

# MAINE STATE LEGISLATURE

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# 128th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2018

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Legislative Document

No. 1862

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H.P. 1297

House of Representatives, March 13, 2018

**An Act To Establish Municipal Cost Components for Unorganized  
Territory Services To Be Rendered in Fiscal Year 2018-19**

(EMERGENCY)

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Reported by Representative TIPPING of Orono for the administrator of the unorganized territory pursuant to the Maine Revised Statutes, Title 36, section 1604.

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

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
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 2018-19 is as follows:

15	Fiscal Administration - Office of the State Auditor	\$233,077
16		
17	Education	12,335,556
18		
19	Forest Fire Protection	150,000
20		
21	Human Services - General Assistance	65,000
22		
23	Property Tax Assessment - Operations	1,246,676
24		
25	Maine Land Use Planning Commission -	569,905
26	Operations	
27		
28	TOTAL STATE AGENCIES	<hr/> \$14,600,214
29		
30	County Reimbursements for Services:	
31		
32	Aroostook	\$1,458,226
33	Franklin	953,878
34	Hancock	241,550
35	Kennebec	11,595
36	Oxford	1,362,600
37	Penobscot	1,152,652
38	Piscataquis	965,963
39	Somerset	1,624,102
40	Washington	1,032,764
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42	TOTAL COUNTY SERVICES	<hr/> \$8,803,330

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COUNTY TAX INCREMENT FINANCING  
DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,522,650
TOTAL REQUIREMENTS	<u>\$26,926,194</u>

COMPUTATION OF ASSESSMENT

Requirements	\$26,926,194
Less Revenue Deductions:	
General Revenue	
Municipal Revenue Sharing	\$80,000
Homestead Reimbursement	100,000
Miscellaneous Revenues	10,000
Transfer from Fund Balance	300,000
TOTAL GENERAL REVENUE DEDUCTIONS	<u>\$490,000</u>
Educational Revenue	
Land Reserved Trust	\$70,000
Tuition/School Transportation	80,000
United States Forestry Payment in Lieu of Taxes	5,000
Special - Teacher Retirement	230,000
TOTAL EDUCATION REVENUE DEDUCTIONS	<u>\$385,000</u>
TOTAL REVENUE DEDUCTIONS	<u>\$875,000</u>
TAX ASSESSMENT BEFORE COUNTY TAXES and OVERLAY (Title 36 §1602)	<u>\$26,051,194</u>

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

**SUMMARY**

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