

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

Legislative Document

No. 2222

H.P. 1499

House of Representatives, February 24, 2026

**An Act to Establish Municipal Cost Components for Unorganized
Territory Services to Be Rendered in Fiscal Year 2026-27**

(EMERGENCY)

Reported by Representative SAYRE of Kennebunk for the administrator of the unorganized territory pursuant to the Maine Revised Statutes, Title 36, section 1604.

Reference to the Committee on Taxation suggested and ordered printed pursuant to Joint Rule 218.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT

Clerk

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** prompt determination and certification of the municipal cost components
4 in the Unorganized Territory Tax District are necessary to the establishment of a mill rate
5 and the levy of the Unorganized Territory Educational and Services Tax; and

6 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
7 the meaning of the Constitution of Maine and require the following legislation as
8 immediately necessary for the preservation of the public peace, health and safety; now,
9 therefore,

10 **Be it enacted by the People of the State of Maine as follows:**

11 **Sec. 1. Municipal cost components for services rendered.** In accordance with
12 the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net
13 municipal cost component for services and reimbursements to be rendered in fiscal year
14 2026-27 is as follows:

15	Fiscal Administration - Office of the State Auditor	\$294,273
16		
17	Education	\$16,828,325
18		
19	Forest Fire Protection	\$120,000
20		
21	Human Services - General Assistance	\$50,000
22		
23	Property Tax Assessment	\$1,451,811
24		
25	Maine Land Use Planning Commission	\$872,039
26		
27	TOTAL STATE AGENCIES	<hr/> \$19,616,448
28		
29	County Reimbursements for Services	
30		
31	Aroostook	\$2,878,848
32	Franklin	\$2,577,768
33	Hancock	\$219,007
34	Kennebec	\$37,375
35	Lincoln	\$65,082
36	Oxford	\$2,529,750
37	Penobscot	\$1,978,614
38	Piscataquis	\$2,112,825
39	Somerset	\$2,933,989
40	Washington	\$1,589,670
41		
42	TOTAL COUNTY SERVICES	<hr/> \$16,922,928
43		
44	Unorganized Territories of Washington County Tax Anticipation Note	\$640,671
45	Repayment	

1		
2	COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND	
3		
4	Tax Increment Financing Payments	\$4,208,306
5		
6	TOTAL REQUIREMENTS	<u>\$41,388,353</u>
7		
8	COMPUTATION OF ASSESSMENT	
9		
10	Requirements	\$41,388,353
11		
12	Less Revenue Deductions:	
13	General Revenue	
14	Municipal Revenue Sharing	\$600,000
15	Homestead Reimbursement	\$350,000
16	Miscellaneous Revenue	\$10,000
17	Use of Unassigned Fund Balance	\$1,517,668
18		
19	TOTAL GENERAL REVENUE DEDUCTIONS	<u>\$2,477,668</u>
20		
21	Education Revenue	
22	Land Reserved Trust Interest	\$110,000
23	Tuition and School Transportation Charges	\$150,000
24	Special - Teacher Retirement Funding from State	\$341,561
25		
26	TOTAL EDUCATION REVENUE DEDUCTIONS	<u>\$601,561</u>
27		
28	TOTAL REVENUE DEDUCTIONS	<u>\$3,079,229</u>
29		
30	TAX ASSESSMENT BEFORE COUNTY TAXES	<u>\$38,309,124</u>
31	AND OVERLAY (Title 36, §1602)	

32 **Sec. 2. Transfer of interest earnings; Office of State Auditor, Unorganized**
33 **Territory Education and Services Fund program, Other Special Revenue**
34 **Funds.** Notwithstanding any provision of law to the contrary, on or before June 30, 2026,
35 the State Controller shall transfer \$640,671 from the interest earnings on the Federal
36 Expenditures Fund - ARP State Fiscal Recovery Fund to the Office of the State Auditor,
37 Unorganized Territory Education and Services Fund program, Other Special Revenue
38 Funds account for a one-time prepayment for reimbursement of services in the unorganized
39 territories of Washington County. The prepayment must be recovered through the
40 municipal cost component of the unorganized territories of Washington County on or
41 before June 30, 2027. Funding recovered for this purpose must be credited to the Federal
42 Expenditures Fund - ARP State Fiscal Recovery Fund.

43 **Emergency clause.** In view of the emergency cited in the preamble, this legislation
44 takes effect when approved.

SUMMARY

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This bill establishes municipal cost components for state and county services provided to the unorganized territory that would normally be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory. The bill also provides for a one-time prepayment in fiscal year 2025-26 to the unorganized territories of Washington County and requires recovery of the prepayment through the municipal cost component on or before June 30, 2027.