

# MAINE STATE LEGISLATURE

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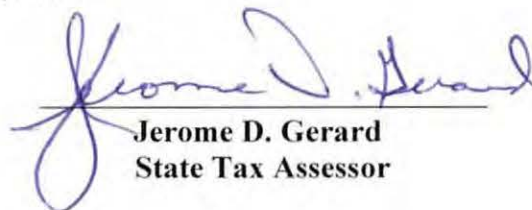


**Report for the Tax Year 2011 of Businesses that Receive  
Benefits from Both the Business Equipment Tax  
Reimbursement (BETR) and Tax Increment Financing (TIF)  
Programs**

A Report Prepared for the  
Joint Standing Committee on Appropriations & Financial Affairs and the  
Joint Standing Committee on Taxation  
Pursuant to 36 M.R.S.A. § 6664

Department of Administrative and Financial Services  
Maine Revenue Services

April 1, 2014

  
Jerome D. Gerard  
State Tax Assessor



PAUL R. LEPAGE  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

April 1, 2014

Senator Dawn Hill, Chair  
Representative Margaret Rotundo, Chair  
Joint Standing Committee on Appropriations and Financial Affairs  
c/o Office of Fiscal and Program Review  
5 State House Station  
Augusta, ME 04333

Senator Anne M. Haskell, Chair  
Representative Adam A. Goode, Chair  
Joint Standing Committee on Taxation  
100 State House Station  
Augusta, ME 04333

Dear Co-Chairs:

I have enclosed herewith the annual report of businesses that receive benefits from both the Business Equipment Reimbursement and Tax Increment Financing Programs. Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Jerome D. Gerard".

Jerome D. Gerard

cc: Members of the Joint Standing Committee on Appropriations and Financial Affairs  
Members of the Joint Standing Committee on Taxation  
Commissioner, DAFS

Pursuant to 36 M.R.S. § 6664, this report, due annually on April 1, provides information regarding businesses receiving benefits under both the Business Equipment Tax Reimbursement (“BETR”) program and the municipal tax increment financing (“TIF”) district program. This report includes all businesses that filed qualifying BETR applications for reimbursement of personal property taxes and received TIF reimbursements for property taxes on the same personal property in 2011.

This report is for property taxes assessed as of April 1, 2011. Businesses are required to file for BETR reimbursement based on the calendar year in which the tax payments were made. Because taxes assessed by municipalities are often subject to split tax bills with a portion of the tax due in one calendar year and the balance due in the next calendar year, property assessed as of April 1, 2011, were subject to claim for payment under both the 2012 and 2013 BETR programs.

The specific information required by section 6664 is provided in the spreadsheet below and is summarized as follows:

- A list of businesses receiving reimbursement of property taxes under both the BETR program and as part of a TIF agreement;
- Total TIF district property value for each business;
- For each TIF district, the municipality involved and the property tax rate for that municipality;
- Total TIF district property taxes paid, categorized by real property and personal property;
- Total TIF credit enhancement agreement reimbursement for property taxes paid, categorized by real property and personal property;
- Total BETR reimbursement; and
- Overlap between reimbursement for property taxes on personal property under the BETR program and under a TIF agreement.

## T.I.F. DISTRICTS / B.E.T.R. OVERLAP STUDY REPORT FOR 2011 TAX YEAR

Name of Business	Total Value of T.I.F. District Property (Including BETE & OAV)	Municipality	2011 Tax Rate	2011 CAPTURED ASSESSED VALUE			2011 T.I.F. REIMBURSEMENT TO CO.			2012-2013 Total B.E.T.R. Reimbursements Paid to Businesses Based on April 1, 2011 Property Tax Assessments (Both TIF & Non TIF)	Extent of Overlap for B.E.T.R. and T.I.F.
				PERSONALTY	REALTY	TOTAL	PERSONALTY	REALTY	TOTAL		
Backyard Farms LLC	\$45,915,200	Madison	0.01625	\$5,442,400	\$23,230,614	\$28,673,014	\$61,907	\$266,043	\$327,951	\$78,328	\$61,568
Bath Iron Works Corporation	\$464,711,300	Bath	0.01790	\$97,195,100	\$177,158,400	\$274,353,500	\$1,360,255	\$2,479,350	\$3,839,605	\$3,105,799	\$1,360,255
D & G Machine Products Inc.	\$9,595,000	Westbrook	0.01740	\$3,364,300	\$1,799,400	\$5,163,700	\$29,269	\$15,655	\$44,924	\$76,345	\$29,269
DeLorme Publishing Co Inc.	\$9,951,300	Yarmouth	0.02028	\$898,900	\$3,962,200	\$4,861,100	\$18,230	\$80,353	\$98,583	\$19,503	\$18,230
Dingley Press, Inc.	\$29,956,100	Lisbon	0.02100	\$6,637,910	\$3,592,580	\$10,230,490	\$69,698	\$37,722	\$107,420	\$266,468	\$69,698
Fairchild Semiconductor Corporation	\$110,088,500	South Portland	0.01610	\$11,821,600	\$6,071,000	\$17,892,600	\$95,164	\$48,872	\$144,035	\$441,741	\$95,164
GNP West Inc	\$82,872,700	Millinocket	0.02560	\$47,574,536	\$141,909	\$77,787,600	\$1,217,908	\$3,633	\$1,221,541	\$2,015,639	\$1,217,908
Huhtamaki Inc	\$4,314,885	Waterville	0.02465	\$1,523,976	\$0	\$1,523,976	\$37,566	\$0	\$37,566	\$169,387	\$37,566
Lanco Assemble Systems, Inc.	\$2,762,900	Westbrook	0.01740	\$242,000	\$2,204,200	\$2,446,200	\$2,105	\$19,177	\$21,282	\$3,064	\$2,105
Lincoln Paper & Tissue, LLC	\$36,859,500	Lincoln	0.02318	\$19,863,025	\$0	\$19,863,025	\$460,425	\$0	\$460,425	\$604,891	\$460,425
LL Bean Inc	\$39,960,786	Freeport	0.01520	\$10,249,340	\$17,154,450	\$27,403,790	\$99,207	\$166,044	\$265,251	\$577,858	\$74,476
Mid State Machine Products	\$8,492,300	Waterville	0.02465	\$3,948,100	\$0	\$3,948,100	\$97,321	\$0	\$97,321	\$304,073	\$90,819
Moose River Lumber Co.	\$5,950,475	Moose River	0.01640	\$4,274,150	\$1,448,080	\$5,722,230	\$69,395	\$23,511	\$92,906	\$32,062	\$32,062
National Semiconductor Corp(Texas Instruments)	\$225,339,500	South Portland	0.01610	\$61,092,250	\$20,749,050	\$81,841,300	\$786,868	\$267,248	\$1,054,116	\$1,620,100	\$781,627
Nestle Waters North America Inc	\$176,210,009	Hollis	0.01018	\$64,052,670	\$65,135,233	\$129,187,903	\$554,248	\$563,615	\$1,117,863	\$722,205	\$554,248
Nestle Waters North America Inc	\$152,244,670	Poland	0.01340	Unavailable	Unavailable	\$83,224,953	\$167,563	\$195,441	\$363,004	\$787,086	\$167,563
Nichols Portland / Parker Hannifin	\$28,103,671	Portland	0.01828	\$8,524,090	\$1,178,060	\$9,702,150	\$77,910	\$10,768	\$88,678	\$180,381	\$77,910
NRF Distributors	\$4,748,100	Augusta	0.01730	\$165,600	\$1,608,720	\$1,774,320	\$2,865	\$27,831	\$30,696	\$24,801	\$2,865
Pleasant River Lumber Co.	\$11,889,700	Dover-Foxcroft	0.01540	\$3,744,537	\$2,954,038	\$6,698,574	\$57,666	\$45,492	\$103,158	\$89,603	\$57,666
PPSA Overseas LTD / Inery's Clay (new name)	\$5,800,100	Searsport	0.01980	\$1,136,000	\$3,811,400	\$4,947,400	\$14,620	\$49,053	\$63,673	\$69,154	\$14,620
Robbins Lumber Inc	\$13,608,161	Searsport	0.01830	\$2,452,575	\$1,245,600	\$3,698,175	\$44,882	\$22,794	\$67,677	\$29,306	\$15,927
Sysco Food Services of Northern New England	\$10,805,100	Westbrook	0.01740	\$1,420,900	\$6,398,000	\$7,818,900	\$12,362	\$55,663	\$68,024	\$51,394	\$12,362
Tambrands Inc.	\$128,713,800	Auburn	0.01939	\$20,909,700	\$6,844,000	\$27,753,700	\$405,439	\$132,705	\$538,144	\$880,448	\$405,439
True Textiles, Inc.(formerly Interface Fabric)	\$18,151,230	Gulford	0.01320	\$12,616,580	\$5,295,020	\$17,911,600	\$166,539	\$69,894	\$236,433	\$243,374	\$103,327
Unum Group	\$62,648,110	Portland	0.01828	\$2,406,110	\$58,858,930	\$61,265,040	\$32,988	\$806,956	\$839,944	\$212,547	\$32,988
V.I.P. Inc.	\$1,048,200	Gorham	0.01630	\$64,000	\$320,071	\$384,071	\$1,043	\$5,217	\$6,260	\$59,775	\$1,043
Verso Paper	\$85,061,266	Bucksport	0.01252	\$12,765,385	\$7,898,330	\$20,663,715	\$107,622	\$66,589	\$174,211	\$840,172	\$60,546
Verso Paper (Phoenix, Hercules)	\$435,143,631	Jay	0.01345	\$204,160,392	\$0	\$204,160,392	\$2,353,046	\$0	\$2,353,046	\$2,891,124	\$632,860
Volk Packaging Corporation	\$12,154,400	Biddeford	0.01542	\$1,853,969	\$2,646,300	\$4,500,269	\$28,588	\$40,806	\$69,394	\$31,375	\$28,588

**Total Overlap of T.I.F. and B.E.T.R. Reimbursements      \$6,499,124**