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**STATE OF MAINE
120TH LEGISLATURE
SECOND REGULAR SESSION**

**Final Report
of the**

**TASK FORCE TO STUDY THE MUNICIPAL EXCISE TAX
AND OTHER MOTOR VEHICLE REGISTRATION FEES**

January 2002

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Executive Summary

In 2000, in response to an increasing number of citizen concerns about the extraordinarily high and inconsistent fees associated with registering and paying excise tax on motor vehicles in the State of Maine, as well as a proliferation of misinformation about where the revenue generated by the municipal excise tax goes, the 120th Legislature charged the Secretary of State with appointing a task force to study municipal excise tax and other motor vehicle registration fees. The committee was required to make a report of its recommendations and findings by January 15, 2002 to the Joint Standing Committee on Transportation, which has the authority to report out legislation.

For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle is subject to excise tax. Maine's motor vehicle excise tax was established in 1929. The excise tax is currently equal to 24 mills on each dollar of the maker's list price for the first or current year of the model, 17 1/2 mills for the second year, 13 1/2 mills for the third year, 10 mills for the fourth year, 6 1/2 mills for the fifth year and 4 mills for the sixth and succeeding years. The last increase in mill rate was in 1969. As of January 1, 2002, the Manufacturer's Suggested Retail Price (MSRP) will appear on the titles of new vehicles. The MSRP is also verified by the municipal agent using the Monroney Label (window sticker).

In a 1998 National Conference of State Legislatures study comparing excise tax rates on a state by state basis, lists Maine and Arizona as having the **highest** uniform excise tax rates in the nation. There are 20 states that levy no motor vehicle excise tax.

According to Maine Revenue Service, Maine municipalities collected **\$294,958,657** in Motor Vehicle Excise Tax in 1998/1999. The total amount of revenue generated for motor vehicle excise tax has risen by approximately **70%** since 1990.

If the motor vehicle is owned by an individual resident of this state, the excise tax shall be paid in the place where the owner resides. On new registrations of automobiles, the excise tax payment must be made prior to registration and is for a one-year period from the date of registration. One hundred and forty six out of 458 municipal agents process registrations electronically. Because these towns calculate the excise tax electronically, excise tax collection is more consistent

Registration fees vary according to the weight of the vehicle and its intended use. For passenger vehicles weighing less than 6,000 lbs. with standard Maine plates, the registration fee is \$25 and the title fee is \$23. A citizen will also pay an

agent fee between \$3 and \$5. In addition, a citizen may be charged a document fee by the dealer. Maine collects a sales tax on 5% of the purchase price of the vehicle.

The Task Force found that the state-wide average tax rate for personal property, which is mostly machinery and equipment, is about 19 mills based on the Maine Revenue Services' experience in administering the Business Equipment Tax Reimbursement (BETR) program.

Excise tax revenues may be spent by the municipality for any purpose for which a municipality may appropriate money. The Task Force examined how much revenue each municipality has garnered from the motor vehicle excise tax and the motor vehicle excise tax reimbursement fund and considered the population, road miles, and municipally maintained road miles per capita in each municipality. All the data examined is contained in the appendices of the report.

After reviewing the materials contained in the reports appendices, the Task Force concurred with the National Council of State Legislatures' finding that Maine has the highest uniform excise tax rate in the nation. In light of this finding and increasing concern among Maine citizens about the amount of money they pay in excise tax, as well as, misinformation about where the money goes, the Task Force discussed the following options:

- **Eliminating the Motor Vehicle Excise Tax**
- **Basing the Motor Vehicle Excise Tax on the purchase price instead of the MSRP**
- **Reducing the mill rate**
- **Spreading out the mill rate over a greater period of time**
- **Requiring that municipalities use excise tax revenues for road maintenance**
- **Requiring that municipalities use a portion of excise tax revenues for road maintenance**
- **Raising the fines for excise tax evasion**
- **Suggesting that municipalities put an explanation of the motor vehicle excise tax in the town report**
- **Encouraging the Maine Municipal Association to develop an educational program about the excise tax**

- **Enhancing the registration form to make it clear to Maine citizens that motor vehicle excise tax is municipal revenue.**

After discussing the pros and cons of each option, the task force unanimously supported the following recommendations:

- 1) **Spreading out the mill rate over a greater period of time in the short run.**
- 2) **Reducing the mill rate so that Maine Motor Vehicle Excise tax moves in the direction of the national average in the long term**
- 3) **Enhancing the registration form to make it clear to Maine citizens that motor vehicle excise tax is municipal revenue.**
- 4) **Suggesting municipalities to put an explanation of the motor vehicle excise tax in the town report**
- 5) **Encouraging the Maine Municipal Association to develop an educational program about the excise tax**

The report of the Task Force discusses its findings, the pros and cons of the options discussed, as well as the reasoning behind its final recommendations. It contains a full appendix of all of the materials gathered in the Task Force's examination of the Municipal Excise Tax and all fees associated with registering a Motor Vehicle in the State of Maine.

Introduction

In 2000, in response to an increasing number of citizen concerns about extraordinarily high and inconsistent fees associated with registering and paying excise tax on motor vehicles in the State of Maine, as well as misinformation about where the revenue generated by the excise tax goes, the 120th Legislature charged the Secretary of State with appointing a Task Force that included representation from the Maine Municipal Association to study municipal excise tax as well as other taxes and fees associated with the registration of a motor vehicle in Maine. The task force was required to evaluate the cumulative cost of all taxes and fees associated with motor vehicle registration as compared to taxes and fees assessed by other states; evaluate municipal reliance on the excise tax as a source of local revenue; and make a report of its recommendations and findings by January 15, 2002 to the Joint Standing Committee on Transportation, which has the authority to report out legislation. (See appendix i).

The Task Force included representatives from the Bureau of Motor Vehicles, Maine Revenue Services, The Maine Motor Transport Association, Maine Auto Dealers, AAA, and a representative of the Maine Municipal Association and was chaired by Secretary of State, Dan A. Gwadosky. For a complete list of Task Force members, please see appendix ii. The Task Force met three times and shared information via e-mail in between meetings. The meetings resulted in lively and informative discussions with each member of the task force contributing different perspectives and experiences.

At its initial meeting, the Task Force discussed the current Motor Vehicle excise tax law and fees structure. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle is subject to excise tax. For the current Maine law regarding Maine's motor vehicle excise tax please see appendix iii. Maine's motor vehicle excise tax was established in 1929. For an overview of the history of Maine's Motor Vehicle Excise tax please see appendix iv. The excise tax is currently equal to 24 mills on each dollar of the maker's list price for the first or current year of the model, 17 1/2 mills for the second year, 13 1/2 mills for the third year, 10 mills for the fourth year, 6 1/2 mills for the fifth year and 4 mills for the sixth and succeeding years. The last increase in mill rate was in 1969. As of January 1, 2002, the Manufacturer's Suggested Retail Price (MSRP) appears on the title and is verified by the municipal agent using the Monroney Label (window sticker). For more information on MSRP, please see appendix v.

A list of information that would be necessary to meet the Legislature's requirements for an analysis was made and individual task force members and staff were charged with gathering the information. The Task Force decided that it

would need a clear picture of Maine current excise tax law (appendix iii) and how it has been amended over time (appendix iv) and all of the fees associated with registering a motor vehicle in Maine, including municipal agent and dealer fees (appendix vi). In addition, the task force wanted information on how the taxes and fees were administered and wanted to know what Maine municipalities process electronic registrations (appendix vii) and how agents verify the MSRP (appendix v). The Task Force set out to examine how much revenue has been generated for each municipality from the motor vehicle excise tax (appendix viii) and the municipal excise tax reimbursement fund (appendix ix), how many new and used motor vehicle titles were issued in Maine in 2000 and 2001, (appendix x) and how much money each municipality spends overall and on a road mile per capita basis (appendix xi). Once the members of the Task Force evaluated the cumulative cost of all taxes and fees associated with motor vehicle registration in Maine and the municipal reliance on these revenues, it would then be ready to compare Maine to other states.

At its second meeting, the Task Force examined the information generated in response to its initial meeting. Particular questions examined by the task force included questions about what constitutes residency, how excise tax is calculated for motor carriers, and what misinformation is currently circulating about the motor vehicle excise tax. After hearing about numerous citizen complaints at both the municipal and state level, there was early agreement on behalf of the members to recommend that municipalities include an explanation of the motor vehicle excise tax in the town report, that the Maine Municipal Association develop an educational program about the excise tax, and that the registration form be enhanced to make it clear to Maine citizens that motor vehicle excise tax is municipal revenue.

At its third and final meeting, the Task Force compared the cumulative cost of all taxes and fees associated with motor vehicle registration to taxes and fees assessed by other states. The group spent a great deal of time discussing a National Conference of State Legislatures (NCSL) study comparing excise tax rates on a state by state basis which concluded that Maine and Arizona have the highest uniform excise tax rates in the nation. There are 20 states that levy no motor vehicle excise tax. For a copy of the NCSL study see appendix xii. Based on the information gathered, the Task Force unanimously concluded that the findings of NCSL study were correct.

In addition, the Task Force found that the state-wide average tax rate for personal property, which is mostly machinery and equipment, is about 19 mills based on the Maine Revenue Services' experience in administering the Business Equipment Tax Reimbursement (BETR) program. Tax rates vary from municipality to municipality and from year to year because each municipality must determine the required rate for local taxation annually. There is an exception

to the customary municipal assessment rule for Telecommunications Businesses whose personal property taxes are currently assessed by the state at 27 mills; however, that rate is scheduled to reduce by one mill per year until 2009 and thereafter the rate will be 20 mills. Information about personal property tax rates is provided in appendix viii.

In comparing, motor vehicle registration fees using a 2001 study by the U.S. Department of Transportation Federal Highway Administration, the Task Force found that Maine's fees were on par with those of other states. In addition, it was determined that these fees represented a small portion of the overall costs associated with registering a vehicle in Maine. For a state by state comparison of registration fees please see appendix xiii.

Based on this comparison and the information reviewed in its other meetings, the Task Force clarified its findings and discussed the advantages and disadvantages of numerous options. The findings, options discussed, and reasoning behind the group's final recommendations are detailed in this report. The appendix contains all of the materials gathered in the Task Force's examination of the municipal excise tax and all fees associated with registering a Motor Vehicle in the State of Maine.

Findings

1. Many Maine citizens are misinformed about Maine's Motor Vehicle Excise Tax.

This finding is based on numerous citizen inquiries and complaints to state legislators, municipal officials, the Bureau of Motor Vehicles and the Secretary of State. Many citizens are not informed that while registration fees go to the state, the excise tax portion of their payment goes to their municipality and is used at the municipality's discretion. The Task Force discussed numerous complaints that had been received. The complaints ranged from the amount and rate of the excise tax and registration fee, to inconsistent assessments among municipalities, to excise tax evasion.

2. The revenue generated from the municipal excise tax has increased by 70% since 1990.

According to Maine Revenue Service, Maine municipalities collected **\$294,958,657** in Motor Vehicle Excise Tax in 1998/1999. The total amount of revenue generated for motor vehicle excise tax has risen by approximately **70%** since 1990. In 1990, municipalities collected \$91,014,743 and in 1999 they collected \$154,687,601. These figures along with a municipal breakdown are contained in appendix viii.

3. Maine and Arizona have the highest uniform motor vehicle excise tax rate in the nation.

According to a study by the National Council of State Legislatures (NCSL) that examines state value-based taxes on private, noncommercial motor vehicles, Maine and Arizona have the highest uniform tax rate at 2.4 percent. The median rate in the 16 states with uniform state or local rates is 1.8 percent. Twenty states levy no value-based taxes on motor vehicles. In states with rates determined locally, there were enormous disparities among and within the states. Three states offer local governments the option to tax vehicles. The complete survey can be found in appendix viii.

4. Maine's motor vehicle excise tax rate is higher than Maine's other personal property tax rates.

The Task Force found that the state-wide average tax rate for personal property, which is mostly machinery and equipment, is about 19 mills based on the Maine

Revenue Services' experience in administering the Business Equipment Tax Reimbursement (BETR) program. Tax rates vary from municipality to municipality and from year to year because each municipality must determine the required rate for local taxation annually. There is an exception to the customary municipal assessment rule for Telecommunications Businesses whose personal property taxes are currently assessed by the state at 27 mills; however, that rate is scheduled to reduce by one mill per year until 2009 and thereafter the rate will be 20 mills. Information about personal property tax rates is provided in appendix viii.

5. Maine's registration fee for a passenger vehicle is slightly lower than the national average.

According to the latest study by the U.S. Department of Transportation Federal Highway Administration (see appendix xiii.), Maine's registration fee for a passenger vehicle is at the median of registration fees of other states. Because many other states add emissions testing and processing fees to their overall registration fee, Maine's current \$25 registration fee for a passenger car is below the \$32 average. For a break down of Maine's current registration fees see appendix vi.

6. Maine municipalities have discretion over how motor vehicle excise tax revenues are used. Excise tax revenues are not used for the sole purpose of road repair and maintenance; however, municipalities often rely on excise tax revenue to meet shortfalls in their budgets or to fund special projects.

Title 36, section 1489 explicitly states that excise tax revenues may be appropriated by the municipality for any purpose for which a municipality may accept money. A Maine Municipal Association fiscal survey on how much money each municipality allocates to road maintenance can be found in appendix xi. It is important to note that municipalities receive reimbursement for state road miles they maintain. Additionally, appendix xi contains a breakdown of municipal road miles per capita. The task force noted that based on this information it was obvious that not all excise tax revenue was being used for road maintenance. The representative from the Maine Municipal Association made it clear that municipalities often use excise tax revenues to make up for shortfalls in other areas of municipal budgets or to fund special projects.

7. While the motor vehicle excise tax was established in 1929, the last excise tax rate change was in 1969.

The excise tax on automobiles was first enacted by Legislature in 1929. Its key provisions were as follows: It was to be levied annually for the privilege of operating upon the public ways. The excise tax was equal to 23 mills on each dollar of the maker's list price for the first or current year of the model, 16 1/2 mills for the second year, 12 1/2 mills for the third year, 9 mills for the fourth year, 5 1/2 mills for the fifth year and 3 mills for the sixth and succeeding years. Once a person paid excise tax on their vehicle, they could not be taxed on that vehicle again in that same year. Excise tax had to be paid before registration. Credit was granted for when a motor vehicle was transferred or lost. Receipts were prescribed by the Secretary of State. Changes in the law from 1929-the present included making certain categories of vehicles exempt from excise tax and creating a separate category for vehicles registered under the International Registration Plan (IRP). In 1969, the mill rate was increased to the present rate. The excise tax was made equal to 24 mills on each dollar of the maker's list price for the first or current year of the model, 17 1/2 mills for the second year, 13 1/2 mills for the third year, 10 mills for the fourth year, 6 1/2 mills for the fifth year and 4 mills for the sixth and succeeding years. A brief history of Maine's motor vehicle excise tax is contained in appendix iv.

8. Life expectancy of Motor Vehicles continues to advance and people are keeping their vehicles longer.

The survival rate of vehicles continues to advance. According to the 2001 Used Car Market Report, 60% of '86 models sold were still in operation in 2001. Only 32% of the 1966 model vehicles were still on the road after 13 years of use. Approximately 67% of Maine's registered vehicles are 1996 and older. See appendix xvi.

Recommendations of the Task Force

- 1) In the short term, the legislature should consider flattening the rate schedule in a revenue neutral manner.**

The Task Force unanimously recommended that the motor vehicle excise tax rate be flattened in a revenue neutral manner. They found 24 mills to be excessive for new vehicles, and that the rate declined too quickly given the longevity of modern day vehicles. If the rate was less for new vehicles and declined more gradually for a greater length of time, the total excise tax paid over the lifetime of the vehicle could remain unchanged; however, annual payments would be less. This short-term adjustment would help Maine citizens and not decrease municipal revenue over a period of time.

- 2) In the long run, Maine's excise tax rate of 2.4% should be gradually reduced so that it moves towards the national average of 1.8%.**

The Task Force was extremely concerned that Maine's uniform excise tax rate of motor vehicles is the highest in the nation. Members unanimously agreed that the rate should be reduced; however, they were also concerned about the municipal reliance on excise tax revenues. Task Force members agreed that any reduction of the motor vehicle excise tax rate should be gradual to allow municipalities to adjust for loss of revenue. Because car sales fluctuate, Task Force members also noted that excise tax revenues vary; however, they have increased dramatically in the past ten years. Appendix xiv illustrates the effect of decreasing the mill rate by 1 on a taxpayer.

- 3) Enhancing the registration form to make it clear to Maine citizens that motor vehicle excise tax is municipal revenue.**

The Task Force recommended that the Bureau of Motor Vehicles should review the current registration form and provide further clarification of the fact that excise tax revenue stays in the municipality and is used at the municipality's discretion.

- 4) Suggesting municipalities put an explanation of the motor vehicle excise tax in their town reports.**

The Task Force believed that this would help educate citizens that while the motor vehicle excise tax rate was set by state law, the revenues generated by the excise tax go to their municipality and are accounted for in their municipal budget.

5) Encouraging the Maine Municipal Association to develop an educational program about the excise tax.

Because municipal agents are generally the point of contact when registration and excise tax fees are paid, that Task Force believed that citizens would be better informed if they received consistent and correct information about how motor vehicle excise tax revenues went to the municipality from the municipal agents. The representative from the Maine Municipal Association (MMA) believed that this would go a long way to clear up confusion and that MMA would be willing to do it.

Other Options discussed by the Task Force

Basing the Motor Vehicle Excise Tax on the purchase price instead of the Manufacturer's Suggested Retail Price (MSRP)

The Task Force believed recent changes in Maine statute requiring the Manufacturers Suggested Retail Price (MSRP) printed on the motor vehicle title (appendix v), as well as the requirement the purchasers and lessees of new automobiles, vans, pick-up trucks and utility vehicles to present the Monroney Label (window sticker) to the excise tax collector at the time of registration (appendix v), would help to increase the consistency of what was paid in excise tax for vehicles with equal value. The Task Force believed it would be best to wait and see the effect of these recent changes, before basing the excise tax on the purchase price instead of MSRP.

Requiring that municipalities use excise tax revenues for road maintenance or requiring that municipalities use a portion of excise tax revenues for road maintenance

The Task Force was hesitant to restrict the use of excise tax revenues for road maintenance. They acknowledged that revenues generated by the motor vehicle excise tax had never been restricted in the past and that while municipalities are currently not using all of the excise tax revenue for road maintenance they do rely on motor vehicle excise tax revenues to meet other needs. Futhermore, road maintenance expenditures may vary from year to year.

Raising the fines for excise tax evasion

The Task Force had a discussion about the fine for evasion of registration and excise tax evasion. The fine for evasion of registration and excise taxes is a traffic infraction punishable by a fine of not less than \$500 nor more than \$1,000. They believed that the fine was reasonable, but acknowledged the difficulty in enforcing the law. They believed that recent clarifications with regard to what constitutes residency should help to prove that one should be registering a vehicle and paying excise tax in Maine. (Title, 29-A, Section 514) (appendix xv).

Appendix

- i. What is the Task Force to Study Municipal Excise Tax? L.D. 1285, Part K
- ii. Members of the Task Force to Study Municipal Excise Tax
- iii. Maine's current Motor Vehicle Excise Tax Law
- iv. Highlights from the History of Maine's Excise Tax
- v. Manufacturer's Suggested Retail Price (MSRP)
- vi. Taxes and fees currently associated with the registration of a motor vehicle in Maine
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- xiii. U.S. Department of Transportation Federal Highway Administration Summary of State Motor-Vehicle Registration Fee Schedules
- xiv. Excise tax calculation
- xv. Title 29-A, Section 514, Evasion of registration fees and excise taxes
- xvi. Maine Vehicles in Operation by Year and Survival Rates of Vehicles by Age

Appendix i

APPROVED

CHAPTER

JUN 21 '01

440

BY GOVERNOR

PUBLIC LAW

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND AND ONE

S.P. 388 - L.D. 1285

An Act to Make Supplemental Highway Allocations for the Expenditures of State Government and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2001, June 30, 2002 and June 30, 2003

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately after July 1, 2001; and

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

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

PART A

Sec. A-1. Allocations. In order to provide for necessary expenditures of State Government and other purposes for the fiscal years ending June 30, 2002 and June 30, 2003, the following sums as designated in the following tabulations are allocated out of any money not otherwise allocated.

PART H

Sec. H-1. Allocation. The following funds are allocated from the Highway Fund to carry out the purposes of this Part.

2001-02

TRANSPORTATION, DEPARTMENT OF

Highway Maintenance

All Other	\$1,100,000
Capital Expenditures	1,100,000

Allocates \$1,100,000 for the cost of reimbursing municipalities for Priority 1 and Priority 2 sand and salt building projects and \$1,100,000 for funding Priority 1 projects for the Department of Transportation. Funds allocated for this purpose may not lapse but must be carried into the next fiscal year.

DEPARTMENT OF TRANSPORTATION
TOTAL

\$2,200,000

PART I

Sec. I-1. 23 MRSA §1965, sub-§1, ¶1, as enacted by PL 1981, c. 595, §3, is amended to read:

I. Make contracts with the United States or any instrumentality or agency of the United States, another state or any instrumentality, municipality or agency of another state, including multi-state entities composed of other state agencies, this State or any of its agencies or instrumentalities, municipalities, public corporations, or bodies existing therein, private corporations, partnerships, associations and individuals;

PART J

Sec. J-1. 29-A MRSA §1304, sub-§4, ¶C, as enacted by PL 1993, c. 683, Pt. A, §2 and affected by Pt. B, §5, is amended to read:

C. The instruction permit entitles the permittee, as long as the permit is in the permittee's immediate possession, to

drive a school bus on a public way. The permit is valid for one year.

(1) The permittee must be accompanied by a licensed school bus operator who has at least one year of driving experience and is at least 22 years of age.

(2) The accompanying operator must occupy a seat in the immediate vicinity of the permittee and, except other persons who have been issued a school bus instruction permit, no other passengers may be allowed on the bus.

PART K

Sec. K-1. Task force to study municipal excise tax and other motor vehicle registration fees. The Secretary of State shall appoint a task force that includes representation from the Maine Municipal Association to study the motor vehicle excise tax as well as other taxes and fees associated with the registration of a motor vehicle. The task force shall:

1. Evaluate the cumulative cost of all taxes and fees associated with motor vehicle registration as compared to taxes and fees assessed by other states;

2. Evaluate municipal reliance on the excise tax as a source of local revenue; and

3. Make a report of its recommendations and findings by January 15, 2002 to the Joint Standing Committee on Transportation, which has the authority to report out legislation.

The Secretary of State shall reimburse members who are not otherwise compensated by their employers for travel expenses related to task force meetings. The Secretary of State shall provide necessary staff to the task force.

PART L

Sec. L-1. 29-A MRSA §2084, sub-§1, as amended by PL 2001, c. 148, §5, is further amended to read:

1. **Night equipment.** A bicycle, motorized bicycle or tricycle, when in use in the nighttime, must have:

A. Lighted a front light that emits a white light visible from a distance of at least 200 feet to the front;

Appendix ii

Task Force to Study Municipal Excise Tax and Other Motor Vehicle Registration Fees

Secretary of State Dan A. Gwadosky, Chair
Ray Beaulier, Maine Municipal Association
Tom Brown, Maine Auto Dealers
Catherine Curtis, Bureau of Motor Vehicles
Dale Hanington, Maine Motor Transport
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Appendix iii

CHAPTER 109

CHAPTER 111

AIRCRAFT, HOUSE TRAILERS AND MOTOR VEHICLES

36 § 1481. Definitions

The following words and phrases as used in section 551 and this chapter shall have the following meanings:

1. Mobile home. "Mobile home" means:

A. A structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein.

A mobile home remains a mobile home for purposes of this Title even though it may be used for the advertising, sales, display or promotion of merchandise or services, or for any other commercial purposes except the transportation of property. [1975, c. 252, § 15 (rpr).]

B. A trailer or semitrailer which is 32 feet or longer and primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use. [1981, c. 275 (new).]

[1981, c. 275 (amd).]

1-A. Camper trailer. "Camper trailer" shall mean:

A. A trailer or semitrailer of less than 32 feet in length primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use. [1975, c. 252, § 16 (rpr).]

B. A manufactured or homemade tent trailer, so called, which consists of a platform, shelf or box, with means of permanently or temporarily attaching a tent, used to provide temporary living quarters for recreational, camping, travel or other use. [1975, c. 252, § 16 (rpr).]

[1977, c. 324, § 1 (amd).]

2. Maker's list price. "Maker's list price" in the case of vehicles manufactured in the United States means the retail price at the point of manufacture, less the federal manufacturer's tax. "Maker's list price" in the case of vehicles manufactured outside the United States means the retail price at the nearest port of entry. In either case, "maker's list price" includes the manufacturer's suggested retail price of all accessories and equipment which are a part of the vehicle at the time the excise tax is paid.

[1981, c. 230 (amd).]

3. Motor vehicle. "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" does not include any vehicle prohibited by law from operating on the public highways. "Motor vehicle" does not include any snowmobile as defined in Title 12, section 7821.

[1991, c. 546, §15 (amd).]

4. Stock race car. "Stock race car" means a one-time factory produced vehicle equipped with roll bars or bracing welded or attached to the frame in a permanent manner and special safety belts, firewalls and having a certain amount of the body removed.

5. Vehicle. "Vehicle" means a motor vehicle, mobile home, camper trailer, heavier-than-air aircraft or lighter-than-air aircraft. "Vehicle" shall not include any snowmobiles as defined in Title 12, section 1971.

[1981, c. 706, § 18 (amd).]

6. Automobile. "Automobile" means a motor vehicle, including a motorized home but not including a stock race car, designed for the conveyance of passengers with a seating capacity of not more than 14 persons.

[1973, c. 588, § 6 (new).]

7. Purchase price. "Purchase price" means the actual price paid, including any trade-in value applied to the cost of purchasing the vehicle.

[1995, c. 440, §3 (new); §5 (aff).]

Section History:

1969, c. 414, § 6,7 (AMD).

1975, c. 252, § 15,16 (AMD).

1977, c. 564, § 132 (AMD).

1981, c. 275 (AMD).

1981, c. 706, § 18 (AMD).

1965, c. 18, § 3,4 (AMD).

1973, c. 588, § 6 (AMD).

1977, c. 324, § 1 (AMD).

1981, c. 230 (AMD).

1991, c. 546, § 15 (AMD).

1995, c. 440, § 3 (AMD).

1995, c. 440, § 5 (AFF).

36 § 1482. Excise tax

1. Annual excise tax. An excise tax shall be levied annually with respect to each calendar year in the following cases:

A. For the privilege of operating aircraft within the State, each heavier and lighter than air aircraft so operated and owned or controlled by a resident of this State, or a nonresident operating for compensation or hire within this State and required to register under Title 6, shall be subject to such excise tax as follows: A sum equal to 9 mills on each dollar of the maker's average equipped price for the first or current year of model; 7 mills for the 2nd year; 5 mills for the 3rd year; 4 mills for the 4th year; and 3 mills for the 5th and succeeding years. The minimum tax shall be \$10. Nonresidents of this State who operate aircraft within this State for compensation or hire shall pay 1/12 of the total excise tax as required in this subsection for each calendar month or fraction thereof that the aircraft remains in the State.

(1) Every owner of an aircraft with a current Maine registration, valid through April 30, 1980, shall receive a 2-month credit for excise tax paid for the aircraft registration year 1979-80 only. The

credit provided in this subparagraph shall be applied to the aircraft registration renewal for the registration year 1980-81. [1979, c. 80, § 7 (amd).]

A-1. [1991, c. 846, §14 (rp).]

B. For the privilege of operating a mobile home upon the public ways, each mobile home to be so operated shall be subject to such excise tax as follows: A sum equal to 25 mills on each dollar of the maker's list price for the first or current year of model, 20 mills for the 2nd year, 16 mills for the 3rd year and 12 mills for the 4th year and succeeding years. The minimum tax shall be \$15. [1975, c. 252, § 17 (amd).]

C. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is subject to excise tax as follows, except as specified in subparagraph (3): a sum equal to 24 mills on each dollar of the maker's list price for the first or current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5.

(1) On new registrations of automobiles, trucks and truck tractors, the excise tax payment must be made prior to registration and is for a one-year period from the date of registration.

(2) Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly proration basis if their registration period is less than 12 months.

(3) For commercial vehicles manufactured in model year 1996 and after, the amount of excise tax due for commercial vehicles, as defined in Title 29-A, section 101, subsection 17, paragraph A and for special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1, paragraph C, the excise tax must be prorated for the number of months in the registration. [1995, c. 645, Pt. B, §23 (amd); §24 (aff).]

D. The excise tax on motor vehicles that are to be registered under the International Registration Plan, issued in the 12 months prior to Maine's entry, shall be prorated on a monthly basis and paid for such a number of months as is necessary for the registration to expire on December 31st of the year prior to Maine's entry into the International Registration Plan. [1987, c. 79, §5, 7 (new).]

[1995, c. 645, Pt. B, §23 (amd); §24 (aff).]

2. Tax 1/2 during certain periods. The excise tax levied in this section shall be 1/2 of the sum named in subsection 1 from November 1st to the last day of February, except for:

A. The excise tax levied in this section on a farm motor truck having 2 or 3 axles, when such trucks are used primarily for transportation of agricultural produce grown by the owner on his farm or farms, shall be the 1/2 the annual amount during the last 6 months of the registration year; and [1975, c. 765, § 18 (rpr).]

B. The excise tax levied in this section on automobiles, camper trailers, trucks and truck tractors is, during the last 4 months of a registration year, 1/2 the sum named in subsection 1, paragraph C. [1991, c. 846, §16 (amd).]

[1991, c. 846, §16 (amd).]

3. Tax paid for previous calendar or registration year. Whenever an excise tax has been paid for the previous calendar year or registration year by the same person on the same vehicle, the excise tax for the new calendar year or registration year shall be assessed as if the vehicle was in its next year of model.

[1973, c. 588, § 9 (amd).]

4. Maker's list price. The maker's list price of a vehicle to be used shall be obtained from sources approved by the State Tax Assessor. Where the maker's list price of a vehicle is not readily obtainable the State Tax Assessor shall prescribe the maker's list price to be used or the manner in which the maker's list price shall be determined.

A. At the time of payment of the excise tax prior to a new registration for a new passenger vehicle purchased from a motor vehicle dealer licensed in any state for the sale of new passenger vehicles, the owner shall submit the manufacturer's suggested retail price sticker, or a copy of the sticker, to the excise tax collector. In the case of rental and fleet vehicles, other documentation may be provided at the discretion of the municipal excise tax collector.

This paragraph applies only to those vehicles for which a manufacturer's suggested retail price sticker is required by the Federal Government.

[1997, c. 200, §1 (new).]

[1997, c. 200, §1 (amd).]

5. Credits. Any owner or lessee who has paid the excise or property tax for a vehicle the ownership or registration of which is transferred, or that is subsequently totally lost by fire, theft or accident or that is subsequently totally junked or abandoned, in the same calendar year or registration year, is entitled to a credit to the maximum amount of the tax previously paid in that year or period for any one vehicle toward the tax for any number of vehicles, regardless of the number of transfers that may be required of the owner or lessee in the same calendar year or registration year.

A. The credit must be given in any place in which the excise tax is payable. [1997, c. 175, §1 (amd).]

B. For each transfer made in the same calendar year or registration year, the owner shall pay \$3 to the place in which the excise tax is payable. [1997, c. 175, §1 (amd).]

C. From November 1st to the last day of February the credit may not exceed 1/2 the amount of the maximum tax, except that for automobiles, trucks and truck tractors, during the last 4 months of the registration year, the credit may not exceed 1/2 the maximum tax. [1997, c. 175, §1 (amd).]

D. No portion of any excise tax once paid may be repaid to any person by reason of the transfer of vehicles or discontinuance of the use of a vehicle. [1997, c. 175, §1 (amd).]

E. For the purposes of this subsection, the term, "owner" includes the surviving spouse. [1997, c. 175, §1 (amd).]

F. [1987, c. 79, §§6, 7 (rp).]

[1997, c. 175, §1 (amd).]

6. Payment of tax. Payment of excise tax before property taxes are committed.

A. Where the person seeking to pay the excise tax owned the vehicle other than an automobile truck or truck tractor on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax. [1979, c. 666, § 39 (amd).]

B. Where the person seeking to pay the excise tax acquired the vehicle other than an automobile, truck or truck tractor after April 1st, or, being a nonresident, brought the vehicle other than an automobile, truck or truck tractor into this State after April 1st, the excise tax may be paid at any time. [1979, c. 666, § 39 (amd).]

C. Where a property tax is paid and later registration of the vehicle is desired, the property tax paid shall be allowed as a credit on the excise tax. [1971, c. 396 (amd).]

D. Where an excise tax is paid on a mobile home and said mobile home is later in the same year assessed as real estate, the excise tax paid shall be allowed as a credit on the real estate tax. [1975, c. 623, § 56-A (rpr).]

E. The Secretary of State may provide the registrant of an automobile, truck or truck tractor with a renewable form for processing by the excise tax collector in lieu of the excise tax collector providing the forms. [1979, c. 666, § 40 (amd).]

[1979, c. 666, § 40 (amd).]

Section History:

1965, c. 18, § 5 (AMD).

1965, c. 378 (AMD).

1969, c. 493 (AMD).

1973, c. 588, § 7-13 (AMD).

1975, c. 252, § 17 (AMD).

1975, c. 765, § 18 (AMD).

1977, c. 479, § 19 (AMD).

1977, c. 678, § 49 (AMD).

1979, c. 80, § 7 (AMD).

1987, c. 79, § 5-7 (AMD).

1993, c. 297, § B6 (AMD).

1995, c. 440, § 5 (AFF).

1995, c. 645, § B23 (AMD).

1995, c. 645, § B24 (AFF).

1997, c. 175, § 1 (AMD).
1997, c. 200, § 1 (AMD).
1969, c. 17 (AMD).
1971, c. 396 (AMD).
1973, c. 211, § 4 (AMD).
1975, c. 623, § 56A (AMD).
1977, c. 324, § 2 (AMD).
1979, c. 136 (AMD).
1979, c. 666, § 34-40 (AMD).
1981, c. 107, § 1,2 (AMD).
1985, c. 735, § 5-7 (AMD).
1991, c. 846, § 14-16 (AMD).
1993, c. 297, § B7 (AFF).
1995, c. 440, § 4 (AMD).

36 § 1483. Exemptions

The following are exempt from the excise tax:

1. State vehicles. Vehicles owned by this State and political subdivisions thereof;

2. Driver education. Motor vehicles registered by municipalities for use in driver education in the secondary schools or motor vehicles registered by private secondary schools for use in driver education in such schools;

[1967, c. 63, §2 (amd).]

3. Volunteer fire departments. Motor vehicles owned by volunteer fire departments;

4. Dealers or manufacturers. Vehicles owned by bona fide dealers or manufacturers of the vehicles, which vehicles are held solely for demonstration and sale and constitute stock in trade, and aircraft registered in accordance with Title 6, section 53;

[1977, c. 678, §50 (amd).]

5. Transporter registration. Vehicles to be lawfully operated on transporter registration certificates,

[1965, c. 369, §7 (amd).]

6. Railroads. Vehicles owned by railroad companies subject to the excise tax imposed in chapter 361.

[1987, c. 769, Pt. A, §151 (rpr).]

7. Benevolent and charitable institutions. Vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State and entitled to property tax exemption in accordance with section 652, subsection 1;

8. Literary and scientific institutions. Vehicles owned and used solely for their own purposes by literary and scientific institutions and entitled to property tax exemption in accordance with section 652, subsection 1;

9. Religious societies. Vehicles owned and used solely for their own purposes by houses of religious worship or religious societies entitled to exemption under section 652, subsection 1, paragraph G;

10. Certain nonresidents. Motor vehicles permitted to operate without Maine registration under Title 29-A, section 109;

[1995, c. 65, Pt. A, §138 (amd); §153 (aff); Pt. C, §15 (aff).]

11. Interstate commerce. Vehicles traveling in the State only in interstate commerce, and owned in a state wherein an excise or property tax shall have been paid on the vehicle, and which grants to Maine owned vehicles the exemption contained in this subsection;

12. Certain veterans. Automobiles owned by veterans who are granted free registration of such vehicles by the Secretary of State under Title 29-A, section 523, subsection 1;

[1995, c. 65, Pt. A, §138 (amd); §153 (aff); Pt. C, §15 (aff).]

13. Certain buses. Buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers granted certificates of public convenience and necessity, or permits, by the Maine Public Utilities Commission, provided such buses may be subject to the excise tax provided in section 1482 at the option of the appropriate municipality;

[1995, c. 12, §1 (amd); §4 (aff).]

14. Antique and experimental aircraft. Antique and experimental aircraft as defined in Title 6, section 3, subsections 10-A and 18-E and registered according to the provisions of Title 6; and

[1995, c. 12, §2 (amd); §4 (aff).]

15. Adaptive equipment. Adaptive equipment installed on a motor vehicle owned by a disabled person or the family of a disabled person to make that vehicle operable or accessible by a disabled person.

[1995, c. 12, §3 (new); §4 (aff).]

Section History:

1967, c. 63, § 2 (AMD).

1977, c. 678, § 50-51 (AMD).

1987, c. 507, § 2,6 (AMD).

1995, c. 12, § 1-3 (AMD).

1995, c. 65, § A153,C15 (AFF).

1965, c. 135, § 1 (AMD).

1965, c. 369, § 7 (AMD).

1965, c. 513, § 75 (AMD).

1987, c. 13 (AMD).

1987, c. 769, § A151 (AMD).

1995, c. 12, § 4 (AFF).

1995, c. 65, § A138 (AMD).

36 § 1484. Place of payment

The excise tax on a vehicle shall be paid in accordance with the following:

1. Aircraft. For registration years beginning on or after March 1, 1982, the excise tax on aircraft shall be paid to the Department of Transportation. The receipts from these excise tax payments shall be reimbursed by the Department of Transportation to the municipality where the aircraft is based except as follows.

A. If the aircraft is based at an airport owned by a county, the excise tax payments shall be reimbursed to the county. [1981, c. 182 (rpr).]

B. If the aircraft is based at the Augusta State Airport, the excise tax payments shall be retained by the department. [1981, c. 182 (rpr).]

C. The location where an aircraft shall be considered based is the location in Maine where it has been hangared, parked, tied down or moored the most nights during the 30-day period of active flying preceding payment of the excise tax. If the aircraft has not been based at a Maine location during the 30-day period of active flying preceding payment, then the location where an aircraft shall be considered based is the location in Maine where it will be hangared, parked, tied down or moored the most nights during the 30-day period of active flying next following payment of the excise tax. [1981, c. 182 (new).]

[1981, c. 182 (rpr).]

2. Mobile homes and camp trailers.

A. If paid prior to April 1st, or if the mobile home or camp trailer is acquired or is brought into this State after April 1st, the excise tax shall be paid in the place where the mobile home or camp trailer is located. [1975, c. 252, §18 (amd).]

B. If paid on or after April 1st, the excise tax shall be paid in the place where the mobile home or camp trailer was located on April 1st. [1975, c. 252, §18.]

C. 979, c. 732, §25, 31 (rp).]

[1979, c. 732, §25, 31 (amd).]

3. Motor vehicles.

A. If the motor vehicle is owned by an individual resident of this State, the excise tax shall be paid in the place where the owner resides. [1979, c. 732, §26, 31 (amd).]

B. If the motor vehicle is owned by a nonresident person, the excise tax shall be paid in the place where he is temporarily or occasionally residing, or, if there is no such residing place, to the State.

C. If the motor vehicle is owned by a corporation or a partnership, the excise tax shall be paid in the following manner.

(1) If it is a corporation or partnership other than one described in subparagraph (2), the excise tax shall be paid to the place in which the registered or main office of that organization is located, except that if the organization has an additional permanent place, or places, of business where motor vehicles are customarily kept, the tax on these vehicles shall be paid to the place where such permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months duration is not considered to constitute a permanent place of business. In the case of a foreign corporation or partnership not maintaining a place of business within the State, the excise tax shall be paid to the State.

(2) In the case of corporations described in Title 35-A, sections 2101 to 2104, any excise taxes owed shall be paid to the place in which the registered or main office of that organization is located.

(3) If a municipality, county or motor vehicle owner feels the excise tax has been improperly levied under the authority of this paragraph, the owner, county or municipality may request within 3 years from the date of an excise tax levy a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is limited to the same 3-year period and shall be binding on all parties. Any party may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C. Upon notification by the State Tax Assessor of a determination made under this section, any municipality or county which has incorrectly accepted excise tax money, within 30 days of that determination, shall pay the money, together with interest at the maximum rate determined by the Treasurer of State, pursuant to section 505, to the municipality or county named in the determination as the proper place of payment. [1987, c. 769, Pt. A, §152 (rpt).]

D. Notwithstanding other provisions of this subsection, if a motor vehicle is leased for a period of one month or longer, the excise tax shall be paid in the place where it would be paid if the lessee were the owner. [1985, c. 793, §1 (new).]

[1987, c. 769, Pt. A, §152 (amd).]

4. When paid to State. When an excise tax is to be paid to the State under this section, it shall be paid to the Treasurer of State in the case of aircraft and to the Secretary of State in the case of motor vehicles and deposited in the General Fund.

[1985, c. 793, §2 (amd).]

Section History:

1965, c. 195, § 1 (AMD).

1967, c. 15, § 2 (AMD).

1967, c. 465, § 3,4 (AMD).

1969, c. 498, § 17 (AMD).

1977, c. 244, § 1,2 (AMD).

1979, c. 732, § 25,26,31 (AMD).

1981, c. 182 (AMD).

1983, c. 828, § 3 (AMD).

1975, c. 252, § 18 (AMD).

1985, c. 793, § 1,2 (AMD).

1987, c. 141, § B34 (AMD).

1987, c. 497, § 14 (AMD).

1987, c. 769, § A152 (AMD).

36 § 1485. Exemption from personal property taxation

Any vehicle owner who has paid the excise tax on his vehicle in accordance with sections 1482 and 1484 shall be exempt from personal property taxation of such vehicle for that year.

36 § 1486. Tax paid before registration

No vehicle may be registered under Title 29-A or Title 6 until the excise tax or personal property tax or real estate tax has been paid in accordance with sections 1482 and 1484. [1995, c. 65, Pt. A, §139 (amd); §153 (aff); Pt. C, §15 (aff).]

1. Exempt status. Where a personal property or real estate tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 1483.

[1963, c. 304, §7.]

Section History:

1995, c. 65, § A139 (AMD).

1995, c. 65, § A153,C15 (AFF).

36 § 1487. Collection of tax

1. Municipal tax collector. In the case of municipalities, or a municipally owned airport or seaplane base the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year. [1967, c. 23 (amd)]

[1967, c. 23 (amd)]

1-A. County treasurer. In the case of a county owned airport or seaplane base the county treasurer or such other person as the county commissioners may designate shall collect such excise tax and shall deposit the money received with the county treasurer monthly.

A. Such collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by him and the amounts applying to each year. [1965, c. 195, §2 (new).]

[1965, c. 195, §2 (new).]

2. State Tax Assessor. In the unorganized territory, the State Tax Assessor shall appoint agents to collect the excise tax. Agents, including municipalities designated as agents, are allowed a fee of \$4 for each tax receipt issued. Agents shall deposit the remainder on or before the 20th day of each month following receipt with the Treasurer of State. The Treasurer of State shall make quarterly payments to each county in an amount that is equal to the receipts for that period from each county. Those payments must be made at the same time as payments under section 1606. County receipts under this section must be deposited in the county's unorganized territory fund.

[1995, c. 29, §1 (amd).]

3. Tribal clerk.

[1979, c. 732, §27, §31 (rp).]

Section History:

1967, c. 23 (AMD).

1965, c. 195, § 2 (AMD).

1967, c. 465, § 5 (AMD).
1973, c. 207 (AMD).
1979, c. 732, § 27,31 (AMD).
1985, c. 459, § C11 (AMD).
1993, c. 557, § 1 (AMD).
1995, c. 29, § 1 (AMD).

36 § 1488. Receipts issued in duplicate

Receipts for payment of the excise tax shall be in the form prescribed by the Secretary of State. They shall be issued in duplicate, and one copy shall be filed with the application at the time application is made for registration of the vehicle.

36 § 1489. Crediting and apportionment of tax received

1. Municipal excise tax account. In municipalities the treasurer shall credit money received from excise taxes to an excise tax account, from which it may be appropriated by the municipality for any purpose for which a municipality may appropriate money.

2. County treasurer. [1985, c. 459, Pt. C, § 12 (rp).]

Section History:

1977, c. 698, § 7 (AMD).
1983, c. 471, § 15 (AMD).
1985, c. 459, § C12 (AMD).

36 § 1490. False statements to any person receiving tax

Any person intentionally making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of the tax hereunder, commits a civil violation for which a forfeiture not to exceed \$25 may be adjudged. [1977, c. 696, § 271 (rpr).]

Section History:

1977, c. 696, § 271 (RPR).

36 § 1491. False entry on renewal forms

Any person making a false entry on the renewal form provided by the Secretary of State in the collection of the excise tax, as authorized by section 1482, subsection 6, paragraph E, commits a civil violation for which a forfeiture of not less than \$100 nor more than \$500 shall be adjudged. [1977, c. 696, § 272 (rpr).]

Section History:

1977, c. 696, § 272 (RPR).
1973, c. 588, § 14 (NEW).

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Appendix iv

Highlights from the History of Maine's Excise Tax

1929

The excise tax on automobiles was first enacted by Legislature in 1929. Its key provisions were as follows:

It was to be levied annually for the privilege of operating upon the public ways.

The excise tax was equal to twenty-three mills on each dollar of the maker's list price for the first or current year of the model, sixteen and one-half mills for the second year, twelve and one-half mills for the third year, nine mills for the fourth year, five and one-half mills for the fifth year and three mills for the sixth and succeeding years.

Once a person paid excise tax on their vehicle, they could not be taxed on that vehicle again in that same year.

Excise tax had to be paid before registration.

Credit was granted for when a motor vehicle was transferred or lost

Receipts were prescribed by the Secretary of State.

From September 1-December 31st, the excise tax was one-third of the previous amount outlined.

The town could use excise tax revenues for whatever they used other property tax revenues for.

1931

Vehicles owned by charitable organizations were exempt from paying excise tax.

Motor vehicles were to be taxed as of calendar year instead of model year.

The minimum excise tax was set at \$2.00 and a maximum of \$10.00 was set for vehicles over 7 years old.

Dealers do not have to pay excise tax on vehicles intended for sale.

1941

Motor trucks or trailers having a rated carrying capacity of more than 1 1/2 tons, traveling in Maine only in interstate commerce, and owned in a state where excise tax or property

tax was paid, are exempted from the excise tax, when Maine trucks or trailers traveling in that state are exempt from that state's tax.

1945

Motor trucks or trailers traveling in Maine only in interstate commerce, and owned in a state where excise tax or property tax was paid, are exempt from the excise tax, when Maine trucks or trailers traveling in that state are exempt from that state's tax. The requirement that the truck or trailers have a rated carrying capacity of more than 1 1/2 tons was removed.

1947

The minimum excise tax was changed from \$2 to \$5. Non-commercial vehicles older than 7 years the maximum remains at \$10.

Every city, town, plantation and village is required to have an annual audit by qualified public accountants.

1949

The minimum excise tax for a "bicycle with a motor attached" was set at \$2.50.

Volunteer fire departments are exempt from the excise tax if vehicle is used "exclusively for fire fighting purposes."

Amputee veterans who are given free vehicles by the Veterans Administration shall be exempt from the excise tax.

1959

An excise tax of \$5 shall be levied annually with respect to each calendar year on stock race cars.

The maximum tax on and after the 7th year of model for a passenger vehicle, "including a so-called station wagon, but not a bus" shall be \$15.

The excise tax shall be 1/2 the sum from September 1st to December 31st.

For each transfer made in the same calendar year the owner shall pay \$1 to the place in which the excise tax is payable.

More exemptions: Vehicles owned by the state or its political subdivisions, motor vehicles owned by municipalities for use in driver's education, vehicles lawfully operated on transit registration certificates, for hire buses used for transportation of passengers.

Excise tax must be paid in the place where the owner resides.

Municipal agents who collect excise tax for unorganized territories are allowed to charge a fee of 30 cents.

1969

The mill rate was increased. The excise tax was equal to 24 mills on each dollar of the maker's list price for the first or current year of the model, 17 1/2 mills for the second year, 13 1/2 mills for the third year, 10 mills for the fourth year, 6 1/2 mills for the fifth year and 4 mills for the sixth and succeeding years.

1979

The maximum tax on and after the 7th year of model for an automobile, **or pickup truck whose gross weight shall at no time exceed 6,000 pounds**, but not a bus or motorized home, shall be \$15.

1981

The maximum tax on and after the 7th year of model for an automobile, or pickup truck whose gross weight shall at no time exceed 6,000 pounds, but not a bus or motorized home was **eliminated**.

The transfer fee was raised to \$3.

1986

Vehicles which are being registered under the International Registration Plan shall be subject to an excise tax determined on a monthly basis if their registration period is less than 12 months. These vehicles which are being initially registered under the International Registration Plan shall be entitled to an excise tax credit apportioned on the basis of 1/12 for each month of the remaining months in the registration year for which an excise tax was previously paid.

1993

Minimum of \$5 for a tent trailer.

For motor vehicles being registered in the International Registration Plan, the excise tax must be prorated for the number of months in the registration. If the registration period is for more than 12 months, for the number of months in excess of 12 the next mill rate is used.

1995

Lots of changes with regard to excise tax on commercial vehicles.

Non-resident owners: Non-resident owners of motor vehicles paying an apportioned registration fee to the state through the International Registration Plan shall pay to the Secretary of State an apportioned excise tax determined by multiplying the apportioned mileage percentage by the **purchase price** of the vehicle and by the appropriate mill rate for the model year. These funds must be deposited into the Highway Fund. Between July 1 and Sept. 30th the Secretary of State shall disburse to each municipality a sum equal to the excise revenue representing the difference between the excise tax that would have been collected using the manufacturer's list price.

Municipal participation in an excise tax reimbursement program is optional.

Appendix v

2. **Certificate of origin required.** A person may not bring into this State a new vehicle, unless that person possesses the certificate of origin. The certificate of origin must be a secure document.

3. **Information contained in certificate.** The certificate of origin must contain:

- A. The manufacturer's vehicle identification number;
- B. The name of the manufacturer;
- C. The number of cylinders;
- D. A general description of the body;
- E. The model year designation; and
- F. The type of model.

4. **Sale.** When a new vehicle is sold, the seller shall execute and deliver to the purchaser an assignment of the certificate of origin with the names and the business or residence addresses of both. The seller shall certify that the assignment was executed with full knowledge of the contents by and with the consent of both purchaser and seller.

5. **Penalty.** Violation of this section is a Class E crime.

§654. Application for certificate of title and certificate of salvage

1. **Contents.** An application to the Secretary of State for a certificate of title or a certificate of salvage must be made on a form prescribed by the Secretary of State, be signed by the owner of the vehicle and contain the following information:

- A. The name, residence and mailing address of the owner;
- B. A description of the vehicle, including, as far as data exists, its make, model, model year, vehicle identification number, type of body, current mileage, whether new or used and whether repaired or rebuilt;
- B-1. Beginning January 1, 2002, the manufacturer's suggested retail price pursuant to Title 36, section 1482, subsection 4, paragraph A minus the destination charge must be included on the certificate of title application for a new vehicle. For a used vehicle sold in this State after January 1, 2002 or sold in another state or country, the manufacturer's suggested retail price must be included on the certificate of title application if it appears on the original certificate of title.
- C. The date of purchase by the applicant, the name and address of the person from whom the vehicle was acquired;
- D. If for a certificate of title, the names and addresses of lienholders in the order of their priority and the dates of their liens;
- E. If for a new vehicle, a certificate of origin;
- F. If for a used vehicle, a previous certificate of title;

G. Any further information that the Secretary of State requires to identify the vehicle and to enable determination of whether the owner is entitled to a certificate and the existence of security interests in the vehicle; and

H. The required fee.

2. **Purchased from the dealer.** If the application is for a vehicle purchased from a dealer, in addition to the requirement set forth in subsection 1, the application must be signed by the dealer and must contain the name and the address of any lienholder or assignee holding an interest created or reserved at the time of sale and the date of the lien. The dealer shall, within 20 days after the sale, deliver the application to the Secretary of State. The dealer must deliver a copy of the application to the lienholder.

3. **Registered in another state.** If the application is for a vehicle last registered in another jurisdiction, in addition to the requirements set forth in subsection 1, the application must include:

- A. A certificate of title or a certificate of salvage issued by that jurisdiction; and
- B. The certificate of a person authorized by the Secretary of State that the identification number of the vehicle has been inspected and found to conform to the description given in the application, or other proof of the identity of the vehicle required by the Secretary of State.

4. **Vehicle declared total loss.** If a vehicle is declared a total loss by an owner or insurer, the owner or insurer shall file an application for a certificate of salvage pursuant to section 667. The application must be on a form prescribed by the Secretary of State and, in addition to the requirements set forth in subsection 1, must include:

- A. A certificate of title or a certificate of origin; and
- B. Any other information or documents the Secretary of State requires to administer the provisions of this section.

The Secretary of State shall act on an application for a certificate of salvage within 20 days of receipt of an application submitted in accordance with section 603, subsection 3-A or section 655.

§655. Missing ownership documents or assignments

1. **Application for certificate.** The owner of a vehicle who is unable to obtain a certificate of origin, certificate of title, certificate of salvage or an assignment of these documents showing sale to the owner may file with the Secretary of State an application for a certificate in the owner's name. The application must be accompanied by the required fee.

2. **Evidence.** The owner shall provide evidence that:

- A. The applicant is the true owner of the vehicle;
- B. There are no prior outstanding liens against the vehicle; and

Maine Municipal Tax Collectors & Treasurers' Association



To: All Tax Collectors
From: Paul R. Labrecque, Treasurer City of Lewiston
Subject: LD#1011 "An Act to Ensure the Accurate Collection of the Motor Vehicle Excise Tax by Requiring that the Manufacturer's Suggested Retail Price Sticker be Made Available to the Excise Tax Collector"
Date: September 5, 1997

It gives me great pleasure to inform you that LD #1011 has passed the House and Senate and has been signed by the Governor and will become law on September 19, 1997.

This new legislation now requires the purchasers and lessees of new automobiles, vans, pick-up trucks and utility vehicles to present the Monroney Label (window sticker) to the excise tax collector at time of registration. Please note that Federal Law already requires dealers to provide the window sticker to the purchasers and lessees of "people moving vehicles".

In essence, the window sticker will be a required document as is the sales tax form and title application. This requirement is the most progressive change in excise tax law since the tax was established in 1929 and will have a very positive effect on statewide uniformity, fairness and equity.

As a result of this change, excise tax collectors will now be able to calculate the excise tax on all new passenger type vehicles without having to utilize the rather complicated price source manuals. Additionally, the grilling of taxpayers for the options in the vehicle will be eliminated as they all appear on the window sticker. The determination of optional versus standard equipment will no longer be necessary and the transaction time in order to process a registration will be reduced by 90%.

It is now incumbent upon all tax collectors in the state to insure that 100% uniformity is maintained in the use of information from these window stickers. It is important that we all utilize the same method when calculating the excise tax on new vehicles with window stickers.

Attached you will find copies of various Monroney Labels for 1997 vehicles. Please note that in all cases, the bottom line price is used and the destination and delivery charges must be deducted from that price.

Jord
Quality is Job 1.

TAURUS

LX
5-PASSENGER MID SIZE
3.0L 4V 6-CYL ENGINE
AUTO OVERDRIVE TRANSMISSION

10R
MOUNT LIGHT BLUE
INTERIOR
SADDLE CLOTH BUCKET

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

SAFETY/SECURITY

- DRIVER/PASSENGER AIR BAGS
- SAFETY CELL CONSTRUCTION
- SIDE IMPACT BEAM PROTECT.
- CODED-KEY ANTI-THEFT
- RR CENTER SHOULDER BELT
- BATTERY SAVER
- ADJUST. FRT SHOULDER BELTS
- POWER LOCKS/WINDOWS
- 24-HOUR ROADSIDE ASSIST.

EXTERIOR

- BASECOAT/CLEARCOAT PAINT
- ALUMINUM WHEELS
- LOWER BODYSIDE PROTECTION
- 5 MPH BUMPERS
- SOLAR TINT ON ALL GLASS
- MULTI-REFLECTOR HEADLAMPS
- POWER SIDE MIRRORS

HARRANTY

- 3YR/36,000 MI BUMPR-BUMPR

EDUCATIONAL

- POWER RACK/PINION STEERING WITH VARIABLE ASSIST
 - PWR FT DISC/RR DRUM BRAKES
 - TRIPLE DOOR SEALS
 - CFC-FREE AIR CONDITIONER
 - QUADRALINK REAR SUSPENSION
 - 60/40 SPLIT FOLD REAR SEAT
 - TILT STEERING COLUMN
 - REAR WINDOW DEFROSTER
 - REMOTE DECKLID RELEASE
 - P205/65R15 ALL-SEAS. TIRES
- INTERIOR**
- PWR DRIVER SEAT W/ LUMBAR
 - INTEGRATED CONTROL PANEL
 - TACHOMETER
 - REAR SEAT HEAT DUCTS
 - ILLUM. VIS. VANITY MIRRORS

PRICE INFORMATION

Manufacturer's Suggested Retail Price

STANDARD VEHICLE PRICE

\$21,610.00

OPTIONAL EQUIPMENT

- PREFERRED EQUIPMENT PKG. 210A 2,610.00
- . SPEED CONTROL
- . FRT/REAR CARPETED FLOOR MATS
- . PARTICULATE AIR FILTRATION SY
- . ANTI-LOCK BRAKING SYSTEM
- . KEYLESS ENTRY SYSTEM
- . PERIMETER ANTI-THEFT
- . CFC-FREE AUTO AIR CONDITIONIN
- . POWER HEATED MIRRORS
- . CHROME ALUM/P205/65R15 DSH
- . FORD MACH AUDIO SYSTEM
- CD CHANGER (6 DISC) 595.00

TOTAL VEHICLE & OPTIONS 24,815.00
DESTINATION & DELIVERY 550.00

TOTAL BEFORE DISCOUNTS 25,365.00

OPTION PACKAGE SAVINGS COMPARED WITH BUYING THESE OPTIONS SEPARATELY - 900.00

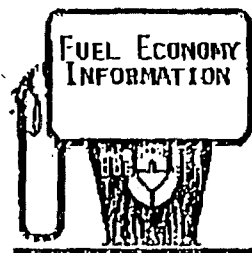
TOTAL 24465
Destination 550
NET \$ 23915

TOTAL \$24,465.00



Compare this vehicle to others in the FREE FUEL ECONOMY GUIDE available at the dealer.

CITY MPG
19



HIGHWAY MPG
28

Actual Mileage will vary with options, driving conditions, driving habits and vehicle's condition. Results reported to EPA indicate that the majority of vehicles with these estimates will achieve between

16 and 22 mpg in the city and between 23 and 33 mpg on the highway.

1997 TAURUS, 3.0 LITER ENGINE (FEEDBACK FUEL SYSTEM), 6 CYLINDERS, FUEL INJECTION, CATALYST, 4-SPEED AUTOMATIC TRANSMISSION

Estimated Annual Fuel Cost: \$ 819

A RANGE OF FUEL ECONOMY VALUES FOR OTHER VEHICLES CLASSIFIED AS MIDSIZE IS NOT AVAILABLE AT THIS TIME.

For Comparison Shopping all vehicles classified as SEE NOTE BELOW have been issued mileage ratings ranging from to mpg city and to mpg highway.

SOLD TO
AUBURN MOTOR SALES

SHIP TO (IF OTHER THAN SOLD TO)

SHIP THROUGH ITEM# 11-5062 0/7 2

AUBURN

ME 04212

VEHICLE INFORMATION NO.
1FALP5354VG107852

DEALER NO. 11J 658
FUEL ASSEMBLY PLANT CHICAGO

METHOD OF SHIPMENT
RAIL RCO4

THE LABEL IS A TYPED TRANSMITTAL TO FEDERAL AGENCIES, CERTIFICATION RELEVANT AGENCIES, GASOLINE, LICENSE AND TITLE FEES, STATE AND LOCAL TAXES AND DEALER INSTALLED OPTIONS ARE NOT INCLUDED.
TH301 H RA ZX 710 001084 08 30 96

P.03/07

VEHICLE SERVICES-BMW

SEP-27-2001 11:53

1997 MODEL YEAR

Jeep GRAND CHEROKEE LAREDO

PRICE INFORMATION

MANUFACTURER'S SUGGESTED RETAIL PRICE OF THIS MODEL INCLUDING DEALER PREPARATION

Base Price: \$27,515

Jeep Grand Cherokee 4WD 4Dr Laredo
 Exterior Color: Char-Gold II Satin Glow
 Interior Color: Agate
 Interior: Cloth & Vinyl Low Back Bucket Seats
 Engine: 4.0 litre "Power Tech Six" Engine
 Transmission: 4-Speed Automatic Transmission

STANDARD EQUIPMENT (UNLESS REPLACED BY OPTIONAL EQUIPMENT)

- *Select-Trac Full Time Shift on the Fly 4WD System
- *Dual Airbags
- *4 Wheel Anti-Lock Disc Brake System
- *Quadra-Coil Front and Rear Suspension
- *Side Door Guard Beams
- *Dual Outside Power Mirrors
- *Roof Rack
- *17 Sport Aluminum Wheels
- *P225/75R15 BSW All Season Tires
- *Extra Outlet Insulation
- *Reclining Front Bucket Seats w/Adjust Headrests
- *60/40 Folding Removable Rear Seats w/Headrests
- *AM/FM Stereo Cassette with 4 Speakers and Clock
- *Air Conditioning - Manual
- *Floor Console w/Front and Rear Cupholders
- *Rear Seat Floor Heating Ducts
- *Speed Sensitive Intermittent Windshield Wipers
- *Interior Lighting - Ash Tray, Cargo Area, Courtesy Dome, Glove Box, Ignition, & Under Hood Lights
- *Rear Door Child Protection Locks
- *Tinted Glass
- *Leather Wrapped Steering Wheel
- *Speed Control
- *TR Steering Column
- *Rear Window Defroster and Wiper
- *Power Windows and Door Locks
- *Rear Quarter Panel Storage Net
- *Keyless Entry with Panic Button
- *Front and Rear Side Door Beams
- *Meets 1998 Passenger Car & Light Truck Safety Standards (Excludes Sun Screen Glass)
- *Meets 1999 Federal Dynamic Side Impact Protection

PRICE INFORMATION (cont'd)

Requirements

OPTIONAL EQUIPMENT

- Laredo Package #26X \$748
- * Tires: P225/75R15 OWL A/S
- * Console - Overhead
- * Glass - Sunscreen Deep Tint
- Flip Up Lift Gate Glass \$100
- Radio - AM/FM/CD/Cass with Graphic Equalizer \$560
- Conventional Spare Tire with Matching 5th Wheel \$160

DESTINATION CHARGE 5525
TOTAL BEFORE DISCOUNT \$29,608

Jeep Discount -\$700

TOTAL PRICE: * \$28,908

THIS VEHICLE IS MANUFACTURED TO MEET EPA ESTIMATES. NOT MANUFACTURED FOR SALE OR REPAIR.

PARTS CONTENT IN FOR VEHICLES IN THIS COUNTRY OF ORIGIN: U.S./CANADIAN PARTS COUNTRY OF ORIGIN: U.S. ENGINE PARTS: UNITED STATES TRANSMISSION PARTS: UNITED STATES
 NOTE: PARTS CONTENT DOES NOT INCLUDE DISTRIBUTION, OR OTHER NON-PARTS

Ask Your Dealer for Service Contract or Call 1-800-4-A-Jeep

Compare this vehicle to other vehicles in this class

CITY MPG **15**

Actual Mileage will vary with options, driving conditions, driving habits and vehicle's condition. Results reported to EPA indicate that the majority of vehicles with these estimates will achieve between 12 and 18 mpg in the city, and between 17 and 23 mpg on the highway.

TOTAL 28,908
 Destination - 525
 NET * 28,383

Assembly Point/Part of Entry: DETROIT, MICHIGAN, U.S.A.

VW 1J4-GZ58SXVC-653541

LA-VON 6497

0104

SALES 38100 20
 LEE C-P-D-J-E
 POB 3087, 777 CENTER ST
 AUBURN ME 04210

SALES 31 38100
 LEE C-P-D-J-E
 POB 3087, 777 CENTER ST
 AUBURN ME 04210

THIS LABEL IS ADDED TO THIS VEHICLE TO COMPLY WITH FEDERAL LAW. THE LABEL CANNOT BE REMOVED OR ALTERED PRIOR TO DELIVERY TO THE ULTIMATE PURCHASER.

* STATE AND/OR LOCAL TAXES, SALES TAX, LICENSE AND TITLE FEES, AND DEALER SUPPLIED AND INSTALLED OPTIONS AND ACCESSORIES ARE NOT INCLUDED IN THIS PRICE DISPLAY, IF ANY, IS BASED ON PRICE OF OPTIONS IF PURCHASED SEPARATELY.



1997 MODEL YEAR

Plymouth Voyager

PRICE INFORMATION

MANUFACTURER'S SUGGESTED RETAIL PRICE OF THIS MODEL INCLUDING DEALER PREPARATION

Base Price: \$17,235

Plymouth Voyager FWD
Exterior Color: Taupe Frost Metallic Clear Coat
Interior Color: Camel
Interior: Cloth Highback Bucket Seats
Engine: Engine - 3.0L SMPI V-6
Transmission: Transmission - 3 Speed Automatic

STANDARD EQUIPMENT (UNLESS REPLACED BY OPTIONAL EQUIPMENT)

- Safety Features
*Supplemental Driver & Front Passenger Air Bags
*Front & Rear Side-Guard Door Impact Beams
*Height-Adjustable Front & 2nd Row Shoulder Belts
*Child-Protection Sliding Door Locks
*Five-MPH Bumpers
Functional Features
*Front Wheel Drive
*Rack & Pinion Power Steering
*P205/75R14 Ride-Tuned Tires
*Compact Spare Tire
*Single-Note Horn
*Stainless Steel Exhaust System
*Side Window Demisters
*20 Gallon Fuel Tank W/ Tethered Gas Cap
*12-Volt Power Outlet, Front Console
*Low Step-Up Entry & Exit Height
Interior Features
*Easy Out Roller Seats TM
*Five-Passenger Seating
*AM/FM Stereo With Four Speakers & Clock
*Center Console W/ Adjustable Cupholders
*Visor Vanity Mirrors
*Intermittent Windshield & Liftgate Wipers/Washers
*145 Cubic Foot Maximum Cargo Volume
Exterior Features
*Accent-Color Bodyside Moldings
*Tinted Glass
*Dual Manual Exterior Mirrors

PRICE INFORMATION (cont'd)

*14" Wheel Covers

OPTIONAL EQUIPMENT

- Family Value Package (24T) \$1,250
* Air Conditioning
* Dual Note Horn
* 7 Passenger Seating
* Rear Floor Stencher Pad
* Underseat Storage Drawer

- Engine - 3.0L SMPI V-6 \$770
Rear Window Defroster \$195
w/Windshield Wiper De-Icer
Driver Side Sliding Door \$595
Luggage Rack \$175
Radio-AM/FM w/Cassette & 4 Speakers \$180

DESTINATION CHARGE \$580
TOTAL BEFORE DISCOUNT \$20,980

No Charge Air Conditioning* -\$860

TOTAL PRICE: * \$20,120

Handwritten calculations: TOTAL 20,120, Destination - 580, NET 19,540

CONSUMER INFORM

THIS VEHICLE IS MANUFACTURED TO MEET S NOT MANUFACTURED FOR SALE OR REGISTR

PARTS CONTENT INFORMATION

For vehicles in this carline:
U.S./Canadian Parts Content: 80
Major Sources of Foreign Parts Content:

Compare this vehicle to other

CITY MPG

19

Actual Mileage will vary with options, driving conditions, driving habits and vehicle's condition. Results reported to EPA indicate that the majority of vehicles with these estimates will achieve between 16 and 22 mpg in the city, and between 20 and 28 mpg on the highway.

Assembly Plant/Port of Entry: WINDSOR, ONTARIO, CANADA

VIN 2P4-FP2S39VR-159001

LEVIN 0679

IMPORT 87211 22
GRAVA CPUE OF MEDFORD
79 MYSTIC AVENUE
MEDFORD MA 02155

SCOUT 31 87211
GRAVA CPUE OF MEDFORD
79 MYSTIC AVENUE
MEDFORD MA 02155

THIS LABEL IS ADDED TO THIS VEHICLE TO COMPLY WITH FEDERAL LAW, THE LABEL CANNOT BE REMOVED OR ALTERED PRIOR TO DELIVERY TO THE ULTIMATE PURCHASER.

* STATE AND/OR LOCAL TAXES IF ANY, LICENSE AND TITLE FEES AND DEALER SUPPLY AND POST-INSTALLER OPTIONS AND ACCESSORIES ARE NOT INCLUDED IN THIS PRICE. OTHERWISE, IF ANY, IS BASED ON PRICE OF OPTIONS IF PURCHASED SEPARATELY.



TOYOTA

STANDARD FEATURES

MECHANICAL & PERFORMANCE

- 2.7L 4-CYL DOHC EFI ENGINE WITH BALANCE SHAFTS
- 5-SPEED MANUAL OVERDRIVE TRANS
- 2-SPEED MANUAL TRANSFER CASE
- COIL SPRING DOUBLE WISHBONE INDEPENDENT FRONT SUSPENSION
- POWER-ASSISTED RACK & PINION STEERING/FRONT STABILIZER BAR
- POWER-ASSISTED VENTED FRONT DISC BRAKES W/REAR DRUMS
- P225/75R15 RADIAL TIRES (5)

SAFETY

- DRIVER-SIDE AIR BAG (SRS)
- SIDE-DOOR IMPACT BEAMS
- CENTER HIGH-MOUNT STOP LAMP
- REAR CHILD RESTRAINT SYSTEM

EXTERIOR

- DOUBLE WALL CARGO BED
- CARGO BED TIE-DOWN LOCKS
- GRAY METALLIC GRILLE
- DUAL OUTSIDE MIRRORS

- STYLED STEEL WHEELS
- LOCKING FUEL DOOR
- BLACK RR BUMPER/FR TOW HOOK
- HALOGEN HEADLAMPS/HUGGUARDS
- TILT-OUT REAR QUARTER WINDOWS
- COMFORT & CONVENIENCE
- 60/40 SPLIT CLOTH BENCH SEAT WITH SEPARATE HEADRESTS
- REAR CLOTH JUMP SEATS
- FULL-DOOR TRIM W/CLOTH INSERT
- DUAL ARMRESTS/DOOR POCKETS
- CUT-PILE CARPETING
- ADJ FRT SHOULDER BELT ANCHORS
- MIST CYCLE WINDSHIELD WIPERS
- DUAL SUNVISORS/CUPHOLDER
- DAY/NIGHT REARVIEW MIRROR
- ENTRY/EXIT ASSIST GRIPS
- COOLANT TEMPERATURE GAUGE
- HEADLAMP-ON WARNING BUZZER
- DRIVER SIDE FOOTREST

COMA 4X4 XTRACAB

VIN: 4TAM72N2VZ318162 MODEL/YEAR: 7510C/1997
 COLOR: WHITE /OAK (0045/44)

MANUFACTURER'S SUGGESTED RETAIL PRICE \$18,578.00

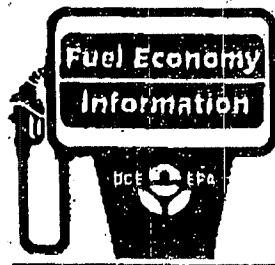
OPTIONAL EQUIPMENT

CA	50 STATE EMISSIONS REQUIREMENT	34.00
CK	ALL WEATHER GUARD EQUIP PKG	70.00
TA	TACHOMETER	80.00
TM	TILT STEERING WHEEL INCLUDES VARIABLE INTERMITTENT WIPERS	235.00
LX	LX PACKAGE INCLUDES: CFC-FREE AIR CONDITIONING, CIRQUE PACKAGE, DELUXE ETR/CASSETTE W/4 SPEAKERS, SLIDING REAR WINDOW W/GRAY PRIVACY GLASS, PASSENGER VISOR VANITY MIRROR	2,060.00

Compare this vehicle to others in the FREE FUEL ECONOMY GUIDE available at the dealer.

CITY MPG

18



HIGHWAY MPG

22

Actual mileage will vary with driving conditions, driving habits and vehicle's condition. Results reported to EPA indicate that the majority of vehicles with these estimates fall between:

15 and 21 mpg in the city, and between 18 and 26 mpg on the highway.

1997 TACOMA 4WD, 4-CYL., 2.7 LITER DISPLACEMENT ENGINE, EFI, 5-SPEED MANUAL TRANSMISSION

Estimated Annual Fuel Cost: \$ 947

For Comparison Shopping, all vehicles classified as STD. PICKUP have been issued mileage ratings ranging from

12 to 23 mpg city and 16 to 27 mpg highway.

DEALER NAME/ADDRESS: MURPHY, FREMONT, CA 18034

MARSH TOYOTA
 279 DENVER STREET
 PO BOX 1212 (23P 04232)
 94708 FEG4210

Manufacturer's suggested retail price includes manufacturer's recommended pre-delivery service, dealer, license and title fees, applicable federal, state, local taxes and dealer and distributor installed options and accessories are not included in the manufacturer's suggested retail price.

TOTAL 20,677
Destination - 420
NET \$ 20,257

DESTINATION CHARGE 420.00

SUB-TOTAL BEFORE DISCOUNT	\$21,477.00
VALUE PACKAGE MSRP DISCOUNT	-\$800.00
TOTAL	\$20,677.00

TOYOTA'S LIMITED WARRANTY PROVIDES 36 MONTH/36,000-MILE COMPREHENSIVE COVERAGE, 6 YEAR/60,000 MILE POWERTRAIN COVERAGE, PLUS 5 YEAR BODY PANEL CORROSION PERFORATION WARRANTY. SEE OWNER'S GUIDE FOR DETAILS.

An extended service contract may be available for this vehicle. Ask dealer for details.

318152 720



SEP-27-2001 11:55 VEHICLE SERVICES-BMW

F. 007 01

SEPT 21 2001 11:00

PLEASE NOTE

EFFECTIVE SEPTEMBER 19,1997

IF YOU HAVE PURCHASED OR LEASED

A NEW AUTOMOBILE, VAN, PICKUP TRUCK

OR UTILITY VEHICLE FROM A DEALER,

YOU MUST PRESENT THE WINDOW STICKER

AT TIME OF EXCISE TAX PAYMENT

Appendix vi

Standard Fees For Registering a Vehicle

Excise Tax

Registration Fee – see attached, *following page*

Title Fee - \$23.00

Sales Tax – 5% of purchase price or MSRP

Specialty Plate Fees – \$20/\$15

Vanity Plate Fees – \$15.00

Agent Fee – \$3 to \$5

Transfer Fee – \$8.00

BUREAU OF MOTOR VEHICLE FEES

Accident records, driver records, & other records furnished by the Secretary of State (additional \$1.00 fee for certified copies and \$2 fee for faxed copies).....	\$5.00
State Identification Card (any age).....	\$5.00
Driver's license, Class C-	
4 year non-photo.....	\$18.00
4 year photo.....	\$21.00
Mandatory for drivers under the age of 65) 6 year photo.....	\$30.00
Commercial Driver License, Class A, B or C-photo.....	\$41.00
Commercial Driver License (65 years and older).....	\$28.00
Duplicate Driver's License (Photo).....	\$5.00
Duplicate Driver's License (Non-photo).....	\$2.00
Duplicate Registration Certificate.....	\$2.00
Exam Fee for Class A & B CDL w/Road Test.....	\$35.00
Retest for A & B CDL.....	\$15.00
Exam Fee for Class C CDL w/Road Test.....	\$10.00
Retest for Class C CDL.....	\$5.00
Endorsement available only for CDL Class A, B & C:	
"H" Hazardous material.....	\$10.00
Retest.....	\$5.00
"P" Passenger Bus.....	\$10.00
Retest.....	\$5.00
"N" Tank.....	\$10.00
Retest.....	\$5.00
"X" Combines "H" and "N".....	\$20.00
Retest (two separate test) per test.....	\$5.00
"T" Double/Triple trailer.....	\$10.00
Retest.....	\$5.00
"Y" School Bus.....	\$10.00
Retest.....	\$5.00
Exam Fee for Class C w/ Road Test.....	\$10.00
Retest.....	\$5.00
"Z" School Bus 15 passenger or less w/ Road Test.....	\$10.00
Retest.....	\$5.00
Exam fee for motorcycle or motor driven cycle w/ Road Test.....	\$10.00
Retest.....	\$5.00
Reinstatement Fee.....	\$30.00
Replacement of registration plates (each).....	\$5.00
→ REGISTRATION FEES:	
Antique.....	\$15.00
Bus.....	\$50.00 & \$25.00
Coach.....	\$50.00 & \$25.00
Combination.....	\$25.00
Commercial Trucks & Wreckers.....	Commercial Truck Rates
Commercial Tractors.....	Commercial Truck Rates
Conservation Plate.....	based on vehicle type

SCHEDULE OF TRUCK, TRAILER AND EQUIPMENT FEES (MV-60)

State of Maine - Registration Fee Schedule (Effective 10/01/99)

Trucks, Special Mobile Equipment, Trailers & Special Equipment

An annual registration fee graduated by gross weight must be paid for each truck or truck-tractor in accordance with the following fee schedules.

TRUCK OR TRUCK-TRACTOR

From 0 pounds gross weight to 6,000 pounds gross weight.....	\$25.00
From 6,001 pounds gross weight to 9,000 pounds gross weight.....	\$31.00
From 9,001 pounds gross weight to 12,000 pounds gross weight.....	\$48.00
From 12,001 pounds gross weight to 14,000 pounds gross weight.....	\$81.00
From 14,001 pounds gross weight to 16,000 pounds gross weight.....	\$105.00
From 16,001 pounds gross weight to 18,000 pounds gross weight.....	\$130.00
From 18,001 pounds gross weight to 20,000 pounds gross weight.....	\$161.00
From 20,001 pounds gross weight to 23,000 pounds gross weight.....	\$188.00
From 23,001 pounds gross weight to 26,000 pounds gross weight.....	\$220.00
From 26,001 pounds gross weight to 28,000 pounds gross weight.....	\$267.00
From 28,001 pounds gross weight to 32,000 pounds gross weight.....	\$308.00
From 32,001 pounds gross weight to 34,000 pounds gross weight.....	\$342.00
From 34,001 pounds gross weight to 38,000 pounds gross weight.....	\$379.00
From 38,001 pounds gross weight to 40,000 pounds gross weight.....	\$403.00
From 40,001 pounds gross weight to 42,000 pounds gross weight.....	\$426.00
From 42,001 pounds gross weight to 45,000 pounds gross weight.....	\$450.00
From 45,001 pounds gross weight to 48,000 pounds gross weight.....	\$497.00
From 48,001 pounds gross weight to 51,000 pounds gross weight.....	\$533.00
From 51,001 pounds gross weight to 54,000 pounds gross weight.....	\$568.00
From 54,001 pounds gross weight to 55,000 pounds gross weight.....	\$580.00
From 55,001 pounds gross weight to 60,000 pounds gross weight.....	\$640.00
From 60,001 pounds gross weight to 65,000 pounds gross weight.....	\$699.00
From 65,001 pounds gross weight to 69,000 pounds gross weight.....	\$762.00
From 69,001 pounds gross weight to 72,000 pounds gross weight.....	\$797.00
From 72,001 pounds gross weight to 75,000 pounds gross weight.....	\$821.00
From 75,001 pounds gross weight to 78,000 pounds gross weight.....	\$857.00
From 78,001 pounds gross weight to 80,000 pounds gross weight.....	\$877.00
From 80,001 pounds gross weight to 90,000 pounds gross weight.....	\$982.00

Farm Trucks, Motor Homes and Special Mobile Equipment Class A (up to 54,000 pounds)

From 0 pounds gross weight to 6,000 pounds gross weight.....	\$21.00
From 6,001 pounds gross weight to 9,000 pounds gross weight.....	\$24.00
From 9,001 pounds gross weight to 11,000 pounds gross weight.....	\$27.00
From 11,001 pounds gross weight to 14,000 pounds gross weight.....	\$39.00
From 14,001 pounds gross weight to 16,000 pounds gross weight.....	\$50.00
From 16,001 pounds gross weight to 18,000 pounds gross weight.....	\$72.00
From 18,001 pounds gross weight to 20,000 pounds gross weight.....	\$84.00

A. Issue renewals of registration for school buses operated by school administrative units or private contractors;

B. Issue registration renewals for all motor vehicles and trailers, except for those required to be registered directly through the Bureau of Motor Vehicles as designated by the Secretary of State; and

C. If authorized to issue registrations and renewals of registrations, issue:

(1) Registrations for pickup trucks registered for 9,000 pounds or less gross vehicular weight, automobiles, trailers, semitrailers and farm tractors; and

(2) Registrations for trucks of greater gross weight than provided in subparagraph (1), after the agent has satisfactorily participated in special training as prescribed by the Secretary of State.

* 3. **Service fees.** Municipal agents appointed in accordance with subsection 1 may charge service fees for licenses, registrations and renewals of licenses and registrations as follows.

A. A municipal agent may charge an applicant a fee not to exceed \$3 over the required fee for each renewal of license or registration issued and a fee not to exceed \$4 over the required fee for each new license or registration issued.

B. In a municipality in which agents are authorized to issue licenses, registrations or renewals of licenses or registrations for applicants from another municipality or from an unorganized territory, the agent may charge those applicants \$1 in addition to the fees authorized by this subsection for each license, registration or renewal.

C. A municipal agent authorized to issue temporary registration permits may charge an applicant a fee not to exceed \$1 over the required permit fee.

D. A municipal agent authorized to process permits and decals for vehicles with gross vehicle weight in excess of 6,000 may charge a fee not to exceed \$1 over the required fee for each permit or decal issued.

E. A municipal agent may charge a fee not to exceed \$1 over the required fee for the issuance of a duplicate registration.

F. A municipal agent may charge any applicant a fee not to exceed \$2 over and above the required operator's license fee for each renewal issued.

G. A municipal agent may charge an applicant a fee not to exceed \$1 over the required fee when an applicant is requesting issuance of a set of plates designated as specialty plates by the Secretary of State to replace previously issued plates.

The municipality may retain all service fees authorized in this subsection.

4. **Training.** The Secretary of State shall provide necessary training for municipal agents. A municipal agent may not be appointed for specific duties unless

5. **Duration of appointment; revocation of appointment.** Unless revocation of the appointment of an agent continues as long as the agent holds that office, the appointment may be revoked:

A. If the municipal officers that approved the appointment request the revocation; or

B. For cause by the Secretary of State.

§202. Appointment of agents for renewal of operator's licenses only

The Secretary of State may appoint agents authorized solely to issue renewals of operator's licenses and who are stationed at convenient locations throughout the State. Agents may charge an applicant a fee not to exceed \$2 over the renewal operator's license fee for each renewal issued. The agent retains the additional fee and forwards all other fees to the Secretary of State.

Renewal agents appointed pursuant to this section are not authorized to issue registrations or initial operator's licenses.

§203. Disposal of fees; certain towns

Seventy-five percent of all fees received by the State from the inhabitants of the towns of Cranberry Isles, Frenchboro, Swan's Island, Isle au Haut, North Ives, Vinalhaven and Islesboro for the registration of motor vehicles must be apportioned to those towns, under the supervision of the Department of Transportation, on the basis of the amount paid by its inhabitants in each town according to the proportion the amount paid by its inhabitants bears to the amount paid by the inhabitants of all of these towns.

§203-A. Shipping highway construction and maintenance materials to Isle au Haut; costs paid from Highway Fund

The costs of transporting highway construction and maintenance materials to Isle au Haut by boat must be paid from the Highway Fund in the amount of \$5,000 in fiscal year 1999-00 and \$10,000 in each fiscal year thereafter.

§204. Registration agents

1. **Appointment; scope of authority.** The Secretary of State may appoint registration agents to issue original registrations, to renew registrations, to transfer registrations from one vehicle to another. The Secretary of State may limit the agent's authority to the issuance of renewals or to the issuance of renewals and transfers only. A registration agent may issue, renew or transfer a registration when one of the following conditions is met:

A. The registration does not require payment of excise tax; or

B. Excise tax has been paid in accordance with Title 36, chapter 111.

2. **Training.** The Secretary of State shall provide necessary training for registration agents. A registration agent appointed pursuant to this section

Appendix vii

Secretary of State
Bureau of Motor Vehicles

29 State House Station
101 Hospital Street
Augusta, ME 04333-0029

Phone: (207) 624-9349
Fax: (207) 624-9327

Memorandum

To: Robin Cyr,
Catherine Curtis
Sue Harris
Sonia Nelson
Kathy Beaudoin

From: Jon Ryder, Manager, Audit Services

Date: September 19, 2001

Subject: Monthly Electronic List

Attention !!

EFFECTIVE AUGUST 1, 2001, ATLANTIC TURNKEY CORPORATION WILL HAVE ONLY ONE MUNICIPALITY USING THEIR ELECTRONIC REGISTRATION SOFTWARE IN MAINE. ALL OTHER ATK TOWNS HAVE SELECTED A NEW VENDOR.

Old Orchard Beach 9-27-97

The following 43 municipalities are processing electronic registrations with Northern Data Systems:

Acton -	02-12-97	Cape Elizabeth	01-28-99
Auburn-	04-28-95	Caribou	11-20-95
Biddeford	12-19-95	Cumberland -	02-21-97
Brunswick -	06-14-95	Ellsworth	04-29-97 (excise only)
Buckfield-	03-05-97	Fryeburg-	6-16-98
Camden	03-24-98	Gardiner -	04-16-97

NDS (Cont'd)

Gray	01-09-96	Raymond	11-02-99
Hartford	09-22-99	Rockport	12-08-99
Harpwell	11-05-98	Saco	11-13-95
Jefferson	06-02-98	South Berwick	04-09-97
Lincoln	01-15-97	Standish	12-19-95
Lisbon	03-03-99	Thomaston	10-16-99 <i>(excise only)</i>
Marbleton, Castle Hill and Chapman	08-15-99	Topsham	01-23-97
Medway	02-03-99	Tamer	03-12-97
Millinocket	02-03-99	Van Buren	09-16-98
Minct	5-26-99	Warren	05-03-00
Morrison	03-18-97	Whitefield	06-23-99
Nobleboro	06-21-00	Windham	11-06-95
Norridgewock	7-28-99 <i>(4-14-97 mt)</i>	Wiscasset	07-07-98 <i>(4-23-96 gent)</i>
Old Town	01-13-98	Yarmouth	04-16-98
Pittston	04-11-01		

The following 20 municipalities/non-governmental agents are processing registrations with Gemini Systems:

Bar Harbor -	04-29-98	Orano -	11-13-96
Bath -	02-09-00 (2-15-98 ark)	Pittsfield -	6-22-99 (4-93 ark)
Belfast -	04-22-98	Presque Isle -	5-14-97
Brewer -	05-03-95	Richmond -	9-30-98
Farmington	09-16-97	Scarborough	04-08-98
Fort Kent	02-04-98	Skowhegan	11-19-97
Hampden -	01-21-99	Wells -	11-15-96
Hermon -	08-16-95	Winslow -	12-11-96
Kennebunkport	11-18-96	#MMTA -	05-14-98
Lebanon	8-22-00		
Madawaska -	10-27-98		

The following 79 municipalities are processing registrations with the Trio Software Program:

Alfred - TW	5-15-01 <i>(7-24-97 alt)</i>	*X Cornish - TW	10/31/01
Arundel -	01-20-00	Dover-Foxcroft	02-16-00
Ashland - TW	04-09-98	Durnam	04-29-99
Augusta - TW	01-31-01	Easport	12-01-99
Baldwin - TW	08-22-01	*X Eddington - TW	10/17/01
Bangor - TW	08-04-98 <i>(11-01-93 alt)</i>	Fairfield	08-02-00 <i>(10-11-92 alt)</i>
Belgrade - TW	09-22-99	Falmouth - TW	06-12-01 <i>(02-11-95 alt)</i>
Benton - TW	04-19-00 <i>(09-04-97 alt)</i>	Fort Fairfield - TW	02-07-01
Berwick - TW	08-08-01	Greene	12-12-98
Bowdoinham -	01-26-00	Gorham - TW	3-07-01 <i>(5/23/96 alt)</i>
*X Bristol - TW	10-24-01	Gouldsboro - TW	06-07-00
Brownfield - TW	08-01-01 <i>(4-3-97 alt)</i>	Greenville	12-08-99
Buxton - TW	03-21-01 <i>(01-24-97 alt)</i>	Hallowell	11-18-98
Carmel -	03-15-00	Hancock	12-12-99
Casco - TW	08-26-98	Harrison	04-04-00
*X Castine - TW	9/26/01	Hartland	6-10-99
Chelsea -	10-27-99	Hiram - TW	07-14-99
China - TW	01-28-98	Holden - TW	12-10-98 <i>(01-24-96 alt)</i>
Clinton	10-20-99	Houlton	03-18-00
Cornwall -	08-09-00	Jay - TW	08-07-99 <i>(08-21-97 alt)</i>

TRIO (Cont'd)

Kennebunk	10-21-98	Sebago	03-17-99
Kittery - TW	5-8-01 (19-9-93 alt)	*X Searsmont - TW	09-19-01
Lewiston - TW	06-19-01 (18-21-95 alt)	Scarsport - TW	09-15-99
Madison - TW	03-28-01 (11-18-93 alt)	Sidney	05-10-00
Milford - TW	12-02-98 (05-09-96 alt)	So Portland - TW	02-28-01 (11-14-95 alt)
Newcastle - TW	07-25-01 (2-18-93 alt)	Sullivan - TW	03-14-01 (10-09-94 alt)
Newport - TW	4-25-01	Swanville	09-09-99
No Berwick - TW	04-18-01	Union - TW	02-14-01
Norway -	04-14-98 (05-13-93 alt)	Vassalboro	01-22-98
Oakland -	05-20-99	Veazie -	01-09-00
Orrington -	11-18-97	Waterboro - TW	08-29-01 (12-13-95 alt)
Orland - TW	05-20-97	Waterville - TW	07-11-01 (11-03-94 alt)
Otisfield	3-22-00	Westbrook - TW	5-05-01 (12-99 alt)
Palermo	7-12-00	West Bath	11-17-99
Paris	8-12-98	Winterport -	11-20-99
Parsonsfield - TW	08-15-01	Winthrop	11-17-99
Plumppsburg	8-23-00	*X Woodstock	09-12-01
Poland - TW	01-24-01	York	01-12-00
Portland - TW	5-22-01 (11-10-94 alt)		
Plymouth - TW	01-21-99		
Sabatius	10-14-99		

The following 3 municipalities is processing electronic registrations with Network Systems Inc.

Bridgton	07-18-01	08-13-01
Naples	6-6-01	
Oxford	12-27-00	05/20/93 (Genl) 03/17/99 (Rec)

Notes:

- # non –governmental Agency
- *new Municipality
- X needs Paper Preprints
- TW- New Trio Windows Program

Total Electronic Towns as of 10-31-01 : 146

If any questions please call Audit Services – Charlene at 9194.

Appendix viii

Municipal Statistics - Statewide

Maine Revenue Services 09/21/01

TAX YEAR	2000	1999	1998	1997	1996	1995	1994	1993
PROPERTY TAXES COMMITTED (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	\$1,048,707,482	\$1,006,145,667
MOTOR VEHICLE EXCISE TAX (prior calendar year)	\$154,687,601	\$140,271,056	\$129,599,217	\$122,484,216	\$121,128,022	\$106,781,903	\$98,763,702	\$90,134,686
Total Municipal levy	\$1,505,610,687	\$1,416,312,396	\$1,359,427,816	\$1,303,775,863	\$1,258,210,192	\$1,201,038,979	\$1,147,471,184	\$1,096,280,353
Excise tax portion as a percentage	10.27%	9.90%	9.53%	9.39%	9.63%	8.89%	8.61%	8.22%

TAX YEAR	1992	1991	1990	1989	1988	1987	1986	1985
PROPERTY TAXES COMMITTED	\$966,057,589	\$941,893,902	\$879,793,891	\$780,673,147	\$704,054,341	\$625,337,818	\$550,479,137	\$500,802,898
MOTOR VEHICLE EXCISE TAX (prior calendar year)	\$87,927,598	\$91,014,743	\$92,521,794	\$89,815,562	\$82,466,395	\$69,783,132	\$58,779,655	\$51,124,483
Total Municipal levy	\$1,053,985,187	\$1,032,908,645	\$972,315,685	\$870,488,709	\$786,520,736	\$695,120,950	\$609,258,792	\$551,927,381
Excise tax portion as a percentage	8.34%	8.81%	9.52%	10.32%	10.48%	10.04%	9.65%	9.26%

TAX YEAR	1984	1983	1982	1981	1980	1979	1978	1977	1976
PROPERTY TAXES COMMITTED	\$470,760,645	\$446,579,666	\$419,823,147	\$386,831,431	\$350,975,793	\$310,535,537	\$289,649,663	\$267,476,063	\$246,060,871
MOTOR VEHICLE EXCISE TAX (prior calendar year)	\$43,565,908	\$37,270,792	\$33,685,393	\$32,090,826	\$31,375,824	\$29,855,397	\$26,745,439	\$28,052,332	\$26,561,258
Total Municipal levy	\$514,326,553	\$483,850,458	\$453,508,540	\$418,922,257	\$382,351,617	\$340,390,934	\$316,395,102	\$295,528,395	\$272,622,129
Excise tax portion as a percentage	8.47%	7.70%	7.43%	7.66%	8.21%	8.77%	8.45%	9.49%	9.74%

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

ANDROSCOGGIN COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
AUBURN	\$29,906,393	\$2,674,753	0.02719	4,686
DURHAM	\$2,285,546	\$329,488	0.01565	872
GREENE	\$2,496,292	\$473,314	0.01470	1,068
LEEDS	\$1,164,056	\$216,621	0.01555	516
LEWISTON	\$35,437,781	\$3,158,226	0.02765	6,387
LISBON	\$7,342,596	\$925,429	0.02250	2,097
LIVERMORE	\$1,662,130	\$267,894	0.01830	558
LIVERMORE FALLS	\$3,465,473	\$279,068	0.02290	725
MECHANIC FALLS	\$1,814,920	\$292,132	0.02350	750
MINOT	\$1,416,296	\$270,694	0.02050	599
POLAND	\$5,056,188	\$751,160	0.01700	1,220
SABATTUS	\$2,248,369	\$479,141	0.01925	1,241
TURNER	\$3,082,276	\$715,119	0.01383	1,104
WALES	\$900,745	\$124,140	0.02260	358
TOTALS	\$98,279,060	\$10,957,180		22,181

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

AROOSTOOK COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ALLAGASH	\$240,010	\$39,450	0.01290	98
AMITY	\$137,110	\$30,638	0.01670	64
ASHLAND	\$1,300,695	\$208,324	0.01800	446
BANCROFT *	\$96,671	\$4,503	0.02120	16
BLAINE	\$346,884	\$131,305	0.01850	246
BRIDGEWATER	\$330,563	\$64,409	0.01600	160
CARIBOU	\$5,001,107	\$896,466	0.02125	2,221
CARY PLT	\$111,560	\$24,437	0.01958	68
CASTLE HILL	\$165,983	\$40,812	0.01670	144
CASWELL *	\$155,267	\$33,314	0.01450	110
CHAPMAN	\$189,425	\$69,851	0.01550	145
CRYSTAL	\$154,596	\$28,982	0.01280	97
CYR PLT	\$114,201	\$33,539	0.01860	35
DYER BROOK	\$101,101	\$44,043	0.01070	72
EAGLE LAKE	\$746,020	\$80,510	0.01820	229
EASTON	\$2,451,311	\$142,045	0.01875	342
FORT FAIRFIELD	\$2,466,482	\$390,217	0.01950	934
FORT KENT	\$2,154,068	\$669,132	0.01925	1,095
FRENCHVILLE	\$603,715	\$181,154	0.02350	416
GARFIELD PLT	\$10,012	\$17,638	0.00231	32
GLENWOOD PLT	\$34,788	\$212	0.00815	1
GRAND ISLE	\$414,376	\$51,190	0.03975	171
HAMLIN	\$174,845	\$39,990	0.01600	86
HAMMOND	\$103,412	\$9,809	0.02000	29
HAYNESVILLE	\$77,790	\$23,573	0.01250	42
HERSEY	\$64,667	\$6,622	0.01275	25
HODGDON	\$447,487	\$132,887	0.01610	363
HOULTON	\$4,080,801	\$639,751	0.02525	1,504
ISLAND FALLS	\$702,535	\$98,111	0.02026	244
LIMESTONE	\$772,876	\$185,455	0.02325	484
LINNEUS	\$468,954	\$117,185	0.01738	277
LITTLETON	\$338,998	\$140,910	0.01634	299
LUDLOW	\$197,047	\$34,055	0.02100	127
MACWAHOC PLT	\$66,309	\$27,937	0.01200	34
MADAWASKA	\$7,273,588	\$626,078	0.01970	1,259
MAPLETON	\$759,267	\$253,721	0.01650	553
MARS HILL	\$989,538	\$181,140	0.02500	404
MASARDIS	\$288,167	\$19,387	0.02050	89
MERRILL	\$135,430	\$28,079	0.01975	96
MONTICELLO	\$389,895	\$107,226	0.02330	269
MORO PLT	\$60,691	\$5,870	0.01380	12
NASHVILLE PLT	\$111,988	\$33,852	0.00580	12
NEW CANADA	\$149,025	\$44,263	0.01250	85
NEW LIMERICK	\$498,240	\$71,734	0.01000	168
NEW SWEDEN	\$343,160	\$58,854	0.01950	199
OAKFIELD	\$382,184	\$90,247	0.02075	246
ORIENT	\$221,437	\$15,029	0.01300	43
OXBOW PLT	\$85,480	\$8,170	0.01800	28
PERHAM	\$206,414	\$38,492	0.02000	141
PORTAGE LAKE	\$486,352	\$90,136	0.01360	164
PRESQUE ISLE	\$8,316,278	\$1,064,104	0.02457	2,257
REED PLT	\$140,449	\$48,244	0.01500	63
ST. AGATHA	\$577,378	\$178,341	0.01625	269
ST. FRANCIS	\$183,905	\$95,078	0.01370	185
ST. JOHN PLT	\$159,682	\$44,769	0.01470	95
SHERMAN	\$389,875	\$145,209	0.01763	316
SMYRNA	\$198,169	\$42,278	0.01950	136
STOCKHOLM	\$170,140	\$19,985	0.02400	91
VAN BUREN	\$1,109,675	\$266,045	0.02325	634
WADE	\$162,646	\$22,121	0.02060	82
WALLAGRASS	\$292,919	\$75,554	0.01350	183
WASHBURN	\$1,092,998	\$183,355	0.02200	533
WESTFIELD	\$260,130	\$57,499	0.01775	173
WESTMANLAND	\$111,539	\$5,324	0.01440	23
WESTON	\$331,837	\$22,962	0.02100	75
WINTERVILLE PLT	\$173,870	\$32,636	0.01300	83
WOODLAND	\$388,170	\$130,423	0.01850	412
TOTALS	\$51,262,181	\$8,744,659		20,034

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

CUMBERLAND COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
BALDWIN	\$1,043,395	\$135,098	0.01575	335
BRIDGTON	\$6,191,020	\$539,122	0.01575	1,204
BRUNSWICK	\$20,752,722	\$2,109,809	0.01880	4,463
CAPE ELIZABETH	\$14,200,997	\$1,515,980	0.02030	2,645
CASCO	\$3,340,459	\$422,614	0.01370	932
CUMBERLAND	\$11,291,972	\$1,121,438	0.02180	1,915
FALMOUTH	\$18,758,904	\$1,854,846	0.01860	2,745
FREEPORT	\$14,621,569	\$1,016,700	0.01910	1,889
FRYE ISLAND	\$1,014,714	\$3,683	0.03250	4
GORHAM	\$12,360,788	\$1,728,639	0.02140	3,510
GRAY	\$6,105,048	\$966,742	0.01844	1,690
HARPSWELL	\$6,323,888	\$767,448	0.01076	1,476
HARRISON	\$2,938,074	\$293,164	0.01600	607
LONG ISLAND	\$737,538	\$25,234	0.02156	54
NAPLES	\$3,683,499	\$435,322	0.01490	874
NEW GLOUCESTER	\$3,322,678	\$568,474	0.01740	1,214
NORTH YARMOUTH	\$3,174,585	\$455,019	0.01800	874
PORTLAND	\$89,789,266	\$9,246,000	0.02400	9,916
POWNAL	\$1,453,979	\$189,327	0.05250	410
RAYMOND	\$5,952,324	\$565,947	0.01495	1,039
SCARBOROUGH	\$25,748,210	\$3,268,309	0.01960	4,131
SEBAGO	\$2,254,889	\$187,159	0.01800	397
SOUTH PORTLAND	\$46,324,057	\$3,086,173	0.02155	5,393
STANDISH	\$6,183,316	\$1,078,748	0.01700	2,021
WESTBROOK	\$22,147,178	\$2,292,879	0.02200	3,379
WINDHAM	\$13,919,398	\$1,946,826	0.01770	3,824
YARMOUTH	\$17,516,255	\$1,366,865	0.01800	2,043
TOTALS	\$361,150,721	\$37,187,565		58,984

FRANKLIN COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
AVON	\$287,011	\$68,425	0.01640	157
CARRABASSETT VALLEY	\$1,608,880	\$94,631	0.00700	107
CARTHAGE	\$188,817	\$49,470	0.01790	177
CHESTERVILLE	\$599,737	\$107,335	0.01560	357
COPLIN PLT	\$153,574	\$20,487	0.01033	44
DALLAS PLT	\$376,422	\$41,263	0.00840	82
EUSTIS	\$1,251,225	\$117,932	0.01690	195
FARMINGTON	\$4,364,408	\$641,358	0.01670	1,462
INDUSTRY	\$458,830	\$79,649	0.01300	223
JAY	\$14,531,104	\$588,359	0.01560	171
KINGFIELD	\$898,633	\$139,760	0.01780	321
NEW SHARON	\$632,862	\$128,768	0.01650	407
NEW VINEYARD	\$426,652	\$71,395	0.01600	228
PHILLIPS	\$620,880	\$108,818	0.01450	281
RANGELEY	\$2,969,939	\$208,554	0.01525	310
RANGELEY PLT *	\$326,051	\$25,280	0.00485	37
SANDY RIVER PLT	\$214,745	\$15,353	0.00708	32
STRONG	\$662,015	\$133,694	0.01860	368
TEMPLE	\$299,718	\$66,547	0.01800	173
WELD	\$512,218	\$55,018	0.01520	146
WILTON	\$2,836,654	\$439,591	0.02160	1,160
TOTALS	\$34,220,378	\$3,201,687		6,438

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

HANCOCK COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
AMHERST	\$124,770	\$24,267	0.01250	78
AURORA	\$163,865	\$14,568	0.02250	29
BAR HARBOR	\$8,068,301	\$627,070	0.01436	1,024
BLUE HILL	\$3,668,249	\$327,127	0.01250	588
BROOKLIN	\$1,475,507	\$102,834	0.01065	247
BROOKSVILLE	\$1,192,035	\$21,253	0.00760	272
BUCKSPORT	\$7,815,462	\$556,220	0.01600	1,233
CASTINE	\$1,438,552	\$112,124	0.01240	215
CRANBERRY ISLES	\$428,045	\$15,165	0.00530	60
DEDHAM	\$1,386,641	\$125,000	0.01560	441
DEER ISLE	\$2,395,493	\$274,674	0.01450	503
EASTBROOK	\$466,359	\$37,062	0.01900	141
ELLSWORTH	\$7,304,448	\$794,947	0.01500	1,628
FRANKLIN **	\$880,503	\$117,873	0.01400	400
FRENCHBORO	\$69,600	\$7,382	0.01400	13
GOULDSBORO	\$1,938,174	\$224,799	0.01372	555
GREAT POND	\$96,243	\$7,783	0.00660	19
HANCOCK	\$1,461,545	\$279,080	0.01010	552
LAMOINE	\$1,017,431	\$203,332	0.01040	430
MARIAVILLE	\$429,994	\$34,712	0.01950	102
MOUNT DESERT	\$5,815,521	\$380,470	0.00920	578
ORLAND	\$1,528,296	\$304,239	0.01680	606
OSBORN	\$65,985	\$5,767	0.00760	23
OTIS	\$587,787	\$70,111	0.01310	141
PENOBSCOT	\$830,064	\$143,088	0.01255	379
SEDGWICK	\$1,075,969	\$114,256	0.01320	310
SORRENTO	\$417,028	\$46,122	0.00900	98
SOUTHWEST HARBOR	\$4,228,991	\$325,414	0.01360	497
STONINGTON	\$1,971,054	\$159,188	0.01680	314
SULLIVAN	\$1,063,217	\$129,997	0.01585	359
SURRY	\$1,545,340	\$160,876	0.01245	387
SWAN'S ISLAND	\$809,326	\$54,816	0.01650	127
TREMONT	\$2,247,893	\$243,972	0.01425	427
TRENTON	\$1,667,369	\$173,939	0.01300	357
VERONA	\$261,096	\$65,030	0.01060	165
WALTHAM	\$198,345	\$41,197	0.01510	92
WINTER HARBOR	\$805,547	\$56,302	0.01320	154
TOTALS	\$66,940,045	\$6,382,055		13,544

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

KENNEBEC COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ALBION	\$983,142	\$229,250	0.01780	510
AUGUSTA	\$22,010,273	\$2,547,045	0.02452	4,419
BELGRADE	\$3,271,083	\$434,616	0.01440	787
BENTON	\$1,323,989	\$304,089	0.01610	835
CHELSEA	\$1,076,508	\$279,744	0.01425	745
CHINA	\$2,932,521	\$508,483	0.01550	1,093
CLINTON	\$1,835,182	\$348,295	0.01890	859
FARMINGDALE	\$1,694,033	\$333,770	0.01700	789
FAYETTE	\$1,211,773	\$136,098	0.01975	269
GARDINER	\$3,898,313	\$649,115	0.02130	1,266
HALLOWELL	\$2,469,390	\$299,167	0.02540	546
LITCHFIELD	\$2,210,773	\$339,853	0.01770	772
MANCHESTER	\$2,263,819	\$407,781	0.01655	742
MONMOUTH	\$2,931,101	\$452,366	0.01930	1,000
MOUNT VERNON	\$1,614,926	\$155,393	0.01800	414
OAKLAND	\$4,053,990	\$770,362	0.01830	1,594
PITTSTON	\$1,306,444	\$278,630	0.01475	776
RANDOLPH	\$853,477	\$166,035	0.01720	478
READFIELD	\$2,203,846	\$314,122	0.01860	738
ROME	\$1,295,108	\$112,266	0.01250	257
SIDNEY	\$1,864,738	\$480,561	0.01265	908
VASSALBORO	\$2,175,641	\$467,342	0.01525	1,031
VIENNA	\$542,604	\$64,004	0.01950	173
WATERVILLE	\$13,142,826	\$1,163,116	0.02499	2,646
WAYNE	\$1,607,359	\$172,493	0.01878	360
WEST GARDINER	\$1,396,673	\$284,215	0.01780	862
WINDSOR	\$1,182,209	\$225,132	0.01265	601
WINSLOW	\$6,283,846	\$996,549	0.02000	2,174
WINTHROP	\$5,701,466	\$778,832	0.02000	1,626
TOTALS	\$95,337,052	\$13,698,725		29,270

KNOX COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
APPLETON	\$792,405	\$130,327	0.01875	360
CAMDEN	\$9,154,177	\$819,962	0.01613	1,280
CUSHING	\$1,235,643	\$160,261	0.01310	347
FRIENDSHIP	\$1,172,091	\$166,086	0.01090	334
HOPE	\$1,099,497	\$166,478	0.01490	360
ISLE AU HAUT	\$286,068	\$5,423	0.01250	25
MATINICUS ISLE PLT	\$100,694	\$9,096	0.00941	27
NORTH HAVEN	\$1,683,676	\$57,871	0.01128	101
OWLS HEAD	\$1,872,412	\$254,192	0.01410	467
ROCKLAND	\$10,550,247	\$726,962	0.02580	1,644
ROCKPORT	\$6,367,860	\$547,298	0.01460	949
ST. GEORGE	\$3,592,589	\$378,017	0.01210	759
SOUTH THOMASTON	\$1,302,155	\$196,000	0.01465	425
THOMASTON	\$3,365,806	\$307,040	0.02495	700
UNION	\$1,526,841	\$287,114	0.01510	620
VINALHAVEN	\$2,166,945	\$199,167	0.01200	379
WARREN	\$2,255,623	\$373,919	0.01490	953
WASHINGTON	\$825,135	\$146,284	0.01300	386
TOTALS	\$49,349,864	\$4,931,495		10,116

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

LINCOLN COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ALNA	\$649,251	\$71,888	0.02030	217
BOOTHBAY	\$4,445,272	\$480,801	0.01096	871
BOOTHBAY HARBOR	\$4,216,435	\$319,494	0.01243	587
BREMEN	\$958,435	\$93,281	0.01030	231
BRISTOL	\$3,635,720	\$433,780	0.00890	740
DAMARISCOTTA	\$2,755,846	\$294,729	0.01690	517
DRESDEN	\$958,359	\$170,396	0.01880	520
EDGECOMB	\$1,418,612	\$153,870	0.01710	313
JEFFERSON	\$1,780,312	\$292,651	0.00975	640
MONHEGAN PLT	\$157,614	\$5,144	0.00750	32
NEWCASTLE	\$2,047,743	\$215,132	0.01550	455
NOBLEBORO	\$1,552,935	\$215,325	0.01380	444
SOMERVILLE	\$346,146	\$46,693	0.01600	161
SOUTH BRISTOL	\$1,364,285	\$165,876	0.00585	295
SOUTHPORT	\$1,257,798	\$125,417	0.00675	226
WALDOBORO	\$3,649,218	\$567,475	0.01550	1,388
WESTPORT	\$988,839	\$119,965	0.01160	226
WHITEFIELD	\$1,211,107	\$231,274	0.01575	576
WISCASSET	\$5,026,985	\$390,276	0.01590	893
TOTALS	\$38,420,912	\$4,393,469		9,332

OXFORD COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ANDOVER	\$721,637	\$53,220	0.01750	282
BETHEL	\$2,893,624	\$321,878	0.01645	612
BROWNFIELD	\$1,529,443	\$138,337	0.02075	335
BUCKFIELD	\$1,059,001	\$192,207	0.01830	487
BYRON	\$127,998	\$14,631	0.01200	47
CANTON	\$439,600	\$89,839	0.01650	288
DENMARK	\$1,308,434	\$163,661	0.01340	277
DIXFIELD	\$1,656,114	\$275,708	0.02025	755
FRYEBURG	\$2,915,677	\$344,300	0.01655	645
GILEAD	\$278,754	\$20,877	0.01150	64
GREENWOOD	\$983,176	\$82,278	0.01650	197
HANOVER	\$283,812	\$32,335	0.01650	71
HARTFORD	\$762,092	\$102,494	0.01600	270
HEBRON	\$544,039	\$120,000	0.01630	276
HIRAM	\$945,303	\$135,695	0.01420	364
LINCOLN PLT	\$66,551	\$5,453	0.00360	21
LOVELL	\$2,235,666	\$149,404	0.01300	320
MAGALLOWAY PLT	\$75,047	\$2,538	0.01150	13
MEXICO	\$1,705,252	\$284,029	0.02520	808
NEWRY	\$2,193,060	\$75,802	0.01130	105
NORWAY	\$3,597,155	\$488,894	0.01850	1,118
OTISFIELD	\$1,803,852	\$177,845	0.01585	421
OXFORD	\$3,062,090	\$423,136	0.01510	933
PARIS	\$2,783,984	\$573,582	0.02088	1,046
PERU	\$926,174	\$160,768	0.01350	495
PORTER	\$747,189	\$160,931	0.01260	409
ROXBURY	\$378,887	\$47,802	0.01390	150
RUMFORD	\$11,097,091	\$696,155	0.01727	1,607
STONEHAM	\$365,203	\$29,810	0.01250	88
STOW	\$338,894	\$25,458	0.01579	76
SUMNER	\$521,100	\$89,416	0.01795	239
SWEDEN	\$484,384	\$30,322	0.01545	93
UPTON	\$92,722	\$6,762	0.01068	21
WATERFORD	\$1,371,050	\$175,736	0.01275	434
WEST PARIS	\$852,000	\$162,888	0.01690	398
WOODSTOCK	\$887,942	\$134,182	0.01378	348
TOTALS	\$52,033,995	\$5,988,373		14,113

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

PENOBSCOT COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ALTON	\$321,863	\$91,361	0.01700	216
BANGOR	\$35,153,588	\$3,545,512	0.02345	5,536
BRADFORD	\$442,569	\$106,173	0.01450	274
BRADLEY	\$684,052	\$143,134	0.01410	339
BREWER	\$10,352,591	\$1,226,001	0.02423	2,100
BURLINGTON	\$256,419	\$33,884	0.01580	115
CARMEL	\$964,370	\$281,024	0.01425	640
CARROLL PLT	\$113,077	\$12,420	0.01650	54
CHARLESTON	\$350,408	\$111,892	0.01180	295
CHESTER	\$509,177	\$160,303	0.00950	130
CLIFTON	\$530,666	\$64,761	0.01650	201
CORINNA	\$853,933	\$191,132	0.01500	589
CORINTH	\$683,213	\$264,976	0.00990	682
DEXTER	\$2,417,006	\$376,212	0.02050	1,056
DIXMONT	\$401,188	\$113,904	0.01250	291
DREW PLT	\$68,880	\$3,292	0.01860	12
EAST MILLINOCKET	\$4,268,671	\$277,610	0.01688	577
EDDINGTON	\$955,919	\$251,394	0.01260	571
EDINBURG	\$79,655	\$10,249	0.01560	42
ENFIELD	\$1,189,735	\$236,666	0.01300	503
ETNA	\$365,797	\$88,457	0.01450	266
EXETER	\$402,878	\$103,821	0.01450	309
GARLAND	\$377,297	\$82,728	0.01750	298
GLENBURN	\$1,726,168	\$482,277	0.01540	1,173
GREENBUSH	\$580,813	\$171,535	0.01550	399
HAMPDEN	\$5,818,209	\$975,960	0.02000	1,551
HERMON	\$3,221,417	\$1,246,022	0.01370	1,279
HOLDEN	\$2,000,299	\$448,285	0.01680	924
HOWLAND	\$614,457	\$146,992	0.01550	381
HUDSON	\$533,029	\$131,317	0.01320	321
KENDUSKEAG	\$503,082	\$104,205	0.01500	295
LAGRANGE	\$279,194	\$59,411	0.01634	172
LAKEVILLE	\$102,865	\$10,375	0.00455	18
LEE	\$604,086	\$106,989	0.01850	255
LEVANT	\$940,190	\$238,054	0.01550	570
LINCOLN	\$4,215,655	\$653,275	0.01865	1,529
LOWELL	\$281,188	\$37,954	0.01308	104
MATTAWAMKEAG	\$504,025	\$84,137	0.02150	250
MAXFIELD	\$61,879	\$9,152	0.01523	31
MEDWAY	\$1,020,010	\$222,952	0.02180	513
MILFORD	\$1,961,858	\$372,252	0.01790	840
MILLINOCKET	\$6,232,638	\$766,466	0.02290	1,589
MOUNT CHASE	\$236,853	\$26,000	0.01636	70
NEWBURGH	\$824,708	\$180,562	0.01940	431
NEWPORT	\$2,088,465	\$318,981	0.01680	759
OLD TOWN	\$8,081,220	\$935,836	0.02100	1,679
ORONO	\$5,354,832	\$572,721	0.02400	1,100
ORRINGTON	\$3,142,306	\$478,512	0.01520	970
PASSADUMKEAG	\$267,742	\$51,796	0.01450	127
PATTEN	\$486,312	\$171,357	0.01915	335
PLYMOUTH	\$418,392	\$124,924	0.01550	336
SEBOEIS PLT	\$52,771	\$6,737	0.00980	16
SPRINGFIELD	\$173,899	\$37,648	0.01587	125
STACYVILLE	\$535,235	\$45,600	0.01840	132
STETSON	\$496,052	\$89,502	0.01560	254
VEAZIE	\$5,235,061	\$268,488	0.01840	495
WEBSTER PLT	\$70,664	\$4,256	0.02170	24
WINN	\$174,304	\$71,290	0.01560	134
WOODVILLE **	\$241,345	\$23,297	0.01940	68
TOTALS	\$120,824,174	\$17,452,021		34,345

* = 1 yr prior, ** = 2 yr prior excise data

Maine Revenue Services

PISCATAQUIS COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ABBOT	\$355,086	\$81,024	0.01240	217
ATKINSON	\$247,709	\$42,418	0.01780	108
BEAVER COVE	\$143,641	\$26,280	0.00490	35
BOWERBANK	\$144,940	\$17,911	0.00495	33
BROWNVILLE	\$654,213	\$135,917	0.02060	449
DOVER-FOXCROFT	\$2,529,729	\$807,807	0.01970	1,160
GREENVILLE	\$2,382,463	\$256,258	0.01950	487
GUILFORD	\$1,473,887	\$206,183	0.01350	446
KINGSBURY PLT	\$33,263	\$2,393	0.00490	6
LAKE VIEW PLT	\$68,250	\$12,079	0.00195	23
MEDFORD	\$190,562	\$21,611	0.01870	61
MILO	\$1,341,652	\$214,192	0.02315	785
MONSON	\$545,568	\$76,299	0.01550	222
PARKMAN	\$383,062	\$82,460	0.01350	261
SANGERVILLE	\$670,374	\$149,350	0.01480	422
SEBEC	\$326,669	\$85,480	0.01140	205
SHIRLEY	\$191,181	\$32,422	0.01465	65
WELLINGTON	\$171,569	\$25,051	0.01475	97
WILLIMANTIC	\$232,872	\$27,105	0.01185	53
TOTALS	\$12,086,689	\$2,302,242		5,135

SAGadahoc COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ARROWSIC	\$458,833	\$65,641	0.01180	149
BATH	\$12,338,061	\$847,929	0.02100	1,780
BOWDOIN	\$1,701,546	\$285,567	0.01750	657
BOWDOINHAM	\$1,840,391	\$283,815	0.01700	748
GEORGETOWN	\$1,717,325	\$158,390	0.01450	258
PHIPPSBURG	\$2,873,318	\$234,928	0.01280	577
RICHMOND	\$2,607,540	\$310,338	0.01750	834
TOPSHAM	\$7,182,588	\$1,018,683	0.01784	1,849
WEST BATH	\$1,750,040	\$350,817	0.01450	460
WOOLWICH	\$2,265,417	\$375,519	0.01480	717
TOTALS	\$34,735,059	\$3,931,627		8,029

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

SOMERSET COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ANSON	\$1,711,197	\$189,697	0.02615	738
ATHENS	\$608,183	\$92,709	0.01730	198
BINGHAM	\$644,543	\$133,795	0.02050	331
BRIGHTON PLT	\$91,756	\$41,319	0.01400	25
CAMBRIDGE	\$166,467	\$50,979	0.01470	169
CANAAN	\$829,927	\$193,124	0.01525	0
CARATUNK	\$260,256	\$22,662	0.01600	35
CORNVILLE *	\$575,674	\$118,109	0.01250	318
DENNISTOWN PLT	\$29,671	\$3,721	0.00575	11
DETROIT	\$472,750	\$97,815	0.01776	242
EMBDEN	\$991,559	\$125,936	0.01175	272
FAIRFIELD	\$4,520,178	\$796,305	0.02160	1,818
HARMONY	\$406,417	\$87,556	0.01550	280
HARTLAND	\$1,163,043	\$163,263	0.01550	485
HIGHLAND PLT	\$29,901	\$5,102	0.00680	15
JACKMAN	\$611,013	\$179,596	0.01790	227
MADISON	\$5,318,428	\$511,124	0.01440	1,169
MERCER *	\$388,063	\$62,943	0.01500	192
MOOSE RIVER	\$296,703	\$50,168	0.01150	74
MOSCOW	\$721,057	\$52,226	0.01110	183
NEW PORTLAND	\$611,680	\$88,608	0.01570	265
NORRIDGEWOCK	\$1,450,001	\$343,792	0.01360	869
PALMYRA	\$712,929	\$178,364	0.01250	563
PITTSFIELD	\$3,490,935	\$450,283	0.02430	1,052
PLEASANT RIDGE PLT	\$520,395	\$10,609	0.00530	35
RIPLEY	\$256,227	\$55,675	0.02210	151
ST. ALBANS	\$844,216	\$185,644	0.01800	507
SKOWHEGAN	\$13,484,691	\$1,024,957	0.01470	1,971
SMITHFIELD	\$751,522	\$110,646	0.01605	272
SOLO	\$645,804	\$100,391	0.01610	287
STARKS	\$325,594	\$45,570	0.02100	170
THE FORKS PLT	\$169,934	\$14,137	0.01100	13
WEST FORKS PLT	\$157,227	\$9,183	0.01325	17
TOTALS	\$43,257,941	\$5,596,010		12,954

WALDO COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
BELFAST	\$7,702,906	\$709,617	0.01940	1,583
BELMONT	\$353,477	\$83,891	0.01925	258
BROOKS	\$535,939	\$82,205	0.01850	256
BURNHAM	\$819,761	\$109,952	0.01875	362
FRANKFORT	\$523,341	\$97,565	0.01680	276
FREEDOM	\$395,472	\$59,167	0.01780	190
ISLESBORO	\$2,186,343	\$119,056	0.01040	188
JACKSON	\$272,813	\$53,967	0.01750	160
KNOX	\$349,849	\$84,071	0.01410	218
LIBERTY	\$708,575	\$87,110	0.01350	218
LINCOLNVILLE	\$2,569,432	\$301,421	0.01367	554
MONROE	\$681,193	\$84,244	0.02020	275
MONTVILLE	\$521,037	\$96,356	0.01810	278
MORRILL	\$348,955	\$78,826	0.01650	215
NORTHPORT	\$1,872,847	\$167,295	0.01430	363
PALERMO	\$817,308	\$162,318	0.01280	382
PROSPECT	\$367,549	\$68,375	0.01690	191
SEARSMONT	\$1,036,999	\$134,342	0.01620	326
SEARSPORT	\$2,631,808	\$274,527	0.02360	780
STOCKTON SPRINGS	\$1,523,622	\$151,416	0.02850	446
SWANVILLE	\$799,469	\$119,705	0.01730	382
THORNDIKE	\$316,058	\$71,382	0.01338	198
TROY	\$408,770	\$90,920	0.01590	289
UNITY	\$795,346	\$187,908	0.01800	392
WALDO	\$299,784	\$73,003	0.01180	199
WINTERPORT	\$2,145,052	\$419,848	0.01640	912
TOTALS	\$30,983,705	\$3,968,486		9,891

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

WASHINGTON COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ADDISON	\$900,353	\$128,947	0.01652	372
ALEXANDER	\$309,006	\$56,483	0.01700	167
BAILEYVILLE *	\$6,611,552	\$226,927	0.01750	605
BARING PLT	\$117,440	\$35,997	0.01430	73
BEALS	\$372,535	\$75,000	0.01650	203
BEDDINGTON	\$93,513	\$4,378	0.00760	13
CALAIS	\$2,833,538	\$450,000	0.02400	936
CENTERVILLE	\$57,557	\$2,312	0.01931	11
CHARLOTTE	\$245,236	\$38,271	0.01850	109
CHERRYFIELD	\$796,847	\$135,066	0.01630	339
CODYVILLE PLT	\$20,371	\$3,314	0.00690	9
COLUMBIA	\$409,846	\$39,883	0.02225	132
COLUMBIA FALLS	\$301,430	\$70,900	0.01900	170
COOPER	\$165,304	\$18,206	0.01890	51
CRAWFORD	\$90,308	\$8,710	0.01350	32
CUTLER	\$289,795	\$55,124	0.01575	161
DANFORTH	\$462,126	\$82,944	0.01820	179
DEBLOIS	\$175,779	\$7,487	0.00730	10
DENNYVILLE	\$124,825	\$35,142	0.02100	103
EAST MACHIAS *	\$804,624	\$125,920	0.01832	418
EASTPORT	\$1,630,738	\$136,892	0.02650	493
GRAND LAKE STREAM PLT	\$184,119	\$31,910	0.01185	53
HARRINGTON	\$749,378	\$83,053	0.02072	269
JONESBORO	\$471,821	\$97,920	0.01450	193
JONESPORT	\$1,071,903	\$132,242	0.02036	434
LUBEC	\$1,543,480	\$166,762	0.02130	541
MACHIAS	\$1,580,180	\$202,821	0.01990	458
MACHIASPORT *	\$783,048	\$93,036	0.01900	311
MARSHFIELD	\$273,867	\$75,758	0.01480	158
MEDDYBEMPS	\$160,895	\$19,174	0.01700	58
MILBRIDGE	\$1,152,092	\$136,677	0.02270	374
NORTHFIELD	\$154,966	\$10,055	0.01500	48
PEMBROKE	\$577,864	\$98,560	0.01620	331
PERRY	\$540,968	\$85,295	0.01400	252
PRINCETON	\$494,305	\$127,099	0.01560	297
ROBBINSON	\$275,226	\$55,964	0.01550	190
ROQUE BLUFFS	\$208,429	\$38,296	0.01035	106
STEBEN	\$985,833	\$112,207	0.02330	391
TALMADGE	\$49,961	\$5,989	0.01550	22
TOPSFIELD	\$160,690	\$29,270	0.01590	85
VANCEBORO	\$119,385	\$13,372	0.02200	55
WAITE	\$67,269	\$25,701	0.01300	37
WESLEY	\$179,282	\$9,941	0.01630	43
WHITING	\$336,139	\$58,135	0.01570	137
WHITNEYVILLE	\$152,873	\$21,520	0.02686	85
TOTALS	\$29,086,698	\$3,468,661		9,514

* = 1 yr prior; ** = 2 yr prior excise data

Maine Revenue Services

YORK COUNTY

MUNICIPALITY	2000 Municipal Commitment	Excise Tax Motor Vehicle 1999	Tax Rate Reported on MVR	Total # Homestead Exemptions
ACTON	\$3,104,378	\$271,323	0.01250	542
ALFRED	\$1,516,130	\$291,422	0.01250	639
ARUNDEL	\$2,481,757	\$505,205	0.01450	924
BERWICK	\$4,586,540	\$719,722	0.02360	1,291
BIDDEFORD	\$20,317,948	\$1,909,172	0.01830	3,503
BUXTON	\$4,413,127	\$923,886	0.01380	1,811
CORNISH	\$841,117	\$113,282	0.01585	303
DAYTON	\$1,401,082	\$213,399	0.01825	414
ELIOT	\$4,809,033	\$851,707	0.01460	1,496
HOLLIS	\$2,406,306	\$340,580	0.01225	1,008
KENNEBUNK	\$14,150,411	\$1,480,544	0.01850	2,516
KENNEBUNKPORT	\$8,127,207	\$659,157	0.01341	1,059
KITTERY	\$12,020,753	\$1,113,282	0.01740	1,996
LEBANON	\$2,750,698	\$501,778	0.01750	1,155
LIMERICK	\$1,583,969	\$262,193	0.01520	459
LIMINGTON	\$1,612,335	\$324,391	0.01655	780
LYMAN	\$2,170,903	\$486,173	0.01240	1,045
NEWFIELD	\$1,054,232	\$131,326	0.01130	270
NORTH BERWICK	\$4,743,426	\$505,961	0.01550	893
OGUNQUIT	\$5,805,218	\$295,877	0.01300	308
OLD ORCHARD BEACH	\$12,575,326	\$1,062,653	0.02340	1,707
PARSONSFIELD	\$1,308,345	\$183,847	0.01325	344
SACO	\$17,612,529	\$1,820,986	0.02100	3,678
SANFORD	\$15,974,640	\$2,172,538	0.02004	4,303
SHAPLEIGH	\$1,985,655	\$274,892	0.01060	605
SOUTH BERWICK	\$4,869,749	\$782,436	0.01850	1,532
WATERBORO	\$3,869,364	\$731,756	0.01800	1,283
WELLS	\$13,431,827	\$1,385,445	0.01140	2,189
YORK	\$22,530,913	\$2,168,412	0.01700	3,123
TOTALS	\$194,054,917	\$22,483,347		41,176

COUNTY SUBTOTALS

ANDROSCOGGIN	\$98,279,060	\$10,957,180		22,181
AROOSTOOK	\$51,262,181	\$8,744,659		20,034
CUMBERLAND	\$361,150,721	\$37,187,565		58,984
FRANKLIN	\$34,220,378	\$3,201,687		6,438
HANCOCK	\$66,940,045	\$6,382,055		13,544
KENNEBEC	\$95,337,052	\$13,698,725		29,270
KNOX	\$49,349,864	\$4,931,495		10,116
LINCOLN	\$38,420,912	\$4,393,469		9,332
OXFORD	\$52,033,995	\$5,988,373		14,113
PENOBSCOT	\$120,824,174	\$17,452,021		34,345
PISCATAQUIS	\$12,086,689	\$2,302,242		5,135
SAGadahoc	\$34,735,059	\$3,931,627		8,029
SOMERSET	\$43,257,941	\$5,596,010		12,954
WALDO	\$30,983,705	\$3,968,486		9,891
WASHINGTON	\$29,086,698	\$3,468,661		9,514
YORK	\$194,054,917	\$22,483,347		41,176
STATE TOTALS	\$1,312,023,391	\$154,687,601	calc. 0.01786	305,056

Appendix ix

7. Refunds. The Secretary of State may issue a refund of registration fees paid for operating in this State when the Secretary of State determines that a registrant was assessed too great a registration fee. The Secretary of State may not refund a registration fee collected for another jurisdiction, but may assist a motor carrier based in this State in obtaining refunds from other member jurisdictions. The Secretary of State is not required to refund an amount of less than \$5.

8. Presentation of credentials. Upon request of any law enforcement officer, an operator of a motor vehicle registered pursuant to the plan must present temporary or permanent credentials for inspection.

9. Penalty. Notwithstanding any other provisions of this Title, failure to comply with the registration requirements of the plan is a traffic infraction. The minimum fine for this violation is \$500. The Secretary of State shall notify the registrant's base jurisdiction of the violation. Presenting altered credentials is a Class E crime.

§533. (Repealed)

§533-A. Municipal Excise Tax Reimbursement Fund

1. Fund established. The Municipal Excise Tax Reimbursement Fund, referred to in this section as the "fund," is established as a dedicated, nonlapsing fund.

2. Deposits. The Secretary of State shall deposit into the fund all revenue derived pursuant to section 531, subsection 6.

3. Use of the fund. The fund must be used as follows.

A. Between July 1st and September 30th, the Secretary of State shall disburse to a participating municipality, a sum equal to the difference in the amount of excise tax that would have been collected by that municipality in the prior fiscal year on each commercial motor vehicle under Title 36, section 1482, subsection 1, paragraph C, subparagraph (3) using the manufacturer's suggested retail price from the amount of that excise tax actually collected by that municipality in the prior fiscal year based on the actual purchase price. The Secretary of State shall provide supporting documentation to a municipality regarding the disbursement that municipality receives under this section.

B. By November 1st of the fiscal year in which disbursements are made under paragraph A, the Secretary of State shall transfer from the fund to the Highway Fund a sum equal to the difference in the total revenues derived pursuant to section 531, subsection 6 in the prior fiscal year from the total disbursements made under paragraph A in the current fiscal year.

4. Municipal participation optional. Municipal participation in the reimbursement program under this section is optional. A participating municipality must collect and provide to the Secretary of State any information the Secretary of State requires to calculate reimbursement.

SUBCHAPTER II OPERATING AUTHORITY

§551. Multistate agreement authority

1. Authorization. The Secretary of State, acting with the concurrence of the Commissioner of Transportation and the Commissioner of Public Safety, may enter into a multistate agreement for the administration of this subchapter.

2. Purpose. It is the purpose of this section to:

A. Promote and encourage the fullest and most efficient use of the highway system by providing for a single point of contact for the administration of state operating authority requirements;

B. Provide for a uniform set of rules among participating states;

C. Enable participating states to act cooperatively in the collection of fees for the enforcement of insurance requirements; and

D. Establish and maintain the concept of one administering state for each permittee based on the rules established under a multistate agreement.

3. Principle. The Legislature, in authorizing the Secretary of State to enter into a multistate agreement, recognizes that the concept of one administering state should promote the more efficient use of the highway system while protecting the travelling public. The Legislature further recognizes that a multistate agreement should reduce the administrative burden for the motor carrier industry by limiting the number of contacts necessary when a motor carrier operates in interstate commerce.

4. Authorization. The Secretary of State may enter into a multistate agreement for the administration of this subchapter consistent with the purposes and principles of this section. The Secretary of State may collect and distribute fees from other participating jurisdictions and receive fees from those jurisdictions collected on behalf of this State.

5. Rules. The Secretary of State, with the concurrence of the Commissioner of Transportation and the Commissioner of Public Safety, may make rules to implement a multistate agreement entered into under this section.

§552. Operating authority license required

1. License required. A person transporting freight, merchandise, household goods or passengers by motor vehicle for hire, or advertising the transportation of passengers by limousine, on public ways between points within this State, or points within and without the State, must obtain an operating authority license. A person licensed only to transport intrastate passengers for hire is not required to obtain a separate license as a freight and merchandise carrier.

Excise Tax Reimbursement Summary

	FY 97	FY 98	FY 99	FY 00
Revenue Collected	811,019.72	1,633,966.80	1,755,415.03	2,072,842.25
Rebates to Towns the Following Year	369,379.11	452,645.42	593,939.91	714,635.89
Disbursement to HF the Following Year	490,147.21	1,130,373.09	1,164,366.11	1,358,020.26

*Please note this program is currently in audit and figures are subject to change

Appendix x

2000 Titles Issued

48,872	New Trailer
32,278	Used Trailer
85,054	New Non-Trailer
282,789	Used Non-Trailer

2001 Titles Issued

35,309	New Trailer
145,468	Used Trailer
82,594	New Non-Trailer
281,411	Used Non-Trailer

Appendix xi

Maine					MMA Fiscal Survey		
					Law	Winter Road	All Other
					Enforcement	Maintenance	Roads
PLACE AND COUNTY SUBDIVISION	Population	Total Road miles	Municipally maintained road miles	Mun. road miles per capita			
Abbot town, Piscataquis County	630	37.44	21.31	0.033825397		53,483	28,435
Acton town, York County	2,145	74.57	59	0.027505828			
Addison town, Washington County	1,209	33.92	11.92	0.009859388	15,041	56,485	149,089
Albion town, Kennebec County	1,946	62.01	42.29	0.021731757			
Alexander town, Washington County	514	22.66	7.99	0.015544747			
Alfred town, York County	2,497	53.43	41.27	0.016527833	12,179	88,853	181,644
Allagash town, Aroostook County	277	17.91	9.58	0.034584838			
Alna town, Lincoln County	675	30.07	14.12	0.020918519			
Alton town, Penobscot County	816	19.73	6.63	0.008125	600	23,000	11,000
Amherst town, Hancock County	230	14.97	6.03	0.026217391			
Amity town, Aroostook County	199	20.34	13.58	0.068241206			
Andover town, Oxford County	864	36.79	28.3	0.03275463			
Anson town, Somerset County	2,583	72.60	46.3	0.017924894	26,420	239,222	
Appleton town, Knox County	1,271	47.83	35.32	0.027789142			
Argyle UT, Penobscot County	253	18.97	2.3	0.009090909			
Arrowsic town, Sagadahoc County	477	13.37	8.01	0.016792453			
Arundel town, York County	3,571	51.91	37.31	0.010448054	4,155	98,519	180,375
Ashland town, Aroostook County	1,474	55.47	29.77	0.020196744			
Athens town, Somerset County	847	50.08	35.97	0.042467532		41,756	56,829
Atkinson town, Piscataquis County	323	25.57	16.51	0.051114551		68,000	37,000
Auburn city, Androscoggin County	23,203	228.35	164.97	0.007109856	2,545,898	736,913	2,662,599
Augusta city, Kennebec County	18,560	162.11	99.36	0.005353448	3,164,670	539,349	923,612
Aurora town, Hancock County	121	15.92	6.32	0.052231405			
Avon town, Franklin County	504	23.62	12.65	0.025099206			
Baileyville town, Washington County	1,686	35.12	20.82	0.012348754			
Baldwin town, Cumberland County	1,290	58.88	40.86	0.031674419			
Bancroft town, Aroostook County	61	14.14	2.36	0.038688525			
Bangor city, Penobscot County	31,473	179.09	125.92	0.00400089			
Bar Harbor town, Hancock County	4,820	97.25	48.29	0.010018672	530,735	85,638	562,945
Baring plantation, Washington County	273	34.21	2.35	0.008608059			
Bath city, Sagadahoc County	9,266	53.39	39.45	0.004257501			
Beals town, Washington County	618	6.74	5.33	0.008624595			
Beaver Cove town, Piscataquis County	91	16.21	7.94	0.087252747			
Beddington town, Washington County	29	7.40	1.05	0.036206897			
Belfast city, Waldo County	6,381	83.73	50.75	0.007953299	795,521	1,112,031	
Belgrade town, Kennebec County	2,978	62.06	34.11	0.011453996			
Belmont town, Waldo County	821	20.55	13.11	0.015968331	635		39,612
Benton town, Kennebec County	2,557	47.41	19.83	0.007755182	37,689	67,791	79,285
Berwick town, York County	6,353	69.63	52.86	0.008320479			
Bethel town, Oxford County	2,411	78.60	48.54	0.020132725			
Biddeford city, York County	20,942	111.80	76.42	0.003649126			
Bingham town, Somerset County	989	28.35	20.87	0.021102123			
Blaine town, Aroostook County	806	29.09	21.02	0.026079404			

Blanchard UT, Piscataquis County	83	10.53	9.56	0.115180723			
Blue Hill town, Hancock County	2,390	60.59	25.94	0.010853556			
Boothbay town, Lincoln County	2,960	59.09	43.73	0.014773649			
Boothbay Harbor town, Lincoln County	2,334	30.36	20.83	0.008924593			
Bowdoin town, Sagadahoc County	2,727	55.55	31.41	0.011518152		105,609	149,817
Bowdoinham town, Sagadahoc County	2,612	60.72	29.8	0.011408882		116,020	169,200
Bowerbank town, Piscataquis County	123	6.03	2.8	0.022764228			
Bradford town, Penobscot County	1,186	40.33	25.21	0.021256324			
Bradley town, Penobscot County	1,242	14.61	5.84	0.004702093	41,007	18,649	2,146
Bremen town, Lincoln County	782	26.33	14.34	0.018337596			
Brewer city, Penobscot County	8,987	62.90	45.29	0.005039502	804,223	152,420	148,229
Bridgewater town, Aroostook County	612	32.83	15.08	0.024640523			
Bridgton town, Cumberland County	4,883	107.99	71.79	0.014702027			
Brighton plantation, Somerset County	86	15.91	5.69	0.066162791			
Bristol town, Lincoln County	2,644	62.85	37.49	0.014179274	7,663	147,516	241,224
Brooklin town, Hancock County	841	29.75	19.07	0.022675386			
Brooks town, Waldo County	1,022	37.03	25.7	0.025146771			
Brooksville town, Hancock County	911	49.57	34.15	0.037486279			
Brownfield town, Oxford County	1,251	60.10	38.69	0.030927258			
Brownville town, Piscataquis County	1,259	36.31	15.23	0.012096902			
Brunswick town, Cumberland County	21,172	151.27	108.47	0.005123276	2,388,050	381,357	1,855,850
Buckfield town, Oxford County	1,723	56.46	43.64	0.025327916	5,013	29,063	342,726
Bucksport town, Hancock County	4,908	72.04	48.93	0.009969438			
Burlington town, Penobscot County	351	20.13	8	0.022792023			
Burnham town, Waldo County	1,142	37.70	24.15	0.02114711			
Buxton town, York County	7,452	108.79	75.76	0.010166398	281,054	126,695	396,014
Byron town, Oxford County	121	21.41	13.55	0.111983471			
Calais city, Washington County	3,447	50.12	21.82	0.006330142			
Cambridge town, Somerset County	492	25.13	13.67	0.027784553			
Camden town, Knox County	5,254	58.43	36.84	0.007011801	645,336	37,578	561,739
Canaan town, Somerset County	2,017	52.82	39.64	0.01965295			
Canton town, Oxford County	1,121	37.71	20.22	0.018037467			
Cape Elizabeth town, Cumberland County	9,068	60.69	41.12	0.004534627	1,102,678	351,000	348,529
Caratunk town, Somerset County	108	13.08	5.57	0.051574074			
Caribou city, Aroostook County	8,312	151.42	90.87	0.010932387	774,463		1,376,909
Carmel town, Penobscot County	2,416	50.16	30.57	0.012653146			
Carrabassett Valley town, Franklin County	399	15.82	1.17	0.002932331			
Carroll plantation, Penobscot County	144	21.09	14.33	0.099513889			
Carthage town, Franklin County	520	18.48	9	0.017307692			
Cary plantation, Aroostook County	217	18.84	15.29	0.070460829			
Casco town, Cumberland County	3,469	69.93	46.87	0.013511098			
Castine town, Hancock County	1,343	17.03	7.66	0.005703649			
Castle Hill town, Aroostook County	454	27.00	11.93	0.026277533			69,157
Caswell town, Aroostook County	326	20.72	12.31	0.037760736			38,000
Centerville town, Washington County	26	6.47	6.47	0.248846154			
Central Aroostook UT, Aroostook County	95			0			
Central Hancock UT, Hancock County	138			0			

Central Somerset UT, Somerset County	336			0				
Chapman town, Aroostook County	465	17.91	14.77	0.031763441			126,443	
Charleston town, Penobscot County	1,397	47.67	28.6	0.020472441				
Charlotte town, Washington County	324	23.26	13.65	0.04212963		52,566	43,035	
Chelsea town, Kennebec County	2,559	38.65	25.02	0.009777257		76,150	174,950	
Cherryfield town, Washington County	1,157	34.21	19.2	0.016594641				
Chester town, Penobscot County	525	23.43	10.63	0.020247619				
Chesterville town, Franklin County	1,170	45.39	32.17	0.027495726	3,618	48,955	116,554	
China town, Kennebec County	4,106	75.64	45.01	0.010962007	14,764	68,913	309,152	
Clifton town, Penobscot County	743	19.34	7.45	0.010026918				
Clinton town, Kennebec County	3,340	66.82	41.22	0.012341317				
Codyville plantation, Washington County	19	8.53	0.28	0.014736842				
Columbia town, Washington County	459	31.60	25.05	0.054575163				
Columbia Falls town, Washington County	599	24.00	12.26	0.020467446				
Connor UT, Aroostook County	424	29.52	12.6	0.029716981				
Cooper town, Washington County	145	17.27	6.19	0.042689655				
Coplin plantation, Franklin County	135	13.02	5.76	0.042666667		8,649	19,711	
Corinna town, Penobscot County	2,145	60.02	38.47	0.017934732	12,000	72,844	121,669	
Corinth town, Penobscot County	2,511	53.50	36.06	0.014360812	8,873	129,881	155,274	
Cornish town, York County	1,269	39.47	25.16	0.019826635				
Cornville town, Somerset County	1,208	54.63	36.87	0.030521523		55,000	50,000	
Cranberry Isles town, Hancock County	128			0				
Crawford town, Washington County	108	14.12	4.99	0.046203704		10,795	6,778	
Criehaven UT, Knox County	0			#DIV/0!				
Crystal town, Aroostook County	285	22.85	9.93	0.034842105	200	21,250	2,796	
Cumberland town, Cumberland County	7,159	89.28	63.1	0.00881408	575,659	254,338	420,054	
Cushing town, Knox County	1,322	25.14	9.16	0.006928896				
Cutler town, Washington County	623	19.40	5.67	0.009101124				
Cyr plantation, Aroostook County	117	19.71	13.12	0.112136752				
Dallas plantation, Franklin County	250	18.68	9.93	0.03972				
Damariscotta town, Lincoln County	2,041	26.61	15.63	0.007658011				
Danforth town, Washington County	629	27.79	11.4	0.018124006				
Dayton town, York County	1,805	35.23	23.17	0.012836565				
Deblois town, Washington County	49	11.20	0.45	0.009183673	2,937	17,669		
Dedham town, Hancock County	1,422	28.00	20.13	0.014156118				
Deer Isle town, Hancock County	1,876	51.49	38.61	0.020581023				
Denmark town, Oxford County	1,004	55.39	43.42	0.043247012	3,737	44,468	214,080	
Dennistown plantation, Somerset County	30	5.29	0.55	0.018333333	125	2,000	230	
Dennysville town, Washington County	319	13.63	9.7	0.030407524				
Detroit town, Somerset County	816	19.60	5.93	0.007267157				
Dexter town, Penobscot County	3,890	68.24	46.25	0.01188946	311,599	120,310	268,800	
Dixfield town, Oxford County	2,514	41.33	23.06	0.009172633	172,254	305,582		
Dixmont town, Penobscot County	1,065	44.90	23.03	0.021624413	3,396	92,173	47,981	
Dover-Foxcroft town, Piscataquis County	4,211	106.77	70.11	0.016649252				
Dresden town, Lincoln County	1,625	45.77	22.02	0.013550769				
Drew plantation, Penobscot County	57	9.37	2.5	0.043859649				
Durham town, Androscoggin County	3,381	61.37	38.73	0.011455191				

Dyer Brook town, Aroostook County	199	21.41	6.51	0.032713568		7,669	6,590
Eagle Lake town, Aroostook County	815	20.63	10.15	0.012453988			
Eastbrook town, Hancock County	370			0			
East Central Franklin UT, Franklin County	526			0			
East Central Penobscot UT, Penobscot County	324			0			
East Central Washington UT, Washington County	768			0			
East Hancock UT, Hancock County	73			0			
East Machias town, Washington County	1,298	32.52	17.42	0.013420647			
East Millinocket town, Penobscot County	1,828	17.75	13.25	0.007248359			
Easton town, Aroostook County	1,249	51.55	27.46	0.021985588		217,019	
Eastport city, Washington County	1,640	26.66	20.88	0.012731707			
Eddington town, Penobscot County	2,052	27.28	11.02	0.00537037	22,243	47,886	57,252
Edgecomb town, Lincoln County	1,090	35.99	21.3	0.019541284			
Edinburg town, Penobscot County	98	13.80		0			
Eliot town, York County	5,954	51.84	33.79	0.005675176			
Ellsworth city, Hancock County	6,456	116.39	68.88	0.010669145	637,288		457,550
Embden town, Somerset County	881	48.79	30.87	0.035039728	4,673	170,619	241,566
Enfield town, Penobscot County	1,616	38.04	18.17	0.011243812			
Etna town, Penobscot County	1,012	32.81	13.26	0.013102767	1,700	64,100	60,000
Eustis town, Franklin County	685	20.78	12.52	0.018277372			
Exeter town, Penobscot County	997	48.42	29.86	0.02994985	853	89,527	88,174
Fairfield town, Somerset County	6,573	83.93	49.05	0.007462346	575,303	750,118	
Falmouth town, Cumberland County	10,310	97.71	49.44	0.004795344	1,157,507	174,825	836,720
Farmingdale town, Kennebec County	2,804	29.71	20.25	0.007221826			
Farmington town, Franklin County	7,410	104.77	61.2	0.008259109	585,857	185,395	370,798
Fayette town, Kennebec County	1,040	47.09	36.98	0.035557692			
Fort Fairfield town, Aroostook County	3,579	127.90	83.36	0.023291422	247,581	39,300	121,000
Fort Kent town, Aroostook County	4,233	82.81	53.44	0.012624616	232,657	93,000	380,751
Frankfort town, Waldo County	1,041	37.83	26.23	0.025196926	3,512	46,158	32,906
Franklin town, Hancock County	1,370	31.39	16.05	0.011715328			47,000
Freedom town, Waldo County	645	29.62	17.77	0.027550388			
Freeport town, Cumberland County	7,800	97.21	64.12	0.008220513	286,685	75,100	742,335
Frenchboro town, Hancock County	38	2.55	2.55	0.067105263			
Frenchville town, Aroostook County	1,225	40.40	24.9	0.020326531	17,998	45,475	73,996
Friendship town, Knox County	1,204	20.66	12.31	0.010224252			
Fryeburg town, Oxford County	3,083	82.28	46.8	0.015180019	219,428	118,933	61,917
Frye Island town, Cumberland County	0	18.66	18.66	#DIV/0!			
Gardiner city, Kennebec County	6,198	53.96	34.25	0.005525976	611,691	137,523	237,472
Garfield plantation, Aroostook County	86	5.90	2.58	0.03		10,058	
Garland town, Penobscot County	990	45.25	34.36	0.034707071			
Georgetown town, Sagadahoc County	1,020	35.12	24.68	0.024196078			
Gilead town, Oxford County	156	19.89	10.5	0.067307692			
Glenburn town, Penobscot County	3,964	38.97	22.79	0.005749243	63,548	144,858	12,679
Glenwood plantation, Aroostook County	0	8.14	3.69	#DIV/0!			
Gorham town, Cumberland County	14,141	142.86	102.93	0.007278835	1,187,962		820,198
Gouldsboro town, Hancock County	1,941	54.57	24.14	0.012436888			
Grand Isle town, Aroostook County	518	22.69	14.81	0.028590734			

Grand Lake Stream plantation, Washing	150	9.09	2.42	0.016133333				
Gray town, Cumberland County	6,820	101.34	70.38	0.010319648	17,695	191,156	484,287	
Great Pond town, Hancock County	47	3.89	2.74	0.058297872				
Greenbush town, Penobscot County	1,421	39.30	24.54	0.017269529				
Greene town, Androscoggin County	4,076	69.51	51.61	0.012661923				
Greenville town, Piscataquis County	1,623	31.74	18.22	0.011226124				
Greenwood town, Oxford County	802	41.83	37.17	0.046346633				
Guilford town, Piscataquis County	1,531	35.16	21.67	0.014154148	41,297	98,119	160,510	
Hallowell city, Kennebec County	2,467	24.92	14.51	0.005881638	337,727	193,431	39,000	
Hamlin town, Aroostook County	257	14.84	3.82	0.014863813				
Hammond town, Aroostook County	98	6.66	5.68	0.057959184				
Hampden town, Penobscot County	6,327	82.12	45.31	0.007161372				
Hancock town, Hancock County	2,147	38.28	24.4	0.011364695				
Hanover town, Oxford County	251	10.31	4.94	0.019681275				
Harmony town, Somerset County	954	42.51	27.75	0.02908805				
Harpwell town, Cumberland County	5,239	58.32	29.68	0.005665203				
Harrington town, Washington County	882	34.35	25.32	0.028707483				
Harrison town, Cumberland County	2,315	65.23	48.07	0.020764579	78,677	126,083	367,588	
Hartford town, Oxford County	963	49.08	35.32	0.036677051				
Hartland town, Somerset County	1,816	36.93	21.38	0.011773128				
Haynesville town, Aroostook County	122	13.95	3.13	0.025655738	294	14,811	829	
Hebron town, Oxford County	1,053	33.12	23.46	0.022279202				
Hermon town, Penobscot County	4,437	64.00	39.29	0.008855082	2,014	243,862	159,946	
Hersey town, Aroostook County	63	9.58	5.3	0.084126984		10,920	4,460	
Hibberts gore, Lincoln County	1	0.85	0.85	0.85				
Highland plantation, Somerset County	52	8.80	2.55	0.049038462				
Hiram town, Oxford County	1,423	54.49	39.38	0.027673928				
Hodgdon town, Aroostook County	1,240	51.00	31.59	0.025475806				
Holden town, Penobscot County	2,827	40.45	31.26	0.011057658	74,144	93,340	226,217	
Hollis town, York County	4,114	73.06	39.96	0.009713175				
Hope town, Knox County	1,310	35.16	18.75	0.014312977				
Houlton town, Aroostook County	6,476	88.93	50.69	0.007827363	710,377	160,024	579,180	
Howland town, Penobscot County	1,362	38.32	12.77	0.009375918			111,353	
Hudson town, Penobscot County	1,393	24.41	11.46	0.008226849	2,559	50,766	87,881	
Industry town, Franklin County	790	30.00	18.07	0.022873418	4,225	31,767	26,787	
Island Falls town, Aroostook County	793	34.57	18.03	0.022736444				
Isle au Haut town, Knox County	79	13.31	9.04	0.11443038		1,721	91,763	
Islesboro town, Waldo County	603	31.95	27.37	0.045389718				
Jackman town, Somerset County	718	24.13	9.15	0.012743733				
Jackson town, Waldo County	506	32.00	26.35	0.052075099				
Jay town, Franklin County	4,985	94.82	65.99	0.013237713				
Jefferson town, Lincoln County	2,388	67.14	27.74	0.011616415				
Jonesboro town, Washington County	594	28.52	13.39	0.022542088				
Jonesport town, Washington County	1,408	25.38	10.43	0.00740767				
Kenduskeag town, Penobscot County	1,171	23.49	13.84	0.011818958	6,648	42,452	51,582	
Kennebunk town, York County	10,476	103.53	68.04	0.006494845	1,157,083	112,500	725,798	
Kennebunkport town, York County	3,720	47.27	39.07	0.010502688	1,279,495		684,952	

Kingfield town, Franklin County	1,103	25.22	13.9	0.012601995	12,007		129,858
Kingman UT, Penobscot County	213	9.61	1.97	0.009248826			
Kingsbury plantation, Piscataquis Court	9	13.37	5.04	0.56			
Kittery town, York County	9,543	73.77	47.43	0.004970135	1,404,028	235,720	458,800
Knox town, Waldo County	747	42.30	23.72	0.031753681		35,621	24,925
Lagrange town, Penobscot County	747	24.30	10.9	0.0145917			
Lake View plantation, Piscataquis Court	43	1.30	1.3	0.030232558			
Lakeville town, Penobscot County	63	10.35	10.35	0.164285714			
Lamoine town, Hancock County	1,495	32.32	15.84	0.010595318			
Lebanon town, York County	5,083	91.06	76.75	0.015099351			
Lee town, Penobscot County	845	36.69	25.59	0.030284024			
Leeds town, Androscoggin County	2,001	64.64	47.25	0.023613193	1,894	62,368	154,635
Levant town, Penobscot County	2,171	44.80	29.75	0.013703363		115,526	251,420
Lewiston city, Androscoggin County	35,690	187.70	135.48	0.003796021			
Liberty town, Waldo County	927	41.76		0			
Limerick town, York County	2,240	52.69	37.65	0.016808036	18,394	131,841	132,063
Limestone town, Aroostook County	2,361	54.35	21.81	0.009237611			
Limington town, York County	3,403	71.81	46	0.013517485	7,000	153,700	40,000
Lincoln plantation, Oxford County	46	13.03	3.59	0.078043478	790	6,288	
Lincoln town, Penobscot County	5,221	69.75	39.55	0.007575177	293,792	653,343	
Lincolntonville town, Waldo County	2,042	59.12	34.05	0.016674829	11,715	101,736	190,206
Linneus town, Aroostook County	892	35.23	19.51	0.021872197	2,100	62,000	74,593
Lisbon town, Androscoggin County	9,077	70.59	52.32	0.005764019	816,438	88,268	510,707
Litchfield town, Kennebec County	3,110	68.60	31.88	0.010250804	23,610		154,664
Littleton town, Aroostook County	955	51.79	36.7	0.038429319		76,846	98,390
Livermore town, Androscoggin County	2,106	61.51	42.45	0.020156695	7,630	228,502	
Livermore Falls town, Androscoggin County	3,227	44.39	29.67	0.009194298			
Long Island town, Cumberland County	202	8.64	8.64	0.042772277	24,000	11,000	45,500
Lovell town, Oxford County	974	57.80	43.34	0.04449692			
Lowell town, Penobscot County	291	13.02	6.05	0.020790378			
Lubec town, Washington County	1,652	45.19	30.51	0.018468523	177,727	38,025	82,765
Ludlow town, Aroostook County	402	24.24	15.83	0.039378109			
Lyman town, York County	3,795	64.93	36.92	0.00972859			
Machias town, Washington County	2,353	27.00	12.58	0.005346366			
Machiasport town, Washington County	1,160	22.00	10.18	0.008775862	6,000	40,782	68,109
Macwahoc plantation, Aroostook County	98	11.46	0.21	0.002142857			
Madawaska town, Aroostook County	4,534	88.90	67.93	0.014982356	245,121		1,388,891
Madison town, Somerset County	4,523	84.31	48.2	0.010656644			
Madrid town, Franklin County	173	18.06	14.5	0.083815029			
Magalloway plantation, Oxford County	37	4.86	2.04	0.055135135		3,025	5,543
Manchester town, Kennebec County	2,465	39.12	27.45	0.011135903			
Mapleton town, Aroostook County	1,889	47.88	27.82	0.014727369	5,708		192,411
Mariaville town, Hancock County	414	17.86	3.88	0.009371981		56,696	8,116
Marshfield town, Washington County	494	10.70	3.76	0.007611336			
Mars Hill town, Aroostook County	1,480	44.77	22.13	0.014952703	16,554	95,786	115,781
Masardis town, Aroostook County	255	18.98	6.09	0.023882353	2,753	23,727	8,500
Matinicus Isle plantation, Knox County	51	4.35	4.31	0.084509804			

Mattawamkeag town, Penobscot County	825	19.40	7.98	0.009672727	16,694	31,458	181,811
Maxfield town, Penobscot County	87	11.11	7.44	0.085517241			
Mechanic Falls town, Androscoggin County	3,138	29.34	19.08	0.006080306	213,260	89,527	89,527
Meddybemps town, Washington County	150	14.31	1.73	0.011533333			
Medford town, Piscataquis County	231	22.82	14.97	0.064805195			
Medway town, Penobscot County	1,489	40.18	15.89	0.010671592	95,196	59,148	67,954
Mercer town, Somerset County	647	35.87	28.53	0.044095827			
Merrill town, Aroostook County	249	18.78	9.37	0.037630522			
Mexico town, Oxford County	2,959	35.05	20.17	0.006816492	224,474	168,701	110,047
Milbridge town, Washington County	1,279	33.81	21.24	0.016606724			
Milford town, Penobscot County	2,950	29.30	20.66	0.00700339	60,183	72,850	
Millinocket town, Penobscot County	5,203	40.90	32.4	0.006227177	536,888	183,960	284,006
Milo town, Piscataquis County	2,383	46.15	28.1	0.011791859			
Milton UT, Oxford County	123	6.87	5.82	0.047317073			
Minot town, Androscoggin County	2,248	60.70	48.54	0.021592527	2,100		511,494
Monhegan plantation, Lincoln County	75	1.83	1.83	0.0244			
Monmouth town, Kennebec County	3,785	82.03	59.1	0.015614267			
Monroe town, Waldo County	882	52.67	42.59	0.048287982		130,738	219,903
Monson town, Piscataquis County	666	35.89	23.41	0.03515015			
Monticello town, Aroostook County	790	48.26	35.19	0.044544304		28,475	30,454
Montville town, Waldo County	1,002	66.62	43.64	0.043552894		25,789	28,691
Moose River town, Somerset County	219	4.51	2.69	0.012283105	6,100	11,300	62,550
Moro plantation, Aroostook County	63	12.29	4.2	0.066666667			
Morrill town, Waldo County	774	24.70	15.53	0.020064599			
Moscow town, Somerset County	577	29.65	16	0.027729636	13,103	54,060	69,770
Mount Chase town, Penobscot County	247	14.30	5.06	0.02048583			
Mount Desert town, Hancock County	2,109	74.38	30.76	0.014585111	242,176	100,140	381,866
Mount Vernon town, Kennebec County	1,524	56.19	35.8	0.023490814			
Naples town, Cumberland County	3,274	59.35	38.43	0.011737935	17,291	143,557	86,128
Nashville plantation, Aroostook County	55	5.37	0.16	0.002909091			
Newburgh town, Penobscot County	1,394	34.42	19.54	0.014017217			
New Canada town, Aroostook County	306	18.78	13.47	0.044019608	10,875	35,000	39,415
Newcastle town, Lincoln County	1,748	48.14	23.11	0.013220824			
Newfield town, York County	1,328	48.42	33.65	0.025338855			
New Gloucester town, Cumberland County	4,803	94.35	61.86	0.01287945	3,785	582,974	
New Limerick town, Aroostook County	523	20.90	5.66	0.01082218			
Newport town, Penobscot County	3,017	60.34	36.68	0.012157773	203,090	40,177	180,732
New Portland town, Somerset County	785	53.25	29.61	0.037719745			
Newry town, Oxford County	344	20.58	11.17	0.03247093		57,808	975
New Sharon town, Franklin County	1,297	60.36	39.78	0.030670779			
New Sweden town, Aroostook County	621	42.16	26.34	0.042415459			13,402
New Vineyard town, Franklin County	725	39.34	24.25	0.033448276			
Nobleboro town, Lincoln County	1,626	37.04	25.75	0.015836408	4,200	127,630	20,813
Norridgewock town, Somerset County	3,294	76.33	49.51	0.015030358	19,956	115,831	60,882
North Berwick town, York County	4,293	76.63	65.16	0.015178197	428,346	70,638	685,793
Northeast Piscataquis UT, Piscataquis County	347			0			
Northeast Somerset UT, Somerset County	354			0			



Northfield town, Washington County	131	8.44	2.55	0.019465649			
North Franklin UT, Franklin County	41			0			
North Haven town, Knox County	381	25.97	23.93	0.062808399	9,776	36,142	22,237
North Oxford UT, Oxford County	17			0			
North Penobscot UT, Penobscot County	443			0			
Northport town, Waldo County	1,331	45.70	34.93	0.026243426			
North Washington UT, Washington County	547			0			
Northwest Aroostook UT, Aroostook County	27			0			
Northwest Hancock UT, Hancock County	4			0			
Northwest Piscataquis UT, Piscataquis County	159			0			
Northwest Somerset UT, Somerset County	46			0			
North Yarmouth town, Cumberland County	3,210	40.62	23.77	0.007404984			
Norway town, Oxford County	4,611	84.42	68.9	0.014942529			
Oakfield town, Aroostook County	732	33.48	22.99	0.031407104	576,595		646,975
Oakland town, Kennebec County	5,959	54.87	32.78	0.005500923			
Ogunquit town, York County	1,226	19.95	14.99	0.012226754	744,767	43,317	323,258
Old Orchard Beach town, York County	8,856	51.52	41.69	0.004707543	1,424,297	26,893	551,153
Old Town city, Penobscot County	8,130	74.47	38.78	0.004769988	1,120,329	288,647	577,295
Orient town, Aroostook County	145	16.77	3	0.020689655			
Orland town, Hancock County	2,134	50.87	29.51	0.013828491			
Orono town, Penobscot County	9,112	49.49	17.93	0.001967735	666,646	194,580	246,356
Orrington town, Penobscot County	3,526	50.16	38.62	0.010952921			
Osborn town, Hancock County	69	2.88		0			
Otis town, Hancock County	543	13.18	5.25	0.009668508			
Otisfield town, Oxford County	1,560	63.11	49.1	0.031474359	8,010	151,795	322,300
Owls Head town, Knox County	1,601	23.73	13.27	0.00828857			
Oxbow plantation, Aroostook County	56	6.61	3.66	0.065357143			
Oxford town, Oxford County	3,960	63.84	44.92	0.011343434			
Palermo town, Waldo County	1,220	52.58	37.23	0.030516393			
Palmyra town, Somerset County	1,953	57.17	27.37	0.014014337			
Paris town, Oxford County	4,793	81.17	61.85	0.012904235	370,959	22,530	452,992
Parkman town, Piscataquis County	811	42.89	30.87	0.038064118			
Parsonsfield town, York County	1,584	83.41	59.37	0.037481061	10,768	134,405	142,372
Passadumkeag town, Penobscot County	441	18.69	8.43	0.019115646			
Passamaquoddy Indian Township Reservation	676	21.25	9.77	0.014452663			
Passamaquoddy Pleasant Point Reservation	640	3.47	2.53	0.003953125			
Patten town, Penobscot County	1,111	29.09	17.78	0.0160036	14,281	62,860	56,220
Pembroke town, Washington County	879	43.82	35.63	0.040534699			
Penobscot town, Hancock County	1,344	35.07	8.75	0.006510417	3,800	43,830	29,531
Penobscot Indian Island Reservation, Aroostook County	0			#DIV/0!			
Penobscot Indian Island Reservation, Penobscot County	562	4.75	4.75	0.008451957			
Perham town, Aroostook County	434	31.46	15.09	0.034769585			
Perkins UT, Sagadahoc County	0	5.14	2.26	#DIV/0!			
Perry town, Washington County	847	44.08	32.65	0.038547816		43,135	124,803
Peru town, Oxford County	1,515	42.25	28.7	0.018943894		65,299	138,708
Phillips town, Franklin County	990	57.69	40.09	0.040494949	8,329	48,363	60,686
Phippsburg town, Sagadahoc County	2,106	47.83	31.8	0.015099715	10,746	77,995	50,731

Pittsfield town, Somerset County	4,214	74.28	43.22	0.010256289			
Pittston town, Kennebec County	2,548	52.53	35.18	0.013806907			
Pleasant Ridge plantation, Somerset Co	83	14.75	14.75	0.177710843			
Plymouth town, Penobscot County	1,257	36.70	20.43	0.016252983		60,043	96,026
Poland town, Androscoggin County	4,866	86.94	54.04	0.011105631	119,750	222,248	250,042
Portage Lake town, Aroostook County	390	16.25	8.73	0.022384615	5,297	23,835	98,044
Porter town, Oxford County	1,438	51.04	41.18	0.028636996			
Portland city, Cumberland County	64,249	237.39	175.93	0.002738253			
Pownal town, Cumberland County	1,491	46.10	34.52	0.023152247			
Prentiss UT, Penobscot County	214	27.49	10.2	0.047663551			
Presque Isle city, Aroostook County	9,511	147.15	81.85	0.008605825	959,704	493,861	387,925
Princeton town, Washington County	892	25.17	9.49	0.010639013			
Prospect town, Waldo County	642	25.82	14.29	0.022258567	859	47,958	77,943
Randolph town, Kennebec County	1,911	10.73	7.16	0.003746729			
Rangeley town, Franklin County	1,052	48.67	27.5	0.026140684			
Rangeley plantation, Franklin County	123	30.17	14.36	0.116747967			
Raymond town, Cumberland County	4,299	53.23	38.32	0.008913701	16,045		329,791
Readfield town, Kennebec County	2,360	46.04	27.73	0.011175	11,139	143,778	145,158
Reed plantation, Aroostook County	207	16.88	0.93	0.004492754	3,892	29,119	126
Richmond town, Sagadahoc County	3,298	63.96	33.35	0.010112189	189,757	46,726	146,215
Ripley town, Somerset County	452	25.99	13.98	0.030929204			
Robbinston town, Washington County	525	19.21	13.49	0.025695238			
Rockland city, Knox County	7,609	57.81	43.73	0.005747142	1,036,867		934,395
Rockport town, Knox County	3,209	62.94	44.36	0.013823621			
Rome town, Kennebec County	980	27.90	17.42	0.01777551			
Roque Bluffs town, Washington County	264	10.20	3.9	0.014772727			
Roxbury town, Oxford County	384	20.21	6.16	0.016041667			
Rumford town, Oxford County	6,472	91.37	45.25	0.006991656	866,182	423,573	813,341
Sabattus town, Androscoggin County	4,486	61.05	36.58	0.008154258	270,789		289,698
Saco city, York County	16,822	119.76	81.81	0.004863274			
St. Agatha town, Aroostook County	802	39.93	21.99	0.027418953	10,086	45,889	64,611
St. Albans town, Somerset County	1,836	59.99	38.3	0.020860566			
St. Francis town, Aroostook County	577	13.55	2.9	0.005025997			
St. George town, Knox County	2,580	42.78	29.81	0.011554264			
St. John plantation, Aroostook County	282	7.29	0.5	0.00177305			
Sandy River plantation, Franklin County	93	13.47	3.98	0.042795699			
Sanford town, York County	20,806	165.11	120.38	0.005785831	1,931,419	443,227	1,027,752
Sangerville town, Piscataquis County	1,270	47.61	34.91	0.027488189			
Scarborough town, Cumberland County	16,970	144.91	85.39	0.005031821			
Searsmont town, Waldo County	1,174	46.85	25.16	0.021431005			
Searsport town, Waldo County	2,641	53.64	33.92	0.01284362	139,625	62,335	173,818
Sebago town, Cumberland County	1,433	57.02	38.12	0.026601535	17,604	94,946	183,394
Sebec town, Piscataquis County	612	33.01	18.6	0.030392157			
Seboeis plantation, Penobscot County	41	3.87	1.15	0.02804878	117,348	7,150	2,227
Seboomook Lake UT, Somerset County	45			0			
Sedgwick town, Hancock County	1,102	38.64	15.54	0.014101633			
Shapleigh town, York County	2,326	71.64	58.39	0.025103181	4,655	119,094	386,085

Sherman town, Aroostook County	937	44.32	21.62	0.023073639			
Shirley town, Piscataquis County	183	13.72	8.74	0.047759563			
Sidney town, Kennebec County	3,514	69.43	29.26	0.008326693		118,546	186,456
Skowhegan town, Somerset County	8,824	101.59	68.08	0.007715322	707,768	306,933	290,249
Smithfield town, Somerset County	930	27.83	16.35	0.017580645		79,039	14,225
Smyrna town, Aroostook County	415	22.05	9.74	0.02346988			
Solon town, Somerset County	940	48.11	40.31	0.042882979	8,500	54,000	111,965
Somerville town, Lincoln County	509	24.87	16.04	0.03151277			
Sorrento town, Hancock County	290	13.37	9.97	0.03437931			
South Aroostook UT, Aroostook County	486			0			
South Berwick town, York County	6,671	68.53	59.58	0.008931195	410,365	111,083	286,002
South Bristol town, Lincoln County	897	27.58	16.35	0.018227425	12,826	81,750	39,492
Southeast Piscataquis UT, Piscataquis C	254			0			
South Franklin UT, Franklin County	70			0			
South Oxford UT, Oxford County	515			0			
Southport town, Lincoln County	684	17.71	8.83	0.012909357			
South Portland city, Cumberland County	23,324	115.39	84.69	0.003631024			
South Thomaston town, Knox County	1,416	20.67	9.09	0.006419492			
Southwest Harbor town, Hancock County	1,966	28.15	11.31	0.005752798			
Springfield town, Penobscot County	379	27.44	17.13	0.045197889	3,532	30,889	
Square Lake UT, Aroostook County	615			0			
Stacyville town, Penobscot County	405	14.89	5.87	0.014493827			
Standish town, Cumberland County	9,285	131.54	93.35	0.01005385	211,370	324,000	443,095
Starks town, Somerset County	578	40.66	26.98	0.046678201			
Stetson town, Penobscot County	981	34.89	20.14	0.020530071		85,538	35,346
Steuben town, Washington County	1,126	42.69	37.55	0.033348135			
Stockholm town, Aroostook County	271	15.08	9.16	0.033800738			
Stockton Springs town, Waldo County	1,481	45.70	31.87	0.021519244			
Stoneham town, Oxford County	255	18.39	9.9	0.038823529	2,519	27,520	31,016
Stonington town, Hancock County	1,152	20.62	14.82	0.012864583			
Stow town, Oxford County	288	18.20	9.94	0.034513889	264	45,649	18,212
Strong town, Franklin County	1,259	38.80	18.62	0.014789515	10,249	50,845	184,456
Sullivan town, Hancock County	1,185	28.39	14.79	0.012481013			
Sumner town, Oxford County	854	55.92	42.26	0.049484778	1,451	90,785	85,616
Surry town, Hancock County	1,361	32.68	13.09	0.009617928			
Swans Island town, Hancock County	327	17.05	13.92	0.042568807			
Swanville town, Waldo County	1,357	32.58	18.23	0.013434046			
Sweden town, Oxford County	324	35.91	21.98	0.067839506		74,408	68,738
Talmadge town, Washington County	70	6.86	4.39	0.062714286			
Temple town, Franklin County	572	21.16	19.76	0.034545455	1,702	62,851	58,315
The Forks plantation, Somerset County	35	9.18	2.86	0.081714286			
Thomaston town, Knox County	3,748	29.12	19.11	0.005098719			
Thorndike town, Waldo County	712	32.12	25.16	0.035337079			
Topsfield town, Washington County	225	20.22	2.76	0.012266667			
Topsham town, Sagadahoc County	9,100	75.93	44.32	0.00487033	585,000		526,213
Tremont town, Hancock County	1,529	33.12	15.24	0.009967299			
Trenton town, Hancock County	1,370	20.09	3	0.002189781			

Troy town, Waldo County	963	41.78	28.1	0.029179647		82,263	122,907
Turner town, Androscoggin County	4,972	99.22	63.29	0.012729284	916	156,994	540,091
Twombly UT, Penobscot County	2			0			
Union town, Knox County	2,209	62.29	44.07	0.019950204			
Unity UT, Kennebec County	31	3.60	1.72	0.055483871			
Unity town, Waldo County	1,889	48.73	31.78	0.016823716	7,235	66,215	59,271
Upton town, Oxford County	62	11.86	7.57	0.122096774			
Van Buren town, Aroostook County	2,631	50.13	35.14	0.013356138			
Vanceboro town, Washington County	147	11.41	5.19	0.035306122			
Vassalboro town, Kennebec County	4,047	77.76	47.58	0.011756857	33,017		337,703
Veazie town, Penobscot County	1,744	13.21	9.66	0.005538991	236,000	47,600	128,700
Verona town, Hancock County	533	11.50	1.58	0.002964353			
Vienna town, Kennebec County	527	28.13	22.68	0.043036053			
Vinalhaven town, Knox County	1,235	41.45	35.67	0.028882591	26,600		285,170
Wade town, Aroostook County	250	15.23	14.09	0.05636		25,900	26,100
Waite town, Washington County	105	7.89	4.07	0.038761905		15,000	1,049
Waldo town, Waldo County	733	28.22	13.51	0.018431105			
Waldoboro town, Lincoln County	4,916	100.18	54.3	0.011045566	232,048		291,739
Wales town, Androscoggin County	1,322	29.72	16.59	0.012549168		59,128	87,150
Wallgrass town, Aroostook County	561	20.19	5.84	0.010409982		39,964	4,096
Waltham town, Hancock County	306	14.76	2.83	0.009248366			
Warren town, Knox County	3,794	72.21	44.32	0.011681603	2,010	90,000	348,044
Washburn town, Aroostook County	1,627	48.52	25.71	0.01580209	106,291	21,150	57,425
Washington town, Knox County	1,345	58.54	35.13	0.026118959		69,972	55,935
Waterboro town, York County	6,214	86.44	59.41	0.009560669			
Waterford town, Oxford County	1,455	75.71	54.64	0.037553265	6,500	104,000	85,000
Waterville city, Kennebec County	15,605	90.48	56.66	0.003630888			
Wayne town, Kennebec County	1,112	36.81	29.56	0.026582734	6,258	104,450	134,550
Webster plantation, Penobscot County	82	7.53	5.8	0.070731707		17,922	1,536
Weld town, Franklin County	402	39.83	16.07	0.039975124			
Wellington town, Piscataquis County	258	26.41	15.58	0.060387597	1,300	37,000	22,000
Wells town, York County	9,400	136.19	97.98	0.010423404			
Wesley town, Washington County	114	13.25	0.92	0.008070175		16,867	115
West Bath town, Sagadahoc County	1,798	26.30	15.72	0.008743048			
Westbrook city, Cumberland County	16,142	82.49	58.42	0.00361913			
West Central Franklin UT, Franklin Coun	0			#DIV/0!			
Westfield town, Aroostook County	559	26.56	18.91	0.033828265			
West Forks plantation, Somerset County	47	8.37	0.86	0.018297872			
West Gardiner town, Kennebec County	2,902	42.43	15.28	0.005265334			
Westmanland town, Aroostook County	71	9.40	8.9	0.125352113		3,894	6,478
Weston town, Aroostook County	203	20.37	6.07	0.029901478			
West Paris town, Oxford County	1,722	38.80	24.43	0.014186992		53,722	
Westport town, Lincoln County	745	25.40	19.86	0.026657718			
Whitefield town, Lincoln County	2,273	67.82	39.62	0.017430708	3,440	109,952	113,240
Whiting town, Washington County	430	20.07	6.62	0.015395349			
Whitney UT, Penobscot County	0			#DIV/0!			
Whitneyville town, Washington County	262	9.46	2.66	0.010152672			

Appendix xii

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FISCAL AFFAIRS

State and Local Value-Based Taxes on Motor Vehicles

28 January 1998

Scott Mackey and Mandy Rafool
National Conference of State Legislatures
January, 1998

In his 1997 run for governor of Virginia, candidate James Gilmore campaigned successfully on a platform of reducing the local property tax on automobiles. Other states have taken notice. Early in the 1998 legislative sessions, proposals have surfaced in several states to reduce or repeal the personal property tax on cars.

States tax motor vehicles in several ways. Most states (and localities with local option sales taxes) impose a one-time sales tax on the purchase price of new or used cars. States also impose:

- Value-based taxes (personal property tax or "in lieu" tax),
- Weight-based taxes,
- Flat rate registration taxes or fees,
- Some combination of the above.

Value-based taxes are deductible from federal income taxes for taxpayers who itemize deductions, while other taxes and fees are not.

This report examines state value-based taxes on private, noncommercial motor vehicles. It does not include state or local flat rate registration fees or fees and taxes based upon vehicle weight. It presents the results of a 50-state NCSL survey of state legislative and executive branch tax staff.



Valuation Methods

The first step in the process of imposing property taxes or other value-based taxes on motor vehicles is to determine the vehicle's value. In most states, the value is determined under procedures specified in state law. The three common methods specified by law are:

- National Automobile Dealers Association (NADA) "blue book" value
- Manufacturers Suggested Retail Price (MSRP) base method or
- Purchase price base method

The NADA method allows local assessors to set values for used vehicles based upon their "trade-in" value in the national market. The NADA blue book contains several adjustments to valuation (such as low mileage, air conditioning, etc.) that add additional uncertainties in the valuation process. These uncertainties can lead to more appeals by taxpayers. In 1995, Kentucky adopted a "mid-point" valuation standard that allows assessors to split the difference between the highest and lowest valuations in the NADA blue book.

The MSRP base method uses MSRP as the basis for current and future vehicle valuations. In these states, a depreciation schedule reduces the MSRP base by a set percentage each year until the vehicle reaches some "residual" or minimum value for tax purposes. The MSRP base method adds certainty to the assessment process, but is probably a less accurate method for determining the true market value of used vehicles.

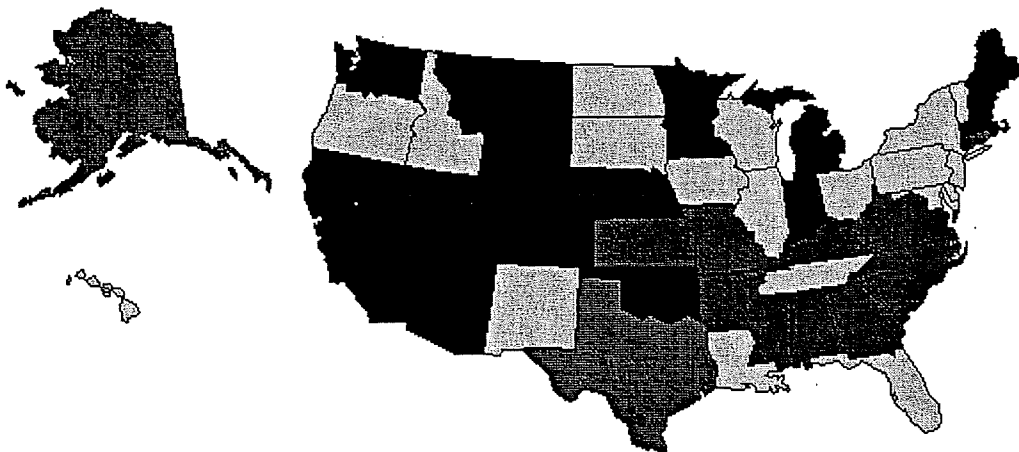
Purchase price is similar to the MSRP base method, only it uses the purchase price after negotiations and discounts. Since most purchasers negotiate discounts from the MSRP, the purchase price method results in lower valuations for new cars. For purchases of used cars, it establishes tax values that are closer to true market value than the MSRP method.



Tax methodologies

State tax methodologies generally fall into one of four categories:

- No state or local property or value-based taxes--20 states
- Local property taxes at rates set by local jurisdictions--12 states
- State or local value-based taxes in lieu of property taxes at statewide rates--16 states
- Other local option--three states



- No value-based tax on motor vehicles, n=20
- Local personal property tax at locally determined rates, n=12
- State or local value-based tax in lieu of property tax, n=16
- Hybrid, n=3
- District of Columbia

No tax. Twenty states levy no value-based taxes on motor vehicles. Most of these states impose flat registration fees or fees and taxes based upon vehicle weight. Some of these states, like Ohio and

Illinois, exempt all personal property from property taxes. However, most states have specific statutory property taxes for registered motor vehicles.

Personal property taxes. Twelve states allow local governments to tax motor vehicles as personal property under general statutes. In these states, vehicles are subject to the same property tax mill rates as other real and taxable personal property. Typically, local jurisdictions with authority to levy property taxes (counties, school districts, cities and special districts) impose their own mill levies and receive revenues from motor vehicle property taxes. Rates vary within counties, depending upon the city or municipal rates and school district rates. The system in Kansas is slightly different--taxes are levied at uniform countywide rates based on the average mill levy.

In most states, local governments apply mill levies to the NADA blue book value. However, a few states apply different assessment ratios for motor vehicles and homes. Assessment ratios determine the percentage of market value subject to taxation. Alabama, for example, applies mill rates to 10 percent of the value of real estate parcels and 15 percent of the value of motor vehicles. Missouri applies a 19 percent assessment ratio for real estate and a 33.3 percent ratio for motor vehicles. In both states, the effective tax rates on motor vehicles is higher than on real estate.

In states with local personal property taxes, there are often large disparities in the rates faced by taxpayers in different jurisdictions. This can generate complaints that the system is inequitable and can lead to tax avoidance. Avoidance is a particular problem for motor vehicles because of their mobility. Determining the situs (physical location for tax purposes) is difficult, especially if a taxpayer owns property in more than one place.

State or Local "In lieu" Taxes. Sixteen states levy "privilege" taxes that are based on vehicle value but are levied "in lieu" of property taxes. These states have shifted to in lieu taxes to eliminate situs and tax disparity problems. Although rates are uniform, revenues are collected by the state in nine states and locally in seven. Even where the state collects the tax, revenues are typically returned to local governments through a formula. One exception is Washington, where revenues are split between K-12 education and local transit districts.

Thirteen of the 16 states that levy in lieu taxes use MSRP, while California and Indiana use the purchase price method. Utah uses purchase price for new vehicles and NADA blue book for used cars.

Other. Alaska, Rhode Island and Texas offer local governments the option to tax vehicles. In Alaska, local jurisdictions may choose from a personal property tax, a local registration tax levied at flat rates based upon the age of the vehicle or no local tax. Rhode Island allows municipalities the option of levying higher rates on vehicles than real estate. Texas gives local jurisdictions the option to tax or exempt motor vehicles; only 124 of the 3,000 or so jurisdictions levy the tax.



Effective Tax Rates

Since some states use assessment ratios to determine taxable values for motor vehicles, NCSL converted all tax rates to effective rates in order to provide meaningful comparisons among states. Staff from states with local personal property taxes were asked to provide either a range of rates or a statewide average. This information is reported in Column 3 of the Appendix.

Effective rates measure the tax rate as a share of the vehicle's market value. For example, a 2 percent effective rate on a vehicle valued at \$10,000 creates a tax liability of \$200. One caveat should be noted for states with statewide in lieu taxes. Although the effective rate reported here is accurate for new vehicles, it may not be accurate for used vehicles. Automobiles depreciate at different rates, based on the make and model. Most states that use depreciated MSRP or purchase price methods have depreciation schedules that are slower than the "blue book," thereby overstating the vehicle's

value when compared with the NADA blue book. Thus, reported rates in states with in lieu rates may underestimate the true effective rate for used vehicles.

States with uniform tax rates reported effective rates ranging from a low of 0.5 percent in Michigan to a high of 2.4 percent in Arizona and Maine. The median rate in the 16 states with uniform state or local rates is 1.8 percent.

In states with rates determined locally, there were enormous disparities among and within the states. The highest reported rate was in Rhode Island, where one local jurisdiction levied a tax at 5.4 percent of value. The lowest reported rate was in Alabama, where one jurisdiction levied a property tax at only 0.3 percent of market value. Using reported statewide average rates and the midpoint of reported averages, the range is from 0.6 percent in Arkansas to 3.6 percent in Virginia. The state median average or midpoint rate in local personal property taxes is 1.9 percent, close to the median rate of 1.8 percent in states with uniform in lieu rates.



Appendix A. Summary of State Value-Based Motor Vehicle Tax Provisions

State	Motor Vehicle Property Tax	Range of Effective Rates
Alabama	Property tax determined locally with values set by the state. Mill rates applied to 15% of NADA blue book value.	0.3% to 1.5%
Alaska	Local governments may opt to levy personal property tax. They also may opt to levy a motor vehicle registration tax based on vehicle age in lieu of property tax. When imposed, property tax is levied at 100% of market value. Property tax rates range from 5.13 to 27.168 mills.	0.5% to 2.7%
Arizona	State vehicle license tax in lieu of property tax, levied at 4% of 60% of the MSRP. Value depreciates annually 15% from the previous year's value with a \$10 minimum.	2.4%
Arkansas	Motor vehicles taxed at 20% of market value at local tax mill rates. Average rate is 32.1 mills.	State average 0.64%
California	Property tax levied at statewide rate based on sale price depreciated by uniform state schedule; collected by state as part of vehicle registration process and distributed to local governments. Range is 2% of sale price in the first year to 0.3% in 11th year, with a \$10 minimum.	2%
Colorado	Property tax levied at statewide rate based on 85% of MSRP depreciated by uniform state schedule; collected by counties as part of vehicle registration process and distributed to local governments. Rate is 2.1% in year one, falling to 0.45% in years five through nine, with a \$3 minimum thereafter.	1.8%
Connecticut	Motor vehicles assessed at 70% of market value.	0.75% to 5.25%

	Local property taxes levied at rates ranging from 10 to 75 mills. Average mill levy is 35 mills.	
Delaware	No state or local property tax.	No tax
District of Columbia	No state or local property tax.	No tax
Florida	No state or local property tax.	No tax
Georgia	Property tax determined locally, levied on 40% of fair market value. Levies range from 9 to 62 mills. State also levies a quarter mill tax with an effective rate of 0.01%	0.36% to 2.48%
Hawaii	No state or local property tax.	No tax
Idaho	No state or local property tax.	No tax
Illinois	No state or local property tax.	No tax
Indiana	State excise tax levied in lieu of personal property tax. Tax set by schedule in state statute, using purchase price depreciated over 10 years. First year tax for a \$7,000 vehicle is \$103; a \$20,000 vehicle, \$250; a \$42,500 vehicle, \$532. Minimum tax \$12.	Varied based on value -- for most vehicles, rates range from 1.25% to 1.5%
Iowa	No state or local property tax.	No tax
Kansas	Tax in lieu of property tax levied based on countywide average mill levies. State provides value schedule allowing 15% depreciation each year until year 15 when tax is a flat \$24. Effective rates in 1998 range from 1.6% to 4.2%.	1.6% to 4.2 %
Kentucky	State and local personal property taxes levied based on midpoint NADA blue book value. Rate is the sum of mill levies from all local jurisdictions with authority to levy property taxes.	State rate, 0.45%; Local rate average is 0.85%
Louisiana	No state or local property tax.	No tax
Maine	State tax in lieu of local property tax 2.4% of MSRP in the first year, declining to 0.4% of MSRP in the sixth year and thereafter.	2.4%
Maryland	No state or local property tax.	No tax
Massachusetts	Local governments collect excise tax at statewide rate of 2.5% of 90% of MSRP in lieu of a personal property tax. Value depreciates to 10% in years five and thereafter.	2.25%
Michigan	For model year 1984 and newer, state levies an excise tax in lieu of a property tax. Tax is 0.5% of MSRP in first year, with tax reduced by 10% of prior year's tax in second through fourth years and frozen at the fourth year level thereafter.	0.5%

Minnesota	State tax levied in lieu of personal property taxes at 1.25% applied to 100% of the MSRP in years 1 and 2; 90% of MSRP in years 3 and 4; 75% in years 5 and 6; 60% in year 7; a flat \$25 in years 11 and thereafter.	1.25%
Mississippi	Local property tax levied on 24% (30% less a 6% credit provided by counties reimbursed by state) of NADA blue book at same mill levy as real property. Average levy is 110 mils.	State average 2.64%
Missouri	Property tax levied at mill rates determined locally based on 33.3% of NADA blue book values. Weighted average local mill rate is 59 mils.	State average 1.9%
Montana	Personal property tax levied statewide at 2% of the depreciated MSRP after the first year. Only state sales tax is imposed the year vehicle is purchased. Counties have the option of levying an additional 0.5%.	2% state mandated rate with additional 0.5% county option levied in most counties.
Nebraska	State tax levied in lieu of local property tax with money distributed to local governments. Initial tax is based on schedule set in state law using sticker price as base. Sticker price is depreciated on a 14-year schedule. For cars with sticker price of \$10,000 or less, base (first year) tax is \$60. For cars with a sticker price of \$20,000, base tax is \$300. Base tax increases to a maximum of \$1,460 for cars with a sticker price of \$78,000 and up.	Ranges from 0.6% for cars with sticker price under \$10,000 to 1.87% for cars costing \$78,000.
Nevada	State privilege tax levied in lieu of local property tax; money distributed to local governments. Tax is 4% of 35% of MSRP, depreciated by 10% per year until residual value of 10% in year 10 and thereafter.	1.4%
New Hampshire	Local registration tax levied at set in state statute: Year 1 - 1.5% of MSRP; year 2 - 1.2%; year 3 - 0.9%; year 4 - 0.6%; year 5 and thereafter - 0.3%, with a minimum tax of \$5.	1.5%
New Jersey	No state or local property tax.	No tax
New Mexico	No state or local property tax.	No tax
New York	No state or local property tax.	No tax
North Carolina	Property tax levied on "true cash value" as determined by local assessor at rates determined by local governments.	Weighted average -1.2%; local rates range from 0.6% to 1.7%
North Dakota	No state or local property tax.	No tax
Ohio	No state and local property tax.	No tax
Oklahoma	State registration tax in lieu of local property tax, levied at 1.25% of factory delivered price in the first	1.25%

	year. Each year thereafter the tax is 90% of the previous year's, until year 20 when tax is zero.	
Oregon	No state or local property tax.	No tax
Pennsylvania	No state or local property tax.	No tax
Puerto Rico	No response.	NR
Rhode Island	Property tax at mill rates determined locally. Values set by state Vehicle Value Commission. Effective rates range from .975% to 5.4% of value.	.975% to 5.4%
South Carolina	Property tax at mill rates determined locally. Values set by state using NADA blue book. Mill levies applied to 11% of the vehicle value.	2% to 3.75%
South Dakota	No state or local property tax.	No tax
Tennessee	No state or local property tax, although counties may levy a local option registration fee.	No tax
Texas	About one in 25 jurisdictions levy a personal property tax. Vehicles assessed at 100% of market value as determined by NADA blue book.	No tax in most jurisdictions; 2% - 3% in a few jurisdictions
Utah	Counties collect local property tax at uniform state rate of 1.5% of NADA blue book.	1.5%
Vermont	No state or local property tax.	No tax
Virginia	Property tax at mill rates determined locally. Each locality establishes fair market value by using loan, trade-in or retail value as determined by a recognized pricing guide. Localities establish different assessment ratios ranging from 15% to 100% of fair market value Effective tax rate charged by localities varies widely. Statewide average tax rate is 3.78%. Some local governments prorate personal property tax levies. Statewide nominal average, including pro-ration, is 3.58%	3.58% nominal statewide average
Virgin Islands	No state or local property tax.	No tax
Washington	State levies tax in lieu of personal property tax. Tax is 2.2% of MSRP depreciated on a state schedule to minimum value of 10% of MSRP after 12 years. Additional 0.3% local option tax in specified counties. A portion of the funds is distributed to transit agencies.	2.2% 2.5% in certain counties
West Virginia	Local property tax levied by taxing jurisdictions and collected by the county treasurer.	0.8% to 1.9%
Wisconsin	No state or local property tax.	No tax
Wyoming	Property tax levied by counties at a statewide rate: year 1 - 3% of 60% of msrp; year 2 - 3% of 50%;	1.8%

year 3 - 3% of 40%; year 4 - 3% of 30%; year 5 -
3% of 20%; year 6 and thereafter - 3% of 15%.

Source: NCSL survey of state fiscal offices and state revenue departments, 1/98; state statutes.



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Appendix xiii



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OHPI

Office of Highway Policy Information

Highway Taxes and Fees: How They Are Collected and Distributed - 2001

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/ Part 1 of 2

BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE STATE

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 2001

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS				
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLE	
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/		NONFARM
		(1)	(2)			(3)	(4)		(5)
Alabama	Flat fee. A \$1.25 issuance fee is included in columns (2) through (4).	\$24.25	\$24.25	\$24.25	Gross weight groups. A \$1.25 issuance fee is included in columns (8), (9) and (10).	\$23 for up to 8,000 lbs to \$845 for 80,001 lbs and over.	\$30 for up to 30,000 lbs to \$85 for 42,000 lbs.	\$236.25	
Alaska	Flat fee for 2-year period.	68.00	68.00	68.00	Unladen weight.	\$158 for 5,000 lbs or less to \$640 18,001 lbs and over. Pickup trucks 10,000 lbs or less pay \$78.00.	Trucks not exceeding a total net weight of 16,000 lbs registered for \$68.	158.00	
Arizona	Flat fee.	8.00	8.00	8.00	Flat fee plus gross weight groups.	\$8.00 flat fee plus \$7.50 for 8,000 lbs or less to \$324.00 for 30,000 lbs. A \$4.00 commercial fee is included in columns (8) and (9).	No special rates.	210.00	
Arkansas	Unladen weight groups: \$17 for 3,000 lbs or less; \$25 for 3,001 to 4,500 lbs; \$30 for 4,501 lbs and over.	17.00	25.00	17.00	Flat fee plus gross weight groups.	\$21.00 for 6,000 lbs or less to \$12.35 per 1,000 lbs for 60,000 lbs.	Weight fee based on gross weight and number of axles, with a minimum fee of \$32.50 and a maximum fee of \$163.00 for a 5-axle vehicle.	130.00	

California	Flat fee. A \$1.00 California Highway Patrol fee is included in columns (2) through (4). An additional fee of \$10.00 for electric passenger vehicles not subject to weight fees. Electric vehicles- Unladen weight groups: \$87.00 for 6,000 lbs or less; \$266.00 for 6,000 lbs but less than 10,000 lbs; \$358.00 for 10,000 lbs or more.	28.00	28.00	28.00	Flat fee plus weight fee based on unladen weight and number of axles.	\$28 flat fee plus \$8 for a 2-axle truck 3,000 lbs or less to \$1,016 for a 3-axle truck over 15,000 lbs.	No special rates.	285.00
Colorado	Empty weight groups: \$6.00 for 2,000 lbs or less; \$6.00 plus 20 cents per cwt. over 2,000 lbs; \$12.50 plus 60 cents per cwt. over 4,500 lbs. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emissions fee, \$1.00 Emergency Medical Network, and a \$2.00 fee for cars with air conditioners are included in columns (2) through (4).	19.00	28.20	26.60	Empty weight for 16,000 lbs or less. Declared gross weight plus annual mileage groups for over 16,000 lbs. Gross weight.	\$7.60 for 2,000 lbs or less to \$233.00 for 16,000 lbs. An additional registration fee of \$12.00 for vehicles less than 7 yrs old; \$10.00 for 7 yrs. but less than 10 years; and \$7.00 for 10 years and older. \$273.00 for 16,001 lbs and driven less than 30,000 miles per year to \$2,373.00 for over 74,000 lbs and driven more than 30,000 miles per year plus \$10.00. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emission fee, \$1.00 Emergency Medical Network, and a \$2.00 fee for cars with air conditioners are included in columns (8) and (10). \$1.15 per cwt. for up to 20,000 lbs to \$1.90 per cwt. for over 73,000	\$6.20 for 2,000 lbs or less to \$110.00 plus \$1.50 per cwt. for over 16,000 lbs. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emissions fee, \$1.00 Emergency Medical Network, and a \$2.00 fee for cars with air conditioners are included in column (9).	117.00

						lbs.		
Connecticut	Flat fee for 2-year period.	70.00	70.00	70.00			Flat fee for 2-year period.	281.00
						Minimum fee: \$39.00.		
Delaware	Flat fee. \$20 per year of registration.	20.00	20.00	20.00	Gross weight.	\$20 for first 5,000 lbs and \$16.80 for	\$20.00 for first 5,000 lbs and \$2.60 for each additional 1,000 lbs.	272.00
						each additional 1,000 lbs.		
District of Columbia	Empty weight groups: \$55 for 3,499 lbs or less to \$88 for 3,500 lbs and over. A \$10 inspection fee is assessed in addition to the fees shown.	\$55.00	\$88.00	\$55.00	Empty weight groups. A \$10 inspection fee is assessed in addition to the fees shown.	\$95 for less than 3,000 lbs to \$479 for 16,000 lbs and over.	No special rates.	\$163.00
Florida	Empty weight groups: \$14.50 for 2,499 lbs or less to \$32.50 for 3,500 lbs and over. A \$3.00 service charge, a 50 cent reflectorized plate fee, a 50 cent fee for Real Time Vehicle Information System fee, a \$1.00 Air Pollution Control fee, a \$1.50 Transportation Disadvantaged fee, \$1.00 Law Enforcement Radio System fee, a \$2.00 License Plate Replacement fee, a \$2.00 surcharge, a 18 cent fee for Theft Prevention Programs, 10 cent Emergency Medical Services fee, 42 cent Juvenile Justice fee, and a 40 cent fee to the	27.10	45.10	35.10	Empty weight groups: \$14.50 for 1,999 lbs or less to \$32.50 for 3,001 lbs to 5,000 lbs. Add-on fees identical to those listed in column (1) for automobiles. Gross weight groups: Twelve different weight groups for vehicles over 5,000 lbs, ranging from flat rate of \$45.00 to \$979.00. Add-on fees are similar to those listed in column (1) for automobiles, except that Transportation Disadvantaged fee does not apply, and for vehicles of 10,000 lbs or more there is an additional \$5.00 surcharge. Add-on fees are included in columns (6)	\$27.10 flat fee for 1,999 lbs or less to \$995.10 for 72,000 lbs or more.	Gross vehicle weight: \$76.10 for less than 10,000 lbs to \$81.10 for 10,000 lbs or more but less than 44,000 lbs. \$256.10 for 44,000 lbs or more. Vehicles classified as "goats" are registered for \$18.60.	147.10

	General Revenue Fund are included in columns (2) through (4).				through (10).			
Georgia	Flat fee.	20.00	20.00	20.00	Gross weight.	\$20 for 14,000 lbs or less to a maximum of \$75 for over 30,000 lbs, "not for hire" straight trucks, or to a maximum of \$150 for over 30,000 lbs, " for hire " straight trucks.	Flat fee of \$20.	25.00
Hawaii	Flat fee (\$20.00) plus net weight tax of 1.25 cent per pound (\$12.00 minimum) for the City and County of Honolulu, 0.5 cent per pound (\$6.00 minimum) for Hawaii County, 0.75 cent per pound (\$6.00 minimum) for Maui County, and 0.75 cent per pound (\$12.00 minimum) for Kauai County.	63.82 9/ 47.95 53.24 52.74 10/	114.31 9/ 83.38 93.69 10/	88.70 9/ 9/ 63.50 71.90 71.40 10/	Flat fee (\$20) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. per pound for 4,001 to 7,000 lbs; 1.25 cent per pound for 7,001 to 10,000 lbs; flat rate of \$150 for over 10,000 lbs. 9/	\$104.00 for 3,000 lbs to \$571.50 for 20,000 lbs for the City and County of Honolulu, \$103.50 to \$571.00 for Kauai County, \$89.00 to \$471.50 for Maui County and \$74.00 to \$371.50 for Hawaii County.	\$104.00 for 3,000 lbs to \$421.50 for 20,000 lbs for the City and County of Honolulu \$103.50 to \$421.00 for Kauai County, \$89.50 to #321.50 for Maui County and \$74.00 for Hawaii County. Vehicles over 6,000 lbs used for agricultural purposes are not subject to the State weight tax.	278.64
	Plus State net weight tax 0.75 cent per pound for 4,000 lbs or less; 1 cent per pound for 4,001 to 7,000 lbs; 1.25 cent per pound for 7,001 to 10,000 lbs; flat rate of \$150.00 for over 10,000 lbs. 9/							
Idaho	Age groups: \$24.00 for vehicles over 8 years old to \$48.00 for vehicles 1 and 2 years old. A	25.25	37.25	29.25	Gross weight groups: A \$3.00 reflectorized plate fee (\$6.00 per truck) is	\$48 for 16,000 lbs or less to \$515.40 \$311.68 for 50,001 to 60,000 lbs. \$4,500.00	\$48 for 8,001 to 16,000 lbs \$311.68 for 50,001 to 60,000 lbs. \$210.00 to	144.65

	\$3.00 reflectorized plate fee (\$5.00 per automobile) is assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (2) through (4).				assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (8), (9) and (10).	depending on miles traveled for 60,000 lbs to 106,000 lbs.	\$4,500.00 depending on miles traveled for 60,000 lbs to 106,000 lbs.	
Illinois	Flat fee.	\$48.00	\$48.00	\$48.00	Flat fee plus fee based on gross weight.	\$10 flat fee plus \$38 for gross weight of 8,000 lbs or less to \$1,100 for 45,000 lbs.	\$10 flat fee plus \$120 for 16,000 lbs or less to \$648 for 45,000 lbs.	\$390.00
					Optional basis: flat fee plus mileage weight tax.	\$10 flat fee plus \$58 for gross weight of 12,000 lbs or less to \$556 for 45,000 lbs with per mile taxes on mileage exceeding stipulated amounts.	No Special Rates	
Indiana	Flat fee of \$12.00. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (2) through (4).	12.75	12.75	12.75	Gross weight groups. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (8) and (9).	\$20 for 7,000 lbs or less to \$956 for over 66,000 lbs.	One half regular fee for trucks over 11,000 lbs.	175.75
Iowa	Empty weight and value: 40 cents per cwt. plus one percent of value. The portion based on value drops to 0.75 percent after 5 registrations, 0.5 percent after 6 registrations and 0.1 percent after 8 and all future registrations. Minimum total registration \$10.00.	14.00	380.00	75.00	Gross weight groups.	\$65 for 3 tons or less (decreasing withage to a minimum of \$35) to \$1,695 for 40 tons. Over 40 tons is \$1,695 plus \$80 for each ton in excess of 40 tons.	\$80 for 6 tons to \$675 for 32 tons.	200.00

Kansas	Gross weight groups: \$25.00 for 4,500 lbs or less; \$35.00 for more than 4,500 lbs. A \$2.25 service fee is included in columns (2) through (4).	27.25	37.25	27.25	Gross weight groups.	\$35.00 for 12,000 lbs or less to \$1,925.00 for 85,500 lbs. A \$2.25 service fee is included in column (8).	\$35.00 for 16,000 lbs or less to \$600.00 for 85,500 lbs. A \$2.25 service fee is included in column (9).	132.25
Kentucky	Flat fee. A \$3.00 service charge is included in columns (2) through (4).	14.50	14.50	14.50	Gross weight groups. A \$3 service charge and a 50 cent Reflectorized Plate fee are included in columns (8), (9) and (10).	\$11.50 for 6,000 lbs or less to \$474.00 for 44,000 lbs.	\$11.50 for 38,000 lbs or less to 40 percent of regular fee for over 38,000 lbs.	53.50
Louisiana	Actual value: \$10 per year for a 4 year period for \$10,000 or less to \$10 plus \$1 per \$1,000 over \$10,000.	10.00	41.00	15.00	Gross weight groups.	\$10 per year for a 4 year period for 6,000 lbs or less to \$1,056 for 88,000 lbs, paid annually.	\$3 per year for a 4 year period for 6,000 lbs or less to \$40 for 88,000 lbs.	76.00
Maine	Flat fee.	23.00	23.00	23.00	Gross weight groups.	\$23 for 6,000 lbs or less to \$980 for 90,000 lbs. \$40 rebate for vehicles registered for more than 23,000 lbs gross vehicle weight and attesting to exclusive operation in the power unit semi-trailer mode.	\$19 for 6,000 lbs or less to \$355 for 54,000 lbs.	186.00
Maryland	Shipping weight groups: \$27.00 for 3,700 lbs or less to \$40.50 for over 3,700 lbs. An \$8.00 surcharge is included in columns (2) through (4).	35.00	48.50	35.00	Chassis weight groups with gross weight limits or manufacturer's rated capacity for 1/2 and 3/4 ton.	\$33.75 for 3/4 ton or less manufacturer's rated capacity. Others \$47.50 (minimum gross weight 10,000 lbs) to \$940.00 (maximum gross weight 80,000 lbs). An \$8.00 surcharge is included in columns (8) and (10).	\$2.75 per 1,000 lbs of gross registered weight; \$27.50 (minimum gross weight of 10,000 lbs) to \$195.00 (maximum gross weight of 65,000 lbs). An \$8.00 surcharge is included in column (9).	88.75
Massachusetts	Flat fee for	\$30.00	\$30.00	\$30.00	Gross weight.	\$24 biennial per	\$2.75	\$252.80

	lifetime of registration.					1,000 lbs for 5,000 lbs or less. Minimum fee: \$96. \$15 per 1,000 lbs for greater than 5,000 lbs. Annual minimum fee: \$90.	biennial per 1,000 lbs of gross registered weight; \$27.50 (minimum gross weight of 10,000 lbs) to \$195.00 (maximum gross weight of 65,000 lbs). An \$8.00 surcharge is included in column (9).	
Michigan	Empty weight: 1983 or older model vehicles are based. \$29 for 3,000 lbs or less to 90 cents per cwt. for over 10,000 lbs. 1984 or newer model vehicles are based on mfrs. base list price; \$30 for \$5,999 or less to 0.5 % of the base list price for over \$30,000 plus a \$5 processing fees. Decrease in 2nd, 3rd and 4th year by 10 % per year.	29.00	211.00	58.00	Gross weight groups, except empty weight for trucks less than 8,000 lbs.	\$39.00 for commercial pickups 4,000 lbs or less empty weight to \$49.00 for 5,000 lbs. \$1.40 per cwt. for other trucks (not used in combination) for 2,500 lbs empty weight to \$2.72 per cwt. for 8,000 lbs plus \$5.00; \$378.00 to 24,000 lbs gross weight to \$2,398.00 for over 160,000 lbs.	74 cents per cwt. of empty weight plus \$5.	190.00
Minnesota	Value and age: The base value is the manufacturer's suggested retail price plus the destination charges. Value depreciation every other year until minimum tax.	99.00	464.00	125.00	Gross weight and age groups. Fees reduced in the eighth year of vehicle life.	\$90 for 9,000 lbs or less and older than 8 years to \$1,760 for 81,000 lbs. Fees reduced by 25 percent for vehicles 9 years old and older.	\$21 for 12,000 lbs or less and older than 8 years to \$1,056 for 81,000 lbs. Fees reduced by 45 percent for vehicles 9 years old and older.	145.00
Mississippi	Flat Fee. \$8.75 decal fee plus \$15.00 privilege tax. An additional \$1.25 is assessed when new plates are issued.	23.75	23.75	23.75	Flat fee plus gross weight groups.	\$8.75 decal fee plus \$7.20 for 6,000 lbs or less to \$2,862.00 for 80,000 lbs. An additional \$1.25 is assessed when new plates are	\$8.75 decal fee plus \$7.20 for 6,000 lbs or less to \$2,214.00 for 80,000 lbs. An additional \$1.25 is	503.50

						issued.	assessed when new plates are issued.	
Missouri	Horsepower groups: \$18 for less than 12 horsepower to \$51 for 72 horsepower and over.	21.00	33.00	24.00	Gross weight groups.	\$25.50 for 6,000 lbs or less to \$1,719.50 for over 78,000 lbs.	\$15.50 for 6,000 lbs or less to \$350.50 for over 72,000 lbs.	63.00
Montana	Empty weight groups: \$10.25 for 2,850 lbs or less; \$15.25 for 2,851 lbs and over. An additional \$2.00 fee collected when new plates are issued.	10.25	15.25	15.25	Flat fee plus gross weight fee.	\$15.25 flat fee plus gross weight fee of \$21.00 for 16,000 lbs or less to \$750.00 for 80,000 lbs plus additional \$46.00 for each 2,000 lbs over 80,000 lbs.	\$15.25 flat fee plus 35 percent of gross vehicle weight fee schedule with minimum fee of \$6.00.	43.25
Nebraska	Flat fee. An additional fee of \$1.50 plus county fee of \$1.00 is included in columns (2) through (4). A \$1.50 per plate fee is assessed when new plates are issued.	17.50	17.50	17.50	Gross vehicle weight. An additional fee of \$1.50 plus county fee of \$1.00 is included in columns (8) and (9). A \$1.50 per plate fee is assessed when new plates are issued.	\$18 for 3 tons or less to \$810 for 36 tons.	\$18 for 5 tons or less to \$335 for 47 tons.	138.00
Nevada	Flat fee.	33.00	33.00	33.00	Declared gross weight groups.	\$33 for 6,000 lbs or less to \$48 for 10,000 lbs. Over 10,000 to 26,000 lbs, \$12 per 1,000 lbs. Over 26,000 to 80,000 lbs, \$17 per 1,000 lbs.	No special rates.	252.00
New Hampshire	Gross weight groups: \$19.20 for 3,000 lbs or less to 84 cents per cwt. for 8,001 lbs and Additional \$1.50 per plate reflectorized plate fee when new plates are issued.	\$19.20	\$31.20	\$31.20	Gross weight. Plus additional \$1.50 per plate reflectorized plate fee when new plates are issued.	\$19.20 for 3,000 lbs or less to 84 cents per cwt. for 8,001 lbs and over.	\$24 for 16,000 lbs or less. Plus 74 cents per cwt. for any additional weight above 16,000 lbs.	\$168.40
New Jersey	Shipping	25.00	50.00	25.00	Gross weight.	\$53.50 for 5,000	1/2 the fee	161.50

	weight groups and age: \$14 for under 2,700 lbs for 1970 and older 1971-1979 models. \$25 for under 3,500 lbs to \$50 for over 3,500 lbs for 1980 and newer models. A \$2.50 inspection fee is assessed in addition to the fees shown.					lbs or less to \$19.50 for each additional 1,000 lbs for over 40,000 to 70,000 lbs. Solid Waste Vehicles: \$50 for 5,000 lbs or less to \$11.50 for each additional 1,000 lbs up to 60,000 lbs. Contractor: \$922.50 for \$41,000 lbs (minimum) to \$22.50 for each additional 1,000 lbs up to 70,000 lbs.	provided for trucks. A \$2.50 inspection fee is assessed in addition to the fees shown.	
New Mexico	Shipping weight groups and age: \$20 for 2,000 lbs or less; \$29 for 2,001 to 3,000 lbs; \$42 for over 3,000 lbs. Fees are \$16, \$23, and \$34, respectively, after 5 years.	23.00	42.00	23.00	Gross weight groups. 12/	\$30 for 4,000 lbs or less to \$129.50 for 48,001 lbs and over. Fee reduced 20 percent after 5 years for trucks under 26,000 lbs.	2/3 of regular registration fee for vehicles over 6,000 lbs.	129.00
New York	Shipping weight: 86 cents per cwt. or major fraction thereof for 3,500 lbs or less plus \$1.29 per cwt. or major fraction thereof over 3,500 lbs rounded to the nearest 25 cents. Minimum \$13.80 (less than 6 cylinders); \$17.25 (6 cylinders or more). Maximum \$74.75. \$17.25 for electrically propelled vehicles. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when	17.25	37.00	24.85	Gross weight. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$2.88 per 500 lbs gross vehicle weight, or fraction thereof, rounded to the nearest 25 cents.	Agricultural trucks owned by a person engaged in food production, \$2.01 per 500 lbs gross vehicle weight or fraction thereof, rounded to the nearest 25 cents. Farm vehicles operated upon a highway connecting by the most direct route any farms or portions of a farm under single or common ownership or operation, \$1.00 flat fee.	115.25

	new plates are issued.							
North Carolina	Flat fee. Passengers cars - \$20.	20.00	20.00	20.00	Gross weight and flat fee.	\$3.00 plus 46 cents per cwt. For 4,000 lbs or less to \$1.20 per cwt. For over 17,000 lbs. Minimum annual fee \$21.50	\$3.00 plus 1/2 regular weight fee, minimum annual \$17.50.	183.25
North Dakota	Gross weight and age groups: \$28 for 3,199 lbs or less for the 13th and subsequent registrations to \$253 for 9,000 lbs and over for the 1st through 6th registrations. An additional fee of \$2.00 for the law enforcement training academy are included in columns (2) through (4).	36.00	90.00	60.00	Gross weight and age groups.	\$28 for 4,000 lbs or less for the 11th and subsequent registrations to \$170 for 26,000 lbs for the 1st through 7th registrations.	Special rate for trucks registered from 20,000 to 105,000 lbs: \$44 for 22,000 lbs for the 11th and subsequent registrations to \$628 for 105,000 lbs for the 1st through 6th registrations.	116.00
Ohio	Flat fee. A \$2.25 service charge is included in columns (2) through (4). A 25 cent county tag fee is assessed in addition to the fees addition to the fees shown. A 50 cent reflectorized plate fee is assessed when new plate are issued.	\$22.25	\$22.25	\$22.25	Gross weight. A \$2.25 service charge is included in columns (8), (9) and (10). A 50 cent reflectorized plate fee is assessed when new plates are issued.	\$45 for 2,000 lbs or less to \$1,340 for 80,000 lbs.	Empty weight. \$5.00 base plus 50 cents per cwt. for the first 3,000 lbs increasing to \$2.25 per cwt. for the excess over 10,000 lbs. Minimum fee: \$12.00.	\$127.00
Oklahoma	Flat fee, value and age: \$15.00 plus 1.25% of the factory delivered price. Fee for 2nd through 12th year is \$15.00 plus 90 percent of the previous year's percentage fee. The fee	20.00	90.00	100.25	Gross weight and age on trucks up to 15,000 lbs. Over 15,000 lbs based only on gross weight registered. A \$1.75 administrative fee and a \$3.00 general revenue fund	\$100.00 for under 15,000 lbs to \$1,083.00 for 90,000 lbs. Fee reduced after 5th year on trucks under 15,000 lbs. Minimum fee: \$29.00.	Flat fee.	100.00

	will be the same for the 12th year through the 20th year. A \$1.75 admin. fee and a \$3.00 general revenue fund fee are included in columns (2) through (4). The \$15.00 registration fee is eliminated for vehicles 21 years or older.				fee are included in columns (8), (9) and (10).			
Oregon	Flat fee is for 24 consecutive months. A \$1.00 reflectorized plate fee (\$2 per automobile) is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. 13/	\$15 for 8,000 lbs or less to \$415 for 105,500 lbs.	\$15 for 8,000 lbs or less to \$385 for 105,500 lbs.	190.00
Pennsylvania	Flat fee.	24.00	24.00	24.00	Gross weight.	\$39 for 5,000 lbs or less to \$834 for 73,280 lbs.	\$51 or 1/3 of the standard annual fee for class, whichever is greater. 14/	237.00
Rhode Island	Flat fee. A \$5 reflectorized plate fee is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. A \$5 reflectorized plate fee is assessed when new plates are issued.	\$34 for 4,000 lbs or less to \$972 for 74,000 lbs plus \$24.00 per 2,000 lbs over 74,000 lbs.	A flat fee of \$10 for all farm vehicles.	194.00
South Carolina	Flat fee for a 2-year period.	24.00	24.00	24.00	Gross weight groups.	\$30 for 4,000 lbs or less to \$1,600 for 80,000 lbs.	\$12 for 26,499 lbs or less to \$120 for	195.50
South Dakota	Shipping weight groups and age: \$30.00 for 2,000 lbs or less to \$55.00 for 4,001 to 6,000 lbs, inclusive. Fee reduced 30 percent when vehicle is 5 or more years old. Additional fee for Solid	21.00	40.00	30.00	Shipping weight groups and age.	\$48 for 6,001 lbs to 8,000 lbs. Additional fees for vehicles over 8,000 lbs. Fee reduced 30 percent when vehicle is 5 or more years old.	No special rates.	49.00

	Waste Management of \$0.25 per tire, not to exceed \$1.00 per vehicle.							
Tennessee	Flat fee. A \$2.50 clerk's fee is included in columns (2) through (4). A \$1.00 reflectorized plate fee is assessed when new plates are issued.	23.00	23.00	23.00	Gross weight groups.	\$39.75 for 9,000 lbs or less to \$1,334.25 for 80,000 lbs.	\$19.50 for 9,000 lbs or less to \$493.75 for 80,000 lbs.	360.25
Texas	Age groups or flat rate and gross weight. \$40.50 for model year more than 6 years from date of annual registration to \$58.50 for model year 3 years or less from date of annual registration. \$25.00 plus 60 cents per cwt. for vehicles over 6,000 lbs. A 30 cent reflectorized plate fee is included in columns (2) through (4).	\$40.80	\$58.80	\$50.80	Flat fee plus gross weight groups. A 30 cent reflectorized plate fee is included in columns (8) and (9).	\$25.00 plus 44 cents per cwt. for 6,000 lbs or less to 99 cents per cwt. for over 31,000 lbs. Diesel trucks pay 11 percent additional fee.	1/2 regular fee plus \$5.	\$180.07
Utah	Flat fee. A \$2.50 driver education fee is included in columns (2) through (4). A \$1.00 reflectorized plate fee (\$2.00 per automobile) is assessed when new plates are issued.	21.00	49.50	21.00	Gross weight groups.	\$21.00 for 12,000 lbs or less. For over 14,000 lbs add \$18.50 for each 2,000 lbs or fraction thereof in excess. Vehicles over 80,000 lbs must purchase an overweight permit, and if overlength, an oversize permit as well. Annual permits for overweight vehicles are \$300.00, and for oversize vehicles are \$50.00.	\$21.00 for 12,000 lbs or less. \$30.00 for 12,001 lbs to 14,000 lbs. Add \$8.00 for each 2,000 lbs or fraction thereof in excess of 14,000 lbs. Farm trucks in excess of 80,000 lbs or overlength must purchase overweight and/or oversize	70.50

							permits with the same limits as regular registrations.	
Vermont	Flat fee. A \$1.00 emission fee is assessed in addition to the fees shown.	42.00	42.00	42.00	Gross weight groups. A \$1.00 emission fee is assessed in addition to the fees shown.	\$42.00 for less than 6,000 lbs to \$17.60 per 1,000 lbs for over 80,000 lbs. additional fees of \$25.00 for 10,000 lbs to \$275.00 for 60,000 lbs and over.	\$40 for less than 18,000 lbs to \$115 for over 35,000 lbs to 55,000 lbs.	271.00
Virginia	Shipping weight groups: \$23.00 for 4,000 lbs or less; \$28.00 for over 4,000 lbs. A \$1.50 State Police Inspection fee and \$2.00 Emergency Medical Service fee are included in columns (2) through (4).	26.50	31.50	26.50	Flat fee plus fee based on gross weight. A \$1.50 State Police inspection fee and an additional \$5.00 fee for vehicles over 6,500 lbs are included in columns (8) and (10).	\$13.00 flat fee plus \$2.60 per 1,000 lbs for 10,001 lbs to \$12.00 per 1,000 lbs for 80,000 lbs. Minimum fee of \$34.00 for vehicles with gross weight of 6,501 lbs to 10,000 lbs. 15/	Vehicles exclusively on the farm or on highways connecting farms, not in excess of twenty miles, are exempt from registration. Other two-axle farm vehicles 7,500 lbs or more pay 1/2 of fee per thousand lbs of gross	131.50
Washington	Flat fee. A 50 cent reflectorized plate fee (\$1.00 per automobile) is assessed when new plates are issued. Vehicles powered by natural gas or liquefied petroleum gas are assessed an additional fee of \$91.25. A \$3.00 filing fee is included in each registration.	33.00	33.00	33.00	Declared gross weight groups including surcharge. A 50 cent reflectorized plate fee (\$1.00 per truck) is assessed when new plates are issued. A \$3.00 filing fee is included in each registration.	\$38.00 for up to 4,000 lbs to \$440.00 for 40,000 lbs.	\$30 for 4,000 lbs or less to \$231 for 40,000 lbs. Trucks operating within 15 miles of farm require only a \$5 decal and are exempt from regular registration.	138.00
West Virginia	Flat fee. A \$1.50 additional fee is included in columns (2) through (4).	30.00	30.00	30.00	Gross weight groups. A \$1.50 additional fee is included in	\$28.50 for 4,000 lbs or less to \$78.50 for 16,000 lbs, plus \$10.00 per \$48.50 for 4,500 lbs or less to	\$30 for 8,001 lbs to \$250 for 64,000 lbs. \$45 for 12,000 lbs or less, 1/4	90.00

						\$1,969.50 for 80,000 lbs.	regular fee for over 12,000 lbs.	
Wisconsin	Flat fee.	45.00	45.00	45.00	Gross weight groups.			365.50
Wyoming	Flat fee.	15.00	15.00	15.00	Empty weight groups. 16/	\$2 for 1,000 lbs or less to \$60 for 6,001 lbs or over.	No special rates.	60.00

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United States Department of Transportation - Federal Highway Administration

Appendix xiv

Excise Tax Calculation

First time registration of a vehicle in calendar year 2001:

<u>Year of Vehicle:</u>	<u>Current Mill Rate:</u>	<u>For Calculation Purposes:</u>
2001	24	multiply MSRP by .024
2000	17.5	multiply MSRP by .0175
1999	13.5	multiply MSRP by .0135
1998	10	multiply MSRP by .01
1997	6.5	multiply MSRP by .0065
1996 and older	4	multiply MSRP by .004

Scenario: A person who registers a vehicle for the first time in calendar year 2001 will be charged the above mill rates according to the year of the vehicle.

Example: Purchased a 1999 Honda Accord on 09/28/01, the original manufacturer's suggested retail price is \$22,150.00 - the excise tax will be calculated at .0135 and the amount of excise tax is \$299.03. This figure is reached by multiplying the MSRP by .0135.

If the mill rates were to be dropped by 1 mill rate:

<u>Year of Vehicle:</u>	<u>Current Mill Rate:</u>	<u>For Calculation Purposes:</u>
2001	23	multiply MSRP by .023
2000	16.5	multiply MSRP by .0165
1999	12.5	multiply MSRP by .0125
1998	9	multiply MSRP by .009
1997	5.5	multiply MSRP by .0055
1996 and older	3	multiply MSRP by .003

Using the same scenario above, the excise due would be \$276.88.

Appendix xv

§514. Evasion of registration fees and excise taxes

A person required to register a vehicle in this State who instead registers the vehicle in another state or province or who fails to register a vehicle in this State is guilty of evasion of registration fees and excise taxes. Violation of this section is a traffic infraction punishable by a fine of not less than \$500 nor more than \$1,000.

The Secretary of State shall notify the State Tax Assessor upon receipt of the court abstract so that the State Tax Assessor may determine whether further investigation is necessary.

For purposes of this section, a person is presumed to be a resident of the State if that person has:

1. **Enrolled child in public school.** Enrolled a minor child of whom that person has sole or primary custody in a public school within the State; or
2. **Declared or indicated primary residence in State.** Declared, indicated or stated that that person's primary residence is in the State on any form, document or application used by public and private entities or persons.

An oral statement by a person stating a Maine address as that person's primary residence is prima facie evidence of primary residence under this section.

§515. Motorcycles and parking control vehicles

The annual fee for registering:

1. **Motorcycle.** A motorcycle or a parking control vehicle is \$21; and
2. **Moped.** A moped is \$9.

§515-A. Motorcycle registration plates

Motorcycle registration plates must bear the words "Ride Safe." Motorcycle registration plates issued prior to January 1, 1998 may be replaced, upon a registrant's request, by plates issued under this section. The registrant shall surrender the original plates and pay a one-time \$5 fee for the replacement plates.

Motorcycle plates issued under sections 457, 515-B, 517 and 523 are exempt from this section.

§515-B. Purple Heart medal recipients; special motorcycle registration plates

The Secretary of State, on application and upon evidence of payment of the excise tax required by Title 36, section 1482 and the registration fee required by section 515, shall issue a registration certificate and a Purple Heart motorcycle registration plate, to be used in lieu of a regular registration plate, to a person who is a Purple Heart medal recipient. Notwithstanding section 468, the Secretary of State may issue fewer than 2,000 of the plates authorized by this section, and this plate does not require a sponsor.

1. **Application.** An application for Purple Heart motorcycle registration plates must be accompanied by proof that the applicant has been awarded the Purple Heart medal. The Secretary of State shall verify the documentation presented by the applicant. Misrepresentation of documents is in violation of section 2103, subsection 5.

2. **Surviving spouse.** The surviving spouse of a Purple Heart recipient issued motorcycle registration plates in accordance with this subsection may retain and display the Purple Heart plates as long as the surviving spouse remains unmarried. Upon remarriage, the surviving spouse may not use the Purple Heart plates on a motorcycle, but may retain them as a keepsake. Upon the death of the surviving spouse, the family may retain the Purple Heart plates, but may not use them on a motorcycle.

3. **Design.** The Secretary of State shall determine the design of the Purple Heart motorcycle registration plate. Upon request and as provided by section 453, the Secretary of State shall issue Purple Heart motorcycle registration plates that are also vanity plates. Purple Heart vanity plates are issued in accordance with this section and section 453. The annual service fee of \$15 for vanity plates is credited to the Highway Fund.

4. **Recognition plates.** A Purple Heart recipient or the surviving spouse of a Purple Heart recipient who does not operate a motorcycle or register a motorcycle and who otherwise qualifies for the issuance of special Purple Heart motorcycle registration plates may apply to the Secretary of State for a special single plate recognizing that award. The Secretary of State shall design and identify these special single plates for recognition purposes only. Special single plates may not be attached to a motorcycle. Only one plate may be issued to each recipient and a one-time fee of \$5 charged.

The Secretary of State shall begin issuing Purple Heart motorcycle registration plates in accordance with this section no later than November 1, 2000.

§516. Stock car

The annual fee for registering a stock race car is \$7.

§517. Government vehicles

1. **Exemption.** The following vehicles are exempt from registration fees, but must be registered and are subject to inspection requirements:

- A. Vehicles owned by the State;
- B. Vehicles owned by a county;
- C. Vehicles owned or used by a municipality;
- D. (Repealed)
- E. Vehicles owned by school district;

COUNTS OF VEHICLES BY MODEL-YEAR AND CLASS-CODE

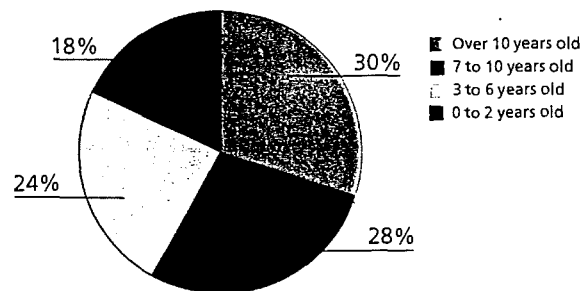
YEAR COUNT PERCENT, SUM OF ALL CLASS CODES

1970	5,099	0.3493
1971	4,098	0.2807
1972	5,896	0.4039
1973	5,987	0.4102
1974	6,279	0.4302
1975	5,180	0.3549
1976	5,910	0.4049
1977	8,377	0.5739
1978	11,389	0.7803
1979	11,502	0.7880
1980	10,049	0.6885
1981	9,462	0.6482
1982	11,375	0.7793
1983	15,653	1.0724
1984	25,203	1.7268
1985	33,109	2.2684
1986	42,121	2.8859
1987	53,864	3.6905
1988	69,869	4.7871
1989	71,837	4.9219
1990	63,276	4.3354
1991	58,104	3.9810
1992	67,209	4.6048
1993	80,645	5.5254
1994	89,632	6.1412
1995	95,284	6.5284
1996	87,481	5.9938
1997	90,119	6.1746
1998	98,804	6.7696
1999	90,696	6.2141
2000	98,938	6.7788
2001	77,931	5.3395
2002	21,863	1.4979

TOTAL 1,459,473

U.S. Vehicle Population

Vehicles in Operation
By Age – 2000



Source: Estimates by Manheim Auctions based on data from The Polk Company.

Vehicles In Operation By Age

(Thousands of Units)	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
0 to 2 years old	23,674	21,565	20,432	20,782	22,943	24,378	26,279	23,770	25,248	26,636	28,550
3 to 6 years old	58,889	59,019	55,349	53,702	50,472	49,534	50,180	53,297	54,335	55,542	56,638
7 to 10 years old	38,708	43,013	47,627	51,924	53,068	52,856	50,491	48,685	46,151	45,168	46,188
+10 years old	58,027	57,909	58,111	59,907	62,231	66,673	71,344	75,219	79,309	82,164	81,991

Source: The Polk Company

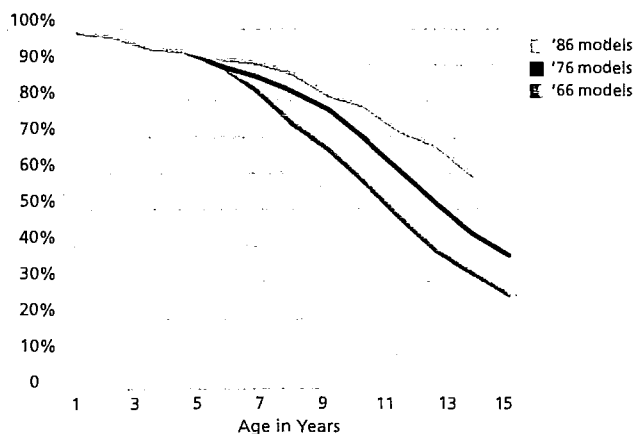
Vehicles in Operation by Age

Vehicles more than 10 years old have been the fastest growing segment of the vehicle population, but the other age categories have also shown substantial absolute growth. Vehicles between 3 to 6 years old are a prime market for their first vehicle transfer, while 7 to 10-year-old vehicles are often ripe for their second or third trade.

Survival Rates of Vehicles by Age

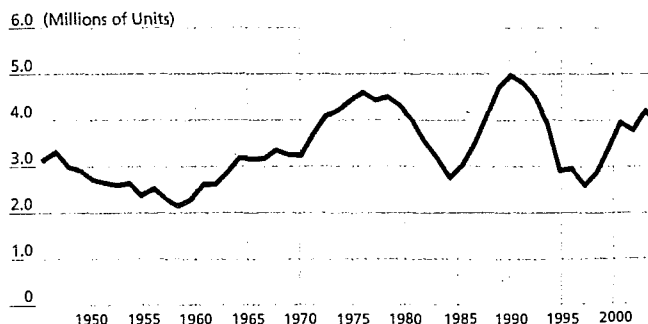
The survival rate of vehicles has continued to advance for more than 30 years. As shown here, after 13 years of use, 60% of the 1986 models sold were still in operation. Only 32% of the 1966 model vehicles were still on the road after 13 years of use. Noting that vehicles have been scrapped at a slower rate, whether the economy is booming or receding, makes it clear that the trend is being driven more by engineering than economics.

Survival Rates of Vehicles By Age



Source: The Polk Company

Annual Vehicle Population Growth
Five-Year Moving Average



Source: The Polk Company

Annual Average Vehicle Population Growth

This decade will probably have average annual growth of close to 3.0 million units. The changing causes of vehicle growth should make future growth projections both more stable and predictable. Clearly, transactions transfers within the vehicle population (used vehicle sales) will far exceed both scrappage and additions to the rolling stock (new vehicle sales).