



STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



JANET T. MILLS  
GOVERNOR

HEATHER JOHNSON  
COMMISSIONER

April 28, 2023

Robert B. Flint  
Select Board Member  
TOWN OF BALDWIN  
534 Pequawket Trail  
West Baldwin, Maine 04091

RE: #1 West Baldwin Solar Station *Municipal Tax Increment Financing* (TIF) District and Development Program

**A P P R O V E D**

Dear Mr. Flint,

The Maine Department of Economic and Community Development (DECD) reviewed and EFFECTIVE TODAY APPROVED the above-referenced Municipal TIF *District* (District) and *Development Program* (Program). Based on the application, DECD notes/approves:

- a. District term of 30 years, starting July 1, 2023, and ending June 30, 2053;
- b. District total taxable Original Assessed Value of \$252,800 for real property, as of March 31, 2022 (April 1, 2021)—acreage 341;
- c. Real property Increased Assessed Value (IAV) capture of 100%;
- d. District revenues deposited/held in a DEDICATED Development Program Fund account, applied ONLY toward approved activities/projects, consisting of [a]:
  - i) Project Cost account[s] to reimburse Glenvale, LLC. for costs authorized by 30-A M.R.S.A. § 5225(1)(A) and DECD rules as amended from time to time AND/OR fund public activities/projects,
  - ii) Sinking Fund Account to retire associated public debt, if any;
- e. Glenvale, LLC. reimbursement limited to incremental taxes from NEW actual value projected at \$560,996 total or 22% annually of its project, for a 30-year duration, during District term;
- f. AFTER EXECUTION, TOWN MUST FORWARD A COPY of any associated credit enhancement agreement and its amendment(s) or assignment(s) to DECD;
- g. TOWN may NOT negotiate/execute reimbursement agreements with any other company/developer, other than Glenvale, LLC., without due public process and future Program amendment;
- h. Any non-captured incremental property values resulting in General Fund revenue/deposits MUST be included/reported with Town equalized assessed value;
- i. Any future amendment MUST comply with 30-A M.R.S.A. §§ 5221-5235 and DECD rules;
- j. When District expires, or is terminated, BALDWIN MUST NOTIFY DECD IN WRITING.

As further described in the Program, Town revenue allocation projected at \$1,988,986 may facilitate funding for an estimated \$4,405,000 in public costs and associated debt, if any. This funding MUST comply with Baldwin appropriation process—with activities/projects due completion BEFORE/BY JUNE 30, 2053. Please note, pursuant to 30-A M.R.S.A. § 5227(D), the Town shall annually return to the General Fund any tax increment revenues remaining in development program fund, in excess of those



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estimated to be required to satisfy payment of approved project costs, outlined in the Program, plus any related debt service. \* Approved public activities/projects costs are as follows:

**WITHIN DISTRICT**

- k. Design, construction, and installation of improvements, structures, and equipment for commercial use related to sitework, road construction, and fencing associated with a 17.1 MW AC solar photovoltaic project \$2,100,000;
- l. Administrative costs \$150,000;
- m. Organizational costs related to District establishment \$5,000;

**WITHIN MUNICIPALITY**

- n. Costs related to construction or operation of Town fire safety facilities, including renovation of existing fire station or construction of new fire station, the need for which is related to general economic development within the Town, not to exceed 15% of the District's CAV \$2,000,000;
- o. Costs associated with quality child care facilities and adult care facilities, including finance costs and construction, staffing, training, certification, and accreditation costs related to child care and adult care \$100,000;
- p. Costs associated with broadband and fiber optics expansion projects to business or commercial areas within Town, including preparation, planning, engineering, and other related costs in addition to the construction costs of those projects. If an area within a Town is unserved with respect to broadband service, as defined by the ConnectMaine Authority as provided in Title 35-A, section 9204-A, subsection 1, broadband and fiber optics expansion projects may serve residential or other nonbusiness or noncommercial areas in addition to business or commercial areas within Town \$50,000.

DECD notes while the Program may list multiple statutory citations with the public project costs in the application, not all citations apply to all activities/projects described within each cost description. Baldwin is obligated to verify proper authorization for each project cost to be undertaken. DECD advises Town to plan for debt retirement to coincide with the District term end of June 30, 2053.

Please contact Development Program Officer Tina Mullins with questions about this certification. The Department extends best wishes for the District's success.

*Sincerely,*

Heather Johnson  
Commissioner

cc: via e-mail only  
 Senator James D. Libby (SD-22)—131<sup>st</sup> Legislature  
 Representative Mark Walker (HD-84)—131<sup>st</sup> Legislature  
 Meg Hodgkins, MRS Property Tax Division Director  
 James Dolloff, Town of Baldwin Assessor  
 Dwight Warren, Town of Baldwin Assessor  
 Gregory Im, DrummondWoodsum, Attorneys at Law

\* Refer to 30-A M.R.S.A. § 5227(D) for further procedures related to managing excess tax increment revenues. Additional options include, by vote of Town officers, to decrease the annual captured assessed value, or formally amend Program to add allowable projects costs.