

# MAINE STATE LEGISLATURE

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1 (EMERGENCY)  
2 (New Draft of S.P. 749, L.D. 1913)  
3 SECOND REGULAR SESSION  
4

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5 ONE HUNDRED AND TWELFTH LEGISLATURE  
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7 Legislative Document

No. 2216

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9 S.P. 881

In Senate, March 18, 1986

10 Reported by Senator Twitchell of Oxford from the Committee on  
11 Taxation and printed under Joint Rule 2. Original bill sponsored by Senator  
12 Twitchell of Oxford. Cosponsored by Representative Walker of Norway,  
Representative Moholland of Princeton and Representative Simpson of Casco.

JOY J. O'BRIEN, Secretary of the Senate

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13  
14 STATE OF MAINE  
15

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

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

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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 Maine Re-  
30 vised Statutes, Title 36, section 578, and there re-  
31 mains money due these municipalities; and

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

1           Whereas, 65 municipalities did not meet the 1985  
2 municipal valuation return filing date or did not  
3 achieve the minimum assessment ratio as required by  
4 the Maine Revised Statutes, Title 36, section 327,  
5 the Legislature hereby allocates the remaining appro-  
6 priation, after paying proper claims among these 65  
7 municipalities, thus they will receive 90.5% of their  
8 claim; and

9           Whereas, in the judgment of the Legislature,  
10 these facts create an emergency within the meaning of  
11 the Constitution of Maine and require the following  
12 legislation as immediately necessary for the preser-  
13 vation of the public peace, health and safety; now,  
14 therefore, be it

15           Reimbursements to be paid to certain municipali-  
16 ties. Resolved: That the following designated munic-  
17 ipalities be reimbursed for the sums indicated total-  
18 ing \$187,544.80 under the provisions of the Maine  
19 Tree Growth Tax Law pursuant to the Maine Revised  
20 Statutes, Title 36, section 578, subsection 1:

21	Androscoggin County	1985
22	Auburn	\$ 19.72
23	Durham	152.51
24	Greene	25.42
25	Leeds	23.06
26	Lewiston	9.56
27	Lisbon	135.79
28	Livermore	116.85
29	Livermore Falls	112.42
30	Mechanic Falls	70.35
31	Minot	421.05
32	Poland	125.66
33	Sabattus	28.76
34	Turner	152.40
35	Wales	9.64
36	Aroostook County	
37	Allagash	2,127.18
38	Amity	519.51
39	Ashland	868.42
40	Bancroft	697.54
41	Benedicta	927.04

1	Bridgewater	141.26
2	Caribou	7.99
3	Cary Plantation	54.79
4	Castle Hill	139.53
5	Caswell Plantation	273.19
6	Chapman	243.07
7	Crystal	283.20
8	Cyr Plantation	1,649.36
9	E Plantation	413.62
10	Eagle Lake	354.71
11	Easton	102.34
12	Fort Fairfield	27.07
13	Fort Kent	21.41
14	Glenwood Plantation	699.19
15	Grand Isle	303.34
16	Hamlin	14.86
17	Hammond	817.46
18	Haynesville	819.52
19	Hersey	2,348.16
20	Hodgdon	147.19
21	Island Falls	97.57
22	Limestone	21.30
23	Linneus	299.59
24	Littleton	42.11
25	Ludlow	115.24
26	Macwahoc Plantation	501.56
27	Madawaska	101.40
28	Mapleton	36.34
29	Masardis	396.15
30	Merrill	581.66
31	Monticello	68.81
32	Moro Plantation	510.37
33	Nashville Plantation	716.17
34	New Canada	408.26
35	New Sweden	78.52
36	Oakfield	1,237.77
37	Orient	2,279.92
38	Oxbow Plantation	637.99
39	Perham	226.31
40	Portage Lake	309.97
41	Presque Isle	9.15
42	Reed Plantation	1,144.95
43	St. Francis	403.65
44	St. John Plantation	945.37
45	Sherman	124.50
46	Smyrna	522.37
47	Stockholm	573.34

1	Van Buren	91.61
2	Wade	502.72
3	Wallagrass Plantation	475.87
4	Washburn	73.39
5	Westfield	458.44
6	Westmanland	446.57
7	Weston	347.36
8	Winterville Plantation	83.88
9	Cumberland County	
10	Baldwin	110.02
11	Bridgton	351.86
12	Brunswick	410.52
13	Cape Elizabeth	53.10
14	Casco	369.10
15	Cumberland	76.12
16	Falmouth	62.40
17	Freeport	1,306.85
18	Gorham	143.92
19	Gray	148.20
20	Harpswell	1,494.28
21	Harrison	490.29
22	Naples	825.36
23	New Gloucester	365.40
24	Portland	26.08
25	Raymond	704.68
26	Scarborough	498.78
27	Sebago	1,134.60
28	South Portland	1.31
29	Standish	429.56
30	Westbrook	84.86
31	Windham	174.64
32	Yarmouth	10.54
33	Franklin County	
34	Avon	388.88
35	Carrabassett Valley	1,296.94
36	Carthage	628.54
37	Chesterville	251.25
38	Coplin Plantation	625.57
39	Dallas Plantation	743.32
40	Eustis	573.19
41	Farmington	129.07
42	Industry	192.79
43	Jay	105.49

1	Kingfield	576.19
2	Madrid	705.41
3	New Sharon	418.00
4	New Vineyard	1,001.70
5	Phillips	587.10
6	Rangeley	517.99
7	Rangeley Plantation	771.94
8	Sandy River Plantation	590.74
9	Strong	267.15
10	Temple	500.59
11	Weld	978.79
12	Wilton	167.47
13	Hancock County	
14	Amherst	711.11
15	Aurora	614.74
16	Bar Harbor	140.85
17	Blue Hill	254.96
18	Brooklin	30.56
19	Brooksville	10.86
20	Bucksport	216.15
21	Castine	38.88
22	Dedham	412.84
23	Deer Isle	120.69
24	Eastbrook	1,738.28
25	Ellsworth	800.02
26	Franklin	979.30
27	Frenchboro	100.12
28	Gouldsboro	262.81
29	Great Pond	743.89
30	Hancock	300.30
31	Lamoine	85.58
32	Mariaville	555.64
33	Mount Desert	12.67
34	Orland	281.70
35	Osborn	721.42
36	Otis	403.99
37	Penobscot	381.19
38	Sedgwick	121.20
39	Southwest Harbor	14.02
40	Stonington	15.95
41	Sullivan	230.92
42	Surry	331.12
43	Swan's Island	411.52
44	Tremont	92.45
45	Trenton	76.69

1	Verona	2.88
2	Waltham	492.11
3	Winter Harbor	59.74
4	Kennebec County	
5	Albion	16.76
6	Augusta	86.32
7	Belgrade	181.12
8	Benton	133.42
9	China	45.30
10	Clinton	182.44
11	Farmingdale	1.54
12	Fayette	194.47
13	Gardiner	507.51
14	Hallowell	10.12
15	Litchfield	767.12
16	Manchester	41.06
17	Monmouth	4.89
18	Mount Vernon	88.35
19	Oakland	120.26
20	Pittston	68.29
21	Readfield	102.90
22	Rome	163.01
23	Sidney	11.72
24	Vassalboro	199.09
25	Vienna	134.40
26	Wayne	31.01
27	Windsor	39.37
28	Winslow	276.49
29	Winthrop	35.36
30	Knox County	
31	Appleton	24.82
32	Camden	175.73
33	Cushing	144.57
34	Friendship	133.61
35	Hope	134.34
36	Isle au Haut	170.77
37	North Haven	47.98
38	Owls Head	3.10
39	Rockland	24.37
40	Rockport	169.58
41	St. George	1.69
42	South Thomaston	70.07
43	Thomaston	10.95

1	Union	38.31
2	Vinalhaven	390.27
3	Warren	92.95
4	Washington	117.60
5	Lincoln County	
6	Alna	186.82
7	Boothbay	48.86
8	Boothbay Harbor	95.89
9	Bristol	58.12
10	Damariscotta	58.72
11	Dresden	339.33
12	Edgecomb	72.38
13	Jefferson	250.24
14	Newcastle	760.61
15	Nobleboro	22.39
16	Somerville	22.35
17	South Bristol	35.85
18	Waldoboro	107.17
19	Westport	23.84
20	Whitefield	201.45
21	Oxford County	
22	Andover	895.54
23	Bethel	2,250.60
24	Brownfield	921.88
25	Buckfield	212.44
26	Byron	1,070.44
27	Canton	246.45
28	Denmark	581.70
29	Dixfield	642.04
30	Fryeburg	1,835.88
31	Gilead	230.40
32	Greenwood	2,677.13
33	Hartford	363.90
34	Hebron	124.42
35	Hiram	182.96
36	Lincoln Plantation	594.04
37	Lovell	246.90
38	Magalloway Plantation	962.06
39	Mexico	302.06
40	Newry	1,017.79
41	Norway	286.50
42	Otisfield	226.50
43	Oxford	187.01



1	Paris	335.77
2	Peru	1,835.61
3	Porter	281.44
4	Roxbury	848.92
5	Rumford	3,850.96
6	Stoneham	1.55
7	Stow	133.87
8	Sumner	1,549.45
9	Sweden	378.30
10	Upton	773.81
11	Waterford	334.39
12	West Paris	112.24
13	Woodstock	668.62
14	Penobscot County	
15	Alton	524.47
16	Bangor	49.05
17	Bradford	294.45
18	Bradley	967.52
19	Brewer	24.94
20	Burlington	986.70
21	Carmel	98.81
22	Carroll Plantation	3,622.90
23	Charleston	237.41
24	Chester	472.69
25	Clifton	380.81
26	Corinna	28.72
27	Corinth	488.96
28	Dexter	203.62
29	Dixmont	35.21
30	Drew Plantation	695.51
31	East Millinocket	162.94
32	Eddington	129.79
33	Edinburg	2,262.74
34	Enfield	298.57
35	Etna	73.72
36	Exeter	460.06
37	Garland	179.70
38	Glenburn	108.06
39	Greenbush	514.65
40	Greenfield	599.81
41	Hampden	11.47
42	Holden	87.86
43	Howland	540.26
44	Hudson	335.02
45	Kenduskeag	49.61

1	Lagrange	585.11
2	Lakeville	548.86
3	Lee	371.55
4	Levant	6.49
5	Lincoln	745.42
6	Lowell	630.15
7	Mattawamkeag	661.05
8	Maxfield	289.09
9	Medway	5,530.94
10	Milford	642.11
11	Millinocket	155.06
12	Mt. Chase	473.96
13	Newburgh	79.99
14	Newport	166.27
15	Old Town	190.31
16	Orono	66.45
17	Orrington	42.26
18	Passadumkeag	217.20
19	Patten	358.46
20	Plymouth	83.14
21	Prentiss Plantation	637.39
22	Seboeis Plantation	702.34
23	Springfield	406.12
24	Stacyville	607.05
25	Stetson	60.15
26	Veazie	11.26
27	Webster Plantation	433.39
28	Winn	759.60
29	Woodville	802.27
30	Piscataquis County	
31	Abbot	228.64
32	Atkinson	1,678.14
33	Beaver Cove	633.52
34	Bowerbank	846.34
35	Brownville	723.97
36	Dover-Foxcroft	550.42
37	Greenville	2,235.12
38	Guilford	346.39
39	Kingsbury Plantation	923.59
40	Lake View Plantation	879.30
41	Medford	715.39
42	Milo	874.09
43	Monson	549.22
44	Parkman	369.45
45	Sangerville	457.74

1	Sebec	391.91
2	Shirley	983.81
3	Wellington	437.40
4	Willimantic	775.61
5	Sagadahoc County	
6	Arrowsic	16.29
7	Bath	5.59
8	Bowdoin	303.71
9	Bowdoinham	136.50
10	Georgetown	3.67
11	Phippsburg	54.07
12	Richmond	132.82
13	Topsham	168.15
14	West Bath	39.15
15	Woolwich	14.14
16	Somerset County	
17	Anson	480.28
18	Athens	399.30
19	Bingham	593.40
20	Brighton Plantation	812.74
21	Cambridge	110.92
22	Canaan	260.02
23	Caratunk	1,004.06
24	Cornville	229.99
25	Dennistown Plantation	2,286.78
26	Detroit	63.19
27	Embden	3.92
28	Fairfield	333.34
29	Harmony	184.46
30	Hartland	328.91
31	Highland Plantation	911.32
32	Jackman	818.30
33	Madison	362.70
34	Mercer	106.57
35	Moose River	796.46
36	Moscow	852.52
37	New Portland	297.11
38	Norridgewock	663.82
39	Pittsfield	94.50
40	Pleasant Ridge Plantation	439.12
41	Ripley	76.50
42	St. Albans	180.71
43	Skowhegan	294.75

1	Smithfield	157.84
2	Solon	636.94
3	Starks	277.88
4	The Forks Plantation	771.67
5	West Forks Plantation	1,028.36
6	Waldo County	
7	Belfast	73.54
8	Belmont	.71
9	Brooks	236.91
10	Burnham	220.27
11	Frankfort	101.47
12	Freedom	102.83
13	Islesboro	13.07
14	Jackson	52.50
15	Knox	17.47
16	Liberty	19.57
17	Lincolnvillle	70.64
18	Monroe	36.19
19	Montville	46.54
20	Palermo	180.68
21	Searsmont	44.66
22	Searsport	7.80
23	Stockton Springs	17.51
24	Troy	287.77
25	Unity	125.02
26	Waldo	9.94
27	Winterport	13.95
28	Washington County	
29	Addison	127.69
30	Alexander	1,603.34
31	Baileyville	495.52
32	Baring Plantation	78.60
33	Beddington	636.52
34	Calais	355.76
35	Centerville	826.54
36	Charlotte	260.21
37	Codyville Plantation	1,059.82
38	Columbia	244.89
39	Columbia Falls	174.11
40	Cooper	301.12
41	Crawford	570.04
42	Cutler	440.25
43	Danforth	882.15

1	Dennysville	173.81
2	East Machias	362.36
3	Grand Lake Stream Plantation	798.22
4	Harrington	6.56
5	Jonesboro	325.42
6	Jonesport	161.29
7	Lubec	52.94
8	Machias	270.02
9	Machiasport	44.92
10	Marshfield	227.81
11	Meddybemps	169.69
12	Milbridge	15.71
13	Northfield	787.01
14	No. 14 Plantation	630.30
15	Pembroke	61.72
16	Perry	22.80
17	Princeton	1,942.99
18	Robbinston	77.25
19	Steuben	79.31
20	Talmadge	803.51
21	Topsfield	3,087.91
22	Vanceboro	403.99
23	Waite	404.66
24	Wesley	723.00
25	Whiting	419.59
26	Whitneyville	418.65
27	York County	
28	Acton	60.00
29	Alfred	135.60
30	Arundel	55.80
31	Berwick	64.61
32	Biddeford	26.02
33	Buxton	45.52
34	Cornish	212.14
35	Eliot	457.12
36	Hollis	217.05
37	Kennebunk	112.84
38	Kennebunkport	317.44
39	Lebanon	173.44
40	Limerick	43.80
41	Limington	243.90
42	Lyman	119.21
43	Newfield	129.94
44	North Berwick	106.50
45	Ogunquit	11.81

1	Old Orchard Beach	200.23
2	Parsonsfield	499.12
3	Saco	435.21
4	Sanford	142.84
5	Shapleigh	367.10
6	South Berwick	97.35
7	Waterboro	166.57
8	Wells	220.24
9	York	<u>181.70</u>

10 GRAND TOTAL \$187,544.80

11 Emergency clause. In view of the emergency cited  
12 in the preamble, this resolve shall take effect when  
13 approved.

14 STATEMENT OF FACT

15 The purpose of this new draft is to reimburse  
16 certain municipalities on account of taxes lost due  
17 to forest land being classified under the Maine Tree  
18 Growth Tax Law. These reimbursements are made in ac-  
19 cordance with the Maine Revised Statutes, Title 36,  
20 section 578. The cost of reimbursement to those mu-  
21 nicipalities listed in this resolve is \$120,816.19;  
22 with \$362,450.55 having been paid to those qualifying  
23 municipalities as of December 15, 1985.

24 In addition, the Legislature has determined to  
25 allocate the balance of the appropriation remaining  
26 after the payment of these proper claims. This  
27 amounts to \$66,733.26 and is sufficient to fund 90.5%  
28 of the claims of the municipalities which have either  
29 failed to file in a timely fashion or meet the re-  
30 quired minimum assessment ratio. Thus the claims of  
31 these municipalities will be prorated accordingly.  
32 The total cost of this resolve is \$187,544.80.

33 6758031186