

# MAINE STATE LEGISLATURE

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**Report for Fiscal Year 2025  
Mandate Payments Made to Municipalities  
and Payment Schedule**

**A Report Prepared for the  
Department of Administrative and Financial Services  
Pursuant to 30-A M.R.S. § 5685(6)**

**Department of Administrative and Financial Services  
Maine Revenue Services**

**September 1, 2025**

In accordance with 30-A M.R.S. § 5685(6), Maine Revenue Services (“MRS”) submits this annual report to the Department of Administrative and Financial Services (“DAFS”). A state agency making payments to local units of government must submit an annual report to DAFS by September 1st that: (1) identifies the specific mandates administered by the agency during the previous fiscal year, (2) describes the payment schedule developed by the agency for each mandate, and (3) contains any other information requested by DAFS.<sup>1</sup> See 30-A M.R.S. § 5685(6).

MRS reimburses municipalities and the unorganized territory for state-mandated costs associated with the Business Equipment Tax Exemption (“BETE”) program under 36 M.R.S. §§ 691 – 700-B, the Property Tax Stabilization for Senior Citizens program under 36 M.R.S. § 6281, and the Renewable Energy Equipment Exemption under 36 M.R.S. §§ 655(U) – (V) and 656(K) – (L). For Fiscal Year 2025, the MRS reimbursement rate for such costs was \$2 per application for the BETE program, \$5 per application for the Stabilization program, and \$5 per application for the Renewable Energy exemption program. Accordingly, MRS issued reimbursements during Fiscal Year 2025 for state-mandated costs of \$43,168 for the BETE program, \$4,535 for the Stabilization program, and \$18,335 for the Renewable Energy program, for a total reimbursement of \$66,038. Below is the payment schedule for the reimbursements:

**Mandate Payment Schedule in Fiscal Year 2025**

<b>County</b>	<b>Amount</b>	<b>Payment Date</b>	<b>Program</b>
Androscoggin	\$ 3,602	July, 2024	BETE
Aroostook	\$ 5,486	July, 2024	BETE
Cumberland	\$ 10,678	July, 2024	BETE
Franklin	\$ 656	July, 2024	BETE
Hancock	\$ 1,094	July, 2024	BETE
Kennebec	\$ 2,854	July, 2024	BETE
Knox	\$ 1,720	July, 2024	BETE
Lincoln	\$ 1,242	July, 2024	BETE
Oxford	\$ 1,216	July, 2024	BETE
Penobscot	\$ 7,460	July, 2024	BETE
Pisqataquis	\$ 332	July, 2024	BETE
Sagadahoc	\$ 1,156	July, 2024	BETE
Somerset	\$ 982	July, 2024	BETE
Waldo	\$ 918	July, 2024	BETE
Washington	\$ 858	July, 2024	BETE
York	\$ 2,838	July, 2024	BETE
Unorganized Territory	\$ 76	July, 2024	BETE
Androscoggin	\$ 570	May, 2025	Renewable
Aroostook	\$ 410	May, 2025	Renewable
Cumberland	\$ 7,455	May, 2025	Renewable

<sup>1</sup> Note that DAFS has not requested that MRS include any other information in this report.

Franklin	\$	70	May, 2025	Renewable
Hancock	\$	1,595	May, 2025	Renewable
Kennebec	\$	2,130	May, 2025	Renewable
Knox	\$	425	May, 2025	Renewable
Lincoln	\$	1,350	May, 2025	Renewable
Oxford	\$	240	May, 2025	Renewable
Penobscot	\$	605	May, 2025	Renewable
Pisqataquis	\$	25	May, 2025	Renewable
Sagadahoc	\$	235	May, 2025	Renewable
Somerset	\$	225	May, 2025	Renewable
Waldo	\$	2,180	May, 2025	Renewable
Washington	\$	45	May, 2025	Renewable
York	\$	770	May, 2025	Renewable
Unorganized Territory	\$	5	May, 2025	Renewable
Androscoggin	\$	2,035	June, 2025	Stabilization
Aroostook	\$	430	June, 2025	Stabilization
Cumberland	\$	20	June, 2025	Stabilization
Franklin	\$	0	N/A	Stabilization
Hancock	\$	0	N/A	Stabilization
Kennebec	\$	0	N/A	Stabilization
Knox	\$	0	N/A	Stabilization
Lincoln	\$	0	N/A	Stabilization
Oxford	\$	0	N/A	Stabilization
Penobscot	\$	1,655	June, 2025	Stabilization
Pisqataquis	\$	0	N/A	Stabilization
Sagadahoc	\$	0	N/A	Stabilization
Somerset	\$	0	N/A	Stabilization
Waldo	\$	305	June, 2025	Stabilization
Washington	\$	90	June, 2025	Stabilization
York	\$	0	N/A	Stabilization
Unorganized Territory	\$	0	N/A	Stabilization
<b>Total</b>	<b>\$</b>	<b>66,038</b>		

Respectfully submitted,



Jerome D. Gerard, Executive Director  
Maine Revenue Services