

MAINE STATE LEGISLATURE

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(EMERGENCY)
(New Draft of H.P. 1072, L.D. 1455)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1728

H.P. 1264 House of Representatives, June 3, 1987
Reported by Representative CASHMAN from the Committee on
Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk

Original bill sponsored by Representative HICHBORN of
LaGrange. Cosponsored by Representatives INGRAHAM of Houlton,
LISNIK of Presque Isle, and Senator THERIAULT of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

**Resolve, Reimbursing Certain
Municipalities on Account of Taxes,
Lost Due to Lands being Classified
under the Maine Tree Growth Tax Law.**

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

Whereas, certain municipalities have been reim-
bursed 75% of the tax loss pursuant to the Maine Re-
vised Statutes, Title 36, section 578, and there re-
mains money due these municipalities; and

1 Whereas, certain municipalities currently need
2 the remaining reimbursement funds due to the taxes
3 lost; and

4 Whereas, 95 municipalities did not meet the 1986
5 municipal valuation return filing date or did not
6 achieve the minimum assessment ratio as required by
7 the Maine Revised Statutes, Title 36, section 327,
8 the Legislature hereby allocates the remaining appro-
9 priation, after paying proper claims among these 95
10 municipalities; thus they will receive 80.476% of
11 their claim; and

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

18 Reimbursements to be paid to certain municipali-
19 ties. Resolved: That the following designated munic-
20 ipalities be reimbursed for the sums indicated total-
21 ing \$204,256.71 under the provisions of the Maine
22 Tree Growth Tax Law pursuant to the Maine Revised
23 Statutes, Title 36, section 578, subsection 1:

24	Androscoggin County	1986
25	Auburn	\$ 28.16
26	Durham	153.82
27	Green	13.13
28	Leeds	109.73
29	Lewiston	9.56
30	Lisbon	134.32
31	Livermore	116.25
32	Livermore Falls	112.42
33	Mechanic Falls	70.35
34	Minot	421.05
35	Poland	123.04
36	Sabattus	28.76
37	Turner	150.45
38	Wales	9.64

39 Aroostook County

1	Allagash	2,382.73
2	Amity	561.04
3	Ashland	880.09
4	Bancroft	2,392.07
5	Benedicta	256.09
6	Bridgewater	141.26
7	Caribou	7.99
8	Cary Plantation	54.79
9	Castle Hill	119.60
10	Caswell	241.88
11	Chapman	238.61
12	Crystal	285.45
13	Cyr Plantation	485.29
14	E Plantation	425.25
15	Eagle Lake	354.71
16	Easton	104.14
17	Fort Fairfield	87.16
18	Fort Kent	38.32
19	Glenwood Plantation	505.37
20	Grand Isle	303.34
21	Hamlin	130.81
22	Hammond	2,631.44
23	Haynesville	826.69
24	Hersey	260.53
25	Hodgdon	147.56
26	Island Falls	97.57
27	Limestone	21.30
28	Linneus	302.17
29	Littleton	42.11
30	Ludlow	115.24
31	Macwahoc Plantation	519.36
32	Madawaska	85.99
33	Mapleton	116.97
34	Masardis	425.55
35	Merrill	582.07
36	Monticello	68.81
37	Moro Plantation	268.90
38	Nashville Plantation	716.17
39	New Canada	408.26
40	New Limerick	26.24
41	New Sweden	83.66
42	Oakfield	341.92
43	Orient	2,027.39
44	Oxbow Plantation	571.57
45	Perham	290.77
46	Portage Lake	309.97
47	Presque Isle	9.19

1	Reed Plantation	1,144.95
2	St. Francis	361.69
3	St. John Plantation	945.37
4	Sherman	124.50
5	Smyrna	522.79
6	Stockholm	573.34
7	Van Buren	91.61
8	Wade	498.22
9	Wallagrass	475.87
10	Washburn	81.11
11	Westfield	458.44
12	Westmanland	675.46
13	Weston	381.52
14	Winterville Plantation	134.77
15	Cumberland County	
16	Bridgton	1,115.52
17	Brunswick	333.65
18	Cape Elizabeth	170.93
19	Casco	249.88
20	Cumberland	76.50
21	Falmouth	62.47
22	Freeport	294.47
23	Gorham	146.66
24	Gray	146.29
25	Harpswell	416.64
26	Harrison	214.09
27	Naples	227.74
28	New Gloucester	363.22
29	Portland	23.64
30	Raymond	629.52
31	Scarborough	273.92
32	Sebago	1,032.71
33	South Portland	.82
34	Standish	431.14
35	Westbrook	105.02
36	Windham	169.61
37	Yarmouth	7.54
38	Franklin County	
39	Avon	463.05
40	Carrabassett Valley	1,299.19
41	Carthage	627.19
42	Chesterville	808.78
43	Coplin Plantation	630.52

1	Dallas Plantation	745.09
2	Eustis	573.19
3	Farmington	129.07
4	Industry	198.49
5	Jay	314.82
6	Kingfield	576.19
7	Madrid	663.22
8	New Sharon	435.08
9	New Vineyard	928.05
10	Phillips	593.77
11	Rangeley	517.91
12	Rangeley Plantation	3,850.70
13	Sandy River Plantation	562.76
14	Strong	273.07
15	Temple	2,324.39
16	Weld	979.12
17	Wilton	189.79

18 Hancock County

19	Amherst	703.61
20	Aurora	620.47
21	Bar Harbor	479.17
22	Blue Hill	254.96
23	Brooklin	111.42
24	Brooksville	11.83
25	Bucksport	247.91
26	Castine	261.10
27	Dedham	1,225.61
28	Deer Isle	118.30
29	Eastbrook	480.19
30	Ellsworth	800.06
31	Franklin	6.05
32	Frenchboro	34.76
33	Gouldsboro	210.65
34	Great Pond	743.89
35	Hancock	423.38
36	Mariaville	553.80
37	Mount Desert	13.43
38	Orland	282.45
39	Osborn	720.22
40	Otis	403.99
41	Penobscot	332.33
42	Sedgwick	114.94
43	Sorrento	5.73
44	Southwest Harbor	14.02
45	Stonington	12.86

1	Sullivan	225.86
2	Surry	331.12
3	Swan's Island	215.97
4	Tremont	7.86
5	Trenton	76.61
6	Verona	3.70
7	Waltham	492.19
8	Winter Harbor	110.62
9	Kennebec County	
10	Albion	16.76
11	Augusta	90.30
12	Belgrade	174.22
13	Benton	133.35
14	China	45.00
15	Clinton	184.01
16	Farmingdale	1.54
17	Fayette	193.05
18	Gardiner	610.06
19	Hallowell	10.12
20	Litchfield	675.03
21	Manchester	41.06
22	Monmouth	4.35
23	Mount Vernon	90.71
24	Oakland	120.26
25	Pittston	68.29
26	Readfield	117.00
27	Rome	163.05
28	Sidney	7.34
29	Vassalboro	640.39
30	Vienna	142.09
31	Wayne	32.62
32	Windsor	22.05
33	Winslow	274.87
34	Winthrop	45.79
35	Knox County	
36	Appleton	24.82
37	Camden	677.23
38	Cushing	27.05
39	Friendship	133.24
40	Hope	456.83
41	Isle au Haut	47.17
42	North Haven	31.22
43	Rockland	24.37

1	Rockport	175.70
2	St. George	.90
3	South Thomaston	83.06
4	Thomaston	10.95
5	Union	98.10
6	Vinalhaven	241.81
7	Warren	74.61
8	Washington	117.60
9	Lincoln County	
10	Alna	186.82
11	Boothbay	47.14
12	Boothbay Harbor	82.86
13	Bremen	133.91
14	Bristol	58.12
15	Damariscotta	58.76
16	Dresden	325.30
17	Edgecomb	55.02
18	Jefferson	250.50
19	Newcastle	685.17
20	Nobleboro	18.36
21	Somerville	22.35
22	South Bristol	267.82
23	Waldoboro	349.35
24	Westport	44.84
25	Whitefield	164.29
26	Oxford County	
27	Andover	857.47
28	Bethel	2,001.44
29	Brownfield	702.43
30	Buckfield	224.36
31	Byron	1,073.62
32	Canton	239.96
33	Denmark	813.81
34	Dixfield	648.82
35	Fryeburg	546.11
36	Gilead	742.03
37	Greenwood	6,651.17
38	Hanover	32.89
39	Hartford	1,167.06
40	Hebron	124.42
41	Hiram	186.67
42	Lincoln Plantation	594.04
43	Lovell	731.77

1	Magalloway Plantation	960.22
2	Mexico	301.54
3	Newry	1,015.24
4	Norway	291.37
5	Otisfield	226.09
6	Oxford	600.79
7	Paris	332.62
8	Peru	1,724.64
9	Porter	293.14
10	Roxbury	848.89
11	Rumford	3,346.07
12	Stoneham	8.34
13	Stow	134.89
14	Sumner	1,491.90
15	Sweden	376.99
16	Upton	773.81
17	Waterford	334.39
18	West Paris	114.56
19	Woodstock	2,167.66
20	Penobscot County	
21	Alton	524.47
22	Bangor	56.32
23	Bradford	298.65
24	Bradley	510.71
25	Brewer	55.17
26	Burlington	986.70
27	Carmel	98.89
28	Carroll Plantation	1,000.80
29	Charleston	247.12
30	Chester	508.69
31	Clifton	380.81
32	Corinna	28.72
33	Corinth	470.38
34	Dexter	203.62
35	Dixmont	35.21
36	Drew Plantation	695.51
37	East Millinocket	162.90
38	Eddington	130.84
39	Edinburg	646.12
40	Enfield	111.10
41	Etna	68.02
42	Exeter	409.10
43	Garland	216.90
44	Glenburn	45.67
45	Greenbush	514.61

1	Greenfield	607.35
2	Hampden	11.47
3	Holden	87.86
4	Howland	540.11
5	Hudson	335.02
6	Kenduskeag	49.61
7	LaGrange	1,521.36
8	Lakeville	505.76
9	Lee	371.55
10	Levant	6.49
11	Lincoln	747.56
12	Lowell	627.37
13	Mattawamkeag	660.41
14	Maxfield	245.59
15	Medway	1,851.75
16	Milford	640.05
17	Millinocket	165.71
18	Mt. Chase	490.42
19	Newburgh	80.85
20	Newport	158.02
21	Old Town	190.31
22	Orono	200.99
23	Orrington	50.55
24	Passadumkeag	217.87
25	Patten	358.84
26	Plymouth	83.14
27	Prentiss Plantation	637.39
28	Seboeis Plantation	702.34
29	Springfield	483.07
30	Stetson	62.10
31	Veazie	11.94
32	Webster Plantation	426.16
33	Winn	748.05
34	Woodville	798.34
35	Piscataquis County	
36	Abbott	747.94
37	Atkinson	422.70
38	Bowerbank	846.34
39	Brownville	738.49
40	Dover-Foxcroft	551.89
41	Greenville	603.26
42	Guilford	345.07
43	Kingsbury Plantation	923.55
44	Lake View	2,824.10
45	Medford	2,255.78

1	Milo	676.36
2	Monson	535.84
3	Parkman	1,197.36
4	Sangerville	573.24
5	Sebec	404.06
6	Shirley	602.88
7	Wellington	447.79
8	Willimantic	775.61
9	Sagadahoc County	
10	Arrowsic	14.49
11	Bath	5.59
12	Bowdoin	633.02
13	Bowdoinham	136.50
14	Georgetown	2.77
15	Richmond	419.36
16	Topsham	167.02
17	West Bath	1,175.51
18	Woolwich	26.40
19	Somerset County	
20	Anson	16,007.80
21	Athens	405.07
22	Bingham	593.40
23	Brighton Plantation	799.20
24	Cambridge	106.31
25	Canaan	259.99
26	Caratunk	1,004.06
27	Cornville	224.02
28	Dennistown Plantation	635.28
29	Detroit	63.19
30	Fairfield	297.56
31	Harmony	203.14
32	Hartland	328.91
33	Highland Plantation	890.92
34	Jackman	716.32
35	Madison	362.85
36	Mercer	111.75
37	Moose River	796.46
38	Moscow	381.12
39	New Portland	303.26
40	Norridgewock	598.74
41	Pittsfield	304.32
42	Pleasant Ridge Plantation	439.12
43	Ripley	76.31

1	St. Albans	185.17
2	Skowhegan	294.67
3	Smithfield	157.84
4	Solon	636.94
5	Starks	252.29
6	The Forks Plantation	771.67
7	West Forks Plantation	1,028.36
8	Waldo County	
9	Belfast	73.54
10	Belmont	1.87
11	Brooks	126.56
12	Burnham	203.21
13	Frankfort	103.69
14	Freedom	120.87
15	Islesboro	14.66
16	Jackson	1,175.03
17	Knox	16.32
18	Liberty	460.64
19	Lincolntonville	156.16
20	Monroe	36.19
21	Montville	53.29
22	Palermo	160.67
23	Prospect	7.12
24	Searsmont	246.14
25	Searsport	7.80
26	Stockton Springs	60.48
27	Swanville	21.26
28	Thorndike	44.66
29	Troy	287.36
30	Unity	114.82
31	Waldo	9.94
32	Winterport	15.22
33	Washington County	
34	Addison	121.57
35	Alexander	442.84
36	Baileyville	495.52
37	Baring Plantation	258.69
38	Beddington	636.52
39	Calais	357.22
40	Centerville	826.54
41	Charlotte	257.59
42	Codyville Plantation	578.25
43	Columbia	217.77

1	Columbia Falls	642.44
2	Cooper	301.12
3	Crawford	570.04
4	Cutler	438.22
5	Danforth	884.02
6	Denneysville	559.51
7	East Machias	364.84
8	Grand Lake Stream Plantation	798.30
9	Harrington	14.44
10	Jonesboro	323.25
11	Jonesport	156.94
12	Lubec	47.08
13	Machias	41.95
14	Machiasport	44.92
15	Marshfield	227.81
16	Milbridge	143.17
17	Northfield	2,463.05
18	Pembroke	61.72
19	Perry	73.39
20	Princeton	536.74
21	Robbinston	76.84
22	Roque Bluffs	11.15
23	Steuben	89.96
24	Talmadge	803.51
25	Topsfield	2,745.88
26	Vanceboro	425.02
27	Waite	807.30
28	Wesley	2,104.25
29	Whiting	419.59
30	Whitneyville	132.95
31	York County	
32	Acton	132.66
33	Alfred	139.01
34	Arundel	57.56
35	Biddeford	26.02
36	Buxton	146.55
37	Cornish	216.82
38	Dayton	.94
39	Eliot	110.61
40	Hollis	213.37
41	Kennebunk	111.86
42	Kennebunkport	51.00
43	Lebanon	187.39
44	Limerick	43.80
45	Limington	242.77

1	Lyman	121.57
2	Newfield	148.91
3	North Berwick	99.45
4	Ogunquit	15.56
5	Old Orchard Beach	191.90
6	Parsonsfield	484.42
7	Saco	387.01
8	Sanford	442.18
9	Shapleigh	53.36
10	South Berwick	97.35
11	Waterboro	165.34
12	Wells	215.25
13	York	133.26

14		
15	GRAND TOTAL	<u>\$204,256.71</u>

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

1 STATEMENT OF FACT

2 The purpose of this new draft is to reimburse
3 certain municipalities on account of taxes lost due
4 to forest land being classified under the provisions
5 of the Maine Tree Growth Tax Law. These reimburse-
6 ments are made in accordance with the Maine Revised
7 Statutes, Title 36, section 578. The cost of reim-
8 bursement to those municipalities listed in this re-
9 solve is \$115,247.12, with \$345,743.29 having been
10 paid to those qualifying municipalities as of Decem-
11 ber 15, 1986.

12 In addition, the Legislature has determined to
13 allocate the balance of the appropriation remaining
14 after the payment of these proper claims. This
15 amounts to \$89,009.59 and is sufficient to fund
16 80.476% of the claims of the municipalities which
17 have either failed to file in a timely fashion or
18 meet the required minimum assessment ratio. Thus the
19 claims of these municipalities will be prorated ac-
20 cordingly. The total cost of this resolve is
21 \$204,256.71.

22 3013052287