

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1235

H.P. 855

House of Representatives, March 26, 2009

**An Act To Establish Municipal Cost Components for Unorganized  
Territory Services To Be Rendered in Fiscal Year 2009-10**

(EMERGENCY)

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Reported by Representative WATSON of Bath for the Department of Audit pursuant to the  
Maine Revised Statutes, Title 36, section 1604.

Reference to the Committee on Taxation suggested and ordered printed under Joint Rule  
218.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

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

3       **Whereas,** prompt determination and certification of the municipal cost components  
4 in the Unorganized Territory Tax District are necessary to the establishment of a mill rate  
5 and the levy of the Unorganized Territory Educational and Services Tax; and

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

10       **Be it enacted by the People of the State of Maine as follows:**

11       **Sec. 1. Municipal cost components for services rendered.** In accordance  
12 with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that  
13 the net municipal cost component for services and reimbursements to be rendered in  
14 fiscal year 2009-10 is as follows:

15	Audit - Fiscal Administration	\$206,711
16		
17	Education	12,416,196
18		
19	Forest Fire Protection	160,000
20		
21	Human Services - General Assistance	59,000
22		
23	Property Tax Assessment - Operations	824,349
24		
25	Maine Land Use Regulation Commission -	453,122
26	Operations	
27		
28	TOTAL STATE AGENCIES	<u>\$14,119,378</u>
29		
30	County Reimbursements for Services:	
31		
32	Aroostook	\$885,417
33	Franklin	564,825
34	Hancock	154,505
35	Kennebec	872
36	Oxford	480,525
37	Penobscot	885,380
38	Piscataquis	1,389,350
39	Somerset	888,306
40	Washington	762,597
41		
42	TOTAL COUNTY SERVICES	<u>\$6,011,777</u>

1		
2	TOTAL REQUIREMENTS	<u>\$20,131,155</u>
3		
4		
5	COMPUTATION OF ASSESSMENT	
6		
7	Requirements	\$20,131,155
8		
9	Less Deductions:	
10	General -	
11	State Revenue Sharing	\$265,000
12	Homestead Reimbursement	100,000
13	Miscellaneous Revenues	50,000
14		
15	TOTAL	<u>\$415,000</u>
16		
17	Educational -	
18	Land Reserved Trust	\$80,000
19	Tuition/Travel	250,000
20	Miscellaneous	5,000
21	Special - Teacher Retirement	200,000
22		
23	TOTAL	<u>\$535,000</u>
24		
25	TOTAL DEDUCTIONS	<u>\$950,000</u>
26		
27	TAX ASSESSMENT	<u>\$19,181,155</u>

28       **Sec. 2. Required notation.** Pursuant to the Maine Revised Statutes, Title 5,  
29 section 246, subsection 3, the following tax enhancement programs were approved by the  
30 county commissioners.

31           1. The Washington County commissioners approved a 20-year, 100%, 60/40 split tax  
32 enhancement program with the First Wind Company for windmills installed on Stetson  
33 Mountain in Township T8 R3 NBPP and Township T8 R4 NBPP.

34           2. The Franklin County commissioners approved a 20-year tax enhancement  
35 program with a 75%, 60/40 split for the first 10 years and a 50%, 60/40 split for the last  
36 10 years with TranCanada for windmills installed on Kibby Mountain located in the  
37 townships of Kibby and Skinner.

38       **Emergency clause.** In view of the emergency cited in the preamble, this  
39 legislation takes effect when approved.

## SUMMARY

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This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.