0.00	58.43
478 R	MCLAUGHLIN, JAY	2024	257.93	256.88	1.05
479 R	MCLAUGHLIN, JAY	2024	2,123.25	2,114.64	8.61
493 R	MOORE, GEORGE	2024	1,089.70	0.00	1,089.70
187 R	OAKES, KEVIN G	2024	306.38	153.19	153.19
559 R	PATTERSON, WILLIAM F	2024	141.93	0.00	141.93
JR 370 R	PECOTE, LLC	2024	2,892.04	0.00	2,892.04
560 R	PENNER, EMILY D	2024	1,586.03	793.02	793.01
139 R	PERKINS, ALAN L	2024	596.22	0.00	596.22
*225 R	POISSON, DENNIS H	2024	807.98	403.99	403.99
*680 R	RAYMOND, JOHN D	2024	5,665.80	0.00	5,665.80
*681 R	RAYMOND, JONH D	2024	245.10	0.15	244.95
496 R	RICHARDS, PAUL JR	2024	453.15	452.95	0.20
616 R	ROLLINS, LAURENCE R	2024	969.29	0.00	969.29
278 R	SAUNDERS, BLAIZE	2024	2,587.80	0.01	2,587.79
631 R	SEAVEY, DAVID	2024	446.03	0.00	446.03
646 R	SLAMA, HEIDI R	2024	691.13	31.79	659.34
*660 R	SMITH, DIANE V	2024	245.10	122.26	122.84
679 R	SMITH, JOYCE E	2024	588.53	0.00	588.53
*682 R	SMITH, JUANITA	2024	1,074.88	537.44	537.44
698 R	SPRAGUE, LORETTA L	2024	182.40	91.20	91.20
700 R	SPRINGER, LAWRENCE	2024	182.40	0.00	182.40
636 R	STEVENS, KOLE B	2024	2,348.26	2,346.24	2.02
704 R	STONE, BETSY H (LE)	2024	853.86	485.54	368.32
736 R	TURGEON, DANIEL	2024	3,763.14	3,227.77	535.37
740 R	VARGAS, JAMES	2024	1,685.78	842.89	842.89
757 R	WARREN, JOSEPH C	2024	634.13	0.00	634.13
759 R	WATTERS, DANIEL P	2024	1,172.78	439.22	733.56
773 R	WITHAM, MAURICE	2024	1,289.63	644.82	644.81
777 R	WORMALD, BRENT	2024	279.30	279.07	0.23
779 R	WRIGHT, MICHAEL	2024	2,622.29	2,620.39	1.90
81 R	ZELKAN, ALEX D	2024	827.93	554.03	273.90

**Outstanding Balance By Period**

Tax Year: 2024-1 To 2024-4  
Period 2 Outstanding Accounts

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 86 Bills:</b>		86 Accounts	130,081.05	46,454.82	83,623.99

**Non Lien Summary**

2024-1	86	83,623.99
Total	86	83,623.99

\* Paid as of July 25, 2025.

# ASSESSOR'S REPORT

## 2024 - 2025 Certified Ratio

**NOTE: Veteran's Exemption and Tree Growth Values are adjusted by this percentage.**

Real Estate Valuation – Land	\$	43,126,327.00
Real Estate Valuation – Buildings		41,828,929.00
Personal Property Valuation		66,840.00

**Total Assessed Valuation** \$ **85,022,096.00**

Homestead Exemption Valuation	\$	4,107,800.00
Veteran Exemption Valuation		126,300.00

**Total Valuation Base** \$ **4,234,160.00**

### Assessment

County Tax	\$	173,051.00
Municipal Appropriations		652,186.22
School		699,589.14

**Total Appropriations** \$ **1,524,826.36**

**Allowable Deductions** \$ **(284,905.40)**

**Committed to Tax Collector @ 0.01425** \$ **1,239,920.96**

State Valuation 2021 \$87,200,000.00

State Valuation 2022 \$87,200,000.00

State Valuation 2023 \$99,600,000.00

State Valuation 2024 \$115,650,000.00

**State Valuation 2025** **\$131,250,000.00**

# James W. Wadman

---

**CERTIFIED PUBLIC ACCOUNTANT**

James W. Wadman, C.P.A.  
Ronald C. Bean, C.P.A.  
Kellie M. Bowden, C.P.A.  
Wanese L. Lynch, C.P.A.

## *INDEPENDENT AUDITOR'S REPORT*

Members of the Board of Selectmen  
Town of Sebec  
Sebec, ME 04481

### *Report on the Audit of the Financial Statements*

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Sebec, Maine (the Town) as of and for the year ended June 30, 2024, including the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Sebec, Maine as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the Town and to meet our other responsibilities, in accordance with the relevant ethical requirements relating to our audit.

We believe that the

evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and page 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully Submitted,

*James W. Wadman, CPA*

James W. Wadman, CPA  
October 3, 2024

**TOWN OF SEBEC, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

(Exhibit III)

<u>Assets &amp; Deferred Outflows</u>	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Assets:</u></b>			
Cash on Hand and on Deposit	\$1,203,180		\$1,203,180
Accounts Receivable	\$10,989		\$10,989
Taxes and Tax Liens Receivable	\$49,203		\$49,203
Due from Other Funds	\$0	\$103,896	\$103,896
	<hr/>	<hr/>	<hr/>
<b><u>Total Assets</u></b>	<b><u>\$1,263,372</u></b>	<b><u>\$103,896</u></b>	<b><u>\$1,367,268</u></b>
<b><u>Liabilities, Deferred Inflows &amp; Fund Balances</u></b>			
<b><u>Liabilities:</u></b>			
Accounts Payable and Accrued Expenses	\$21,979		\$21,979
Due to Other Funds	\$103,896		\$103,896
	<hr/>	<hr/>	<hr/>
<b><u>Total Liabilities</u></b>	<b><u>\$125,875</u></b>	<b><u>\$0</u></b>	<b><u>\$125,875</u></b>
<b><u>Deferred Inflows of Resources:</u></b>			
Property Taxes Collected in Advance	\$4,642		\$4,642
Unavailable Tax Revenue	\$33,200		\$33,200
	<hr/>	<hr/>	<hr/>
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>\$37,842</u></b>	<b><u>\$0</u></b>	<b><u>\$37,842</u></b>
<b><u>Fund Balance:</u></b>			
Restricted	\$86,586		\$86,586
Committed		\$103,896	\$103,896
Assigned	\$189,020		\$189,020
Unassigned	\$824,048		\$824,048
	<hr/>	<hr/>	<hr/>
<b><u>Total Fund Balance</u></b>	<b><u>\$1,099,655</u></b>	<b><u>\$103,896</u></b>	<b><u>\$1,203,551</u></b>
	<hr/>	<hr/>	<hr/>
<b><u>Total Liabilities, Deferred Inflows &amp; Fund Balance</u></b>	<b><u>\$1,263,372</u></b>	<b><u>\$103,896</u></b>	<b><u>\$1,367,268</u></b>
<b><u>Total Fund Balance - Governmental Funds</u></b>			<b><u>\$1,203,551</u></b>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds			\$1,510,451
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:			
Long-Term Debt			(\$90,364)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$33,200
			<hr/>
<b><u>Net Position of Governmental Activities</u></b>			<b><u>\$2,656,837</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF SEBEC, MAINE**

(Exhibit VI)

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES AND EXPENDITURES**

**BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues, Including Exemptions	\$1,175,541	\$1,175,541	\$1,166,814	(\$8,727)
Excise Taxes	\$150,000	\$150,000	\$188,691	\$38,691
State Revenue Sharing	\$82,000	\$82,000	\$85,728	\$3,728
Interest on Delinquent Taxes	\$0	\$0	\$4,640	\$4,640
Investment Earnings (Losses)	\$0	\$0	\$25,876	\$25,876
Town Fees	\$0	\$0	\$11,499	\$11,499
Federal and State Subsidies and Grants	\$41,642	\$41,642	\$39,868	(\$1,775)
Other Revenues	\$0	\$0	\$589	\$589
<u>Total Revenues</u>	<u>\$1,449,183</u>	<u>\$1,449,183</u>	<u>\$1,523,705</u>	<u>\$74,522</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration	\$186,280	\$186,280	\$165,999	\$20,281
Protection	\$266,317	\$266,317	\$257,217	\$9,100
Health & Sanitation	\$48,164	\$48,164	\$55,408	(\$7,245)
Education	\$679,249	\$679,249	\$679,249	\$0
Public Works	\$171,505	\$171,505	\$180,596	(\$9,091)
Unclassified	\$9,267	\$9,267	\$7,708	\$1,559
Other Assessments	\$229,034	\$229,034	\$187,147	\$41,887
<u>Total Expenditures</u>	<u>\$1,589,815</u>	<u>\$1,589,815</u>	<u>\$1,533,323</u>	<u>\$56,491</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$140,632)</u>	<u>(\$140,632)</u>	<u>(\$9,619)</u>	<u>\$131,013</u>
<u>Other Financing Sources (Uses)</u>				
Finance Purchase Obligation Proceeds	\$120,000	\$120,000	\$120,000	\$0
Operating Transfers In	\$0	\$0	\$29,636	(\$29,636)
Operating Transfers Out	(\$76,985)	(\$76,985)	(\$244,004)	(\$167,019)
<u>Net Change in Fund Balances</u>	<u>(\$97,617)</u>	<u>(\$97,617)</u>	<u>(\$103,987)</u>	<u>(\$65,642)</u>
<u>Beginning Fund Balances</u>	<u>\$1,203,642</u>	<u>\$1,203,642</u>	<u>\$1,203,642</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,106,025</u>	<u>\$1,106,025</u>	<u>\$1,099,655</u>	<u>(\$65,642)</u>

**TOWN OF SEBEC, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(Exhibit A-1)

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Total Available</u>	<u>Net Expenditures</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Administration:</u>						
General Government	\$22,915	\$127,897	\$150,812	\$130,356	\$0	\$20,456
Municipal Building	\$27,134	\$13,904	\$41,038	\$18,641	\$0	\$22,397
Assessing	\$44,988	\$44,479	\$89,467	\$17,002	\$0	\$72,464
	\$95,036	\$186,280	\$281,316	\$165,999	\$0	\$115,318
<u>Protection:</u>						
Fire Protection	\$39,357	\$266,040	\$305,398	\$256,544	\$0	\$48,854
Traffic Light	\$700	\$276	\$976	\$672	\$0	\$304
	\$40,057	\$266,317	\$306,374	\$257,217	\$0	\$49,158
<u>Health &amp; Sanitation:</u>						
Solid Waste Disposal	\$1,116	\$48,164	\$49,279	\$55,408	(\$6,129)	\$0
	\$1,116	\$48,164	\$49,279	\$55,408	(\$6,129)	\$0
<u>Education:</u>						
School Assessment		\$679,249	\$679,249	\$679,249	\$0	
	\$0	\$679,249	\$679,249	\$679,249	\$0	\$0
<u>Public Works</u>						
Winter Roads	\$13,934	\$137,574	\$151,508	\$138,871	\$0	\$12,637
Summer Roads	\$13,511	\$33,931	\$47,442	\$41,725	\$0	\$5,717
Road Construction Reserve		\$242,278	\$242,278	\$242,278	\$0	
Road Sign Reserve		\$615.82	\$616	\$616	\$0	
Boat Landing		\$1,110	\$1,110	\$1,110	\$0	
	\$27,445	\$415,509	\$442,954	\$424,600	\$0	\$18,354
<u>Unclassified:</u>						
General Assistance	\$2,587	\$225	\$2,811	\$0	\$0	\$2,811
Fireworks		\$5,000	\$5,000	\$2,423	\$2,577	
Cemeteries	\$4,623	\$4,042	\$8,665	\$5,285	\$0	\$3,380
	\$7,209	\$9,267	\$16,476	\$7,708	\$2,577	\$6,191
<u>Other Assessments:</u>						
County Tax		\$157,511	\$157,511	\$157,511	\$0	
Debt Service		\$29,636	\$29,636	\$29,636	\$0	
Overlay		\$41,887	\$41,887		\$41,887	
	\$0	\$229,034	\$229,034	\$187,147	\$41,887	\$0
<u>TOTALS</u>	<u>\$170,864</u>	<u>\$1,833,819</u>	<u>\$2,004,683</u>	<u>\$1,777,327</u>	<u>\$38,335</u>	<u>\$189,020</u>

**TOWN OF SEBEC, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$949,920
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$38,335	
Supplemental Taxes	\$14,615	
Excise Taxes (Net of Appropriation)	\$38,691	
Licenses and Fees	\$11,499	
Tax Interest and Fees	\$4,640	
Investment Earnings / Losses	\$24,315	
Bank Interest	\$1,562	
Other Revenues	\$591	
	<hr/>	
<u>Total Additions</u>		\$134,246
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$235,000	
Increase in Unavailable Tax Revenue	\$14,480	
Federal and State Reimbursements (Net of Appropriation)	\$2,688	
Abatements	\$7,949	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$260,118
<u>Total Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$824,048

**TOWN OF SEBEC, MAINE**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

(Exhibit B-1)

	<i>Road Construction Reserve</i>	<i>Road Sign Reserve</i>	<i>Boat Landing Reserve</i>	<i>Total Other Governmental</i>
<i>Assets:</i>				
Due From Other Funds	\$102,554	\$1,003	\$340	\$103,896
<u>Total Assets</u>	<u>\$102,554</u>	<u>\$1,003</u>	<u>\$340</u>	<u>\$103,896</u>
<i>Fund Balances:</i>				
Committed	\$102,554	\$1,003	\$340	\$103,896
<u>Total Fund Balances</u>	<u>\$102,554</u>	<u>\$1,003</u>	<u>\$340</u>	<u>\$103,896</u>

**TOWN OF SEBEC, MAINE**

(Exhibit B-2)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>ARPA Funds</u>	<u>Road Construction Reserve</u>	<u>Road Sign Reserve</u>	<u>Boat Landing Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>					
Program Revenues		\$31,772			\$31,772
<u>Total Revenues</u>	\$0	\$31,772	\$0	\$0	\$31,772
<u>Expenditures:</u>					
Program Expenditures	\$0	\$277,158	\$197	\$1,275	\$278,630
<u>Total Expenditures</u>	\$0	\$277,158	\$197	\$1,275	\$278,630
<u>Excess of Revenues Over Expenditures</u>	\$0	(\$245,386)	(\$197)	(\$1,275)	(\$246,858)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In		\$242,278	\$616	\$1,110	\$244,004
Operating Transfers Out	(\$29,636)				(\$29,636)
<u>Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u>	(\$29,636)	(\$3,107)	\$418	(\$165)	(\$32,490)
<u>Beginning Fund Balance</u>	\$29,636	\$105,661	\$584	\$505	\$136,386
<u>Ending Fund Balance</u>	\$0	\$102,554	\$1,003	\$340	\$103,896



- ART. 9** To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2025-2026 annual budget during the period from June 30, 2026 (when books close for the fiscal year) to the August 2026 Annual Town Meeting.
- ART. 10** To see if the Town will vote to authorize the municipal officers to make final determinations regarding the closing and opening of roads to winter maintenance.
- ART. 11** To see if the Town will vote to give money received from registration of snowmobiles and grant monies (for the purpose of maintaining snowmobile trails that are to be open to the use of the public at all times) to the Snowmobile Club(s) and to authorize the municipal officers to enter into an agreement with the Snowmobile Club(s), under such terms and conditions as the municipal officers may deem advisable, for the purpose.
- ART. 12** To see if the Town will vote to ratify overdraft accounts.
- ART. 13** To see if the Town will vote to allow the Town Tax Collector to accept on behalf of the Town early tax payments.
- ART. 14** To see what sum of money the Town will vote to raise or appropriate for General Government expenses, salaries, office supplies, etc.
- |                              |               |
|------------------------------|---------------|
| Requested Amount:            | \$ 143,000.00 |
| Budget Committee Recommends: | 143,000.00    |
| Carry Forward                | (5,501.69)    |
| Projected Revenue Sharing    | (80,000.00)   |
| Raise                        | \$ 57,498.31  |
- ART. 15** To see what sum of money the Town will vote to raise or appropriate for the maintenance and repair of the Harland A. Ladd Municipal Building.
- |                              |              |
|------------------------------|--------------|
| Requested Amount:            | \$ 40,000.00 |
| Budget Committee Recommends: | 40,000.00    |
| Carry Forward                | (18,410.34)  |
| Raise                        | \$ 21,589.66 |
- ART. 16** To see what sum of money the Town will vote to raise or appropriate for solid waste, recycling and demolition debris.
- |                              |              |
|------------------------------|--------------|
| Requested Amount:            | \$ 75,000.00 |
| Budget Committee Recommends: | 75,000.00    |
| Carry Forward                | (10,250.45)  |
| Raise                        | \$ 64,749.55 |

**ART. 17** To see what sum of money the Town will vote to raise or appropriate for General Assistance.

Requested Amount:	\$	1,500.00
Budget Committee Recommends:		1,500.00
Carry Forward		(847.16)
Raise	\$	652.84

**ART. 18** To see what sum of money the Town will vote to raise or appropriate for Care of Cemeteries.

Requested Amount:	\$	9,000.00
Budget Committee Recommends:		9,000.00
Carry Forward		(5,151.56)
Raise	\$	3,848.44

**ART 19** To see what sum of money the Town will vote to raise or appropriate for Winter Roads, plowing, sanding, and snow fencing.

Requested Amount:	\$	185,000.00
Budget Committee Recommends:		185,000.00
Carry Forward		(18,296.83)
Raise	\$	166,703.17

**ART. 20** To see what sum of money the Town will vote to raise or appropriate for Summer Roads.

Requested Amount:	\$	120,000.00
Budget Committee Recommends:		120,000.00
Carry Forward		(48,757.16)
Raise	\$	71,242.84

**ART. 21** To see what sum of money the Town will vote to raise or appropriate for the traffic light at Sebec Four Corners.

Requested Amount:	\$	1,000.00
Budget Committee Recommends:		1,000.00
Carry Forward		(591.40)
Raise	\$	408.60

**ART. 22** To see what sum of money the Town will vote to raise or appropriate for the Paving Roads Reserve and Road Construction account to be used when needed.

Requested Amount:	\$	216,000.00
Budget Committee Recommends:		216,000.00
Carry Forward		(65,311.79)
Taken from Tree Growth Penalty		(37,985.51)
Projected LRAP		(31,000.00)
Raise	\$	81,702.70

ART. 23 To see what sum of money the Town will vote to raise or appropriate for a Certified Tax Assessor.

Requested Amount:	\$	81,000.00
Budget Committee Recommends:		81,000.00
Carried Forward		(59,243.07)
Raise	\$	(21,756.93)

ART. 24 To see if the Town will vote to deposit Tree Growth Penalties in the Road Construction Reserve account to be used when needed.

ART. 25 To see what sum of money the Town will vote to raise or appropriate for Road Sign Reserve account to be used as needed

Requested Amount:	\$	1,000.00
Budget Committee Recommends:		1,000.00
Carried Forward		(782.49)
Raise	\$	217.51

ART. 26 To see what sum of money the Town will vote to raise or appropriate for Fire Protection.

Requested Amount:	\$	70,000.00
Budget Committee Recommends:		70,000.00
Unspent Monies-Move to Fire Truck Res		3,709.07
Carried Forward		0.00
Town of Barnard Projected Income		(11,000.00)
Raise	\$	59,000.00

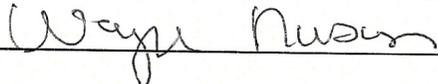
ART. 27 To see what sum of money the Town will vote to raise or appropriate for the Boat Landing Reserve to be used as needed.

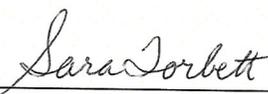
Requested Amount	\$	1,800.00
Budget Committee Recommends		1,800.00
Carried Forward		(855.00)
Raise	\$	945.00

- ART. 28** To see if the Town will vote to raise an amount not to exceed \$7,500.00 for the annual 4<sup>th</sup> of July fireworks in Sebec Village.
- ART: 29** To see if the Town will vote to authorize the municipal officers to dispose of Town owned Personal Property with a value of \$1,500 or less under terms and conditions as they deem advisable.
- ART. 30** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at \_\_% pursuant to 36 MRSA 506-A
- ART. 31** To see what sum of money the Town will vote to raise or appropriate to pay tax abatements and applicable interest granted during the fiscal year.
- |                                     |                          |
|-------------------------------------|--------------------------|
| <b>Requested Amount:</b>            | <b>Take from Overlay</b> |
| <b>Budget Committee Recommends:</b> | <b>Take from Overlay</b> |
- ART. 32** To see if the Town will adopt the local option (Sec. 1. 36 MRSA 1483-A) Exemption for residents permanently stationed or deployed for military service outside the state.
- ART. 33** To see if the Town will approve the Select Board to contract, without a bid process, for anything under \$10,000.00.
- ART. 34** To see what sum of money the Town will vote to raise, appropriate, or borrow to be assigned exclusively for the construction of a new Fire Station Building.

The Registrar of Voters hereby gives notice that she will be in session in said Town at 6:00 o'clock in the evening of the same day of said meeting for the purpose of revising and correcting the list of voters.

Given under our hands at Sebec, Maine on the 21st, day of July, 2025

	Walter Emmons, Chairman
	Wayne Nason
	Vacancy

Attested By:   
 Sara Torbett – Town Clerk      Date: July 21, 2025

**August 1, 2025**

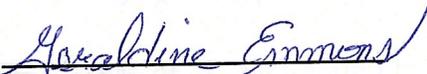
**Geraldine Emmons,  
Resident of Sebec**

**Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Sebec, qualified to vote, of the time and place of said Town Meeting by posting an attested copy of the within warrant at the following locations:**

**Sebec Country Store  
Harland A. Ladd Municipal Building**

**All being conspicuous public places within the Town of Sebec, on August 1, 2025**

**Dated at Sebec this 1<sup>st</sup> day of August 2025.**

  
**Geraldine Emmons,  
Resident of Sebec**



**PROPERTY TAX EXEMPTION Application**  
**For veterans of the Armed Forces of the United States**  
 36 M.R.S. § 653 and Property Tax Bulletin No. 7

1. Name: \_\_\_\_\_ 2. Telephone: \_\_\_\_\_  
 3 Date of birth: \_\_\_\_\_ Email: \_\_\_\_\_  
 4. Mailing address: \_\_\_\_\_  
 5. Description of the property for which exemption is being claimed (map, lot, location, etc.)  
 \_\_\_\_\_  
 6. Municipality in which you maintain your permanent residence: \_\_\_\_\_  
 7 Date of entry into armed forces \_\_\_\_\_ Service Number/SSN \_\_\_\_\_  
 8 Permanent residence on date of entry into armed forces: \_\_\_\_\_  
 9. Date of discharge or separation from armed forces: \_\_\_\_\_

10. Check the boxes that apply:

- I am 62 or older and served in the U.S. Armed Forces during a federally recognized war period
  - I am 62 or older and received the Armed Forces Expeditionary Medal.
  - I receive a non-service-connected total disability pension from the US Government and served in the U.S. Armed Forces during a federally recognized war period
  - I receive a non-service-connected total disability pension from the US Government and received the Armed Forces Expeditionary Medal.
  - I receive a service-connected total disability pension from the US Government for injury or disease incurred or aggravated in the line of duty during active military service
- VA disability pension Claim Number: C- \_\_\_\_\_

11. Did you receive a grant from the U.S. Government for specially adapted housing as a paraplegic?  
 Yes  No

12. Is the property you are requesting an exemption for in a revocable living trust with you as the beneficial owner of that trust?  Yes  No

13. **DECLARATION(S) UNDER THE PENALTIES OF PERJURY-** I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

## GENERAL INSTRUCTIONS

You must file this application along with any supporting documents with the municipal assessor by April 1. If you live in the unorganized territory, file this application with the State Tax Assessor at: Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106. Exemption applications and supporting documents are confidential.

If you are a Maine resident and a veteran who served on active duty in the U.S. Armed Forces, you may be eligible for a limited exemption from property tax on real estate or personal property. In addition to being a Maine resident, to qualify for exemption you must meet one of the following two conditions:

- 1) You served in the U.S. Armed Forces during a federally recognized war period or you received the Armed Forces Expeditionary Medal and:
  - You will be at least 62 years old on April 1, or
  - You are receiving a total disability pension from the U.S. Government.
- 2) You are receiving a service-connected total disability pension from the U.S. Government

Proof of eligibility is generally covered by a copy of your Certificate of Release or Discharge from Active Duty (DD Form 214 or similar form issued by the Department of Defense) or the benefit summary letter issued by the Department of Veterans Affairs ("VA"). A copy of VA Form 20-5455 may be used if you do not have a benefit summary letter.

Maine law allows municipalities to offer an additional, smaller exemption to veterans, if adopted by municipal ordinance. The law also provides a motor vehicle excise tax exemption for veterans who are receiving benefits based on total, service-connected disability. Ask your municipality if either of these benefits applies to you.

FEDERALLY RECOGNIZED WAR PERIOD—"Federally recognized war period" means:

1. World War I - April 6, 1917 through November 11, 1918;
2. World War I - (service in Russia) - April 6, 1917 through March 31, 1920;
3. World War II - December 7, 1941 through December 31, 1946;
4. Korean Conflict - June 27, 1950 through January 31, 1955;
5. Vietnam Era – February 1, 1955 through May 7, 1975. While federal law recognizes the period from February 28, 1961, through August 4, 1964, as a war period only for those veterans who served in the Republic of Vietnam, Maine's property tax exemption applies to any veteran who served during the period February 1, 1955, to May 7, 1975, regardless of where that veteran served;
6. Persian Gulf War – August 2, 1990 to the date that the U.S. Government recognizes as the end of the Persian Gulf War. This period also includes Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn; and
7. Other recognized service periods:
  - a. August 24, 1982 through July 31, 1984
  - b. December 20, 1989 through January 31, 1990; and
  - c. Service as a member of the American Merchant Marines in Oceangoing Service between December 7, 1941, and August 15, 1945.

## SPECIFIC INSTRUCTIONS

**Line 6. Permanent residence.** Enter the municipality where you maintain your permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

**Line 8. Service Number/SSN.** If you were issued a service number, enter that number. Otherwise, enter your Social Security Number ("SSN").

### FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS

The applicant has applied for the following exemption amount:

\$6,000 Post W.W.I       \$7,000 W.W.I       \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor must multiply the full amount of the exemption by the certified ratio.

Date approved: \_\_\_\_\_ Effective date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_

Rev. 10/22

**REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY**

(Taxable property includes property subject to exemption under the Business Equipment Tax Exemption program)

Filed Pursuant to 36 M.R.S. § 706-A

To the assessor of the Municipality of \_\_\_\_\_

1. I am a legal resident of \_\_\_\_\_  
(Municipality) (State)

2. Real Estate:

List briefly each separate parcel owned on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location (Street and number, or other Brief description)	Area of Land (Lot dimensions in square feet or acres)	Buildings (Dwellings, farmstead, store, garage, etc.)
a. _____ (If additional space is required, use and attach a separate sheet.)		

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes  No

If "Yes," identify the building and give a brief description of the construction or alteration.

Is your land subject to any enforceable restrictions that limit its use?

Yes  No

If "Yes," what is the nature of the restriction: (Check all appropriate boxes)

Zoning ordinance  Recorded contractual provisions  
 Subdivision restrictions  Other (Please explain)

3. Structures on land you do not own:

List property in this municipality you own on April 1 located on leased land or land you do not own, including dwelling houses, house trailers, camps, stores, storehouses, or any other structures. Identify the landowner and location in each case.

Location (Street and number or other brief description)	Buildings (Dwellings, farmstead, store, garage, etc.)	Owner of Land
a. _____		

The foregoing is submitted in compliance with 36 M.R.S. § 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

I understand that the assessor may require me to make an oath of the foregoing, and that the assessor may require me to answer, in writing, questions as to the nature, situation, and value of any property liable to be taxed in the State of Maine or subject to exemption pursuant to 36 M.R.S. chapter 105(4-C); and that my refusal or neglect to answer and attest to such questions may result in forfeiture of my right to appeal.

\_\_\_\_\_  
Name of Taxpayer – Please Print

\_\_\_\_\_  
Taxpayer Signature (if signed on behalf of corporation, state your official capacity such as president or treasurer)

\_\_\_\_\_  
Date



# HOMESTEAD PROPERTY TAX EXEMPTION APPLICATION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1<sup>st</sup>.  
Forms filed after April 1 of any year will apply to the subsequent year tax assessment.

## **SECTION 1: CHECK ALL THAT APPLY**

- 1a.  I am a permanent resident of the State of Maine.
- a.  I have owned a homestead in Maine for the 12-month period ending April 1.  
If you owned a homestead in another municipality in Maine within the past 12 months, enter the address (sheet number, street name, municipality):  
\_\_\_\_\_
- c.  I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.  
(Summer camps, vacation homes, and second residences do not qualify)

**IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE**  
[You do not qualify for a Maine homestead property tax exemption](#)

## **SECTION 2: DEMOGRAPHIC INFORMATION**

- 2a. Names of all property owners (names on your tax bill) \_\_\_\_\_
- b. Physical location of your homestead (ie 14 Maple St): \_\_\_\_\_  
Municipality: \_\_\_\_\_  
Email: \_\_\_\_\_ Telephone#: \_\_\_\_\_
- c. Mailing Address, if different from above: \_\_\_\_\_  
Municipality: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

## **SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):**

- 3a.  I file a Maine resident income tax return.
- b.  The address on my driver's license is the same as the homestead location on line 2b.
- c.  The legal residence on my resident fishing and/or hunting license is the same as the homestead location on line 2b.
- d.  I pay motor vehicle excise tax in this municipality.
- e.  I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation and evidence that shows your residency.)

**DECLARATION(S) UNDER THE PENALTIES OF PERJURY.** I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a Class E crime.

Signature of Homestead Owner(s) \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

## TAX INFORMATION

Bills are mailed out by October 1<sup>st</sup> of each year.

The first half of the taxes are due by November 1<sup>st</sup> and the second half by May 1<sup>st</sup>.

*Note: Only one bill will be mailed out with two payment sections attached.*

## TOWN FEES

### DOG LICENSES (Available after Oct. 16<sup>th</sup> for the upcoming year- due by Dec. 31<sup>st</sup>)

Neutered/Spayed	\$ 6.00	Kennel license (up to 10 dogs)	\$42.00
Non-neutered/non-spayed	\$11.00	Kennel late fee applied after 1/31	\$25.00
Late fee applied after 1/31	\$25.00 ( <i>per dog</i> )		

### RESIDENT HUNTING & FISHING LICENSES (not including agent fee)

Archery/Fishing Combination	\$43.00	Archery License	\$26.00
Bear Permit	\$10.00	Fishing License	\$25.00
Hunting/Fishing Combination	\$43.00	Small Game	\$15.00
Hunting License – Adult	\$26.00	Jr. Hunting License	\$ 8.00
Duplicate Copy	\$ 2.00	Muzzleloader	\$13.00
Duck Stamp (@Post Office)	\$ 7.25	Pheasant	\$27.00
Migratory Birds	\$ 7.25	Coyote Night Hunt	\$ 4.00

### RESIDENT RECREATION VEHICLES (not including agent fee)

**ATV Registrations	\$70.00	Sales Tax: 5.5% of purchase price
Expire June 30 <sup>th</sup>		
**Snowmobile Registrations	\$55.00	Sales Tax: 5.5% of purchase price
Expire June 30 <sup>th</sup>		
*Boat Registrations	\$40.00	0-10 Horsepower
Expire December 31 <sup>st</sup>	\$45.00	11-50 Horsepower
	\$51.00	51-115 Horsepower
	\$59.00	116 Horsepower and over
	\$59.00	Personal Watercraft (Jet Ski)

Excise Tax – per boat based on age, length, and engine size

Sales Tax – 5.5% of purchase price

\*Note on Boats: A law was passed requiring the display of a special Lake & River Protection Sticker to launch a boat on inland waters. Non-residents, the cost is \$59.00 per sticker plus agent fee.

\*\*Note: ATVs and Snowmobiles: if operated in Maine, must be registered in Maine.

*All fees are subject to be changed by the State of Maine.*

### **MISCELLANEOUS**

Sending or Receiving a Faxes: \$ 1.00 first page and \$0.50 per page after

Photocopies: \$ 0.50 first page and \$0.25 per page after

Dump Stickers: \$1.00

Building Permit \$25.00

### **MOTOR VEHICLES**

State Registration fee: \$35.00

Agent Fee: \$6.00/\$5.00re

Title Application (25 years & newer): \$33.00

Excise Tax: based on MSRP & age of vehicle

Sales Tax: 5.5% of purchase price

Note: If you buy a vehicle private sale, be sure to have the previous owner sign the title over to you and provide a bill of sale that includes their name, address, signature, vehicle purchase price and all vehicle information.

Trailer Registrations: Under 2,000lbs= \$10.50; Over 2,000lbs (Feb Expiration) = \$20.00

Motorcycles: \$21.00 (Mandatory March expiration)

Commercial Trucks: Fee chart (if 26,001 lbs or more, need DOT#)

### **VITAL STATISTICS**

Marriage License: \$40.00 (available by appointment)

Certified copies of Birth, Death, and Marriage: \$15.00 first copy & additional copies \$6.00 if in same visit. To obtain copies of yours or a relative's birth, death, and/or marriage certificate, you must show proof of lineage or heritage, and proof of identification.

***We accept credit/debit cards- there is a 2.5% fee of the total transaction.***

Visit [townofsebec.com](http://townofsebec.com) to pay online for Real Estate Taxes and online re-registrations for ATV's/Snowmobiles/Boats, and Hunting & Fishing Licenses.

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