

THE MAINE VILLAGE CORPORATION: PAST, PRESENT AND FUTURE

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#### THE MAINE VILLAGE CORPORATION: PAST, PRESENT AND FUTURE

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#### by James J. Haag

Little is known and less understood about the Maine Village Corporation. While only 13 village corporations remain in operation today, in bygone years over 70 of these local government entities were scattered throughout the towns of Maine. This paper reviews and explains the role of village corporation government in Maine. It defines the political and legal status of village corporations, discusses their development and describes the governmental role and functions of existing village corporations. As will be discussed, some village corporations appear to be viable governmental entities offering distinct advantages to the residents and property owners they serve, while others seem to be remnants of the past, performing services which might better be performed by other governments.

The Maine Village Corporation has unique characteristics which suggest a potential resurgence of this form of government, or a unit akin to it. The village corporation may be a convenient vehicle for the representation of common neighborhood interests. Second, it is the only Maine government which fosters direct political participation of seasonal resident property owners. As recreational enclaves develop in the state, the village corporation might be established to provide for non-resident property owner participation in local government. The village corporation also is a vehicle for differential property taxation -- the means of financing varying levels of municipal government services within a larger municipality, by charging only the residents of the area benefited, through the property tax.

Maine's Village Corporation is a unit of local government established within a sector of a town. It has political and legal status separate and distinct from that of the town<sup>1</sup> and is established and chartered by Private and Special Act of the legislature for specifically defined purposes. Since the powers and scope of activity of the village corporation is stated expressly

<sup>1</sup>See: Orren C. Hormell, <u>Maine Towns</u>, (Brunswick: Bowdoin College, 1932), p. 13. in the village charter, it does not have the broad statutory powers of municipalities (i.e., towns, cities and plantations), nor may it exercise the home rule charter revision and ordinance authority available to towns and cities. Any enlargement of the legally authorized activities of individual village corporations requires either charter amendment by Private and Special Act of the Legislature or change of the Maine general law relating to village corporations.<sup>2</sup> Village corporations are quasi-municipal corporations, established by the legislature to provide specified single or multiple governmental services.

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#### A Short History of the Village Corporation in Maine

The village corporation traces its origin in this country to colonial days.<sup>3</sup> It came into prominence in Maine during the middle and late 19th Century. The first village incorporated by the Maine legislature was the Augusta Village Corporation in 1835. Since that time, 89 Maine villages have been created by the legislature, but some of these units were never effectuated by local referenda.

The major reason for creation of village corporations was to provide the inhabitants of the village with "services and improvements which cannot be fully enjoyed by their rural neighbors within the town."<sup>4</sup> The village financed and administered a higher level of municipal services for the residents of population centers within towns, without placing a financial burden for the support of these services on town residents living outside the village perimeter.

#### Village Activities and Powers

Middle 19th Century village charters authorized few services. Initially, villages were empowered to raise monies for the maintenance and support of fire protection and water services. Gradually the village charters became more ambitious statements including authorizations to raise money for: sidewalk construction, street repair and maintenance, police protection, street lighting, tree care, drainage and sever services, land and property acquisition, construction and maintenance of village halls and lock ups and school support. <u>Most</u> village corporations operating today have acquired, through charter amendment, lengthy enumerations of activities that they can legally undertake.

# 230 <u>M.R.S.A.</u> § 5401 ff.

<sup>3</sup>The Historical Records Survey, <u>Town Government in Maine</u> (Portland: Work Projects Administration, 1940), p. 23.

<sup>4</sup>Hormell, p. 14. See also: The Historical Records Survey, p. 23.

The Public Laws of 1857 extended to village corporations the rights of citics and towns to enact and enforce bylaws that were consistent with state law.<sup>5</sup> The scope of the grant of ordinance power included matters of

"...the government of the corporation, the prevention of crime, the preservation of public health, and the measure and sale of fuel." $^{6}$ 

Notwithstanding this broad grant of ordinance power, many village corporation charters at that time included a proviso that the village charter in no way "destroy or abridge any right, power or duty of the Town of \_\_\_\_\_(name of town)."<sup>7</sup> Thus, even at an early date legislators were aware of <u>possible ordinance and</u> property conflicts between the village and the town in which it operated. The legislative intent appears to have been that such matters be resolved in favor of the town.

Village corporations were first empowered by general law to pass zoning ordinances in 1925. Today, village corporations have the same powers and dutics related to planning and zoning as do cities and towns. If there is a conflict between village zoning provisions and those of the town of which it is a part, the zoning provisions of the town prevail.<sup>8</sup>

#### Village Organization and Finances

The organization of village corporations derives from the town meeting form of government. The annual or special village meeting of qualified voters is the corporate governing body. The village meeting elects the various officials, raises and appropriates monies, may authorize the incurrence of debt and adopts bylaws.

Village officials are generally elected at the annual meeting for a one-year term. These officials include either three, five, seven or nine assessors, commissioners, or overseers; a clerk; a treasurer and such other officers as may be specified in the village charter or bylaws. The members of the board of assessors, commissioners, or overseers are the village municipal officers and are responsible for the general administration of the village.

<sup>5</sup>The Historical Records Survey, p. 24, here cites <u>Revised Statutes of</u> <u>Maine</u>, 1857, Ch. 3, sec. 27.

<sup>6</sup><u>Ibid.</u>, p. 24. The ordinance authority now available to village corporations pursuant to the Revised Statutes of 1964, as amended, is more limited than that indicated by this statement. See 30 M.R.S.A. § 5401.

7See for example An Act to Incorporate the Brunswick Village Corporation: Private and Special Law, 1807, Ch. 172.

830 M.R.S.A. § 5403.

Prior to the turn of the century, the village assessors were charged with the duty to assess the property and polls of village residents and to prepare the village assessment rolls. There was also a village tax collector who received and collected the village taxes. This practice seems to have been discontinued after 1910, all property tax assessment and collection reverting back to the town tax assessors and tax collector.<sup>9</sup>

This change was often accompanied by the introduction in the village charters of a new requirement that the town annually return to the village a fixed percentage of the property and poll taxes, exclusive of state and county taxes and the property taxes collected by the town from village residents. This arrangement for the partial return of town property and poll taxes to the village was usually coupled with a provision relieving the town of specified governmental service obligations within the village area.

Some early village corporations were authorized by their charters to issue bonds or temporary notes for certain specified purposes (e.g., construction of sewers or drains) subject to the constitutional limit of municipal indebtedness.<sup>10</sup> Since village bonding prerogatives are limited to those purposes expressly authorized in the village charter, quite a few village charters have been amended time and time again to widen this bonding authority. One village, still in operation today, has amended its charter to allow the village "the same power to borrow money in anticipation of taxes or to execute its notes, bonds or other evidence of indebtedness for municipal purposes as towns now have under the general laws."<sup>11</sup>

#### Demise of the Village Corporation

There were about 70 village corporations operating in Maine during the early 20th Century. In 1932, O. C. Hormell reported that there were some 37 village corporations operating. In 1972, only 13 village corporations remain in operation in the state.

The demise of the village corporations seems to have begun prior to and during the 1920's. Lacking an in-depth historical study of the village corporation at that time, one can only speculate that the dissolution and repeal

<sup>9</sup>One might speculate that this change was at least partically attributable to the pervasive property owner confusion over incompatible town and village assessment practice.

<sup>10</sup>The constitutional provision limiting municipal indebtedness to five percent of the last regular municipal valuation was adopted by referendum in 1878. The municipal debt limit was increased to seven and one-half percent of the last regular valuation by constitutional amendment adopted by referendum in 1954. See <u>Constitution of the State of Maine</u>, Article IX, #15.

<sup>11</sup>Squirrel Island Village Corporation Charter as amended by Private and Special Laws, 1961, Ch. 131.

### of village governments was probably attributable to several factors;

- 1. The population of the state was becoming increasingly mobile, so that some villages lost status as the center of town life. Better roads and the advent of the motor car meant that persons formerly oriented to town and village life had access to opportunities and accouterments of larger urban areas.
- 2. The extension of village services to the town as a whole, or the duplication of village services by the town meant that some villages were no longer feasible economic units for the provision of municipal services.
- 3. Villages set up for a single or for a few specific purposes (e.g., providing bridges, ferry service, building a water system) found that these services could be more easily provided by the town or by other government units.

Village Corporations Now Operating

In an effort to determine the current status of village corporations in Maine, we conducted a survey of known and reported village corporations in Maine. The purpose of this survey was:

1. to identify currently operating village corporations,

- 2. to describe the type of government that villages operated under, and
- 3. to determine the scope of village services and village financial powers.

Information was garnered from a variety of sources, including data provided by the Secretary of State's Corporation Bureau; the State Planning Office; the University of Maine Fogler Library, Maine Collection; the Private and Special Laws of Maine from 1820 to present; and file data at the Bureau of Public Administration.

For every known or suspected village corporation, we contacted officials or persons in the town where a village was thought to exist.<sup>2</sup> If the village was reported to be still operating, we completed a survey questionnaire for that village. When town managers, selectmen or others knowledgeable about town affairs indicated no knowledge of the village or that it had no financial effect

<sup>&</sup>lt;sup>12</sup>The author wishes to thank the following persons for information provided about the 13 existing village corporations: Mr. F.L. Regan, Bay Point Village Corporation; Mr. C.A. Mayo, Birch Point Village Corporation; Mrs. John L. Needham, Bustin's Island Village Corporation; Mr. Harold Bean, Farmington Village Corporation; Messrs. Eben Marsh and Richard Boyman, Gorham Village Corporation; Mr. Allen Garner, Kezar Falls-Parsonfield Village Corporation; Mr. William Paige, Northport Village Corporation; Mr. Jeremiah D. Newbury, Squirrel Island Village Corporation; Mr. John Dannert, Ogunquit Village Corporation; Mr. Howard Martin, York Harbor Village Corporation; Mr. Richard Chick, York Beach Village Corporation. The author retains responsibility for content and conclusions.

on the town, we considered the village to be non-operational. In many instances, however, a non-operational village could be reactivated because no legal act of repeal exists for that village. Out of some fifty villages contacted we found only 13 operational in 1972.

#### Area, Population, Scope of Services

Table I shows for each of the Maine village corporations operating in 1972 the towns located, estimated square mile area, year-round and summer populations, and type of services provided.

Eight of the 13 villages are situated in the Maine coastal towns. Four villages are located in York County, two each in Sagadahoc and Cumberland counties, and one each in Oxford, Franklin, Hancock, Knox and Lincoln counties.

The geographic areas of the 13 village corporations range from roughly one-half square mile in Bustin's Island and Squirrel Island villages to about 12 square miles for Farmington Village Corporation. Most of the villages seem to serve two to nine square mile areas.

Village populations served range from about 20 year-round residents in Birch Point to approximately 4,000 year-round persons in Farmington and Gorham Villages. Peak season service populations increase significantly in nine of the Village corporations.

The village services component of Table I indicated the types of services provided in Maine village corporations. The table, however, does not indicate quality or level of service available.

Nine of the 13 village corporations furnish a relatively broad range of governmental services to residents -- i.e., six or more different services are indicated. These villages are Bay Point, Bustin's Island, Kezar Falls-Parsonfield, Lucerne-in-Maine, Northport, Squirrel Island, Ogunquit, York Harbor and York Beach. Birch Point, <sup>13</sup> Buckfield, Farmington and Gorham at present provide only a limited number of services -- one or two of those indicated.

Types of village services can be ranked by frequency or number of village corporations providing them: fire protection, rubbish collection and disposal, and street lights (7); drainage, parking, parks, recreation and road maintenance (6); sewer and zoning (5); planning, police protection, port (docks and wharfs), and water (4); bridge (3); transit (2); and cemetery (1).

<sup>13</sup>Prior to 1972, Birch Point Village Corporation did furnish several services to residents. A 1971 amendment to the Birch Point Charter(Private & Special Law, 1971, Ch.65) deprived the village of an annual return of 60 percent of property taxes in the village from the town of West Bath. It provides that the town now furnish all basic services within the village, but the village still retains some ordinance authority and may levy an additional tax on village residents, if a higher level of services than that provided by the town is desired by village residents. TABLE I

AREA, POPULATION, SCOPE OF SERVICES PROVIDED BY MAINE VILLAGE CORPORATIONS

VILLAGE	TOHN Located	COUNTY LOCATED	ESTIMATED AREA SQUARE MILES	ESTIM POPULATIC YEAR-ROUND	N SERVED	BRIDGE	CEMETERY	DRAINAGE	F IRE PROTECTION	PARK	PARKING	POLICE	PROTEC'LION	FUKL RECREATION	ROAD MA TNTENA NCR	RUBB ISH COLLECTION	RUBBISH	SEWER	STREET	TRANSIT	WATER	DNINOZ
BAY POINT	GEORGETOWN	SAGADAHCC	NA	35	250			x	x		xX	and the second s	X			X	X		X			
BIRCH FOILT	WEST BATH	SAGADAHOC	NA	20	140																k	
BUCKFIELD	BUCKFIELD	OXFORD	2.0	650	-																X	
BUSTIN'S ISLAND	FREEPORT	CUMBERLAND	1/2	-	400				X					X		X	X			X	x	
FARMINGTON	FARMINGTON	FRANKLIN	12	4,000																	XX	
GORHAM	gorham	CUMBERLAND	5	4,000	-					X			· Internetiens			·						
KEZAR FALLS	PARSONFIELD	YORK	2	400				x	X		X	x			X		x	X	x			
LUCERNE-IN-MAINE	DEDHAM	HANCOCK	NA	-	1,000	X			X		-				X	x	X	X				attented
MORTHPORT	NORTHPORT	KNOX	2 1/2	100	1,000					X	X		X	X		X		X	x			
SQUIRREL ISLAND	SOUTHPORT	LINCOLN	1/2	ú	550			X	X	X			X	X	X		X	X	X	X	X	
GUNQUIT	WELLS	YORK	6	1,200	10,000	X	Х	X	X	X	XX	X	л Х	X	X	x	X	X	x	And the second second	X	
YORK BEACH	YORK	YORK	4	900	25,000	X		x	X	X	XX	X		X	Y A	, rc	ус		x		X	
YORK HARBOR	YORK	YORK	9	800	1,600			x		X	K Z	x		X	x				x		X	

Docks and Wharves

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Ferry

**c** Garbage

NA = Not Available

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### Town-Village Relationship

One significant concern is the relationship of the town and the village in the provision of services. In the instance of summer village enclaves, the village appears to relieve the town of some government responsibilities, which otherwise, because of seasonal variations in service needs or because of limited access to the village area, would present the town with difficulties and added expense. As has been indicated, village charters often include provisions which relieve the town from responsibility to provide certain services.<sup>14</sup>

Some village comporations simply provide a higher level of certain types of services than is available from the town, at no cost to the town.

Villages sometimes contract certain services, for example, fire and police protection, from the town. Often there are mutual fire aid agreements between village and town.

In some cases, however, there is duplication of function and activity between town and village. A clear example of this is the existence of York Harbor Village Corporation and York Beach Village Corporation, both within the town of York. Two of the three jurisdictions have professional managers and independent fire departments. All three of the jurisdictions have separate budgets and financial reports, police departments and public works departments.

Finally, villages have the same powers as towns in planning and zoning matters, except that when there is a conflict between a zoning provision of a village corporation and those of the municipality, the zoning provisions of the municipality prevail.

#### Voter Participation

As previously indicated, the annual or special village meeting is the governing body of the village corporation. Table II presents information about the timing and voter qualifications for village meeting.

As a rule, registered voters of the town living within the village limits may participate in the regular or special village meetings. About half of the village corporations, particularly summer enclaves, permit property owners of voting age also to participate. Hence, the non-resident property owner is afforded a unique opportunity to participate in Maine local government and to influence village policy. Moreover, in those villages where non-residents may vote, the annual village meeting is scheduled during the summer months, when non-residents are likely to be present and participating.

<sup>14</sup>If village roads, for example, fall into disrepair, there is usually a proviso that the town may bring them up to standards and require the village to make reimbursement to the town.

1530 M.R.S.A. § 5403.

## TABLE II

## VILLAGE MEETING DATA

VILLAGE CORPORATION	ELICIBLI REGISTERED VOTERS	E VOTERS PROPERTY <sup>2</sup> OMNERS	ANNUAL MEETING MONTH
·BAY POINT	Х	X	JULY
BIRCH POINT	X	Х	JULY
BUCKFIELD	x	••	NA
BUSTIN''S ISLAND	x	X	AUGUST
FARMINGTON	x	-	FEBRUARY
Gorham	X	-	APRIL
KEZAR FALLS-PARSONFIELD	X		APRIL
LUCERNE-IN-MAINE	X	х	TWICE A YEAR
NORTHPORT	X	x	NA
SQUIRREL ISLAND	X	x	JULY
ogunquit	x	-	APRIL
YORK BEACH	X	-	MARCH
YORK HARBOR	х		APRIL

### Village Officers

The 13 villages all use the same general organizational format. The annual village meeting elects a village clerk, a treasurer, one or more members of a three, five, seven or nine member board of assessors, board of overseers or board of commissioners. The duties of these officers are very similar to the duties of town officers of the same name, except that boards of assessors, overseers or commissioners have duties and responsibilities that are similar to those of town boards of selectmen. Other officers such as fire chief, police chief, planning board members, etc. are elected or appointed pursuant to the village charter and bylaws.

The name of the village executive board, the number, qualifications and term of member offices are indicated in Table III.

## TABLE III

## VILLAGE EXECUTIVE BOARD

VILLAGE CORPORATION	NAME	NUMBER	QUALIFICATIONS	TERM
BAY POINT	Assessors	5	3, state residency	l yr.
BIRCH POINT	Overseers	5	3, state residency	l yr.
BUCKFIELD	Commissioners	3	NA B	1 yr.
BUSTIN'S ISLAND	NA	5	NA	NA
FARMINGTON	Assessors	3	NA	l yr.
GORHAM	NA	9	NA	NA
KEZAR FALLS- PARSONFIELD	Assessors	3	NA	l yr.
LUCERNE - IN-MAINE	Overseers	3	legal voter	l yr.
NORTHPORT	Overseers	7	NS	l yr.
SQUIRREL ISLAND	Overseers	5	legal voter	l yr.
OGUNQUIT .	Overseers	5	legal voter	l yr.
YORK HARBOR	Assessors	3	residence	3 yr.*
YORK BEACH	Assessors	5	residence	3 yr.

NA

Not Available Not Specified by Charter Staggered Terms

NS \*

The executive board is generally elected for a one-year term. Full year residency may be a requirement of the office. The executive board is responsible for the general management of village affairs.

In Lucerne-in-Maine Village Corporation, the three member Board of Overseers elects the other officers of the village, i.e., the president, a clerk and a treasurer. The clerk and the treasurer are required to be residents of Maine. The overseers themselves are empowered to serve in these offices, and they usually do. Although a president is also elected in Northport, this authority for the executive board to appoint other officers is only apparent in the Lucerne-in-Maine Village Corporation.

The Board of Assessors of Ogunquit and York Beach Village corporations appoint village managers. The managers serve at the pleasure of the executive board and have many of the same duties and responsibilities as town managers.

#### Village Finances

The services and activities of Maine's village corporations are financed by one or more of the following sources of revenue: mandatory town contribution, village property tax levy, user fees or service charges, general obligation bonds, or long-term revenue bonds.

The most prevalent method of financing, particularly in the nine villages furnishing several services, is a town contribution of a fixed percentage of town property, poll and/or town excise taxes from persons residing in or owning property in the village limits. The basis and formula for this town contribution is fixed in the village corporation charter. In most instances, the base is all taxes "collected from the inhabitants and the estates" of the village.<sup>16</sup> The percentage formulas are calculated exclusive of county or school district taxes and range from 40 percent to 95 percent, as indicated on Table IV.

Columns 2 and 6 on Table IV indicate that while most villages have authority to levy a "piggy-back" village property tax on top of the town property tax, only five villages do so: Kezar Falls-Parsonfield, Lucerne-in-Maine, Northport, Ogunquit, and Squirrel Island.

Four village corporations finance a major portion of their activities from user fees or service charge revenues. Buckfield and Farmington exist primarily to provide water services to users, and water service charges appear to be the only revenue available to these villages. Squirrel Island derives a major portion of its revenues from water, electrical utilities and from labor and materials sold to residents, while York Beach supports about ten percent of its budget from parking meter and other departmental revenues.

<sup>16</sup>See the following charters: Squirrel Island Village Corporation: Private and Special Law, 1903, Ch. 55, Sec. 5, as amended; Ogunquit Village Corporation: <u>Private and Special Law</u>, 1913, Ch. 203, Sec. 5, as amended; Lucerne-in-Maine Village Corporation: <u>Private and Special Law</u>, 1927, Ch. 43, Sec. 6, as amended.

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### TABLE IV

SELECTED DATA ON VILLAGE FINANCES (1971)

						1		and the second se
VILLAGE CORPORATIONS	% RETURN FROM TOWN TO VILLAGE	VILLA TO RAISE MONEY	GE AUTHORITY TO INCUR LONG-TERM DEBT	DEBT LIMIT	CURRENT BUDGET (000's)	TAX LEVY	SERVICE CHARGES, FEES, ETC. (000°s)	CURRENT GENERAL OBLIGATION (000 <sup>3</sup> s)
BAY POINT	40%	NA	NA	NA	\$ 4.0	NONE	LIMITED	NONE
BIRCH FOINT	NONE	YES	NA	NA	NO BUDGET	NONE	NO	NA
BUCKFIELD <sup>a</sup> .	NONE	NA	YES	2C% OF VALUATION	4.5	NONE	\$ 2.8	f
BUSTIN'S ISLAND	95%	YES	NA	2½% OF VALUATION	7.0	NONE	LIMITED	NS
FARMINGTON	NONE	YES	YES	\$4 MILLION	35.0	NONE	35.0	\$497.0
GORHAM <sup>b</sup> .	DIA DIA	YES	YES	CONST,	NO BUDGET	NONE	CN	NS
KEZAR FALLS- PARSONFIELD	с	YES	NA	NONE	11.0	4.0	NO	NCNE
LUCERHE-IN-MAINE	60%	YES	YES	CONST.	36.4	YES	NO	NONE
NORTHPORT	\$5,000	YES	YES	NS	10.5	5,5	NO	13.0
SQUIRREL ISLAND	75%	YES	YES	CONST.	110.0	44.0 <sup>e</sup>	70.0	40.0
OGUNQUIT	60%	NO	NO	NONE	296.0	YES	NO	NONE
YORK HARBOR	65% <sup>d</sup>	YES	YES	NŠ	56.0	NONE	LIMITED	5.5
YORK DEACH	45%	NA	YES	NS	203.0	NONE	20.0	9.0

- NA Not Available
- NS Not Specified in Charter
- a Financed entirely by user charges from water system
- b No budget 1971, 1972
- c Excise tax from village residents returned from town to village amounted to \$4,500 in 1971.
- d Percentage calculated on all taxes paid by village corporation residents, less deduction of corporation share of common town-
- corporation expenses
  e Includes percentage of village taxes returned
  from town of Southport
  f \$60,000 revenue bonds

Column 5 shows that 1971 village operating budgets ranged from \$4,000 in Bay Point to about \$300,000 in Ogunquit. The relative inactivity of Birch Point and Gorham village corporations is indicated by the fact that they report no budget.

14.

Many of the village corporations have charter authorization to incur long-term debt for specific purposes. Some village charters specify general obligation debt limits; others indicate that the Maine constitutional debt limit applies. The Kezar Falls-Parsonfield charter does not authorize debt. Five village corporations report having general obligation debt in the aggregate totaling \$565,000, Farmington Village Corporation alone having \$497,000 of this total.

#### **Conclusion**

The village corporation has a long and distinguished history in Maine local government. It provided local government services not otherwise available from towns. Today, some of the 13 village corporations still in operation continue to meet governmental service needs of year-round residents in geographically removed or isolated areas, or of the part-time or seasonal residents of summer colonies.

Currently operating Maine village corporations tend to be seasonal, coastal, rather small in area and provide several local government services. Even during the peak tourist season, they tend to have small populations. These Summer colonies often permit non-resident property owners the unique opportunity to participate in village politics and government. In several instances, the village corporation provides needed government services, probably easier than the town could. Towns often support village services through mandatory contributions; only occasionally do villages levy a separate property tax or finance long-term debt.

The village corporation charter and general laws of the state properly tend to relegate the village to status subordinate to the town. Ordinance, zoning and municipal service delivery conflicts can be resolved in favor of the town.

Some of the existing villages are remnants of past times and needs, with few services left to provide. The rationale for their continued existence is questionable. Certain other villages seem to stand in the way of more logical area-wide organization, both politically and economically.

There appear to be two future potentials for the Maine village corporation. First, because of its adaptability to the political and governmental needs of recreational or seasonal communities, the village corporation might again experience a resurgence, particularly where local government must take into account the desires of non-resident or seasonal property owners. A second potential of the village corporation, or an entity akin to it, is that it is a local government able to provide differing levels of governmental services within a larger political jurisdiction by means of a differential tax rate. The village corporation is, in a sense, a "neighborhood government", able to make decisions as to the particular level of services desired by neighborhood residents. This level of services may be financed by the village, without affecting property taxes of residents in other segments of the larger town jurisdiction.