

MAINE STATE LEGISLATURE

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1 (EMERGENCY)
2 (New Draft of H.P. 1512, L.D. 1987)

3 SECOND REGULAR SESSION
4

5 ONE HUNDRED AND ELEVENTH LEGISLATURE
6

7 Legislative Document

No. 2260

8
9 H.P. 1720

House of Representatives, March 16, 1984

10 Reported by Representative Higgins from the Committee on Taxation
11 and printed under Joint Rule 2.

EDWIN H. PERT, Clerk

12 Original bill presented by Representative Mills of Bethel. Cosponsored by
Senator Pray of Penobscot, Representative Moholland of Princeton and
Senator Violette of Aroostook.

13
14 STATE OF MAINE
15

16 IN THE YEAR OF OUR LORD
17 NINETEEN HUNDRED AND EIGHTY-FOUR
18

19 RESOLVE, Reimbursing Certain
20 Municipalities on Account of Taxes Lost Due to
21 Lands being Classified under the Tree Growth
22 Tax Law.
23

24 Emergency preamble. Whereas, Acts and resolves
25 of the Legislature do not become effective until 90
26 days after adjournment unless enacted as emergencies;
27 and

28 Whereas, certain municipalities have been reim-
29 bursed 75% of the tax loss pursuant to the Revised
30 Statutes, Title 36, section 578, and there remains
31 moneys due these municipalities; and

32 Whereas, certain municipalities currently need
33 the remaining reimbursement funds due to the taxes
34 lost; and

1	E Plantation	391.01
2	Eagle Lake	354.71
3	Easton	102.30
4	Fort Fairfield	108.30
5	Fort Kent	21.41
6	Glenwood Plantation	100.79
7	Grand Isle	306.94
8	Hamlin	48.32
9	Hammond	180.84
10	Haynesville	289.53
11	Hersey	284.91
12	Hodgdon	34.59
13	Island Falls	89.95
14	Limestone	21.30
15	Littleton	42.11
16	Ludlow	56.53
17	Macwahoc Plantation	59.17
18	Madawaska	309.30
19	Mapleton	30.00
20	Masardis	404.36
21	Merrill	581.66
22	Monticello	68.81
23	Moro Plantation	513.90
24	Nashville Plantation	183.14
25	New Canada	214.55
26	New Sweden	78.60
27	Oakfield	1,371.75
28	Orient	127.26
29	Oxbow Plantation	146.97
30	Perham	226.31
31	Portage Lake	307.42
32	Presque Isle	8.40
33	Reed Plantation	395.00
34	St. Francis	1,563.18
35	St. John Plantation	387.48
36	Sherman	124.50
37	Smyrna	522.37
38	Stockholm	245.73
39	Van Buren	91.61
40	Wade	498.22
41	Wallagrass Plantation	405.60
42	Washburn	73.39
43	Westfield	451.87
44	Westmanland	194.09
45	Weston	346.70
46	Winterville Plt.	396.66

1	Cumberland County	
2	Baldwin	429.30
3	Bridgton	344.51
4	Brunswick	706.30
5	Cape Elizabeth	53.44
6	Casco	120.60
7	Cumberland	72.75
8	Falmouth	57.34
9	Freeport	174.52
10	Gorham	143.29
11	Gray	149.32
12	Harpswell	232.50
13	Harrison	208.42
14	Naples	239.47
15	New Gloucester	383.86
16	Portland	.94
17	Raymond	778.05
18	Scarborough	662.83
19	Sebago	316.95
20	South Portland	5.25
21	Standish	357.45
22	Westbrook	221.08
23	Windham	172.95
24	Yarmouth	51.81
25	Franklin County	
26	Avon	299.45
27	Carrabassett Valley	1,331.29
28	Carthage	636.37
29	Chesterville	251.25
30	Coplin Plt.	2,841.15
31	Dallas Plantation	722.10
32	Eustis	575.44
33	Farmington	129.07
34	Industry	726.45
35	Jay	401.10
36	Kingfield	566.96
37	Madrid	691.87
38	New Sharon	290.89
39	New Vineyard	223.24
40	Phillips	551.92
41	Rangeley	1,916.10
42	Rangeley Plantation	865.74
43	Sandy River Plantation	539.21
44	Strong	275.70

1	Temple	508.16
2	Weld	978.49
3	Wilton	173.89
4	Hancock County	
5	Amherst	711.07
6	Aurora	606.67
7	Bar Harbor	397.43
8	Blue Hill	253.76
9	Brooklin	28.54
10	Brooksville	14.70
11	Bucksport	206.70
12	Castine	155.37
13	Dedham	412.84
14	Deer Isle	156.72
15	Eastbrook	1,778.70
16	Ellsworth	778.31
17	Franklin	1,082.10
18	Frenchboro	219.40
19	Gouldsboro	295.80
20	Great Pond	2,023.15
21	Hancock	215.76
22	Mariaville	518.51
23	Mount Desert	42.24
24	Orland	279.97
25	Osborn	468.72
26	Otis	404.06
27	Penobscot	421.35
28	Sedgwick	118.24
29	Sorrento	274.70
30	Southwest Harbor	14.06
31	Stonington	144.93
32	Sullivan	229.65
33	Surry	315.11
34	Swan's Island	394.62
35	Tremont	25.54
36	Trenton	75.07
37	Verona	10.50
38	Waltham	507.97
39	Winter Harbor	442.65
40	Kennebec County	
41	Albion	16.76
42	Augusta	84.86
43	Belgrade	180.94

1	Benton	133.42
2	China	43.57
3	Clinton	170.47
4	Farmingdale	26.27
5	Fayette	180.30
6	Gardiner	460.77
7	Hallowell	29.59
8	Litchfield	851.70
9	Manchester	41.06
10	Monmouth	5.40
11	Mount Vernon	87.86
12	Oakland	119.36
13	Pittston	479.84
14	Readfield	425.10
15	Rome	47.44
16	Sidney	22.69
17	Vassalboro	198.45
18	Vienna	127.05
19	Wayne	31.95
20	Windsor	176.17
21	Winslow	1,057.80
22	Winthrop	121.90
23	Knox County	
24	Appleton	24.82
25	Camden	192.11
26	Cushing	85.90
27	Friendship	133.61
28	Hope	181.24
29	Isle au Haut	47.17
30	Owls Head	7.00
31	Rockland	22.80
32	Rockport	254.64
33	St. George	6.75
34	South Thomaston	23.17
35	Thomaston	12.60
36	Union	22.56
37	Vinalhaven	192.43
38	Warren	364.24
39	Washington	117.60
40	Lincoln County	
41	Alna	744.45
42	Boothbay	38.89
43	Boothbay Harbor	83.14

1	Bremen	130.72
2	Bristol	64.43
3	Damariscotta	234.90
4	Dresden	127.58
5	Edgecomb	371.47
6	Jefferson	327.13
7	Newcastle	980.94
8	Nobleboro	98.08
9	Somerville	22.35
10	South Bristol	214.01
11	Waldoboro	310.91
12	Westport	100.54
13	Whitefield	222.45
14	Oxford County	
15	Andover	873.41
16	Bethel	2,485.35
17	Brownfield	282.94
18	Buckfield	211.65
19	Byron	1,105.01
20	Canton	792.30
21	Denmark	574.84
22	Dixfield	632.36
23	Fryeburg	500.17
24	Gilead	848.69
25	Greenwood	2,907.30
26	Hanover	31.61
27	Hartford	368.06
28	Hebron	119.25
29	Hiram	178.50
30	Lincoln Plantation	578.92
31	Lovell	351.78
32	Magalloway Plantation	960.75
33	Mexico	1,228.20
34	Newry	1,004.40
35	Norway	284.14
36	Otisfield	221.59
37	Oxford	187.01
38	Paris	333.90
39	Peru	1,933.35
40	Porter	309.97
41	Roxbury	3,254.10
42	Rumford	4,232.55
43	Stoneham	3.01
44	Stow	137.14
45	Sumner	1,710.90

1	Sweden	378.41
2	Upton	587.59
3	Waterford	1,071.90
4	West Paris	97.84
5	Woodstock	485.02
6	Penobscot County	
7	Alton	524.44
8	Bangor	24.30
9	Bradford	297.00
10	Bradley	818.55
11	Brewer	20.45
12	Burlington	973.05
13	Carmel	95.36
14	Carroll Plantation	1,000.80
15	Charleston	232.27
16	Chester	464.47
17	Clifton	179.32
18	Corinna	28.72
19	Corinth	631.43
20	Dexter	189.67
21	Dixmont	35.21
22	Drew Plantation	695.51
23	East Millinocket	652.80
24	Eddington	129.11
25	Edinburg	340.33
26	Enfield	299.51
27	Etna	68.85
28	Exeter	562.50
29	Garland	692.25
30	Glenburn	29.25
31	Greenbush	513.45
32	Greenfield	599.85
33	Hampden	41.85
34	Holden	87.86
35	Howland	430.46
36	Hudson	1,295.40
37	Kenduskeag	43.35
38	Lagrange	588.49
39	Lakeville	504.62
40	Lee	367.39
41	Levant	5.47
42	Lincoln	728.51
43	Lowell	554.85
44	Mattawamkeag	634.95
45	Maxfield	232.00

1	Medway	6,636.82
2	Milford	643.87
3	Millinocket	155.10
4	Mount Chase	2,812.20
5	Newport	166.76
6	Old Town	184.12
7	Orono	277.50
8	Orrington	42.26
9	Passadumkeag	205.93
10	Patten	313.91
11	Plymouth	66.96
12	Prentiss Plantation	637.39
13	Seboeis Plantation	124.02
14	Springfield	306.19
15	Stacyville	605.36
16	Stetson	261.91
17	Veazie	7.53
18	Webster Plantation	340.78
19	Winn	756.30
20	Woodville	799.95
21	Piscataquis County	
22	Abbot	230.10
23	Atkinson	459.07
24	Beaver Cove	633.52
25	Blanchard Plantation	881.66
26	Bowerbank	3,385.35
27	Brownville	718.31
28	Dover-Foxcroft	553.95
29	Greenville	615.49
30	Guilford	345.41
31	Kingsbury Plt.	3,646.20
32	Lake View Plantation	593.91
33	Medford	715.39
34	Milo	958.65
35	Monson	532.65
36	Parkman	369.45
37	Sangerville	127.31
38	Sebec	388.61
39	Shirley	1,014.11
40	Wellington	1,673.40
41	Willimantic	775.61
42	Sagadahoc County	
43	Arrowsic	7.46

1	Bath	5.59
2	Bowdoin	4,507.41
3	Bowdoinham	127.76
4	Phippsburg	114.14
5	Richmond	133.16
6	Topsham	170.32
7	West Bath	101.63
8	Woolwich	13.87
9	Somerset County	
10	Anson	454.95
11	Athens	387.45
12	Bingham	593.40
13	Brighton Plantation	792.67
14	Cambridge	110.51
15	Canaan	257.17
16	Caratunk	4,016.25
17	Cornville	230.02
18	Dennistown Plantation	375.11
19	Detroit	63.19
20	Fairfield	1,342.65
21	Harmony	96.78
22	Hartland	328.91
23	Highland Plantation	519.30
24	Jackman	894.54
25	Madison	245.92
26	Mercer	100.20
27	Moose River	792.71
28	Moscow	24.65
29	New Portland	272.74
30	Norridgewock	762.90
31	Pittsfield	432.30
32	Pleasant Ridge Plantation	384.71
33	Ripley	73.35
34	St. Albans	187.16
35	Skowhegan	297.15
36	Smithfield	157.50
37	Solon	636.94
38	Starks	77.81
39	The Forks Plantation	768.37
40	West Forks Plantation	1,028.36
41	Waldo County	
42	Belfast	69.64
43	Belmont	.23

1	Brooks	255.93
2	Burnham	220.65
3	Frankfort	377.85
4	Freedom	37.24
5	Islesboro	14.47
6	Jackson	210.00
7	Knox	17.47
8	Liberty	78.30
9	Lincolnton	47.98
10	Monroe	35.55
11	Montville	162.87
12	Palermo	49.80
13	Searsmont	33.05
14	Searsport	7.80
15	Stockton Springs	4.31
16	Swanville	283.95
17	Thorndike	43.45
18	Troy	282.86
19	Unity	113.74
20	Waldo	9.94
21	Winterport	63.75
22	Washington County	
23	Addison	121.42
24	Alexander	433.42
25	Baileyville	1,966.35
26	Baring Plt.	314.40
27	Beddington	634.65
28	Calais	326.89
29	Centerville	3,306.15
30	Charlotte	1,021.35
31	Columbia	299.85
32	Columbia Falls	708.90
33	Cooper	291.75
34	Crawford	246.39
35	Cutler	381.52
36	Danforth	889.61
37	Dennysville	170.32
38	East Machias	336.07
39	Grand Lake Stream Plantation	847.91
40	Harrington	6.56
41	Jonesboro	333.86
42	Jonesport	611.40
43	Lubec	14.62
44	Machias	114.45
45	Machiasport	39.07

1	Marshfield	892.65
2	Meddybemps	115.20
3	Milbridge	15.07
4	Northfield	3,168.90
5	Number 14 Plt.	630.30
6	Pembroke	258.45
7	Perry	77.25
8	Princeton	2,154.00
9	Robbinston	77.25
10	Rocque Bluffs	86.92
11	Steuben	79.31
12	Talmadge	728.77
13	Topsfield	3,412.05
14	Vanceboro	403.99
15	Waite	140.70
16	Wesley	700.80
17	Whiting	225.56
18	Whitneyville	376.95
19	York County	
20	Acton	16.57
21	Alfred	506.55
22	Arundel	918.06
23	Berwick	68.59
24	Biddeford	25.57
25	Buxton	165.60
26	Cornish	259.39
27	Dayton	4.51
28	Eliot	605.93
29	Hollis	210.71
30	Kennebunk	90.41
31	Kennebunkport	845.55
32	Lebanon	255.72
33	Limerick	160.80
34	Limington	1,034.05
35	Lyman	130.27
36	Newfield	124.87
37	North Berwick	92.32
38	Ogunquit	11.89
39	Old Orchard Beach	1,243.35
40	Parsonsfield	493.95
41	Saco	110.44
42	Sanford	588.30
43	Shapleigh	49.25
44	South Berwick	395.10
45	Waterboro	165.26

1	Wells	773.55
2	York	928.03
3	Unorganized Territory	<u>1,104,869.10</u>
4	GRAND TOTAL	\$1,311,969.90

5 ; and be it further

6 Appropriation. Resolved: That the following
7 funds be appropriated from the General Fund to carry
8 out the purposes of this resolve:

9 1983-84

10 FINANCE AND ADMINISTRATION,
11 DEPARTMENT OF

12 Bureau of Taxation

13 All Other \$913,000

14 The amount appropriated
15 is necessary to make the
16 reimbursements required
17 by this resolve.

18 Emergency clause. In view of the emergency cited
19 in the preamble, this resolve shall take effect when
20 approved.

21 STATEMENT OF FACT

22 The purpose of this new draft is to reimburse
23 certain municipalities and the unorganized territory
24 on account of taxes lost due to forest land being
25 classified under the provisions of the Maine Tree
26 Growth Tax Law, the reimbursements being made in ac-
27 cordance with the provisions of the Revised Statutes,
28 Title 36, section 578. The municipalities listed
29 have already received 75% reimbursement for a total
30 of \$299,187.39, if they qualified by December 15,
31 1983. This new draft treats the unorganized territo-
32 ry in the same manner as a municipality for purposes
33 of tree growth reimbursement. It also includes a re-
34 imbursement for municipalities which did not timely
35 file their municipal valuation returns, as well as
36 for those municipalities which did not achieve the

1 appropriate minimum assessment ratio described in Ti-
2 tle 36, section 327.
3

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