

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

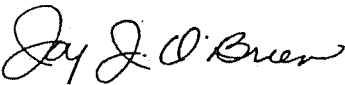
Legislative Document

No. 1721

S.P. 624

In Senate, June 2, 1989

Reference to the Committee on Taxation suggested and ordered printed.


JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator LUDWIG of Aroostook.
Cosponsored by Representative HICHBORN of LaGrange.

STATE OF MAINE

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

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

(EMERGENCY)



1	Westmanland	34.61
	Weston	639.36
3	Winterville Plantation	954.96
	Woodland	9.72
5		
	Cumberland County	
7		
	Baldwin	714.48
9	Bridgton	535.44
	Brunswick	347.04
11	Cape Elizabeth	85.68
	Casco	619.44
13	Cumberland	119.10
	Falmouth	409.92
15	Freeport	279.24
	Gorham	218.22
17	Gray	870.24
	Harpswell	498.00
19	Harrison	341.52
	Naples	440.82
21	New Gloucester	576.60
	Portland	12.72
23	Raymond	1,197.84
	Scarborough	534.00
25	Sebago	277.39
	South Portland	1.32
27	Standish	640.56
	Westbrook	218.16
29	Windham	270.36
	Yarmouth	1.56
31		
	Franklin County	
33		
	Avon	733.08
35	Carrabassett Valley	2,084.10
	Carthage	4,005.12
37	Chesterville	389.70
	Coplin Plantation	4,003.68
39	Dallas Plantation	1,183.08
	Eustis	959.16
41	Farmington	883.44
	Industry	317.58
43	Jay	185.34
	Kingfield	920.40
45	Madrid	4,310.16
	New Sharon	1,983.84
47	New Vineyard	1,883.76
	Phillips	3,851.04
49	Rangeley	3,201.36
	Rangeley Plantation	1,232.58

1	Strong	471.72
	Temple	831.72
3	Wilton	303.66
5	Hancock County	
7	Amherst	4,511.52
	Aurora	3,984.72
9	Bar Harbor	42.30
	Blue Hill	1,631.76
11	Brooklin	55.68
	Brooksville	4.80
13	Bucksport	410.64
	Castine	40.02
15	Dedham	609.18
	Deer Isle	230.82
17	Eastbrook	3,073.20
	Ellsworth	1,199.04
19	Franklin	1,880.40
	Great Pond	1,190.22
21	Lamoine	17.23
	Frenchboro	55.62
23	Mariaville	3,623.52
	Mount Desert	7.02
25	Orland	333.98
	Osborn	1,149.60
27	Otis	654.72
	Penobscot	660.72
29	Sedgwick	333.84
	Sorrento	3.33
31	Southwest Harbor	20.64
	Stonington	19.74
33	Sullivan	361.38
	Surry	378.78
35	Swans Island	85.20
	Tremont	5.14
37	Trenton	548.16
	Verona	2.28
39	Waltham	779.58
	Winter Harbor	181.44
41	Kennebec County	
43	Albion	25.56
45	Augusta	604.08
	Belgrade	288.66
47	Benton	210.90
	China	72.00
49	Clinton	307.32
	Farmingdale	2.46

1	Fayette	315.24
	Gardiner	67.44
3	Hallowell	64.80
	Litchfield	1,339.20
5	Manchester	60.19
	Monmouth	2.76
7	Mount Vernon	153.12
	Oakland	192.30
9	Pittston	109.26
	Readfield	147.18
11	Rome	1,043.28
	Vassalboro	1,273.20
13	Vienna	909.60
	Wayne	43.14
15	West Gardiner	4.62
	Windsor	318.12
17	Winslow	445.92
	Winthrop	61.80
19		
	Knox County	
21	Appleton	54.72
23	Camden	2.74
	Cushing	61.62
25	Hope	305.52
	Isle au Haut	301.92
27	North Haven	16.72
	Owls Head	1.98
29	Rockland	155.76
	Thomaston	17.52
31	Union	45.42
	Vinalhaven	123.36
33	Warren	456.96
	Washington	828.48
35		
	Lincoln County	
37	Boothbay	287.76
39	Boothbay Harbor	12.54
	Bremen	840.72
41	Damariscotta	94.02
	Dresden	35.82
43	Edgecomb	32.82
	Newcastle	354.42
45	Somerville	143.04
	Waldoboro	178.44
47	Whitefield	329.04

1	Oxford County	
3	Andover	1,382.16
	Bethel	1,164.06
5	Buckfield	359.70
	Byron	1,733.88
7	Canton	383.94
	Denmark	2,070.42
9	Dixfield	1,035.54
	Fryeburg	2,987.76
11	Gilead	364.32
	Greenwood	4,787.52
13	Hartford	622.38
	Hebron	107.65
15	Hiram	325.74
	Lincoln Plantation	949.86
17	Magalloway Plantation	1,536.36
	Mexico	481.68
19	Newry	1,620.36
	Norway	1,808.88
21	Otisfield	1,433.76
	Oxford	1,187.28
23	Paris	2,234.16
	Peru	3,468.72
25	Porter	1,881.60
	Roxury	1,358.22
27	Rumford	6,452.40
	Stow	215.82
29	Sumner	827.16
	Sweden	603.18
31	Upton	4,952.40
	Waterford	537.54
33	West Paris	173.10
	Woodstock	4,284.72
35		
	Penobscot County	
37	Alton	291.51
	Bangor	109.62
39	Bradford	455.82
	Bradley	816.96
41	Brewer	6.60
	Burlington	1,578.72
43	Carmel	13.39
	Carroll Plantation	3,737.00
45	Charleston	395.88
	Clifton	508.13
47	Corinna	45.96
	Corinth	392.94
49	Dexter	346.32

1	Dixmont	43.48
	Drew Plantation	1,006.40
3	East Millinocket	1,038.48
	Eddington	212.40
5	Etna	115.14
	Exeter	813.36
7	Garland	1,016.40
	Glenburn	81.60
9	Greenfield	967.14
	Hampden	20.46
11	Holden	140.58
	Howland	864.18
13	Hudson	2,144.16
	Lagrange	816.12
15	Lakeville	1,526.04
	Lee	594.48
17	Levant	8.76
	Lincoln	1,224.42
19	Lowell	320.00
	Mattawamkeag	1,065.48
21	Maxfield	67.72
	Medway	1,182.66
23	Milford	1,023.78
	Millinocket	265.14
25	Mt. Chase	784.68
	Newburgh	127.62
27	Newport	1,016.88
	Old Town	312.12
29	Orono	244.08
	Orrington	46.24
31	Passadumkeag	350.46
	Patten	582.24
33	Plymouth	136.74
	Prentiss Plantation	1,019.82
35	Springfield	3,091.68
	Stacyville	968.64
37	Stetson	115.68
	Veazie	4.68
39	Webster Plantation	1,090.92
	Winn	1,218.42
41	Woodville	1,277.04
43	Piscataquis County	
45	Abbot	406.98
	Atkinson	677.40
47	Beaver Cove	1,018.86
	Bowerbank	1,354.14
49	Brownville	1,221.48
	Dover-Foxcroft	873.66

1	Guilford	569.88
	Kingsbury Plantation	1,501.38
3	Lake View Plantation	1,371.00
	Medford	1,162.44
5	Milo	392.58
	Monson	862.92
7	Parkman	580.20
	Sangerville	259.98
9	Sebec	191.95
	Shirley	1,582.62
11	Wellington	199.01
	Willimantic	1,019.24
13		
	Sagadahoc County	
15		
	Arrowsic	52.08
17	Bath	8.94
	Bowdoin	1,252.80
19	Bowdoinham	838.80
	Richmond	859.92
21	Topsham	135.48
	West Bath	250.56
23	Woolwich	53.94
25		
	Somerset County	
27	Anson	1,484.64
	Athens	2,576.88
29	Bingham	962.64
	Brighton Plantation	1,276.20
31	Cambridge	169.26
	Canaan	416.04
33	Caratunk	1,606.50
	Cornville	375.72
35	Dennistown Plantation	1,258.86
	Detroit	110.34
37	Embden	283.69
	Fairfield	482.64
39	Harmony	27.87
	Hartland	530.22
41	Highland Plantation	929.50
	Jackman	1,174.98
43	Madison	576.66
	Mercer	734.64
45	Moose River	1,248.54
	New Portland	1,942.08
47	Norridgewock	1,205.76
	Pittsfield	796.08
49	Pleasant Ridge Plantation	702.60
	Ripley	132.06

1	St. Albans	298.68
	Skowhegan	471.42
3	Smithfield	251.16
	Solon	4,049.28
5	Starks	163.20
	The Forks Plantation	4,807.44
7	West Forks Plantation	1,645.38
9	Waldo County	
11	Belfast	132.12
	Belmont	.34
13	Burnham	325.20
	Frankfort	840.00
15	Freedom	33.01
	Jackson	59.93
17	Knox	123.84
	Liberty	27.66
19	Lincolnton	190.21
	Monroe	59.88
21	Montville	110.04
	Palermo	9.09
23	Prospect	15.24
	Searsmont	215.64
25	Searsport	12.48
	Stockton Springs	223.68
27	Swanville	24.72
	Thorndike	305.28
29	Troy	1,917.60
	Unity	714.14
31	Waldo	24.06
	Winterport	22.50
33	Washington County	
35	Addison	179.98
37	Alexander	2,825.28
	Baileyville	785.76
39	Baring Plantation	539.28
	Beddington	993.00
41	Calais	567.84
	Centerville	1,322.46
43	Charlotte	411.96
	Codyville Plantation	1,479.98
45	Columbia	563.76
	Columbia Falls	319.26
47	Cooper	481.80
	Crawford	648.22
49	Cutler	2,839.92
	Danforth	1,418.88

1	Dennysville	264.93
	East Machias	585.66
3	Grand Lake Stream	1,314.78
	Harrington	92.40
5	Jonesboro	38.94
	Jonesport	258.06
7	Lubec	70.20
	Machias	66.00
9	Machiasport	22.06
	Meddybemps	125.40
11	Milbridge	284.64
	Northfield	4,640.64
13	Pembroke	481.92
	Princeton	3,451.68
15	Robbinston	152.16
	Roque Bluffs	18.39
17	Steuben	143.94
	Talmadge	707.91
19	Topsfield	5,484.96
	Vanceboro	680.04
21	Waite	660.34
	Wesley	367.98
23	Whiting	2,730.96
	Whitneyville	901.44
25		
	York County	
27		
	Alfred	225.84
29	Arundel	362.88
	Berwick	383.04
31	Biddeford	166.56
	Buxton	291.36
33	Cornish	346.32
	Dayton	.49
35	Eliot	121.44
	Hollis	408.78
37	Kennebunk	161.46
	Kennebunkport	321.60
39	Lebanon	1,225.68
	Limerick	70.08
41	Limington	387.24
	Lyman	804.72
43	Ogunquit	18.90
	Old Orchard Beach	29.52
45	Parsonsfield	223.92
	Saco	202.68
47	Sanford	1,053.60
	Shapleigh	341.28
49	Waterboro	259.20
	Wells	1,362.00
51	York	185.76
53	TOTAL	\$324,269.66

1
3 **Emergency clause.** In view of the emergency cited in the
5 preamble, this resolve shall take effect when approved.

7 **STATEMENT OF FACT**

9 The purpose of this resolve is to reimburse certain
11 municipalities for taxes lost due to forest land being classified
13 under the Maine Tree Growth Tax Law. These reimbursements are
15 made in accordance with the Maine Revised Statutes, Title 36,
17 section 578. The total cost of this resolve is \$324,269.66.

19 The cost is comprised of 2 components. The first component
21 is \$138,771.03, which is the final 25% payment to the
23 municipalities which received their initial 75% payments in
25 December, 1988. The initial payments totaled \$416,313.40. The
second component is \$185,498.63, which is included for payment in
full to municipalities otherwise disqualified under Title 36,
section 578. Their disqualification arose because they were late
in filing their municipal valuation return or did not achieve the
minimum assessment of 70%. These municipalities are included,
since it has been the legislative practice to include them as
appropriated funds permit.

27 Appropriated to the reimbursement account was \$850,000.
29 This resolve combined with the first payment in December 1988,
31 total \$740,583.06. Thus, the account will have a surplus of
\$109,416.94, less \$7,000 which was transferred to cover a
shortage in the veterans' reimbursement account. Accordingly,
the surplus will be \$102,416.94.