

MAINE STATE LEGISLATURE

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(EMERGENCY)
SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2482

H.P. 1814 House of Representatives, March 9, 1988
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative WHITCOMB of Waldo.
Cosponsored by Representative SEAVEY of Kennebunkport,
Senators TWITCHELL of Oxford and LUDWIG of Aroostook.

STATE OF MAINE

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

1 **RESOLVE, Reimbursing Certain Municipalities**
2 **on Account of Taxes Lost Due to Lands being**
3 **Classified under the Maine Tree Growth Tax Law.**
4

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

9 Whereas, certain municipalities have been

1 reimbursed 75% of the tax loss pursuant to the Maine
2 Revised Statutes, Title 36, section 578, and there
3 remains money due these municipalities; and

4 Whereas, certain municipalities currently need the
5 remaining reimbursement funds due to the taxes lost;
6 and

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

13 Reimbursements to be paid to certain
14 municipalities. Resolved: That the following
15 designated municipalities be reimbursed for the sums
16 indicated totaling \$112,945.81 under the provisions of
17 the Maine Tree Growth Tax Law pursuant to the Maine
18 Revised Statutes, Title 36, section 578, subsection 1:

		<u>1987</u>
19		
20	Androscoggin County	
21	Auburn	\$ 28.42
22	Durham	150.15
23	Greene	30.48
24	Lewiston	8.36
25	Lisbon	138.94
26	Livermore	127.39
27	Livermore Falls	112.09
28	Poland	124.65
29	Sabattus	28.76
30	Aroostook County	
31	Allagash	2,065.45
32	Amity	601.54
33	Ashland	873.64
34	Bridgewater	141.26
35	Caribou	10.76
36	Cary Plantation	54.19

1	Castle Hill	172.51
2	Caswell Plantation	273.19
3	Chapman	237.45
4	Crystal	285.45
5	E Plantation	427.69
6	Eagle Lake	354.71
7	Easton	116.14
8	Fort Kent	47.70
9	Frenchville	9.22
10	Glenwood Plantation	690.49
11	Grand Isle	303.34
12	Hammond	642.29
13	Haynesville	895.72
14	Hersey	385.28
15	Hodgdon	147.56
16	Island Falls	97.57
17	Limestone	21.30
18	Linneus	305.02
19	Littleton	42.07
20	Ludlow	115.24
21	Macwahoc Plantation	217.77
22	Madawaska	83.77
23	Mapleton	37.39
24	Masardis	425.55
25	Merrill	582.07
26	Monticello	72.56
27	Moro Plantation	496.07
28	Nashville Plantation	716.17
29	New Canada	436.65
30	New Limerick	10.82
31	New Sweden	78.52
32	Oakfield	341.92
33	Oxbow Plantation	630.64
34	Perham	289.35
35	Presque Isle	9.19
36	Reed Plantation	1,144.95
37	St. Francis	369.41
38	St. John Plantation	945.37
39	Sherman	124.50
40	Smyrna	522.79
41	Van Buren	91.61
42	Wade	521.36
43	Wallagrass Plantation	475.87
44	Westfield	462.22

1	Westmanland	576.57
2	Weston	399.60
3	Winterville Plantation	143.55
4	Woodland	6.21
5	Cumberland County	
6	Bridgton	347.02
7	Brunswick	504.76
8	Cape Elizabeth	53.55
9	Cumberland	76.50
10	Falmouth	59.44
11	Freeport	711.87
12	Gorham	144.82
13	Gray	146.29
14	Harrison	213.64
15	Raymond	190.39
16	South Portland	.82
17	Standish	415.61
18	Windham	172.05
19	Yarmouth	7.30
20	Franklin County	
21	Avon	460.01
22	Carrabassett Valley	1,302.56
23	Carthage	626.62
24	Coplin Plantation	625.57
25	Dallas Plantation	742.27
26	Eustis	451.42
27	Farmington	138.04
28	Industry	198.49
29	Jay	104.92
30	Kingfield	576.19
31	Madrid	670.65
32	New Sharon	862.22
33	Phillips	597.79
34	Rangeley	517.95
35	Rangeley Plantation	1,229.07
36	Sandy River Plantation	616.22
37	Strong	277.72
38	Weld	976.65
39	Wilton	189.79
40	Hancock County	

1	Amherst	703.61
2	Aurora	624.22
3	Blue Hill	254.96
4	Brooklin	34.99
5	Bucksport	253.76
6	Castine	332.31
7	Dedham	380.74
8	Deer Isle	355.01
9	Eastbrook	480.19
10	Ellsworth	799.99
11	Franklin	267.30
12	Great Pond	743.89
13	Lamoine	40.96
14	Mariaville	554.14
15	Mount Desert	49.20
16	Orland	279.45
17	Osborn	718.65
18	Sedgwick	52.20
19	Sorrento	8.76
20	Southwest Harbor	12.90
21	Stonington	12.82
22	Sullivan	225.86
23	Surry	231.07
24	Tremont	25.54
25	Trenton	80.74
26	Verona	2.88
27	Waltham	475.12
28	Winter Harbor	110.62
29	Kennebec County	
30	Albion	15.97
31	Augusta	90.22
32	Benton	133.31
33	China	45.00
34	Clinton	183.97
35	Farmingdale	1.54
36	Fayette	198.82
37	Gardiner	773.36
38	Hallowell	12.06
39	Manchester	41.06
40	Mount Vernon	92.92
41	Oakland	120.19
42	Pittston	68.29

1	Readfield	91.24
2	Rome	163.01
3	Sidney	10.09
4	Wayne	29.36
5	West Gardiner	2.89
6	Windsor	30.63
7	Winslow	274.69
8	Winthrop	39.45
9	Knox County	
10	Appleton	33.00
11	Cushing	25.70
12	Friendship	133.24
13	Isle au Haut	47.17
14	North Haven	62.69
15	Owls Head	7.85
16	Rockland	24.34
17	Rockport	249.41
18	South Thomaston	140.62
19	Thomaston	10.95
20	Union	28.39
21	Vinalhaven	235.47
22	Washington	113.62
23	Lincoln County	
24	Boothbay Harbor	76.78
25	Edgecomb	63.44
26	Jefferson	249.37
27	Nobleboro	9.04
28	South Bristol	232.99
29	Waldoboro	111.94
30	Westport	41.42
31	Whitefield	51.41
32	Oxford County	
33	Andover	860.02
34	Brownfield	215.96
35	Buckfield	221.44
36	Byron	1,083.67
37	Canton	239.96
38	Denmark	1,446.46

1	Dixfield	648.75
2	Fryebrug	467.85
3	Gilead	230.47
4	Hartford	389.66
5	Hebron	125.92
6	Hiram	203.25
7	Lincoln Plantation	761.52
8	Lovell	961.60
9	Magalloway Plantation	1,147.72
10	Mexico	301.54
11	Newry	1,012.80
12	Paris	343.87
13	Peru	541.99
14	Porter	294.94
15	Roxbury	848.89
16	Stow	132.64
17	Sweden	376.20
18	Waterford	334.39
19	West Paris	108.15
20	Penobscot County	
21	Alton	533.14
22	Bangor	65.81
23	Bradley	510.60
24	Brewer	55.44
25	Burlington	986.70
26	Carmel	98.77
27	Carroll Plantation	638.81
28	Charleston	247.16
29	Corinna	28.72
30	Corinth	496.43
31	Dexter	203.62
32	Dixmont	35.21
33	Drew Plantation	695.51
34	Eddington	192.82
35	Edinburg	646.12
36	Etna	71.96
37	Garland	191.29
38	Greenbush	412.93
39	Greenfield	607.35
40	Hampden	11.51
41	Holden	87.86
42	Howland	540.11

1	Hudson	335.02
2	LaGrange	587.81
3	Lakeville	579.90
4	Lee	371.55
5	Levant	23.36
6	Lincoln	746.06
7	Mattawamkeag	646.54
8	Maxfield	153.30
9	Medway	1,670.77
10	Milford	638.92
11	Millinocket	165.71
12	Mt. Chase	490.42
13	Newburgh	76.24
14	Newport	158.89
15	Orrington	50.47
16	Passadumkeag	219.04
17	Patten	358.84
18	Plymouth	83.14
19	Prentiss Plantation	637.39
20	Seboeis Plantation	658.45
21	Springfield	483.07
22	Stetson	61.35
23	Veazie	11.69
24	Webster Plantation	682.95
25	Winn	761.51
26	Woodville	798.15
27	Piscataquis County	
28	Abbot	232.35
29	Atkinson	422.70
30	Beaver Cove	730.70
31	Bowerbank	846.30
32	Brownville	723.97
33	Dover-Foxcroft	551.89
34	Greenville	603.15
35	Guilford	345.04
36	Kingsbury Plantation	936.64
37	Lake View Plantation	879.30
38	Medford	444.97
39	Milo	228.90
40	Monson	532.65
41	Parkman	370.50
42	Sangerville	498.69

1	Sebec	405.60
2	Shirley	141.63
3	Wellington	447.79
4	Willimantic	775.61
5	Sagadahoc County	
6	Bath	5.59
7	Bowdoinham	138.15
8	Phippsburg	54.07
9	Topsham	167.17
10	West Bath	39.15
11	Woolwich	27.67
12	Bingham	628.65
13	Somerset County	
14	Cambridge	106.76
15	Canaan	259.99
16	Caratunk	1,004.06
17	Cornville	239.62
18	Detroit	68.96
19	Fairfield	296.51
20	Harmony	91.05
21	Hartland	331.39
22	Jackman	785.32
23	Mercer	113.32
24	Moose River	780.19
25	Moscow	677.27
26	New Portland	303.45
27	Pittsfield	124.39
28	Pleasant Ridge Plantation	439.12
29	Ripley	75.60
30	St. Albans	186.67
31	Skowhegan	294.67
32	Smithfield	157.84
33	Starks	87.34
34	The Forks Plantation	748.46
35	West Forks Plantation	1,028.36
36	Waldo County	
37	Belfast	74.51
38	Burham	203.25

1	Frankfort	103.61
2	Freedom	56.31
3	Jackson	52.50
4	Knox	17.10
5	Liberty	19.57
6	Lincolnvillle	145.59
7	Monroe	37.42
8	Montville	60.52
9	Palermo	49.91
10	Prospect	9.52
11	Searsmont	134.77
12	Searsport	7.80
13	Stockton Springs	34.95
14	Thorndike	46.31
15	Troy	313.87
16	Unity	119.17
17	Waldo	15.04
18	Winterport	15.22
19	Washington County	
20	Addison	167.45
21	Baileyville	491.10
22	Beddington	619.54
23	Calais	354.15
24	Centerville	826.54
25	Charlotte	257.59
26	Cooper	301.12
27	Crawford	570.04
28	Cutler	443.74
29	Danforth	886.80
30	Dennysville	174.56
31	East Machias	753.34
32	Grand Lake Stream	798.26
33	Harrington	14.44
34	Jonesboro	161.24
35	Jonesport	161.25
36	Lubec	14.62
37	Machias	45.86
38	Marshfield	284.61
39	Pembroke	74.89
40	Princeton	539.32
41	Robbinston	92.77
42	Roque Bluffs	9.20

1	Steuben	89.96
2	Talmadge	797.92
3	Vanceboro	507.36
4	York County	
5	Alfred	139.35
6	Berwick	59.36
7	Buxton	45.52
8	Cornish	216.45
9	Eliot	125.91
10	Hollis	225.90
11	Kennebunk	101.02
12	Lebanon	183.67
13	Limerick	43.80
14	Limington	240.15
15	Lyman	121.57
16	Newfield	148.46
17	North Berwick	99.49
18	Ogunquit	11.81
19	Old Orchard Beach	265.74
20	Parsonfield	852.85
21	Saco	117.56
22	South Berwick	4.03
23	Waterboro	165.97
24	Wells	212.81
25	York	157.07
26		
27	GRAND TOTAL	<u>\$112,945.81</u>

28 **Emergency clause.** In view of the emergency
29 cited in the preamble, this resolve shall take effect
30 when approved.

31 STATEMENT OF FACT

32 The purpose of this resolve is to reimburse
33 certain municipalities on account of taxes lost due to
34 forest land being classified under the provisions of
35 the Maine Tree Growth Tax Law. These reimbursements
36 are made in accordance with the Maine Revised
37 Statutes, Title 36, section 578. The total cost of

1 reimbursement to those municipalities listed in this
2 resolve is \$450,218.22 with \$337,272.41 having been
3 paid to those qualifying municipalities as of December
4 15, 1987. This amount does not include a
5 reimbursement for the 87 municipalities which did not
6 file their municipal valuation returns in time to be
7 included in this resolve, or the 20 municipalities
8 which did file timely municipal valuation returns, but
9 did not achieve the appropriate minimum assessment
10 ration described in Title 36, section 327.

11

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