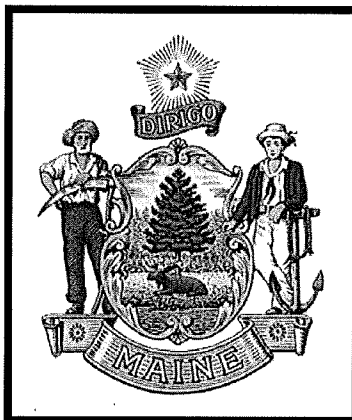


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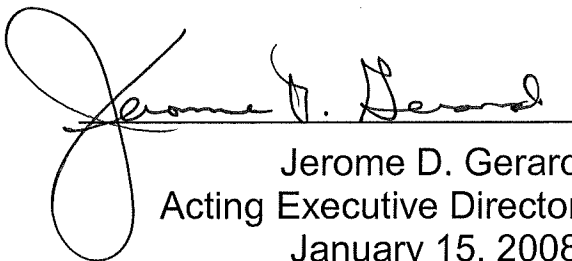


**MAINE REVENUE SERVICES**

**REPORT ON**

**THE STRUCTURE AND ADMINISTRATION**  
**OF THE MOTOR VEHICLE EXCISE TAX**

**A REPORT PREPARED FOR THE**  
**JOINT STANDING COMMITTEE ON TAXATION**

  
Jerome D. Gerard  
Acting Executive Director  
January 15, 2008

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## NARRATIVE

The 123<sup>rd</sup> Legislature charged the Bureau of Revenue Services (Maine Revenue Services or “MRS”) with convening a Study Group to review the structure and administration of the motor vehicle excise tax. The Study Group included representatives from the MRS, the Maine Municipal Association, the Maine Automobile Dealers Association, the Bureau of Motor Vehicles, and several towns and cities from throughout the State. The group met three times and shared information via e-mail between meetings.

The concerns that led to the creation of the study group are not new. Complaints about the high cost of local taxes tied to registering a motor vehicle in the State of Maine, and a recognition that a great deal of misinformation exists regarding the excise tax and revenues it generates, led the 120<sup>th</sup> Legislature in 2000 to create a Task Force to Study the Motor Vehicle Excise Tax and Other Motor Vehicle Registration Fees. In January of 2002, that Task force issued a comprehensive report to the Legislature, copies of which are being distributed together with this Report.

The 2002 Report contains a great deal of information that will be of interest to the Legislature, particularly in the various appendices. The appendices to the current Report provides updates on (1) motor vehicle excise tax revenues by municipality; (2) statewide municipal tax statistics broken down by motor vehicle excise tax and property tax; and (3) a state-by-state comparison of motor vehicle taxes. Since the issuance of the 2002 Report, the law has not changed in any substantive way, and many of the issues discussed by the Task Force were also touched on at the meetings of the Study Group.

However, while the 2002 Report remains relevant, it inappropriately compared Maine’s highest excise tax rate (24 mils or 2.4%) with the average rate in other states, which is an unfair comparison. Maine’s *average* excise tax rate compares favorably with the average rate found in other states. Furthermore, there are significant differences among the various states with respect to their excise tax systems that need to be considered in any analysis of “average rates” – for example, the practice in some states of fixing the rate and allowing the MSRP to depreciate.

The Study Group had the advantage of being able to use in its deliberations a new spreadsheet created at MRS that provides an improved means of estimating the impact of any changes to existing law on excise tax revenue.

Starting with data provided by the Maine Bureau of Motor Vehicles on the number of vehicles registered by the year, make and model for almost 840,000 passenger vehicles, MRS was able to identify an average MSRP for approximately 82% of those vehicles. From this information, MRS was then able to estimate the total amount of excise tax paid by various model year vehicles. Though the data provided by Motor Vehicle does not include commercial vehicles over 9,000 pounds or vehicles with specialty plates, the data provided a sufficient sampling of vehicles to be able to establish a spreadsheet to help compute the relative impact of various mill rates being applied to various model year vehicles.

In its deliberations, the Study Group focused on two primary topics. First, since proposals are routinely put before the Legislature to amend the statute to base the excise tax on something other than the manufacturer's suggested retail price (MSRP), the Study Group discussed the possibility of a change in this regard. The members of the Study Group were unanimously of the opinion that **the only fair and consistent way to impose the excise tax is to base it on the MSRP**, as is done currently. As it currently exists, the excise tax is determined by holding the vehicle's value constant, and reducing the tax rate annually to account for reduced value. Basing the tax on purchase price would build tremendous inequity into the system, primarily because different purchasers are able to negotiate different prices for the same model vehicle, but also because it is not always possible to verify the validity of purchase and sale agreements. Using only a percentage of MSRP to compute the excise tax was seen as unnecessarily complex.

Second, the Study Group discussed the excise tax rates and the rate structure itself. The consensus view of the members is that there is not a fundamental structural problem with the excise tax system in Maine. Their preference is to keep the law the way it is now. Nevertheless, the Study Group is keenly aware of the fact that there is still a widespread unhappiness with the excise tax among the general public -- an unhappiness that is reflected in the bills that are routinely submitted by Legislators each year to revamp the tax. The members of the Study Group believe that the discontent stems in part from a persistent misunderstanding of the nature of the tax and a lack of awareness that the revenue it generates remains with the municipalities. Individual complaints frequently relate to the high initial year tax rate of 24 mils. The Study Group therefore spent much of its time considering ways in which the Legislature could -- if it is determined to change the current system -- reduce the top rate without causing a significant reduction in municipal revenues.

Reducing the first year mil rate without significantly impacting revenue can only be accomplished by increasing the number of years it takes for a vehicle to get from the top rate to the bottom rate. Currently, that process takes just five years. Beginning with the sixth year, the rate is 4 mils, where it remains for the duration of the vehicle's life. There is some rationale for extending the excise tax rate schedule from 6 years to 8 years, since vehicles today have a longer average usable life compared with previous decades.

It is also important to preserve the general progressivity of the excise tax rate structure. The impact of lowering the top rate should be spread among the other rates. But the consensus view of the members was that the bottom rate should see a reduction as well. The great majority of registered vehicles in Maine -- currently estimated to be 68% of all vehicles -- are more than five years old and are taxed at the lowest rate of 4 mils. Owners of those vehicles should see some relief, not just those individuals who can afford to purchase a new vehicle.

After extensive discussions, the Study Group arrived at the following consensus recommendation, which the members felt best balances the various competing interests:

<u>Year</u>	<u>Rate in Mils</u>
1	21 (currently 24)
2	18 (currently 17.5)
3	15 (currently 13.5)
4	11 (currently 10)
5	7 (currently 6.5)
6	4.5 (currently 4 for the 6 <sup>th</sup> and successive years)
7	4
8+	3.5

Data compiled by the Study Group indicates that implementing this plan would cause an estimated statewide municipal revenue reduction of \$3,030,742, representing an approximate overall 1.6% reduction in municipal excise tax revenue. (The proposed rate schedule would likely effect truck excise tax revenues, the excise tax reimbursement program, and excise tax paid to the General Fund by out-of-state registrants, but it is impossible to predict exactly what the impact would be.) Although municipal officials are quick to point out that any reduction in municipal excise tax revenue will likely put additional pressure on the property tax in

order to maintain the current level of service delivery, they also understand that it is impossible to reorganize the excise tax rate structure in a way that will result in perfect "revenue neutrality". The public policy benefits associated with the rate restructuring proposed in this report was considered by the municipal representatives participating in the Study Group to outweigh the 1.6% reduction in revenue.

The Study Group discussed one additional point that may be of interest to the Legislature. In some states, the initial year excise tax is routinely financed together with the purchase price and sales tax. The Study Group felt that adoption of this practice in Maine would alleviate the burden of the 24 mil first-year excise tax rate, and result in fewer complaints about the Maine's excise tax structure in general. The Legislature may want to consider this idea and what would be required in order to implement it.

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
ANDROSCOGGIN COUNTY							
AUBURN	\$3,314,046	\$3,314,494	\$2,899,492	\$3,034,663	\$2,840,616	\$2,842,118	\$2,674,753
DURHAM	\$547,714	\$554,539	\$520,925	\$473,502	\$433,589	\$342,724	\$329,488
GREENE	\$691,914	\$665,420	\$632,643	\$584,534	\$562,808	\$501,804	\$473,314
LEEDS	\$286,204	\$281,832	\$261,457	\$292,602	\$257,711	\$228,487	\$216,621
LEWISTON	\$4,057,519	\$4,006,158	\$3,883,447	\$3,921,334	\$3,670,116	\$3,495,517	\$3,158,226
LISBON	\$1,279,280	\$1,222,385	\$1,153,525	\$1,076,987	\$1,015,016	\$966,311	\$925,429
LIVERMORE	\$328,888	\$292,000	\$210,693	\$279,250	\$278,334	\$260,743	\$267,894
LIVERMORE FALLS	\$352,773	\$340,879	\$317,828	\$317,457	\$305,107	\$283,607	\$279,068
MECHANIC FALLS	\$391,321	\$379,480	\$364,984	\$354,534	\$333,552	\$294,164	\$292,132
MINOT	\$436,787	\$421,265	\$391,595	\$343,614	\$330,817	\$308,811	\$270,694
POLAND	\$992,913	\$924,050	\$924,200	\$859,763	\$771,889	\$710,190	\$751,160
SABATTUS	\$708,885	\$692,661	\$676,409	\$609,741	\$612,673	\$488,481	\$479,141
TURNER	\$955,387	\$949,480	\$894,804	\$859,412	\$795,135	\$731,035	\$715,119
WALES	\$206,962	\$161,857	\$187,476	\$149,354	\$130,463	\$125,549	\$124,140
TOTALS	\$14,550,592	\$14,206,501	\$13,319,479	\$13,156,747	\$12,337,826	\$11,579,541	\$10,957,180
AROOSTOOK COUNTY							
ALLAGASH	\$45,571	\$44,980	\$42,378	\$41,047	\$50,426	\$50,300	\$39,450
AMITY	\$28,725	\$28,935	\$22,992	\$23,899	\$20,198	\$25,057	\$30,638
ASHLAND	\$243,784	\$248,047	\$240,510	\$233,490	\$265,696	\$233,101	\$208,324
BANCROFT	\$5,681	\$5,860	\$5,194	\$6,433	None reported	None reported	None reported
BLAINE	\$136,382	\$132,382	\$126,005	\$115,269	\$109,685	\$126,445	\$131,305
BRIDGEWATER	\$74,420	\$83,956	\$73,882	\$76,596	\$70,139	\$70,078	\$64,409
CARIBOU	\$1,115,337	\$1,145,191	\$1,086,215	\$1,003,890	\$962,507	\$910,978	\$896,466
CARY PLT	None reported	\$22,235	\$25,722	None reported	\$24,383	\$25,963	\$24,437
CASTLE HILL	\$56,938	\$58,159	\$51,839	\$52,065	\$47,282	\$40,691	\$40,812
CASWELL	\$52,798	\$51,022	\$53,137	\$44,708	\$38,333	None reported	None reported
CHAPMAN	\$83,596	\$81,921	\$76,591	\$74,735	\$75,163	\$73,007	\$69,851
CRYSTAL	\$37,350	\$41,769	\$35,615	\$30,694	\$30,694	\$29,734	\$28,982
CYR PLT	\$39,206	\$30,306	\$35,571	\$31,579	\$32,341	\$39,772	\$33,539
DYER BROOK	\$53,644	\$42,142	\$63,800	\$50,332	\$40,095	\$44,412	\$44,043
EAGLE LAKE	\$140,260	\$131,104	\$124,170	\$118,897	\$105,765	\$95,389	\$80,510
EASTON	\$185,579	\$184,454	\$163,651	\$153,717	\$143,669	\$139,381	\$142,045
FORT FAIRFIELD	\$474,135	\$466,660	\$474,811	\$447,663	\$413,669	\$381,327	\$390,217



## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
FORT KENT	\$840,226	\$821,480	\$768,585	\$762,719	\$700,929	\$684,941	\$669,132
FRENCHVILLE	\$216,182	\$232,709	\$214,139	\$215,377	\$206,026	\$192,338	\$181,154
GARFIELD PLT	\$38,389	\$40,940	None reported	\$30,918	\$17,707	\$16,907	\$17,638
GLENWOOD PLT	\$362	\$394	None reported	None reported	\$629	\$1,269	\$212
GRAND ISLE	\$60,848	\$60,848	\$61,696	\$59,789	\$54,813	\$58,897	\$51,190
HAMLIN	\$48,646	\$52,713	\$49,811	\$49,106	\$39,076	\$45,029	\$39,990
HAMMOND	\$10,195	\$10,362	\$9,885	\$8,637	\$9,598	\$8,264	\$9,809
HAYNESVILLE	\$16,670	\$13,865	\$11,952	\$12,776	\$19,901	\$21,608	\$23,573
HERSEY	\$9,005	\$8,201	\$8,553	\$10,973	\$10,590	\$7,799	\$6,622
HODGDON	\$172,005	\$162,279	\$161,379	\$151,855	\$144,996	\$136,808	\$132,887
HOULTON	\$777,836	\$775,306	\$750,000	\$703,894	\$674,280	\$656,375	\$639,751
ISLAND FALLS	\$115,812	\$109,440	\$101,851	\$95,537	\$97,095	\$89,954	\$98,111
LIMESTONE	\$247,510	\$243,920	\$245,782	\$239,944	\$200,539	\$193,192	\$185,455
LINNEUS	\$140,419	\$143,564	\$132,828	\$136,056	\$124,323	\$107,552	\$117,185
LITTLETON	\$157,213	\$159,410	\$151,727	\$140,150	\$134,391	\$131,582	\$140,910
LUDLOW	\$45,971	\$49,550	\$44,285	\$39,191	\$40,919	\$31,333	\$34,055
MACWAHOC PLT	\$25,764	None reported	\$21,379	\$23,273	\$24,357	\$22,412	\$27,937
MADAWASKA	\$740,740	\$772,660	\$759,180	\$733,480	\$719,114	\$669,730	\$626,078
MAPLETON	\$340,099	\$326,359	\$302,697	\$305,321	\$285,657	\$267,887	\$253,721
MARS HILL	\$239,886	\$229,108	\$211,333	\$201,405	\$192,264	\$179,565	\$181,140
MASARDIS	\$35,296	\$36,356	\$33,742	\$28,513	\$21,546	\$17,174	\$19,387
MERRILL	\$41,395	\$43,957	\$41,043	\$35,748	\$30,803	\$31,495	\$28,079
MONTICELLO	\$133,314	\$118,942	\$117,106	\$119,126	\$107,404	\$103,250	\$107,226
MORO PLT	\$5,666	\$6,138	\$5,381	\$5,358	\$4,638	\$5,022	\$5,870
NASHVILLE PLT	\$25,020	\$33,856	\$29,046	\$25,855	\$27,613	\$47,178	\$33,852
NEW CANADA	\$64,983	\$68,798	\$63,150	\$63,424	\$58,740	\$51,329	\$44,263
NEW LIMERICK	\$96,285	\$97,573	\$1,480	\$90,791	\$76,483	\$72,883	\$71,734
NEW SWEDEN	\$80,514	\$74,366	\$72,323	\$66,640	\$68,134	\$60,716	\$58,854
OAKFIELD	\$51,520	\$103,752	\$93,931	\$83,926	\$83,385	\$80,253	\$90,247
ORIENT	\$24,763	\$23,225	\$12,461	\$12,615	\$17,455	\$19,129	\$15,029
OXBOW PLT	\$12,057	\$11,612	\$9,177	\$10,588	\$10,318	\$9,911	\$8,170
PERHAM	\$45,000	\$46,275	\$44,116	\$42,629	\$37,939	\$37,741	\$38,492
PORTAGE LAKE	\$82,581	\$80,015	\$79,138	\$80,546	\$88,517	\$78,160	\$90,136
PRESQUE ISLE	\$1,423,315	\$1,406,183	\$1,327,023	\$1,264,636	\$1,175,440	\$1,129,175	\$1,064,104
REED PLT	\$36,844	\$41,897	\$33,807	\$36,230	\$36,707	\$40,936	\$48,244
SAINT AGATHA	\$218,454	\$211,137	\$203,073	\$190,642	\$186,856	\$185,115	\$178,341
SAINT FRANCIS	\$136,850	\$113,815	\$122,207	\$99,555	\$101,488	\$100,522	\$95,078
SAINT JOHN PLT	\$67,580	\$66,414	\$70,628	\$57,422	\$57,745	\$53,243	\$44,769
SHERMAN	\$156,870	\$149,300	\$155,862	\$150,759	\$149,653	\$149,399	\$145,209

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
SMYRNA	\$5,573	\$53,800	\$49,849	\$52,659	\$42,192	\$43,703	\$42,278
STOCKHOLM	\$29,474	\$28,197	\$30,183	\$22,405	\$21,555	\$21,555	\$19,985
VAN BUREN	\$313,538	\$293,916	\$291,625	\$276,711	\$265,034	\$262,256	\$266,045
WADE	\$36,206	\$34,084	\$31,085	\$27,448	\$23,347	\$22,398	\$22,121
WALLAGRASS	\$89,828	\$101,457	\$98,856	\$87,925	\$93,056	\$88,850	\$75,554
WASHBURN	\$212,041	\$213,131	\$205,682	\$192,324	\$181,133	\$187,184	\$183,355
WESTFIELD	\$77,441	\$82,550	\$70,973	\$66,448	\$65,669	\$62,761	\$57,499
WESTMANLAND	\$7,686	\$7,237	\$6,596	\$7,111	\$6,969	\$6,227	\$5,324
WESTON	\$44,565	\$32,834	\$31,905	\$41,978	\$36,397	\$27,850	\$22,962
WINTERVILLE PLT	\$30,297	\$40,695	\$35,024	\$32,480	\$33,836	\$30,061	\$32,636
WOODLAND	\$152,967	\$165,361	\$159,862	\$147,864	\$143,900	\$135,408	\$130,423
TOTALS	\$10,755,103	\$10,799,104	\$10,235,477	\$9,845,771	\$9,381,201	\$8,969,961	\$8,706,842

### CUMBERLAND COUNTY

BALDWIN	\$232,526	\$224,193	\$201,519	\$192,517	\$181,883	\$166,292	\$135,098
BRIDGTON	\$771,734	\$746,086	\$667,690	\$654,749	\$637,867	\$561,796	\$539,122
BRUNSWICK	\$2,602,600	\$2,575,808	\$2,516,999	\$2,392,877	\$2,314,489	\$2,164,609	\$2,109,809
CAPE ELIZABETH	\$1,802,246	\$1,738,290	\$1,713,936	\$1,637,398	\$1,606,533	\$1,505,965	\$1,515,980
CASCO	\$629,195	\$624,750	\$594,958	\$558,286	\$509,662	\$465,048	\$422,614
CUMBERLAND	\$1,478,403	\$1,415,830	\$1,420,784	\$1,400,651	\$1,285,414	\$1,180,516	\$1,121,438
FALMOUTH	\$2,356,604	\$2,309,612	\$2,197,479	\$2,208,078	\$2,055,967	\$1,894,764	\$1,854,846
FREEPORT	\$1,326,153	\$1,341,883	\$1,285,908	\$1,193,439	\$1,030,005	\$1,030,344	\$1,016,700
FRYE ISLAND	\$7,793	\$6,235	\$8,000	\$7,598	\$8,174	\$7,389	\$3,683
GORHAM	\$2,341,805	\$2,341,805	None reported	\$1,741,164	\$1,741,164	\$1,741,164	\$1,728,639
GRAY	\$1,356,159	\$1,303,038	\$1,260,351	\$1,203,896	\$1,092,149	\$100,317	\$966,742
HARPSWELL	\$998,194	\$954,247	\$941,544	\$900,519	\$853,109	\$806,664	\$767,448
HARRISON	\$424,170	\$375,606	\$384,488	\$375,105	\$339,640	\$299,892	\$293,164
LONG ISLAND	\$39,357	\$35,710	\$34,778	\$36,741	\$29,071	\$22,240	\$25,234
NAPLES	\$694,027	\$671,481	\$611,097	\$552,145	\$562,535	\$502,259	\$435,322
NEW GLOUCESTER	\$826,100	\$859,469	\$826,606	\$762,881	\$603,273	\$603,273	\$568,474
NORTH YARMOUTH	\$657,238	\$633,250	\$583,756	\$544,467	\$526,242	\$486,152	\$455,019
PORTLAND	\$11,074,795	\$10,889,878	\$10,781,477	\$10,856,270	\$9,954,000	\$9,694,798	\$9,246,000
POWNAI	\$267,550	\$262,321	\$241,002	\$224,642	\$228,858	\$86,807	\$189,327
RAYMOND	\$812,776	\$807,893	\$776,404	\$719,275	\$627,577	\$582,493	\$565,947
SCARBOROUGH	\$4,410,838	\$4,227,608	\$4,143,239	\$3,828,436	\$3,662,100	\$3,274,011	\$3,268,309

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
SEBAGO	\$269,410	\$269,634	\$252,410	\$236,892	\$226,320	\$190,363	\$187,159
SOUTH PORTLAND	\$4,017,936	\$3,820,606	\$3,661,245	\$3,661,244	\$3,261,313	\$3,086,173	\$3,086,173
STANDISH	\$1,472,494	\$1,493,182	\$1,357,659	\$1,357,659	\$1,305,212	\$1,078,749	\$1,078,748
WESTBROOK	\$2,601,536	\$2,478,897	None reported	\$2,396,332	\$2,282,181	\$2,276,018	\$2,292,879
WINDHAM	\$2,739,649	\$2,685,247	\$2,538,284	\$2,385,578	\$2,292,642	\$2,053,313	\$1,946,826
YARMOUTH	\$1,509,179	\$1,488,200	\$558,286	\$1,459,992	\$1,367,441	\$1,367,441	\$1,366,865
TOTALS	\$47,720,466	\$46,580,759	\$39,559,898	\$43,488,831	\$40,584,821	\$37,228,850	\$37,187,565
FRANKLIN COUNTY							
AVON	\$88,033	\$80,289	\$77,784	\$78,950	\$72,351	\$69,353	\$68,425
CARRABASSETT VALLEY	None reported	\$131,417	\$126,614	\$117,710	\$111,196	\$98,435	\$94,631
CARTHAGE	\$68,939	\$59,425	\$54,259	\$54,172	\$51,682	\$42,795	\$49,470
CHESTERVILLE	\$172,091	None reported	\$145,904	\$134,249	\$122,778	\$107,756	\$107,335
COPLIN PLT	\$26,019	\$22,860	\$19,760	\$20,203	\$25,227	\$19,058	\$20,487
DALLAS PLT	\$60,690	\$56,221	\$56,375	\$63,387	\$36,543	\$42,262	\$41,263
EUSTIS	\$147,452	\$148,074	\$139,252	\$124,630	\$124,529	\$123,115	\$117,932
FARMINGTON	\$833,887	\$796,646	\$781,216	\$720,527	\$697,392	\$670,442	\$641,358
INDUSTRY	\$103,803	None reported	\$97,030	\$82,208	\$88,590	\$86,329	\$79,649
JAY	\$685,041	\$646,775	\$635,640	\$631,649	\$611,147	\$596,782	\$588,359
KINGFIELD	\$185,909	\$181,110	\$152,448	\$165,132	\$159,188	\$142,278	\$139,760
NEW SHARON	\$197,142	\$189,891	\$184,992	\$157,839	\$149,374	\$137,811	\$128,768
NEW VINEYARD	\$107,739	\$99,040	\$96,356	\$76,591	\$74,344	\$71,539	\$71,395
PHILLIPS	\$153,669	\$151,896	\$137,446	\$122,263	\$115,782	\$108,304	\$108,818
RANGELEY	\$272,763	\$274,490	\$260,443	\$255,133	\$232,144	\$208,217	\$208,554
RANGELEY PLT	None reported	\$42,525	\$52,940	None reported	\$32,550	\$27,422	None reported
SANDY RIVER PLT	\$35,260	\$28,207	\$25,300	\$23,376	\$20,850	\$20,688	\$15,353
STRONG	\$170,159	\$172,196	\$153,366	\$164,639	\$147,977	\$140,468	\$133,694
TEMPLE	\$64,872	\$67,187	\$67,468	\$60,164	\$78,527	\$80,272	\$66,547
WELD	\$81,869	\$71,827	\$67,736	\$56,793	\$53,416	\$56,920	\$55,018
WILTON	\$566,858	\$546,403	\$521,417	\$517,757	\$480,759	\$133,694	\$439,591
TOTALS	\$4,022,194	\$3,766,478	\$3,853,746	\$3,627,372	\$3,486,346	\$2,983,940	\$3,176,407

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
HANCOCK COUNTY							
AMHERST	\$34,316	\$35,455	\$33,707	\$32,570	\$26,345	\$26,341	\$24,267
AURORA	\$25,371	\$26,670	\$25,095	\$17,779	\$21,388	\$17,645	\$14,568
BAR HARBOR	\$880,721	\$882,390	\$842,038	\$777,152	None reported	\$627,070	\$627,070
BLUE HILL	\$451,087	\$437,739	\$428,315	\$427,927	\$376,628	\$352,449	\$327,127
BROOKLIN	\$153,000	\$149,211	\$138,510	\$131,339	\$108,620	\$116,582	\$102,834
BROOKSVILLE	\$180,349	\$170,768	\$169,142	\$151,910	\$143,490	\$141,246	\$21,253
BUCKSPORT	\$717,774	\$609,157	\$669,024	\$645,707	\$604,731	\$564,519	\$556,220
CASTINE	\$134,873	\$134,607	\$142,848	\$126,833	\$124,084	\$120,287	\$112,124
CRANBERRY ISLES	\$26,960	\$24,585	\$20,056	\$22,190	\$20,812	\$17,524	\$15,165
DEDHAM	\$211,241	\$185,600	\$290,000	\$258,000	\$226,990	\$130,000	\$125,000
DEER ISLE	\$383,899	\$361,741	\$340,429	\$323,067	\$305,304	\$276,857	\$274,674
EASTBROOK	\$52,057	\$52,498	\$49,423	\$51,566	\$42,919	\$40,225	\$37,062
ELLSWORTH	\$1,306,400	\$1,214,333	\$1,214,332	\$1,094,840	\$905,514	\$903,700	\$794,947
FRANKLIN	\$222,637	\$208,971	\$185,371	\$169,708	\$163,103	\$143,311	None reported
FRENCHBORO	\$13,331	\$14,129	\$10,707	\$9,242	\$9,385	\$7,325	\$7,382
GOULDSBORO	\$338,866	\$330,023	\$312,692	\$310,480	\$264,555	\$247,192	\$224,799
GREAT POND	\$6,473	\$4,429	\$4,430	\$3,975	\$4,914	\$5,878	\$7,783
HANCOCK	\$435,928	\$411,279	\$374,683	\$344,835	\$308,997	\$285,578	\$279,080
LAMOINE	\$293,773	\$279,025	\$269,558	\$259,384	\$216,808	\$199,024	\$203,332
MARIAVILLE	\$75,222	\$69,742	\$69,742	\$59,706	\$58,037	\$49,741	\$34,712
MOUNT DESERT	\$519,754	\$517,079	\$480,043	\$480,961	\$448,903	\$408,815	\$380,470
ORLAND	\$361,840	\$368,189	\$348,118	\$332,573	\$327,645	\$312,158	\$304,239
OSBORN	\$13,751	\$12,731	\$10,576	\$8,804	\$8,559	\$6,899	\$5,767
OTIS	\$119,229	\$107,526	\$95,192	\$28,706	\$74,470	\$70,111	\$70,111
PENOBSCOT	\$203,409	\$192,727	\$187,565	\$173,496	\$165,738	\$142,544	\$143,088
SEDGWICK	None reported	\$186,321	None reported	\$133,079	\$138,493	\$118,000	\$114,256
SORRENTO	\$65,354	\$57,490	\$64,193	\$50,479	\$53,544	\$47,683	\$46,122
SOUTHWEST HARBOR	\$376,972	\$365,732	\$347,123	\$342,027	\$342,027	\$321,212	\$325,414
STONINGTON	None reported	\$207,818	None reported	\$170,762	\$162,546	\$162,254	\$159,188
SULLIVAN	\$194,289	\$191,347	\$178,730	\$161,395	\$149,399	\$142,689	\$129,997
SURRY	\$391,943	\$256,669	\$220,436	\$210,744	\$190,515	\$173,794	\$160,876
SWANS ISLAND	\$89,196	\$81,552	\$68,612	\$64,297	\$60,282	\$54,796	\$54,816
TREMONT	\$340,428	\$345,125	\$330,076	\$313,497	\$282,054	\$254,110	\$243,972
TRENTON	\$292,646	\$278,683	\$258,888	\$212,628	\$156,148	\$194,075	\$173,939
VERONA	\$85,048	None reported	\$79,705	\$77,676	\$70,243	\$60,969	\$65,030
WALTHAM	\$67,632	\$64,127	\$62,660	\$57,610	\$50,245	\$45,509	\$41,197

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
WINTER HARBOR	\$98,954	\$94,225	\$98,652	\$80,893	\$61,654	\$61,654	\$56,302
TOTALS	\$9,164,723	\$8,929,694	\$8,420,671	\$8,117,837	\$6,675,089	\$6,849,765	\$6,264,182
KENNEBEC COUNTY							
ALBION	\$311,710	\$283,677	\$281,806	\$261,373	\$257,334	\$237,311	\$229,250
AUGUSTA	\$2,509,857	\$2,748,523	\$2,704,545	\$2,503,565	\$2,552,998	\$2,552,998	\$2,547,045
BELGRADE	\$652,651	\$596,871	\$563,611	\$501,781	\$488,324	\$457,512	\$434,616
BENTON	\$423,348	\$379,361	\$362,246	\$344,119	\$335,635	\$306,716	\$304,089
CHELSEA	\$373,227	\$370,786	\$352,294	\$335,990	\$320,516	\$285,700	\$279,744
CHINA	\$720,426	\$666,777	\$651,025	\$629,078	\$582,660	\$582,858	\$508,483
CLINTON	\$475,972	\$447,291	\$438,002	\$413,604	\$373,698	\$353,004	\$348,295
FARMINGDALE	\$442,644	\$444,197	\$442,212	\$397,704	\$359,034	\$344,426	\$333,770
FAYETTE	\$7,445	\$156,730	\$156,149	\$140,838	\$140,514	\$140,251	\$136,098
GARDINER	\$828,860	\$822,236	\$733,851	\$748,797	\$703,624	\$669,511	\$649,115
HALLOWELL	\$340,491	\$340,491	\$356,204	\$350,649	\$326,739	\$301,574	\$299,167
LITCHFIELD	\$503,827	\$451,641	\$418,851	\$418,851	\$388,470	\$364,216	\$339,853
MANCHESTER	\$492,788	\$489,935	\$446,577	\$446,577	\$437,704	\$416,301	\$407,781
MONMOUTH	\$611,531	\$592,813	\$566,436	\$524,552	\$497,144	\$459,498	\$452,366
MOUNT VERNON	None reported	\$242,285	\$243,541	\$227,717	\$188,441	\$182,718	\$155,393
OAKLAND	\$965,035	\$931,421	\$892,677	\$872,351	\$818,815	\$755,333	\$770,362
PITTSTON	\$386,382	\$379,294	\$363,897	\$335,042	\$329,924	\$292,339	\$278,630
RANDOLPH	\$230,388	\$234,621	\$236,372	\$225,572	\$205,706	\$190,865	\$166,035
READFIELD	\$446,737	\$408,963	\$403,472	\$374,134	\$374,906	\$343,060	\$314,122
ROME	\$154,753	\$154,631	\$145,225	\$130,491	\$137,127	\$115,266	\$112,266
SIDNEY	\$711,001	\$671,287	\$617,451	\$547,196	\$541,146	\$486,377	\$480,561
VASSALBORO	\$597,910	\$577,905	\$595,497	\$548,624	\$515,888	\$479,296	\$467,342
VIENNA	\$80,718	\$83,351	\$76,370	\$65,127	\$66,006	\$56,631	\$64,004
WATERVILLE	\$1,516,787	\$1,502,991	\$1,490,709	\$1,163,115	\$1,373,704	\$1,368,741	\$1,163,116
WAYNE	\$204,624	\$156,095	\$200,492	\$177,220	\$177,495	\$162,595	\$172,493
WEST GARDINER	\$529,287	\$515,593	\$479,990	\$455,436	\$435,736	\$39,201	\$284,215
WINDSOR	\$353,047	\$335,081	\$328,732	\$316,258	\$305,488	\$272,300	\$225,132
WINSLOW	\$1,240,322	\$1,202,549	\$1,209,285	\$1,153,806	\$1,104,914	\$996,549	\$996,549
WINTHROP	\$989,261	\$974,878	\$933,126	\$894,283	\$846,308	\$778,343	\$778,832
TOTALS	\$17,101,029	\$17,162,271	\$16,690,644	\$15,503,850	\$15,185,998	\$13,991,490	\$13,698,725

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
KNOX COUNTY							
APPLETON	\$189,410	\$187,591	\$173,319	\$158,917	\$119,236	\$111,066	\$130,327
CAMDEN	\$899,128	\$906,451	\$948,709	\$947,467	\$934,742	\$861,859	\$819,962
CUSHING	\$259,356	\$256,781	\$234,223	\$227,136	\$194,886	\$166,739	\$160,261
FRIENDSHIP	\$213,449	\$221,602	\$206,602	\$200,214	\$190,579	\$174,867	\$166,086
HOPE	\$252,114	\$221,287	\$205,164	\$196,872	\$196,872	\$173,716	\$166,478
ISLE AU HAUT	\$5,824	\$5,377	\$4,897	\$4,866	\$6,714	\$5,820	\$5,423
MATINICUS ISLE PLT	\$10,368	\$13,303	\$7,196	\$9,215	\$8,942	\$8,706	\$9,096
NORTH HAVEN	\$87,593	\$76,723	\$71,781	\$72,035	\$67,801	\$61,627	\$57,871
OWLS HEAD	\$319,876	\$327,932	\$312,287	None reported	\$290,531	\$263,131	\$254,192
ROCKLAND	None reported	\$1,007,217	\$973,831	\$888,992	\$888,999	\$797,155	\$726,962
ROCKPORT	\$710,101	\$758,628	\$700,352	\$670,581	\$564,126	\$564,126	\$547,298
SAINT GEORGE	\$516,840	\$530,018	\$454,771	\$454,770	\$449,605	\$415,368	\$378,017
SOUTH THOMASTON	\$297,754	\$275,000	\$295,336	\$265,535	\$232,128	\$204,000	\$196,000
THOMASTON	\$390,409	\$409,918	\$389,319	\$378,800	\$363,612	\$319,274	\$307,040
UNION	\$415,382	\$395,353	\$396,950	\$368,842	\$345,496	\$313,902	\$287,114
VINALHAVEN	\$282,764	\$272,276	\$261,003	\$255,466	\$225,808	\$207,481	\$199,167
WARREN	\$585,612	\$562,956	\$533,892	\$477,683	\$453,014	\$409,507	\$373,919
WASHINGTON	\$206,596	\$203,718	\$197,502	\$182,171	\$168,306	\$144,554	\$146,284
TOTALS	\$5,642,575	\$6,632,131	\$6,367,132	\$5,759,562	\$5,701,397	\$5,202,898	\$4,931,495
LINCOLN COUNTY							
ALNA	\$118,815	\$116,001	\$105,236	\$96,304	\$91,428	\$81,038	\$71,888
BOOTHBAY	\$638,383	\$640,742	\$621,052	\$599,405	\$550,836	\$520,825	\$480,801
BOOTHBAY HARBOR	\$409,365	\$403,815	\$403,815	\$350,444	\$350,444	\$317,971	\$319,494
BREMEN	\$128,618	\$132,223	\$122,235	\$120,954	\$113,584	\$108,345	\$93,281
BRISTOL	\$613,524	\$600,958	\$559,308	\$533,963	\$495,684	\$462,945	\$433,780
DAMARISCOTTA	\$382,502	\$370,973	\$370,973	\$371,715	\$317,755	\$294,729	\$294,729
DRESDEN	\$233,395	\$241,108	\$237,652	\$210,253	\$199,954	\$176,791	\$170,396
EDGECOMB	\$209,875	\$207,286	\$198,823	\$194,091	\$166,718	\$168,953	\$153,870
JEFFERSON	\$417,670	\$416,464	\$394,896	\$378,905	\$370,132	\$323,729	\$292,651
MONHEGAN PLT	None reported	\$4,292	\$6,093	\$7,370	None reported	\$5,469	\$5,144
NEWCASTLE	\$301,363	\$295,924	\$276,758	\$264,207	\$250,811	\$222,205	\$215,132

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
NOBLEBORO	\$322,880	\$303,994	\$302,182	\$267,677	\$262,344	\$230,095	\$215,325
SOMERVILLE	\$66,744	\$60,953	\$51,975	\$48,349	\$52,035	\$510,140	\$46,693
SOUTH BRISTOL	\$202,968	\$209,983	\$198,896	\$207,095	\$180,436	\$166,515	\$165,876
SOUTHPORT	\$140,909	\$155,246	\$151,092	\$138,424	\$136,592	\$140,253	\$125,417
WALDOBORO	\$737,895	\$729,771	\$730,605	\$675,612	\$652,970	\$581,087	\$567,475
WESTPORT ISLAND	\$148,806	\$154,086	\$148,941	\$145,199	\$143,874	\$126,137	\$119,965
WHITEFIELD	\$338,043	\$323,855	\$307,269	\$282,704	\$254,350	\$232,644	\$231,274
WISCASSET	\$498,527	\$470,874	\$472,230	\$473,257	\$446,255	\$414,723	\$390,276
TOTALS	\$5,910,282	\$5,838,546	\$5,660,031	\$5,365,928	\$5,036,202	\$5,084,594	\$4,393,469
OXFORD COUNTY							
ANDOVER	\$121,976	\$114,577	\$115,023	\$108,598	\$108,499	\$113,829	\$53,220
BETHEL	\$442,139	\$430,787	\$383,475	\$359,987	\$344,849	\$300,392	\$321,878
BROWNFIELD	\$224,162	\$195,612	\$190,563	\$183,653	\$172,556	\$148,560	\$138,337
BUCKFIELD	\$263,207	\$257,001	\$256,075	\$230,990	\$223,493	\$211,054	\$192,207
BYRON	\$16,483	\$16,367	\$14,145	\$15,731	\$13,748	\$13,314	\$14,631
CANTON	\$121,944	\$122,342	\$108,831	\$109,733	\$98,954	\$92,596	\$89,839
DENMARK	\$247,516	\$214,480	\$206,937	\$188,035	\$177,130	\$162,654	\$163,661
DIXFIELD	\$329,077	\$315,716	\$326,545	\$309,439	\$291,675	\$277,192	\$275,708
FRYEBURG	\$485,274	\$460,045	\$431,513	\$419,739	\$392,740	\$363,941	\$344,300
GILEAD	\$27,390	None reported	None reported	None reported	\$26,866	\$25,073	\$20,877
GREENWOOD	\$113,425	\$104,073	\$100,642	\$92,803	\$94,073	\$89,898	\$82,278
HANOVER	\$44,621	\$45,303	\$40,108	\$28,441	\$37,122	\$32,060	\$32,335
HARTFORD	\$100,000	\$90,000	\$139,537	\$116,185	\$114,503	\$102,036	\$102,494
HEBRON	\$194,011	\$176,115	\$151,758	\$141,962	\$140,658	\$131,818	\$120,000
HIRAM	\$211,018	\$200,279	\$188,759	\$185,586	\$164,089	\$150,833	\$135,695
LINCOLN PLT	\$14,212	\$9,514	\$7,359	\$9,347	\$8,458	\$11,204	\$5,453
LOVELL	\$215,177	\$199,273	\$202,079	\$183,975	\$179,636	\$162,259	\$149,404
MAGALLOWAY PLT	\$3,198	\$4,111	\$4,660	\$3,038	\$3,337	\$3,033	\$2,538
MEXICO	\$321,014	\$315,032	\$201,216	\$307,955	\$313,801	\$293,081	\$284,029
NEWRY	\$78,519	\$77,484	\$74,637	\$73,734	\$75,607	\$78,480	\$75,802
NORWAY	\$640,254	\$625,000	\$608,552	\$579,688	\$541,225	\$506,300	\$488,894
OTISFIELD	\$272,473	\$264,586	\$228,914	\$212,310	\$197,879	\$183,953	\$177,845
OXFORD	\$612,769	\$612,769	\$289,649	\$479,258	\$456,471	\$438,508	\$423,136
PARIS	\$785,403	\$700,608	\$652,250	\$605,217	\$595,817	\$595,817	\$573,582

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
PERU	\$223,445	\$216,661	\$209,200	\$195,363	\$184,716	\$165,167	\$160,768
PORTER	\$257,820	\$236,848	\$214,411	\$202,421	\$194,047	\$171,792	\$160,931
ROXBURY	\$59,764	\$62,694	\$60,871	\$57,735	\$54,407	\$49,191	\$47,802
RUMFORD	\$731,296	\$714,454	\$709,437	\$711,079	\$683,057	\$682,209	\$696,155
STONEHAM	\$49,805	\$49,769	\$41,714	\$41,211	\$33,010	\$28,798	\$29,810
STOW	\$27,555	\$51,341	\$44,731	\$42,444	\$29,943	\$29,115	\$25,458
SUMNER	\$115,790	\$113,005	\$116,654	\$102,665	\$93,167	\$86,084	\$89,416
SWEDEN	\$40,655	\$43,599	\$46,440	\$40,277	\$12,148	\$10,660	\$30,322
UPTON	\$15,493	\$13,521	\$10,862	\$7,984	\$8,345	\$7,104	\$6,762
WATERFORD	\$276,988	\$255,994	\$240,941	\$227,060	\$195,371	\$193,777	\$175,736
WEST PARIS	\$238,521	\$177,449	\$208,978	\$192,528	\$206,233	\$165,906	\$162,888
WOODSTOCK	\$190,458	\$190,444	\$171,252	\$159,855	\$159,615	\$149,165	\$134,182
TOTALS	\$8,112,850	\$7,676,854	\$6,998,717	\$6,926,026	\$6,627,245	\$6,226,853	\$5,988,373
PENOBSCOT COUNTY							
ALTON	\$116,366	\$114,969	\$105,899	\$93,518	\$97,654	\$95,555	\$91,361
BANGOR	\$4,729,024	\$4,332,870	\$4,045,810	\$4,045,833	\$3,908,026	\$3,631,008	\$3,545,512
BRADFORD	None reported	\$144,264	\$135,597	\$122,141	\$122,325	\$104,539	\$106,173
BRADLEY	\$238,331	\$235,492	\$203,568	\$182,761	\$171,420	\$144,957	\$143,134
BREWER	\$1,439,978	\$1,428,950	\$1,372,935	\$1,338,786	\$1,259,164	\$1,226,954	\$1,226,001
BURLINGTON	\$50,279	\$45,836	\$40,563	\$40,170	\$36,617	\$31,998	\$33,884
CARMEL	\$410,850	\$383,429	\$255,422	\$327,966	\$315,023	\$300,035	\$281,024
CARROLL PLT	\$21,204	\$17,016	\$16,690	\$14,870	\$14,081	\$13,948	\$12,420
CHARLESTON	\$166,213	\$157,452	\$143,430	\$133,579	\$244,798	\$111,892	\$111,892
CHESTER	\$160,303	\$160,303	\$160,303	\$160,303	\$160,302	\$160,302	\$160,303
CLIFTON	\$107,560	\$98,198	\$95,308	\$85,788	\$75,993	\$67,059	\$64,761
CORINNA	\$279,398	\$284,255	\$266,045	\$239,375	\$238,157	\$224,659	\$191,132
CORINTH	\$384,372	\$379,202	\$357,042	\$331,688	\$308,079	\$290,603	\$264,976
DEXTER	\$494,259	\$477,005	\$455,977	\$427,714	\$411,219	\$410,847	\$376,212
DIXMONT	\$190,078	\$180,751	\$160,630	\$146,966	\$143,527	\$121,525	\$113,904
DREW PLT	\$4,457	\$5,013	\$5,180	\$4,959	\$3,854	\$5,514	\$3,292
EAST MILLINOCKET	\$278,800	\$264,405	\$278,741	\$260,390	\$279,592	\$262,898	\$277,610
EDDINGTON	\$356,790	None reported	\$332,795	\$313,210	None reported	\$266,054	\$251,394
EDINBURG	\$23,985	\$19,633	\$21,871	\$15,990	\$15,547	\$13,684	\$10,249
ENFIELD	\$292,810	\$300,901	\$264,997	\$261,417	\$249,476	\$235,722	\$236,666
ETNA	\$137,696	\$140,404	\$119,046	\$117,912	\$92,648	\$88,457	\$88,457
EXETER	\$65,330	\$142,900	\$134,515	\$130,058	\$122,990	\$114,021	\$103,821



## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
GARLAND	\$128,033	\$122,781	\$112,620	\$90,000	\$94,287	\$92,744	\$82,728
GLENBURN	\$735,294	\$697,144	\$671,745	\$596,279	\$545,241	\$485,066	\$482,277
GREENBUSH	\$295,828	\$257,128	\$222,085	\$207,541	None reported	\$167,250	\$171,535
HAMPDEN	\$1,542,311	\$1,413,684	\$1,379,446	\$1,272,778	\$1,178,075	\$1,072,374	\$975,960
HERMON	\$2,101,407	\$1,890,223	\$1,616,132	\$1,439,345	\$1,375,784	\$1,268,623	\$1,246,022
HOLDEN	\$475,000	\$450,000	\$450,000	\$400,000	\$345,000	\$462,611	\$448,285
HOWLAND	\$177,963	\$164,477	\$162,317	\$162,317	\$154,310	\$177,191	\$146,992
HUDSON	\$203,483	\$191,746	\$176,993	\$164,607	\$143,552	\$135,178	\$131,317
KENDUSKEAG	\$160,099	\$165,653	\$146,048	\$133,348	\$137,343	\$112,718	\$104,205
LAGRANGE	\$82,651	\$76,058	\$64,989	\$62,400	\$57,422	\$52,862	\$59,411
LAKEVILLE	\$30,791	\$26,591	None reported	\$21,597	\$15,600	\$12,937	\$10,375
LEE	\$150,912	\$155,115	\$146,824	\$142,325	\$122,397	\$119,561	\$106,989
LEVANT	\$376,831	\$173,199	\$318,596	\$292,195	\$274,849	\$104,849	\$238,054
LINCOLN	\$808,953	\$762,378	\$767,644	\$722,569	\$681,352	\$649,546	\$653,275
LOWELL	None reported	\$53,810	\$56,091	\$53,668	\$45,614	\$40,272	\$37,954
MATTAWAMKEAG	\$92,615	\$97,445	\$92,338	\$96,366	\$88,532	\$82,415	\$84,137
MAXFIELD	\$10,264	\$11,099	None reported	\$8,428	\$10,233	\$8,982	\$9,152
MEDWAY	\$251,228	\$247,925	\$253,693	\$222,852	\$230,875	\$217,481	\$222,952
MILFORD	\$561,384	\$442,846	\$439,600	\$400,956	\$392,009	\$372,296	\$372,252
MILLINOCKET	\$809,404	\$826,960	\$793,564	\$765,696	\$782,485	\$740,976	\$766,466
MOUNT CHASE	\$27,933	\$31,599	\$26,491	\$29,228	\$25,228	\$27,831	\$26,000
NEWBURGH	\$249,304	\$246,427	\$240,404	\$220,283	\$199,367	\$184,411	\$180,562
NEWPORT	\$456,020	\$312,404	\$379,843	\$364,715	\$349,291	\$331,647	\$318,981
OLD TOWN	\$1,182,537	\$1,143,325	\$1,137,896	\$1,137,489	\$1,039,128	\$860,268	\$935,836
ORONO	\$673,976	\$669,294	\$606,895	\$606,895	\$583,396	\$584,814	\$572,721
ORRINGTON	\$659,599	\$606,930	\$580,145	\$561,848	\$530,444	\$497,401	\$478,512
PASSADUMKEAG	\$53,281	\$49,851	\$47,746	\$50,050	\$48,751	\$48,162	\$51,796
PATTEN	\$163,349	\$206,798	\$184,628	\$181,329	\$184,184	\$188,016	\$171,357
PLYMOUTH	\$190,578	\$186,047	\$165,546	\$141,381	\$128,108	\$123,716	\$124,924
SEBOEIS PLT	\$4,954	\$5,523	\$4,463	\$5,197	\$4,427	\$4,749	\$6,737
SPRINGFIELD	\$46,258	\$46,875	\$46,224	\$45,456	\$40,627	\$39,541	\$37,648
STACYVILLE	\$51,597	\$42,589	\$41,086	\$43,350	\$31,709	\$39,414	\$45,600
STETSON	\$169,441	\$142,438	\$142,701	\$114,699	\$110,510	\$105,387	\$89,502
VEAZIE	\$320,324	\$456,434	\$301,847	\$295,033	None reported	\$264,677	\$268,488
WEBSTER PLT	\$8,823	\$994	\$3,717	None reported	\$5,161	\$5,318	\$4,256
WINN	\$76,138	\$80,581	\$75,930	\$75,137	\$70,686	\$73,531	\$71,290
WOODVILLE	\$25,404	\$27,416	\$24,580	\$24,580	None reported	None reported	None reported
TOTALS	\$23,302,050	\$21,795,038	\$20,853,229	\$19,947,331	\$18,296,469	\$17,677,045	\$17,428,724

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
PISCATAQUIS COUNTY							
ABBOT	\$108,141	\$107,029	\$97,729	\$100,545	\$91,432	\$79,640	\$81,024
ATKINSON	\$50,888	\$52,330	\$40,000	\$41,442	\$41,275	\$44,443	\$42,418
BEAVER COVE	\$25,962	\$318,200	\$25,984	\$25,984	\$30,000	\$24,569	\$26,280
BOWERBANK	\$31,530	\$31,530	\$27,292	\$22,302	\$21,814	\$20,378	\$17,911
BROWNVILLE	\$187,548	\$173,063	\$172,309	\$160,091	\$158,944	\$147,165	\$135,917
DOVER-FOXCROFT	\$635,986	\$632,493	\$619,280	\$516,415	\$530,618	\$504,676	\$807,807
GREENVILLE	\$328,213	\$330,276	\$323,663	\$290,150	None reported	\$105,736	\$256,258
GUILFORD	\$236,591	\$223,438	\$231,328	\$224,918	\$211,207	\$224,568	\$206,183
KINGSBURY PLT	\$4,544	\$3,467	\$2,476	\$2,188	\$1,775	\$2,393	\$2,393
LAKE VIEW PLT	\$22,192	\$26,066	\$17,715	\$18,521	\$17,949	\$16,637	\$12,079
MEDFORD	\$27,435	\$29,189	\$27,643	\$29,159	\$22,588	\$22,179	\$21,611
MILO	\$285,894	\$273,871	\$253,346	\$242,262	\$229,737	\$217,746	\$214,192
MONSON	\$94,654	None reported	\$95,906	\$85,357	\$81,897	\$77,349	\$76,299
PARKMAN	\$118,484	\$108,737	\$107,077	\$92,565	\$86,372	\$86,096	\$82,460
SANGERVILLE	\$187,219	None reported	\$169,633	\$160,983	\$149,075	\$147,447	\$149,350
SEBEC	\$122,549	\$121,754	\$104,666	\$94,711	\$85,697	\$85,480	\$85,480
SHIRLEY	\$36,537	\$35,851	\$31,626	\$28,251	\$32,079	\$25,779	\$32,422
WELLINGTON	\$34,113	\$34,050	\$31,572	\$31,230	\$28,865	\$26,174	\$25,051
WILLIMANTIC	\$21,718	\$21,861	\$20,627	\$22,884	\$22,893	\$25,059	\$27,105
TOTALS	\$2,560,196	\$2,523,203	\$2,399,872	\$2,189,958	\$1,844,217	\$1,883,513	\$2,302,242
SAGadahoc COUNTY							
ARROWSIC	\$85,111	\$86,952	\$62,531	\$61,781	\$80,344	\$72,038	\$65,641
BATH	\$997,577	\$1,001,796	\$1,022,777	\$920,682	\$920,685	\$863,944	\$847,929
BOWDOIN	\$437,716	\$414,321	\$371,644	\$349,436	\$323,236	\$301,764	\$285,567
BOWDOINHAM	\$412,054	\$410,374	\$360,158	\$350,660	\$345,475	\$303,246	\$283,815
GEORGETOWN	\$203,635	\$205,898	\$193,065	\$178,666	\$166,032	\$157,280	\$158,390
PHIPPSBURG	\$395,836	\$386,164	\$378,079	\$327,363	\$282,073	\$275,248	\$234,928
RICHMOND	\$415,865	\$403,255	\$394,472	\$379,099	\$353,225	\$331,813	\$310,338
TOPSHAM	\$1,426,020	\$1,367,803	\$1,319,232	\$1,254,202	\$1,188,702	\$1,080,161	\$1,018,683
WEST BATH	\$393,897	\$403,134	\$344,042	\$329,346	\$299,665	\$314,579	\$350,817
WOOLWICH	\$496,333	\$488,255	\$467,479	\$451,760	\$409,003	\$383,179	\$375,519
TOTALS	\$5,264,044	\$5,167,951	\$4,913,480	\$4,602,995	\$4,368,440	\$4,083,252	\$3,931,627

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
SOMERSET COUNTY							
ANSON	\$230,661	\$226,842	\$222,353	\$219,422	\$214,754	\$220,976	\$189,697
ATHENS	\$120,072	\$115,468	\$109,254	\$105,644	\$104,387	\$95,459	\$92,709
BINGHAM	\$130,446	\$136,420	\$146,018	\$134,425	\$123,820	\$124,562	\$133,795
BRIGHTON PLT	None reported	None reported	\$19,725	\$19,724	\$0	\$20,842	\$41,319
CAMBRIDGE	\$59,172	\$60,162	\$56,922	\$56,922	\$52,034	\$49,986	\$50,979
CANAAN	\$269,737	\$261,927	\$245,803	\$241,239	\$231,048	\$204,413	\$193,124
CARATUNK	\$20,721	\$19,786	\$18,051	\$19,620	\$22,176	\$20,961	\$22,662
CORNVILLE	\$201,036	\$192,940	\$179,614	\$166,719	\$156,627	\$143,334	None reported
DENNISTOWN PLT	\$8,083	\$9,528	\$4,631	\$6,095	\$6,505	\$7,579	\$3,721
DETROIT	\$125,985	\$125,898	\$113,330	\$111,106	\$111,106	\$92,252	\$97,815
EMBDEN	None reported	\$143,858	\$135,527	\$130,182	\$127,478	\$107,836	\$125,936
FAIRFIELD	\$951,672	None reported	\$908,588	\$879,929	\$837,205	\$788,198	\$796,305
HARMONY	\$119,929	None reported	\$113,529	\$110,492	\$90,000	\$87,556	\$87,556
HARTLAND	\$221,860	\$207,569	\$19,595	\$182,565	\$181,933	\$178,877	\$163,263
HIGHLAND PLT	\$8,267	\$7,716	\$8,500	\$5,607	\$6,226	\$5,405	\$5,102
JACKMAN	\$210,832	\$193,294	\$169,761	\$183,867	\$170,465	\$173,766	\$179,596
MADISON	\$679,006	\$597,459	\$627,660	\$604,881	\$572,205	\$518,572	\$511,124
MERCER	\$82,404	\$87,341	\$83,430	\$78,367	\$75,025	\$69,090	None reported
MOOSE RIVER	\$48,617	\$53,252	\$48,166	\$44,739	\$44,491	\$46,001	\$50,168
MOSCOW	\$65,613	\$63,391	\$61,486	\$57,528	\$55,612	\$52,110	\$52,226
NEW PORTLAND	\$122,128	\$121,777	\$110,857	\$108,961	\$105,974	\$96,634	\$88,608
NORRIDGEWOCK	\$473,818	\$462,519	\$443,752	\$402,335	\$376,747	\$366,985	\$343,792
PALMYRA	\$249,187	None reported	\$215,684	\$203,145	\$191,581	\$182,278	\$178,364
PITTSFIELD	\$593,230	\$541,788	\$522,033	\$501,634	\$505,059	\$495,101	\$450,283
PLEASANT RIDGE PLT	\$11,614	\$12,835	\$13,706	\$11,261	\$12,492	\$10,460	\$10,609
RIPLEY	\$69,407	\$72,432	\$64,842	\$61,335	\$61,728	\$55,624	\$55,675
SAINT ALBANS	\$267,944	\$267,144	\$247,728	\$225,017	\$208,691	\$191,768	\$185,644
SKOWHEGAN	\$1,294,345	\$1,233,727	\$1,152,717	\$1,138,455	\$1,099,581	\$1,071,455	\$1,024,957
SMITHFIELD	\$160,433	\$149,564	\$145,119	\$136,168	\$121,444	\$119,334	\$110,646
SOLO	\$143,666	\$141,069	\$131,572	\$129,559	\$122,080	\$109,586	\$100,391
STARKS	\$64,648	\$57,753	\$58,631	\$55,500	\$54,164	\$45,570	\$45,570
THE FORKS PLT	\$16,957	\$17,387	\$24,503	\$17,090	\$15,894	\$14,137	\$14,137
WEST FORKS PLT	\$14,115	\$10,209	\$12,303	\$9,953	\$9,893	\$11,334	\$9,183
TOTALS	\$7,035,606	\$5,591,054	\$6,435,387	\$6,359,486	\$6,068,425	\$5,778,041	\$5,414,958

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
WALDO COUNTY							
BELFAST	\$928,286	\$934,663	\$876,309	\$824,360	\$818,908	\$769,085	\$709,617
BELMONT	\$125,096	\$126,187	\$117,385	\$113,186	\$105,999	\$94,986	\$83,891
BROOKS	\$134,671	\$121,775	\$107,328	\$101,536	\$96,964	\$91,023	\$82,205
BURNHAM	\$150,824	\$154,316	\$143,195	\$131,800	\$122,186	\$117,786	\$109,952
FRANKFORT	\$163,862	\$145,508	\$138,553	\$128,568	\$112,188	\$112,162	\$97,565
FREEDOM	\$89,060	\$95,203	\$90,509	\$85,099	\$78,726	\$66,709	\$59,167
ISLESBORO	\$142,918	\$151,831	\$142,962	\$144,814	\$137,637	\$130,996	\$119,056
JACKSON	\$80,251	\$76,138	\$71,847	\$58,256	\$57,723	\$57,889	\$53,967
KNOX	\$115,078	\$103,457	\$102,337	\$98,379	\$92,465	\$93,149	\$84,071
LIBERTY	\$127,900	\$131,209	None reported	\$116,008	\$116,275	\$107,770	\$87,110
LINCOLNVILLE	\$372,810	\$389,008	\$370,933	\$353,861	\$335,529	\$318,773	\$301,421
MONROE	\$122,932	\$73,751	\$107,795	\$104,477	\$99,509	\$95,200	\$84,244
MONTVILLE	\$123,244	\$128,182	\$123,069	\$121,705	\$118,824	\$110,660	\$96,356
MORRILL	\$114,011	\$110,964	\$102,253	\$94,900	\$91,182	\$85,459	\$78,826
NORTHPORT	\$245,977	\$243,377	\$217,745	\$197,518	\$191,440	\$175,875	\$167,295
PALERMO	\$240,936	\$231,008	\$208,352	\$199,153	\$189,781	\$173,996	\$162,318
PROSPECT	\$111,411	\$102,245	\$104,606	\$90,952	None reported	\$80,383	\$68,375
SEARSMONT	\$205,394	\$199,654	\$185,288	\$182,368	\$160,494	\$144,347	\$134,342
SEARSPORT	\$372,390	\$346,321	\$342,417	\$340,435	\$310,533	\$291,967	\$274,527
STOCKTON SPRINGS	\$253,620	\$242,347	\$198,625	\$185,747	\$174,458	\$165,299	\$151,416
SWANVILLE	\$185,082	\$169,559	\$166,944	\$148,423	\$145,773	\$125,828	\$119,705
THORNDIKE	\$96,229	\$95,305	\$94,831	\$86,652	\$86,187	\$80,711	\$71,382
TROY	\$126,819	\$127,205	\$128,563	\$113,222	\$105,802	\$89,560	\$90,920
UNITY	\$269,185	\$243,921	\$228,534	\$214,483	\$210,087	\$190,652	\$187,908
WALDO	\$109,256	\$109,582	\$99,894	\$98,500	\$74,000	\$80,007	\$73,003
WINTERPORT	\$598,844	\$554,919	\$509,654	\$464,749	\$464,749	\$423,781	\$419,848
TOTALS	\$5,606,085	\$5,407,635	\$4,979,927	\$4,799,152	\$4,497,419	\$4,274,053	\$3,968,486
WASHINGTON COUNTY							
ADDISON	\$196,079	\$187,483	\$54,589	\$172,376	\$167,531	\$150,746	\$128,947
ALEXANDER	\$94,184	\$82,623	\$78,943	\$77,848	\$69,566	\$65,162	\$56,483
BAILEYVILLE	\$271,970	\$282,139	\$260,281	\$269,498	\$245,728	\$233,975	None reported

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
BARING PLT	\$34,090	\$33,442	\$30,049	\$30,318	\$28,594	\$35,997	\$35,997
BEALS	\$101,615	\$105,174	\$104,715	\$85,054	\$90,047	\$65,000	\$75,000
BEDDINGTON	\$10,433	\$8,776	None reported	None reported	None reported	\$4,401	\$4,378
CALAIS	\$591,068	\$480,352	\$551,808	\$462,497	\$446,727	\$417,345	\$450,000
CHARLOTTE	\$51,589	\$57,510	\$53,666	\$45,215	\$34,941	\$47,309	\$38,271
CHERRYFIELD	\$174,260	None reported	\$175,795	None reported	\$145,091	\$135,066	\$135,066
CODYVILLE PLT	None reported	None reported	\$2,464	None reported	None reported	\$2,421	\$3,314
COLUMBIA	\$77,029	\$75,967	None reported	\$58,204	\$54,423	\$47,722	\$39,883
COLUMBIA FALLS	\$102,389	\$94,152	\$84,177	\$78,698	\$81,361	\$78,826	\$70,900
COOPER	\$22,799	\$26,562	\$20,641	\$18,268	\$15,518	\$15,808	\$18,206
CRAWFORD	\$19,475	\$14,544	\$13,615	\$13,615	\$12,110	\$11,101	\$8,710
CUTLER	\$101,348	\$98,658	\$91,927	\$78,570	\$71,077	\$60,861	\$55,124
DANFORTH	\$92,915	\$89,864	\$90,398	\$83,354	\$86,979	\$84,169	\$82,944
DEBLOIS	\$10,348	\$8,397	\$5,279	None reported	None reported	\$7,487	\$7,487
DENNYVILLE	\$51,081	\$51,589	\$43,297	\$36,891	\$38,821	\$33,985	\$35,142
EAST MACHIAS	\$104,096	\$188,521	None reported	None reported	None reported	None reported	None reported
EASTPORT	\$177,240	\$177,240	\$170,022	\$161,860	\$161,720	\$142,280	\$136,892
GRAND LAKE STREAM PLT	\$31,400	\$28,813	\$33,920	\$31,551	\$25,350	\$20,489	\$31,910
HARRINGTON	\$132,067	\$129,761	\$120,188	\$110,593	\$96,969	\$74,652	\$83,053
JONESBORO	None reported	\$114,283	\$124,050	\$88,290	\$87,817	\$87,217	\$97,920
JONESPORT	\$212,726	\$135,000	\$135,000	\$185,874	\$174,410	\$136,185	\$132,242
LUBEC	\$188,825	\$196,747	\$190,377	\$182,492	\$185,516	\$172,178	\$166,762
MACHIAS	None reported	\$240,501	\$217,552	None reported	\$224,989	\$207,811	\$202,821
MACHIASPORT	\$173,456	\$162,949	None reported	None reported	None reported	None reported	None reported
MARSHFIELD	None reported	\$68,180	None reported	\$97,802	\$89,621	\$77,704	\$75,758
MEDDYBEMPS	None reported	\$25,053	\$23,783	\$21,565	\$20,688	\$19,805	\$19,174
MILBRIDGE	\$201,228	\$195,161	\$188,866	\$177,182	\$165,632	\$148,271	\$136,677
NORTHFIELD	\$19,698	\$22,306	\$20,090	\$16,802	\$13,928	\$148,271	\$10,055
PEMBROKE	None reported	\$137,739	\$127,241	\$113,546	\$109,406	\$100,164	\$98,560
PERRY	None reported	None reported	\$113,267	None reported	\$89,123	\$88,058	\$85,295
PRINCETON	\$133,535	\$129,334	\$120,752	\$120,752	\$110,814	\$109,007	\$127,099
ROBBINSTON	\$72,341	\$72,341	\$65,986	\$53,113	\$56,237	\$58,283	\$55,964
ROQUE BLUFFS	\$49,000	\$41,092	\$41,685	\$40,405	\$40,914	\$42,478	\$38,296
STEUBEN	\$188,569	\$167,993	\$155,317	\$141,693	\$134,631	\$116,781	\$112,207
TALMADGE	\$7,394	None reported	\$5,202	\$5,729	\$5,785	\$4,588	\$5,989
TOPSFIELD	\$33,889	\$38,469	\$35,276	\$30,715	\$51,610	\$28,964	\$29,270
VANCEBORO	\$19,708	\$18,178	\$17,212	\$16,756	\$15,979	\$13,228	\$13,372
WAITE	\$21,038	\$23,490	\$20,906	\$20,208	\$23,907	\$23,153	\$25,701
WESLEY	\$21,286	\$18,757	\$19,596	None reported	\$18,216	\$12,256	\$9,941

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
WHITING	\$84,853	\$79,903	\$81,641	None reported	\$67,820	\$59,572	\$58,135
WHITNEYVILLE	\$23,944	None reported	\$22,116	\$19,578	\$21,918	\$23,079	\$21,520
TOTALS	\$3,898,965	\$4,109,044	\$3,711,687	\$3,146,912	\$3,581,514	\$3,415,003	\$3,022,778
YORK COUNTY							
ACTON	\$406,885	\$145,000	\$335,061	\$327,806	\$327,806	\$282,249	\$271,323
ALFRED	\$532,193	\$482,078	\$438,517	\$405,645	\$364,166	\$344,521	\$291,422
ARUNDEL	\$749,387	\$727,287	\$682,453	\$655,875	\$601,565	\$553,997	\$505,205
BERWICK	\$1,100,462	\$350,847	\$409,143	\$948,173	\$871,320	\$771,100	\$719,722
BIDDEFORD	\$2,875,106	\$2,845,881	\$2,641,839	\$2,641,839	\$2,467,945	\$2,158,787	\$1,909,172
BUXTON	\$1,320,343	\$1,305,000	\$1,129,256	\$1,128,755	\$1,063,880	\$966,219	\$923,886
CORNISH	\$212,228	\$196,751	\$184,580	\$179,804	\$160,515	\$143,650	\$113,282
DAYTON	\$348,190	\$345,732	\$307,640	\$276,781	\$240,024	\$232,904	\$213,399
ELIOT	\$1,227,512	\$1,170,086	\$1,140,192	None reported	\$1,000,947	\$906,243	\$851,707
HOLLIS	\$721,546	\$681,148	\$661,796	\$595,213	\$558,961	\$489,778	\$340,580
KENNEBUNK	\$2,048,504	\$1,997,993	\$1,949,372	\$1,803,788	\$1,715,993	\$1,256,560	\$1,480,544
KENNEBUNKPORT	\$874,976	\$852,003	\$852,003	\$356,013	\$759,888	\$704,004	\$659,157
KITTERY	\$1,436,237	\$1,408,325	\$1,431,411	\$1,347,835	\$1,287,184	\$1,208,057	\$1,113,282
LEBANON	\$812,437	\$786,936	\$727,843	\$596,822	\$660,558	\$550,124	\$501,778
LIMERICK	\$421,002	\$405,513	\$360,964	\$335,098	\$308,816	\$280,068	\$262,193
LIMINGTON	\$538,868	\$516,664	\$478,726	\$431,744	\$392,504	\$345,007	\$324,391
LYMAN	\$791,544	\$761,183	\$691,356	None reported	\$580,547	\$510,952	\$486,173
NEWFIELD	\$247,566	\$226,788	\$198,362	\$185,136	\$156,340	\$153,517	\$131,326
NORTH BERWICK	\$762,548	\$735,827	\$729,014	\$670,810	\$617,150	\$529,124	\$505,961
OGUNQUIT	\$293,600	\$366,382	\$354,744	\$353,540	\$328,987	\$288,280	\$295,877
OLD ORCHARD BEACH	\$1,435,599	\$1,465,083	\$1,422,255	\$1,099,569	\$1,174,013	\$1,099,569	\$1,062,653
PARSONSFIELD	\$273,463	\$284,152	\$277,012	\$237,726	\$237,726	\$203,264	\$183,847
SACO	\$2,884,788	\$2,744,572	\$2,744,572	\$2,417,043	\$2,369,650	\$2,215,859	\$1,820,986
SANFORD	\$2,967,196	\$2,924,380	\$2,823,471	\$2,638,960	\$2,420,652	\$2,246,875	\$2,172,538
SHAPLEIGH	\$443,445	\$437,638	\$404,062	\$355,625	\$325,237	\$293,824	\$274,892
SOUTH BERWICK	\$1,116,390	\$1,130,151	\$1,106,423	\$1,034,822	\$933,294	\$825,344	\$782,436
WATERBORO	\$1,096,033	\$1,109,236	\$1,050,421	\$953,040	\$868,102	\$756,845	\$731,756
WELLS	\$2,018,905	\$1,998,153	\$1,841,462	\$1,745,137	\$1,633,397	\$1,485,736	\$1,385,445
YORK	\$2,785,676	\$272,960	\$2,607,737	\$2,581,343	\$2,409,716	\$2,226,200	\$2,168,412
TOTALS	\$32,742,628	\$28,673,751	\$29,981,684	\$26,303,942	\$26,836,883	\$24,028,657	\$22,483,347

## Motor Vehicle Excise Tax Revenues by Municipality

MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999
COUNTY TOTALS							
ANDROSCOGGIN	\$14,550,592	\$14,206,501	\$13,319,479	\$13,156,747	\$12,337,826	\$11,579,541	\$10,957,180
AROOSTOOK	\$10,755,103	\$10,799,104	\$10,235,477	\$9,845,771	\$9,381,201	\$8,969,961	\$8,706,842
CUMBERLAND	\$47,720,466	\$46,580,759	\$39,559,898	\$43,488,831	\$40,584,821	\$37,228,850	\$37,187,565
FRANKLIN	\$4,022,194	\$3,766,478	\$3,853,746	\$3,627,372	\$3,486,346	\$2,983,940	\$3,176,407
HANCOCK	\$9,164,723	\$8,929,694	\$8,420,671	\$8,117,837	\$6,675,089	\$6,849,765	\$6,264,182
KENNEBEC	\$17,101,029	\$17,162,271	\$16,690,644	\$15,503,850	\$15,185,998	\$13,991,490	\$13,698,725
KNOX	\$5,642,575	\$6,632,131	\$6,367,132	\$5,759,562	\$5,701,397	\$5,202,898	\$4,931,495
LINCOLN	\$5,910,282	\$5,838,546	\$5,660,031	\$5,365,928	\$5,036,202	\$5,084,594	\$4,393,469
OXFORD	\$8,112,850	\$7,676,854	\$6,998,717	\$6,926,026	\$6,627,245	\$6,226,853	\$5,988,373
PENOBSCOT	\$23,302,050	\$21,795,038	\$20,853,229	\$19,947,331	\$18,296,469	\$17,677,045	\$17,428,724
PISCATAQUIS	\$2,560,196	\$2,523,203	\$2,399,872	\$2,189,958	\$1,844,217	\$1,883,513	\$2,302,242
SAGadahoc	\$5,264,044	\$5,167,951	\$4,913,480	\$4,602,995	\$4,368,440	\$4,083,252	\$3,931,627
SOMERSET	\$7,035,606	\$5,591,054	\$6,435,387	\$6,359,486	\$6,068,425	\$5,778,041	\$5,414,958
WALDO	\$5,606,085	\$5,407,635	\$4,979,927	\$4,799,152	\$4,497,419	\$4,274,053	\$3,968,486
WASHINGTON	\$3,898,965	\$4,109,044	\$3,711,687	\$3,146,912	\$3,581,514	\$3,415,003	\$3,022,778
YORK	\$32,742,628	\$28,673,751	\$29,981,684	\$26,303,942	\$26,836,883	\$24,028,657	\$22,483,347
STATE TOTALS	\$203,389,390	\$194,860,014	\$184,381,062	\$179,141,701	\$170,509,492	\$159,257,457	\$153,856,399

**Municipal Statistics - Statewide**

Maine Revenue Service 1/2/2008

	2006	2005	2004	2003	2002	2001
<b>PROPERTY TAXES COMMITTED</b> (adjusted for Homestead Exemption)	\$1,819,567,699	\$1,752,282,229	\$1,690,451,340	\$1,606,744,178	\$1,561,860,186	\$1,464,426,811
<b>MOTOR VEHICLE EXCISE TAX</b> (prior calendar year)	\$203,389,390	\$194,860,014	\$184,381,062	\$179,141,701	\$170,509,492	\$159,257,457
<b>TOTAL PROPERTY AND EXCISE</b>	\$2,022,957,089	\$1,947,142,243	\$1,874,832,402	\$1,785,885,879	\$1,732,369,678	\$1,623,684,268
<b>Excise tax portion as a percentage</b>	10.05%	10.01%	9.83%	10.03%	9.84%	9.81%

	2000	1999	1998	1997	1996	1995
<b>PROPERTY TAXES COMMITTED</b> (adjusted for Homestead Exemption)	\$1,350,923,086	\$1,276,041,340	\$1,229,828,599	\$1,181,291,647	\$1,137,082,170	\$1,094,257,076
<b>MOTOR VEHICLE EXCISE TAX</b> (prior calendar year)	\$153,856,399	\$140,271,056	\$129,599,217	\$122,484,216	\$121,128,022	\$106,781,903
<b>TOTAL PROPERTY AND EXCISE</b>	\$1,504,779,485	\$1,416,312,396	\$1,359,427,816	\$1,303,775,863	\$1,258,210,192	\$1,201,038,979
<b>Excise tax portion as a percentage</b>	10.22%	9.90%	9.53%	9.39%	9.63%	8.89%

	1994	1993	1992	1991	1990	1989
<b>PROPERTY TAXES COMMITTED</b> (adjusted for Homestead Exemption)	\$1,048,707,482	\$1,006,145,667	\$966,057,589	\$941,893,902	\$879,793,891	\$780,673,147
<b>MOTOR VEHICLE EXCISE TAX</b> (prior calendar year)	\$98,763,702	\$90,134,686	\$87,927,598	\$91,014,743	\$92,521,794	\$89,815,562
<b>TOTAL PROPERTY AND EXCISE</b>	\$1,147,471,184	\$1,096,280,353	\$1,053,985,187	\$1,032,908,645	\$972,315,685	\$870,488,709
<b>Excise tax portion as a percentage</b>	8.61%	8.22%	8.34%	8.81%	9.52%	10.32%

	1988	1987	1986	1985	1984	1983
<b>PROPERTY TAXES COMMITTED</b> (adjusted for Homestead Exemption)	\$704,054,341	\$625,337,818	\$550,479,137	\$500,802,898	\$470,760,645	\$446,579,666
<b>MOTOR VEHICLE EXCISE TAX</b> (prior calendar year)	\$82,466,395	\$69,783,132	\$58,779,655	\$51,124,483	\$43,565,908	\$37,270,792
<b>TOTAL PROPERTY AND EXCISE</b>	\$786,520,736	\$695,120,950	\$609,258,792	\$551,927,381	\$514,326,553	\$483,850,458
<b>Excise tax portion as a percentage</b>	10.48%	10.04%	9.65%	9.26%	8.47%	7.70%



## State by State Motor Vehicle Taxes

State	Summary of States Motor Vehicle Tax Laws
Alabama	Personal property tax at locally determined mil rate applied to 15% NADA for privately owned passenger vehicles
Alaska	Local Governments may levy a Motor Vehicle Registration Tax. This is a biennial tax is based on age of vehicle begins at \$121 for the 1st year and declines to \$16 for the 8th and subsequent years.
Arizona	Vehicle License Tax in lieu of Personal property tax based on an assessed value of 60% of MSRP reduced by 16.25% for each year the vehicle was first registered in Arizona. As of Dec. 1, 2000, the rate is calculated at \$2.80 (new
Arkansas	Personal Property tax assessed at locally determined mil rates at 60% of market value
California	Vehicle License Fee in lieu of personal property tax. Levied at 0.65% of purchase price depreciated over 11 years to 15% of purchase price. Used vehicles are placed at the top of the depreciation schedule with the tax based on the purchase price of that used vehicle.
Colorado	Ownership tax based upon a taxable value of 85% of MSRP for passenger vehicles. Tax is calculated at 2.1% of taxable value for year 1, 1.5% for year 2, 1.2% for year 3, 0.9% for year 4, 0.45% for years 5-9, 10th and greater years minimum of \$3.00 per year.
Connecticut	Assessed as Personal Property at 70% of average retail (generally assessors use average retail values that the National Automobile Dealer's Association (NADA) compiles annually.) Mil rates are determined locally.
Delaware	None
Florida	None
Georgia	Personal Property tax levied at local mil rates based upon 40% of the fair market value of the vehicle. The fair market value is determined by the Revenue Commissioner using a combination of fair market value and wholesale value.
Hawaii	None
Idaho	None
Illinois	None
Indiana	Motor Vehicle Excise tax based on age and Factory Advertized Delivered Price according to a set Schedule. Tax varies in year one from \$12 for vehicles with factory advertized price of \$50 to \$1,499 to \$532 for vehicles with a factory advertized price of \$42,500 and over. Tax drops with age of vehicle. Minimum tax is \$12.
Iowa	Motor Vehicle Fee Transit fee is 1% of vehicle value plus \$0.40 for each 100 pounds of weight. If the vehicle is more

State	Summary of States Motor Vehicle Tax Laws
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than 5 yrs old, the value part of the fee is based on 75% of new value. More than 6 years old 60% of new 9 year s of older, but newer than 1993, \$35 plus 60 % of fee based on vehicle value. For 1993 models and oldersold after Jan 1, 2002, fees are not based value and rate, 1990-1993 \$27, n1970-1989 \$23, 1969 or older \$16.

Kansas	State motor vehicle tax levied at county-wide average mil rates. State provides value schedule based on MSRP allowing 15% depreciation for each year until year 15. Minimum tax is \$24.
Kentucky	Personal property tax levied locally. The standard value of motor vehicles is the average trade-in value established by industry standard guides.
Louisiana	None
Maine	Motor vehicle excise tax based upon age of vehicle and MSRP. In the first or current year, tax is 2.4% of MSRP, 17.5% in year 2, 13.5%in year 3, 10% in year 4, 6.5%in year 5, and 4% in the 6th and succeeding years.
Maryland	None
Massachusetts	Motor Vehicle Excise tax in lieu of property tax at a rate of \$25 per one thousand of valuation. Valuation is based upon MSRP and age of the vehicle, 90% of MSRP in 1st year, 60% in 2nd year, 40% in 3rd year 25% in fourth year and 10% for 5th and succeeding years. For the case of a brand new car released before the model year, the tax is calculated on 50% of MSRP Minimum Tax is \$5.
Michigan	Motor vehicle registration tax based on a vehicles list price and varies according to a schedule set in statute. For a newly registered car, the tax ranges from \$30 for a car valued at less than \$6,000 to a tax of \$148 for a car valued between \$29,000 and \$30,000. For each additional \$,000 or fraction of \$1,000 over \$30,000, the tax is increased by \$5. The tax paid in the 2nd registration year is 90% of the 1st year, in the 3rd year is 90% of the 2nd year and for the 4th and subsequent years is 90% of the 3rd year.
Minnesota	Vehicle Registration tax in lieu of property tax imposed as 1.25% of a percentage of MSRP. For years 1 and 2, the tax is on 100% of MSRP. Base Value depreciates with age of vehicle: 90% of MSRP for 3rd and 4th years, 75% for 5th and 6th years, 60% for the 7th year, 40% for the 8th year, 30% for the 9th, and 10% for the 10th and subsequent years.
Mississippi	Ad valorem Property tax at time of registration. Counties set the mil rate and State Tax Commission sets a uniform statewide assessed value of 30% of MSRP reduced by certain percentages over 10 years.
Missouri	Personal Property tax collected locally by the assessor. Base value based on 33.3% of NADA book values.
Montana	Fee in lieu of Property tax based on age of vehicle. For light vehicles 0-4 years old, \$195.00, 5-10 years old tax is \$65.00 and 11 years or older \$6. Also a Local Option Vehicle Property Tax may be imposed at up to 0.7% of value of vehicle or a local flat fee
Nebraska	State Motor Vehicle Tax Based on the MSRP and a statutory schedule. The tax increases with the price of the car and

State	Summary of States Motor Vehicle Tax Laws
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depreciates as the car ages over a 14 year schedule.

Nevada	Imposes a Government Services Tax at \$0.04/\$100.00 of the value of vehicle. Original Base valuation is 35% of MSRP excluding options and extras. This original Base is then depreciated over nine years: New car 100%, 1 yr old 85%, 2 yr old 75%, 3 yr old 65%, 4 yr old 55% 5 yr old 45%, 6 yr old 35%, 7 yr old 25%, 8 yr old 15%, and 9 yr or older 5%.
New Hampshire	Local registration tax levied at rates set in statute based on MSRP. 18 mils for current year, 15 mils for the 1st preceding year, 12mils for the 2nd preceding year, 9 for the 3rd, 6 for the 4th, and 3 mils for the 5th year and thereafter. Minimum fee of \$5.
New Jersey	None
New Mexico	None
New York	None
North Carolina	Property tax levied at local rates on "true value in money". The value is based upon market transactions, which includesales information from automobile dealers, from DMV, from the Internet. In some instances, the value is determined from a depreciation schedule of the original cost. (An independent company is charged with determining the value based upon the information noted as well as other sources of information.)
North Dakota	None
Ohio	None
Oklahoma	Motor vehicle registration fee in lieu of property taxes. Flat fee of \$85 (years 1 through 4), \$75 (years 5 through 8), \$55 (years 9 through 12), \$35 (years 13 through 16) or \$15 (years 17 and following).
Oregon	None
Pennsylvania	None
Rhode Island	Personal Property tax at local mil rates. Values set by state Vehicle Value Commission. Brand new vehicles released before the model year are taxed at 100% of MSRP for older vehicles at 100% of average retail from NADA or if year 1983 or older has value of \$500.00
South Carolina	Personal Property Tax at mil rates determined locally. Base value is set by state using "standards and guidelines established by the auto industry". Mill applied to 10.5% of base value.
South Dakota	None
Tennessee	Counties may levy an optional registration fee but no statewide tax.

State	Summary of States Motor Vehicle Tax Laws
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Texas	Personal Property Tax assessed locally if assessed at all. Base value is usually 100% of market value as determined by NADA
Utah	Flat rate State Wide uniform fee based on age. For vehicles less than 3 yrs old the tax is \$150, age 3-6 years \$110, 6-9 years \$80, 9-12 years \$50, 12 or more years \$10.
Vermont	None
Virginia	Property Tax at local mil rates. Value based on the average trade-in value as listed in the National Automobile Dealers Association (NADA) Used Car Guide published in January of the current tax year. For qualified vehicles (most privately owned passenger vehicles) the tax bill is reduced by the applicable tax relief percentage for the tax year on the first \$20,000 of value.
Washington	Motor Vehicle Excise Tax at 1.7% of base value that declines with age of vehicle. Base value is 100% of MSRP in year 1 and declines to 10% in year 13.
West Virginia	Personal Property tax assessed and collected at county level.
Wisconsin	None
Wyoming	County Registration fee levied by counties at state wide rate of 3%. Value is 60% of MSRP in year 1, 50% in year 2, 40% in year 3, 30 % in year 4, 20% in year 5, and 15% in years 6 and older. Minimum tax is \$5.