## MAINE STATE LEGISLATURE

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| 1                          | (EMERGENCY)   |  |
|----------------------------|---|--|
| 2 3                        | FIRST REGULAR SESSION   |  |
| 4<br>5                     | ONE HUNDRED AND ELEVENTH LEGISLATURE  |  |
| 6<br>7                     | Legislative Document No. 1261   |  |
| 8<br>9                     | S.P. 414 In Senate, March 17, 1983  Submitted by the Department of Finance and Administration pursuant to   |  |
| 10<br>11<br>12             | Joint Rule 24.  Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.  JOY J. O'BRIEN, Secretary of the Sena Presented by Senator Twitchell of Oxford.  Cosponsors: Representative McCollister of Canton, Representative Kilcoyne of Gardiner and Representative Brown of Bethel. |  |
| 13<br><b>14</b>            | STATE OF MAINE  |  |
| 15<br>16<br>17             | IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE   |  |
| 18<br>19<br>20<br>21<br>22 | RESOLVE, Reimbursing Certain Municipalities<br>on Account of Taxes Lost Due to Lands being<br>Classified under the Tree Growth<br>Tax Law.  |  |
| 23<br>24<br>25<br>26       | Emergency preamble. Whereas, Acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and  |  |
| 27<br>28<br>29<br>30       | Whereas, certain municipalities have been reimbursed 75% of the tax loss pursuant to the Revised Statutes, Title 36, section 578, and there remains moneys due these municipalities; and  |  |
| 31<br>32<br>33             | Whereas, certain municipalities currently need the remaining reimbursement funds due to the taxes lost; and   |  |

| 1<br>2<br>3<br>4<br>5  | Whereas, in the judgment of the these facts create an emergency within the Constitution of Maine and require legislation as immediately necessary for vation of the public peace, health and therefore, be it                  | the meaning of<br>the following<br>or the preser-  |
|--|--|--|
| 7<br>8<br>9<br>10<br>11<br>12  | Reimbursements to be paid to certa ties. Resolved: That the followin municipalities be reimbursed for the totaling \$101,499.62 under the provi Maine Tree Growth Tax Law pursuant Statutes, Title 36, section 578, subsection | g designated<br>sums indicated<br>sions of the<br>to the Revised   |
| 13   |  | 1982   |
| 14   | Androscoggin County  |  |
| 15<br>16<br>17<br>18<br>19<br>20<br>21   | Auburn<br>Leeds<br>Lisbon<br>Livermore<br>Livermore Falls<br>Mechanic Falls<br>Poland  | \$ 7.39<br>25.80<br>135.45<br>111.75<br>112.42<br>64.69<br>121.72  |
| 22   | Aroostook County   |  |
| 23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41 | Allagash Amity Ashland Bancroft Bridgewater Caribou Cary Plantation Castle Hill Caswell Plantation Chapman Crystal Cyr Plantation E Plantation E agle Lake Easton Fort Kent Grand Isle Hammond Haynesville                     | 1,378.22<br>122.00<br>803.10<br>362.05<br>141.26<br>7.99<br>52.57<br>44.57<br>121.74<br>187.14<br>150.13<br>353.72<br>395.25<br>354.71<br>98.14<br>21.41<br>306.94<br>346.24<br>533.60 |

| 1  | Hersey                 | 299.84 |
|----|------------------------|--------|
| 2  | Hodgdon                | 94.72  |
| 3  | Island Falls           | 97.57  |
| 4  |                        | 19.91  |
|    | Limestone              |        |
| 5  | Littleton              | 36.49  |
| 6  | Ludlow                 | 89.10  |
| 7  | Macwahoc Plantation    | 62.27  |
| 8  | Mapleton               | 33.34  |
| 9  | Masardis               | 561.72 |
| 10 | Monticello             | 68.81  |
| 11 | Moro Plantation        | 508.42 |
| 12 | Nashville Plantation   | 248.93 |
| 13 | New Canada             | 257.73 |
| 14 | New Sweden             | 78.52  |
| 15 | Oxbow Plantation       | 376.73 |
| 16 | Perham                 | 226.31 |
| 17 | Portage Lake           | 457.41 |
| 18 | Presque Isle           | 9.15   |
| 19 |                        | 541.38 |
|    | Reed Plantation        |        |
| 20 | St. John Plantation    | 221.76 |
| 21 | Wade                   | 816.45 |
| 22 | Wallagrass Plantation  | 475.87 |
| 23 | Washburn               | 66.45  |
| 24 | Westfield              | 451.87 |
| 25 | Westmanland            | 518.34 |
| 26 | Weston                 | 349.95 |
| 27 | Winterville Plantation | 20.64  |
| 20 | Combonia da Combon     |        |
| 28 | Cumberland County      |        |
| 29 | Bridgton               | 335.25 |
| 30 | Brunswick              | 863.77 |
| 31 | Casco                  | 96.52  |
| 32 | Cumberland             | 72.34  |
| 33 | Falmouth               | 49.91  |
| 34 | Freeport               | 977.11 |
| 35 | Gorham                 | 143.81 |
| 36 | Gray                   | 149.32 |
| 37 | Harrison               | 204.79 |
| 38 | Naples                 | 249.41 |
| 39 | Scarborough            | 547.47 |
| 40 | <del>_</del>           |        |
| 40 | Sebago                 | 318.30 |
|    | Westbrook              | 262.66 |
| 42 | Windham                | 172.12 |
| 43 | Yarmouth               | 2.29   |
|    |                        |        |

44 Franklin County

| 1        | Avon                   | 457.16   |
|----------|------------------------|----------|
| 2        | Carrabassett Valley    | 1,340.06 |
| 3        | Carthage               | 637.05   |
| 4        | Chesterville           | 251.25   |
| 5        | Dallas Plantation      | 722.10   |
| 6        | Eustis                 | 576.26   |
| 7        | Farmington             | 136.72   |
| 8        | Industry               | 214.12   |
| 9        | Kingfield              | 558.67   |
| 10       | Madrid                 | 662.32   |
| 11       | New Vineyard           |          |
| 12       | Phillips               | 272.44   |
| 13       | <del>-</del>           | 555.41   |
| 14       | Rangeley               | 477.82   |
|          | Rangeley Plantation    | 876.62   |
| 15       | Sandy River Plantation | 538.69   |
| 16       | Strong                 | 263.47   |
| 17       | Weld                   | 971.02   |
| 18       | Wilton                 | 36.11    |
| 19       | Hancock County         |          |
| 20       | Amherst                | 711.11   |
| 21       | Aurora                 | 606.67   |
| 22       | Blue Hill              | 253.76   |
| 23       | Brooklin               | 28.54    |
| 24       | Bucksport              | 182.74   |
| 25       | Castine                | 137.72   |
| 26       | Dedham                 | 412.84   |
| 27       | Deer Isle              | 103.56   |
| 28       | Eastbrook              | 445.57   |
| 29       | Ellsworth              | 776.25   |
| 30       | Frenchboro             |          |
| 31       | Gouldsboro             | 100.00   |
| 32       | Great Pond             | 73.95    |
| 33       | Hancock                | 651.64   |
| 34       | Mariaville             | 93.04    |
| 35       | Mount Desert           | 504.19   |
| 36       | Orland                 | 51.64    |
| 37       | =                      | 261.64   |
|          | Osborn                 | 703.20   |
| 38       | Otis                   | 399.94   |
| 39<br>40 | Sedgwick               | 117.86   |
| 40       | Sorrento               | 3.65     |
| 41       | Southwest Harbor       | 55.29    |
| 42       | Stonington             | 25.00    |
| 43       | Sullivan               | 207.15   |
| 44       | Surry                  | 150.26   |
| 45       | Tremont                | 23.92    |

| ٦  | Mana            | 2.59   |
|----|-----------------|--------|
| 1  | Verona          |        |
| 2  | Waltham         | 496.39 |
| 3  | Winter Harbor   | 110.66 |
|    |                 |        |
| 4  | Kennebec County |        |
| 5  | Albion          | 16.76  |
| 6  |                 | 87.82  |
|    | Augusta         |        |
| 7  | Belgrade        | 185.14 |
| 8  | Benton          | 204.67 |
| 9  | China           | 43.57  |
| 10 | Clinton         | 220.35 |
| 11 | Farmingdale     | 1.54   |
| 12 | Fayette         | 180.67 |
|    |                 |        |
| 13 | Gardiner        | 449.72 |
| 14 | Hallowell       | 37.70  |
| 15 | Manchester      | 41.06  |
| 16 | Monmouth        | 1.35   |
| 17 | Mount Vernon    | 81.52  |
| 18 | Oakland         | 119.32 |
| 19 | Pittston        | 40.12  |
|    |                 |        |
| 20 | Readfield       | 106.27 |
| 21 | Sidney          | 24.13  |
| 22 | Vassalboro      | 198.45 |
| 23 | Vienna          | 127.05 |
| 24 | Wayne           | 41.11  |
| 25 | Windsor         | 96.48  |
|    |                 |        |
| 26 | Winslow         | 271.39 |
| 27 | Knox County     |        |
| 28 | Appleton        | 24.82  |
| 29 | Camden          | 169.01 |
| 30 | Cushing         | 111.08 |
| 31 | Friendship      | 133.61 |
| 32 |                 |        |
|    | Норе            | 128.00 |
| 33 | Isle au Haut    | 47.14  |
| 34 | Rockland        | 21.97  |
| 35 | Rockport        | 267.15 |
| 36 | St. George      | .75    |
| 37 | South Thomaston | 112.99 |
| 38 | Thomaston       | 12.97  |
|    |                 |        |
| 39 | Vinalhaven      | 79.84  |
| 40 | Washington      | 111.22 |
| 41 | Lincoln County  |        |

| 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10   | Boothbay Boothbay Harbor Bremen Bristol Damariscotta Edgecomb Jefferson Somerville South Bristol Waldoboro Westport  | 38.59<br>59.55<br>129.82<br>57.85<br>58.72<br>24.70<br>266.77<br>10.61<br>171.04<br>92.77<br>130.49  |
|---|--|--|
| 12  | Oxford County  |  |
| 13<br>14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>223<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39 | Andover Brownfield Buckfield Byron Canton Denmark Greenwood Hanover Hartford Hebron Lincoln Plantation Lovell Magalloway Plantation Newry Norway Otisfield Oxford Paris Peru Porter Roxbury Stow Sweden Upton Waterford West Paris Woodstock | 863.66<br>286.01<br>211.65<br>1,068.49<br>197.40<br>579.90<br>721.20<br>36.05<br>312.11<br>119.25<br>578.92<br>515.99<br>960.75<br>982.95<br>285.30<br>219.37<br>173.06<br>325.61<br>468.52<br>301.99<br>781.46<br>204.65<br>375.75<br>484.53<br>270.71<br>97.84<br>358.80 |
| 40  | Penobscot County   |  |
| 41<br>42<br>43  | Bangor<br>Bradford<br>Brewer   | 24.30<br>297.00<br>20.25   |

| 1  | Burlington          | 987.34 |
|----|---------------------|--------|
| 2  | Carmel              | 85.69  |
| 3  | Charleston          | 205.20 |
| 4  | Chester             | 463.61 |
| 5  | Clifton             | 267.48 |
| 6  | Corinna             | 28.95  |
| 7  | Corinth             | 601.04 |
| 8  | Dexter              | 189.67 |
| 9  | Dixmont             | 35.21  |
| 10 | Drew Plantation     | 695.51 |
| 11 | East Millinocket    | 118.65 |
| 12 | Eddington           | 128.66 |
| 13 | Edinburg            | 323.06 |
| 14 | Enfield             | 299.10 |
| 15 | Etna                | 68.85  |
| 16 | Greenbush           | 518.25 |
| 17 | Greenfield          | 607.05 |
| 18 | Holden              | 87.86  |
| 19 | Howland             | 533.17 |
| 20 | Hudson              | 299.92 |
| 21 | Kenduskeag          | 43.35  |
| 22 | Lagrange            | 411.47 |
| 23 | Lakeville           | 689.42 |
| 24 | Lee                 | 349.76 |
| 25 | Levant              | 5.47   |
| 26 | Lincoln             | 726.22 |
| 27 | Lowell              | 367.30 |
| 28 | Mattawamkeag        | 641.62 |
| 29 | Milford             | 648.82 |
| 30 | Millinocket         | 155.10 |
| 31 | Newburgh            | 64.20  |
| 32 | Old Town            | 184.24 |
| 33 | Orrington           | 42.26  |
| 34 | Passadumkeag        | 199.39 |
| 35 | Patten              | 311.44 |
| 36 | Plymouth            | 202.35 |
| 37 | Prentiss Plantation | 641.59 |
| 38 | Seboeis Plantation  | 344.64 |
| 39 | Springfield         | 424.84 |
| 40 | Stacyville          | 607.05 |
| 41 | Veazie              | 7.22   |
| 42 | Webster Plantation  | 523.96 |
| 43 | Woodville           | 794.81 |
|    |                     |        |

Piscataquis County

44

| 1  | Abbot                 | 226.39   |
|----|-----------------------|----------|
| 2  | Atkinson              | 460.65   |
| 3  | Beaver Cove           | 631.54   |
| 4  | Blanchard Plantation  | 875.21   |
| 5  | Brownville            | 711.97   |
| 6  | Dover-Foxcroft        | 542.81   |
| 7  | Guilford              | 345.45   |
| 8  |                       | 182.56   |
| 9  | Kingsbury Plantation  |          |
|    | Lake View Plantation  | 879.30   |
| 10 | Medford               | 718.95   |
| 11 | Monson                | 508.01   |
| 12 | Parkman               | 371.89   |
| 13 | Sangerville           | 97.87    |
| 14 | Sebec                 | 388.61   |
| 15 | Shirley               | 1,006.50 |
| 16 | Wellington            | 414.19   |
| 17 | Willimantic           | 712.09   |
| 18 | Sagadahoc County      |          |
| 19 | Bath                  | 15.94    |
| 20 | Bowdoin               | 1,282.88 |
| 21 | Bowdoinham            | 126.19   |
| 22 | Georgetown            | 18.56    |
| 23 | Phippsburg            | 88.74    |
| 24 | Richmond              | 133.16   |
| 25 | Topsham               | 162.22   |
| 26 | West Bath             | 107.42   |
| 27 | Woolwich              | 24.52    |
| 28 | Somerset County       |          |
| 29 | Athens                | 377.89   |
| 30 | Bingham               | 588.64   |
| 31 | Brighton Plantation   | 723.11   |
| 32 | Cambridge             | 52.71    |
| 33 | Canaan                | 255.94   |
| 34 | Caratunk              | 1,004.10 |
| 35 | Dennistown Plantation | 801.82   |
| 36 | Detroit               | 63.19    |
| 37 | Fairfield             | 336.37   |
| 38 | Harmony               | 85.34    |
| 39 | Hartland              | 328.91   |
| 40 | Highland Plantation   | 631.97   |
| 41 | Jackman               | 709.16   |
| 42 | Madison               | 240.56   |
| 43 | Mercer                | 99.15    |
| 40 | METCET                | 99.13    |

| 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10  | Moose River Moscow New Portland Norridgewock Pleasant Ridge Plantation Ripley St. Albans Skowhegan Smithfield Starks West Forks Plantation         | 773.14<br>252.89<br>272.74<br>191.47<br>384.90<br>77.29<br>179.59<br>289.31<br>154.01<br>80.02<br>1,028.36  |
|--|--|---|
| 12   | Waldo County   |   |
| 13<br>14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29 | Belfast Burnham Frankfort Freedom Islesboro Knox Lincolnville Monroe Montville Searsmont Searsport Swanville Thorndike Troy Unity Waldo Winterport | 69.11<br>201.71<br>90.49<br>31.20<br>12.69<br>17.47<br>60.44<br>35.55<br>70.73<br>6.23<br>7.80<br>23.58<br>45.65<br>281.36<br>109.42<br>9.94<br>18.30 |
| 30   | Washington County  |   |
| 31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43                         | Alexander Baileyville Baring Plantation Beddington Centerville Charlotte Cooper Crawford Cutler Danforth Deblois Dennysville East Machias          | 431.14<br>491.59<br>78.60<br>634.87<br>816.15<br>236.55<br>291.75<br>174.90<br>442.24<br>889.69<br>472.24<br>175.39<br>287.83                         |

| 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12  | Grand Lake Stream Plantation       849.79         Harrington       7.01         Jonesboro       308.84         Jonesport       145.35         Lubec       14.62         Milbridge       43.97         Northfield       556.82         Number 14 Plantation       627.52         Perry       14.17         Roque Bluffs       8.77         Steuben       79.31         Waite       450.89   |
|--|--|
| 13<br>14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33 | York County       16.57         Alfred       124.27         Arundel       329.78         Berwick       68.25         Biddeford       25.57         Cornish       546.07         Eliot       123.30         Hollis       208.16         Kennebunk       87.04         Limerick       39.82         Limington       1,040.40         Lyman       121.35         Newfield       158.02         North Berwick       92.32         Old Orchard Beach       182.93         Saco       108.86         Sanford       147.41         Shapleigh       71.13         Waterboro       167.25         York       278.53 |
| 34   | GRAND TOTAL \$101,499.62   |
| 35<br>36<br>37   | Emergency clause. In view of the emergency cited in the preamble, this resolve shall take effect when approved.  |
| 38   | STATEMENT OF FACT  |
| 39<br>40   | The purpose of this resolve is to reimburse certain municipalities on account of taxes lost due to   |

forest land being classified under the Maine Tree 1 Growth Tax law, those reimbursements being made in 2 3 accordance with the Revised Statutes, Title 36, section 578. The total costs of reimbursement to 4 those municipalities listed in this resolve is \$405,999.49, with \$304,499.87 having been paid to 5 6 those qualifying municipalities as of December 15, 1982. This amount does not include a reimbursement 7 8 9 for the 98 municipalities which did not file their municipal valuation returns in time to be included in 10 this resolve, or the 20 municipalities which did not 11 12 achieve the appropriate minimum assessment ratio described in Title 36, section 327. 13

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