

MAINE STATE LEGISLATURE

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STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

PAUL R. LePAGE
GOVERNOR

February 13, 2018

Dear Member of the 128th Legislature:

For the past seven years as Governor, my priority has been to make Maine – our people – prosper. Helping Mainers keep more money in their wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

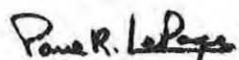
As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings – totaling an additional \$5.1 billion statewide. Property tax exemptions within municipalities total more than \$18 billion – shifting over \$330 million in property taxes to local homeowners.

In Maine, over 4 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts, restricting an area the size of Aroostook County from development. In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,230 percent. Land trusts now control over 476,000 acres with an estimated value of \$390 million.

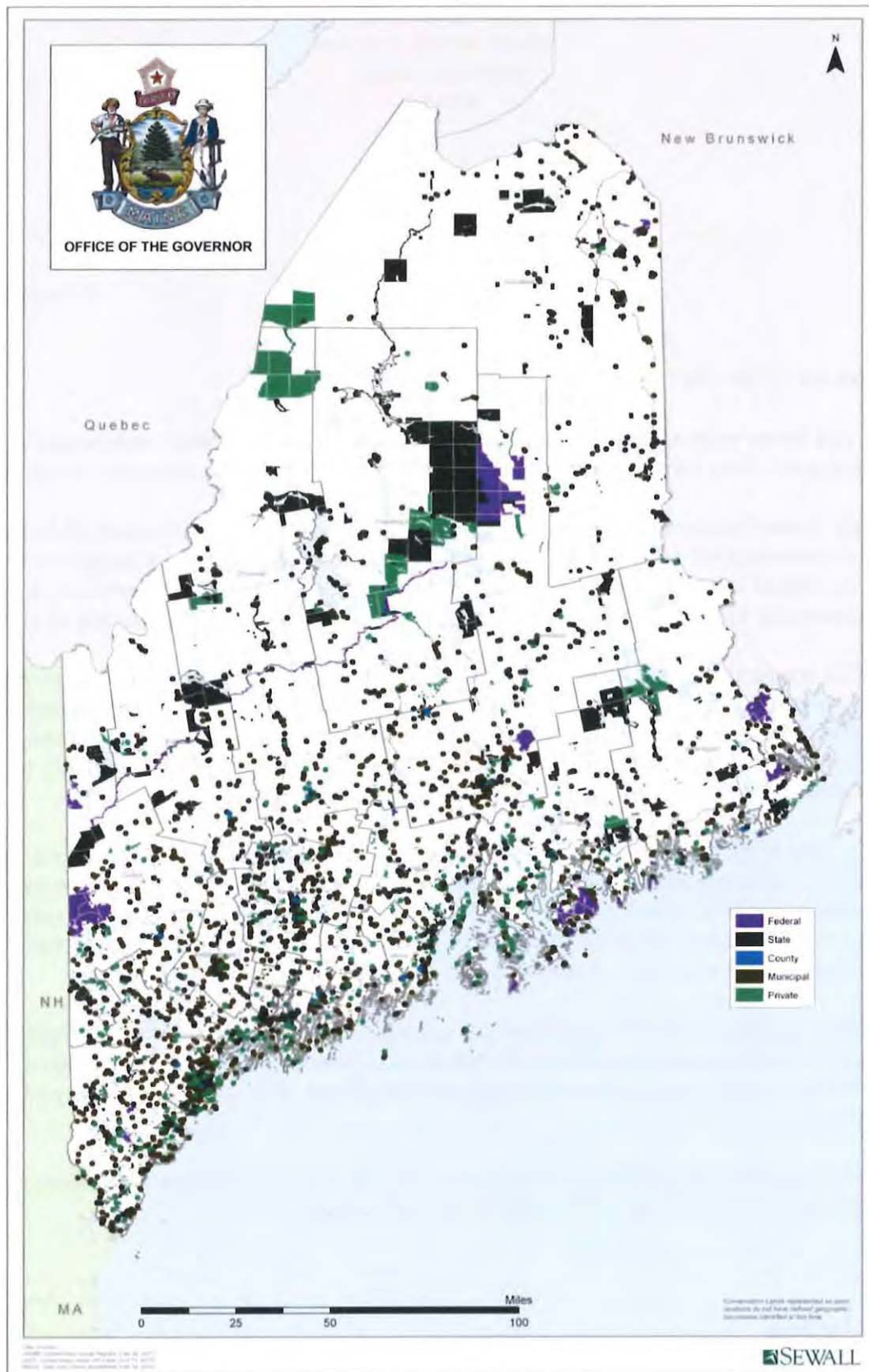
On the following pages, you will see what that tax shift looks like by town, and by category. I encourage you to ask municipal officials in your districts how much land has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. We must restore the balance.

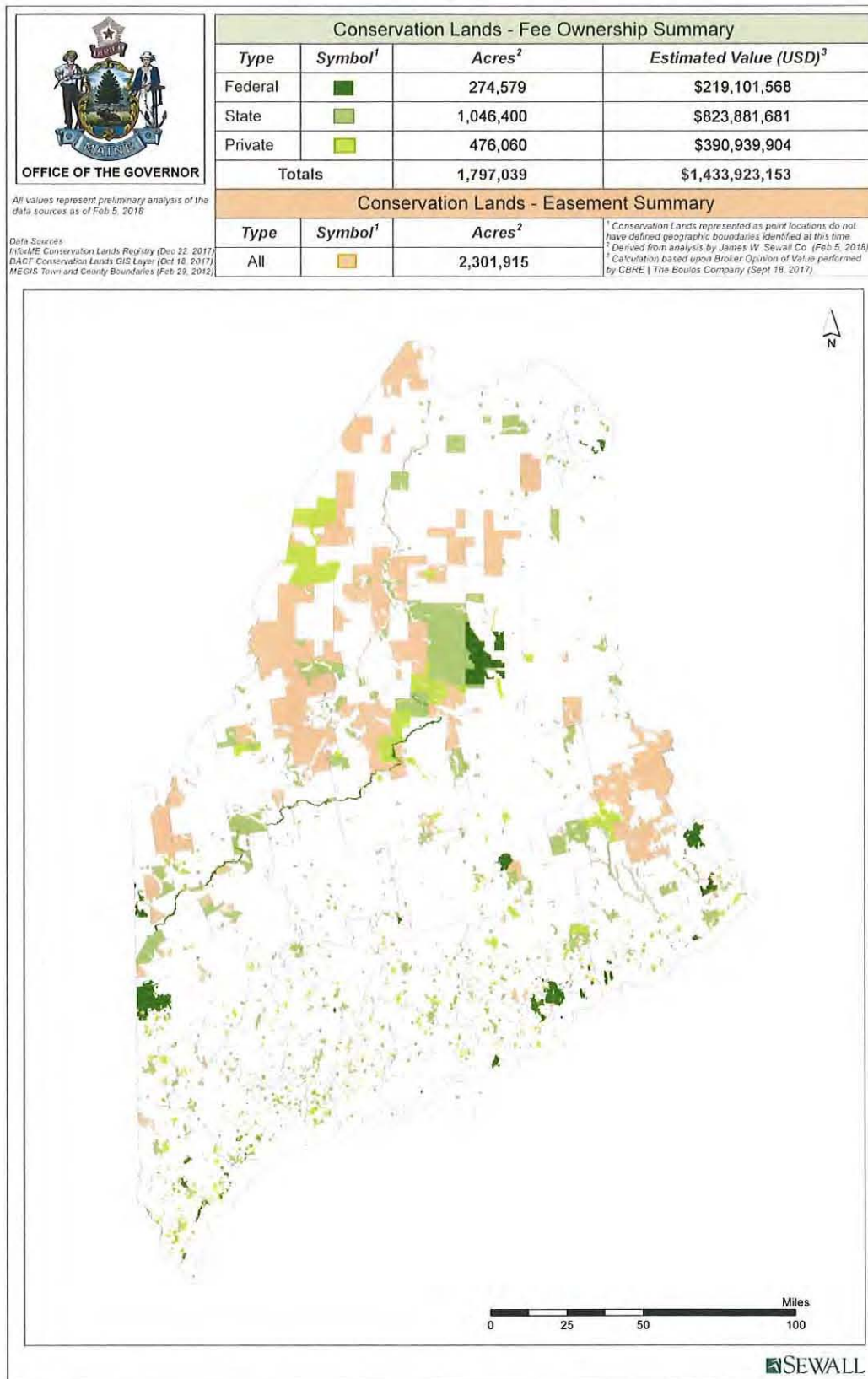
Sincerely,


Paul R. LePage
Governor

Locations of Properties Owned by Governments and Non-Profits



This map highlights the locations of properties owned by federal, state, county, and municipal governments and non-profit corporations throughout Maine.



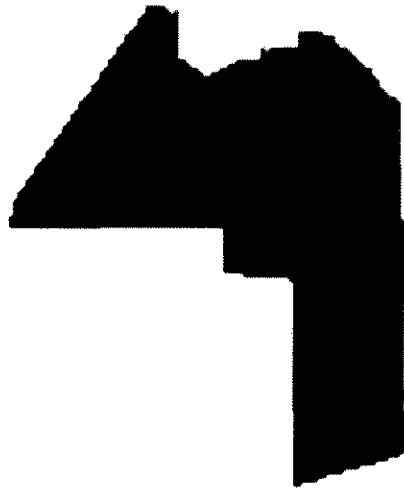
This map illustrates the amount of conservation land, fee-owned and lands under conservation easement. The federal and state ownership and easement data was obtained through the Department of Agriculture, Conservation and Forestry's GIS conservation layer. The private ownership data generally represents lands owned by land trusts and other conservation groups and was obtained through the state's Conservation Easement Registry and Conservation Lands Registry which requires mandatory registration of properties by these organizations. It is known that some entities did not register their fee-owned lands in accordance with statute. Estimated values were derived from a broker's opinion of value of vacant land conducted on a county basis in September 2017.

The State of Maine's Total Conservation Lands

4,098,954 acres*



The State of Connecticut
3,547,731 acres



Aroostook County
4,370,560 acres

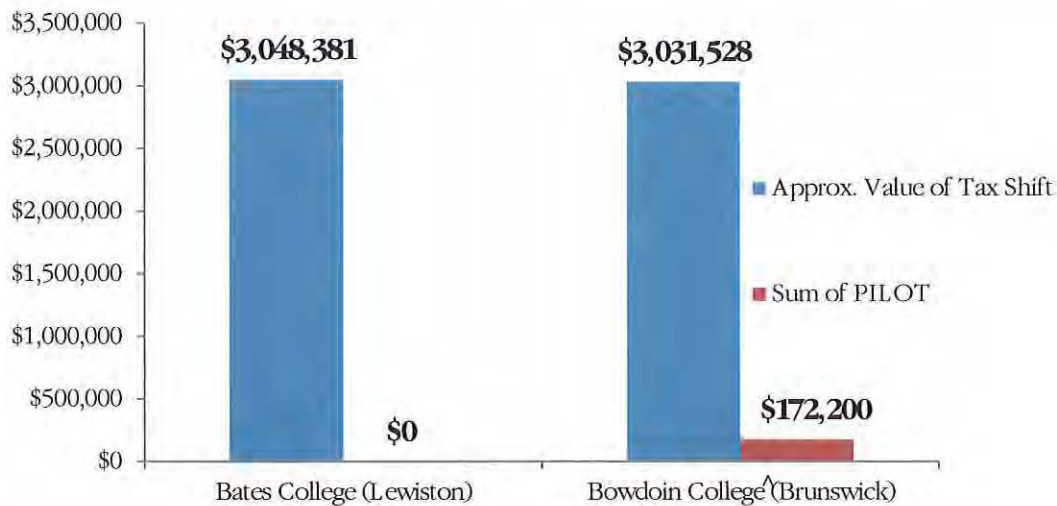
Putting land into conservation permanently restricts this land from being developed in the future and shifts the tax burden to local property taxpayers. Despite being a state proud of its home rule tradition, local residents do not have a vote on these permanent restrictions. For comparison, the total land area restricted by land conservation (federal, state, and private) is now greater than the total land area of state of Connecticut and is almost equivalent to prohibiting the entirety of Aroostook County from development.

* Based upon self-reported data from federal, state and private organizations.

Case Study: Use of Payments In Lieu of Taxes (PILOTs) by Colleges/ Universities

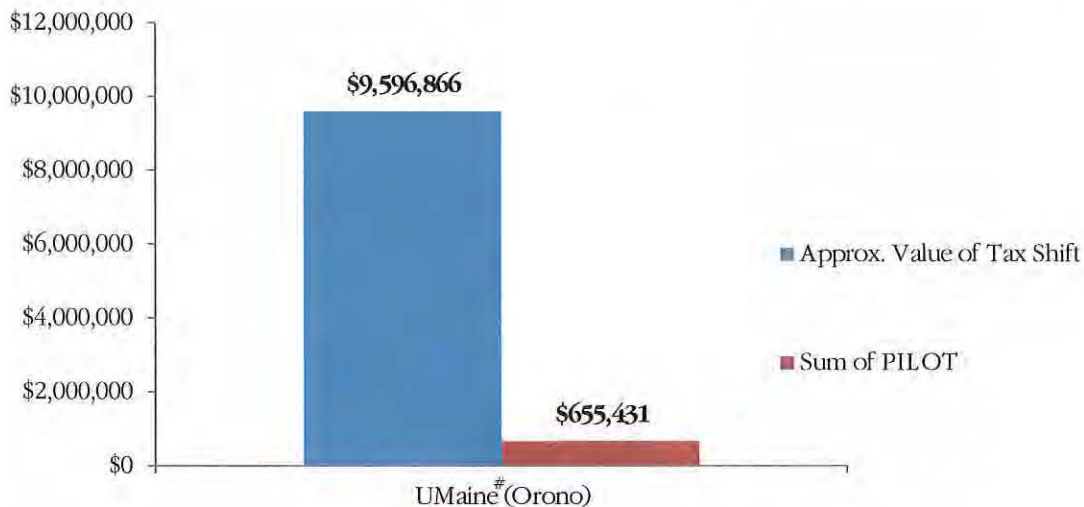
A number of municipalities throughout Maine are host to private and public higher education institutions. The financial demands for fire/rescue, law enforcement, and public works services are at odds with the overall impact that the tax exempt status of these institutions has on the municipality. Some of these colleges and universities do pay PILOTs or payments-in-lieu of taxes but in comparison to the net loss of tax revenue and the size of their institutional endowments, the stark contrast is appalling. The following charts depict the value of the PILOTs and the approximate sum of lost tax revenues for their tax exempt properties.

Bates College and Bowdoin College own some taxable properties, not eligible for exemption under existing law.



Bates College Endowment \$293,833,000*

Bowdoin College Endowment \$1,455,909,000*



University of Maine Foundation Endowment \$203,012,000*

As a state entity, the University of Maine does not have any taxable property; it does provide a PILOT to the Town of Orono to help support the fire department, hazmat, and code enforcement budgets.

* Market value of the institutions endowment (FY2017) as reported by the National Association of College and University Business Officers (NACUBO) in their NACUBO-Commonfund Study of Endowments (2017)

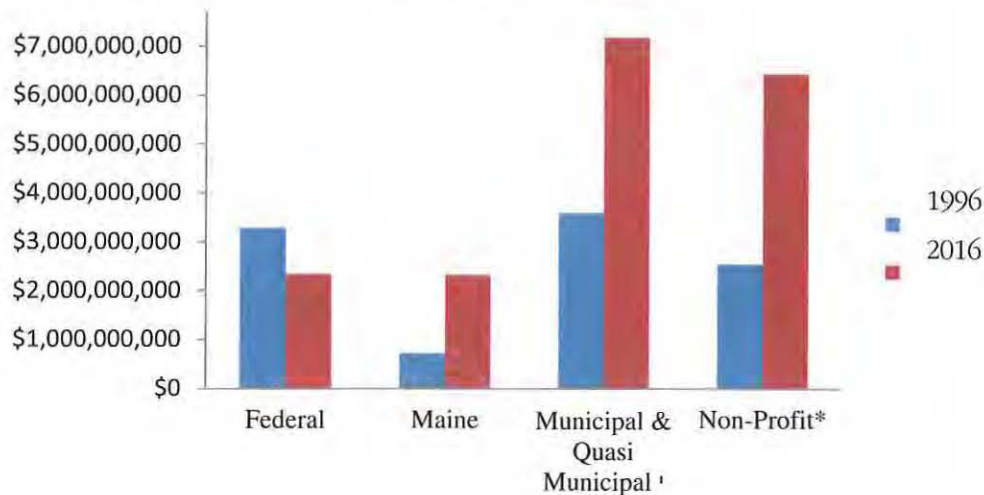
^ Bowdoin FY2017

UMaine FY 2017

The value of exempt properties over the last 20 years has grown significantly. The charts on this page use data from Maine Revenue Service's Municipal Valuation Returns (MVR) submitted by towns and cities to demonstrate that shift.

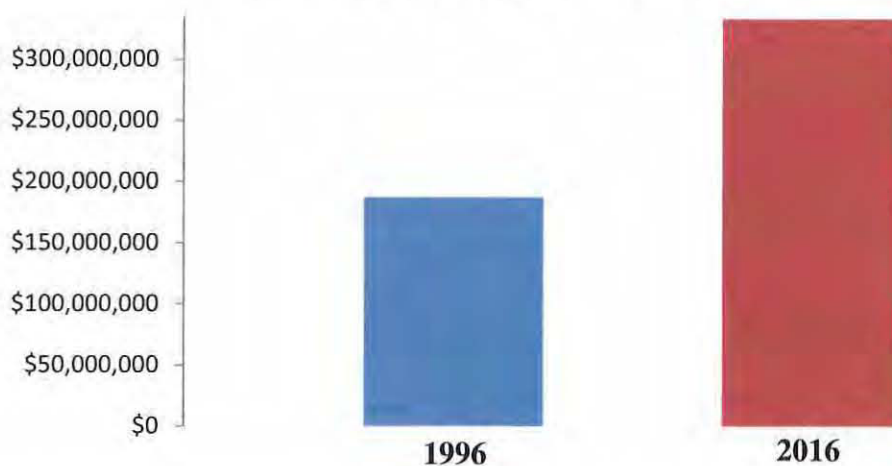
Tax Exempt Property Value Comparison		
	1996	2016
Federal	\$3,284,531,449	\$2,344,625,317
Maine	\$724,777,752	\$2,331,507,619
Municipal & Quasi Municipal *	\$3,593,944,123	\$7,174,893,275
Non-Profit*	\$2,542,474,725	\$6,435,988,700
Total Tax Exempt Value	\$10,145,728,049	\$18,287,014,911

Tax Exempt Property Value Comparison



The growth of value in tax exempt properties over this period has shifted the tax burden to Maine families. This chart calculates the value of the tax shift in each of Maine's cities and towns by utilizing their self-reported exempt property values and their mil rate for the respective years.

Value of Property Tax Shift

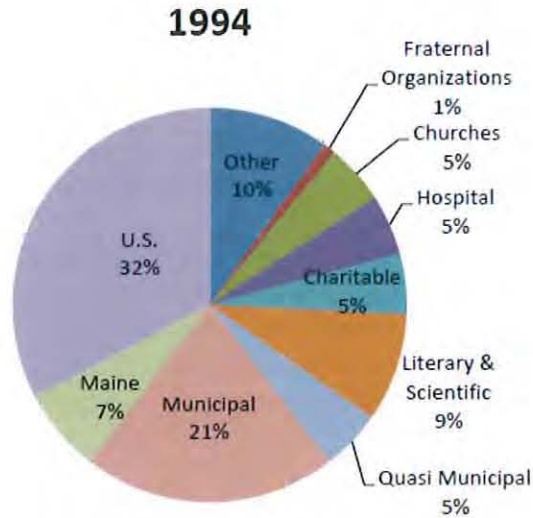


* This includes Municipal Corporations, Quasi Municipal Organizations, and Water

* This includes Benevolent & Charitable Organizations, Literary & Scientific, American Legion & VFW, Fraternal Organizations, Chamber of Commerce & Boards of Trade and Churches

The 1994 tax exempt property chart below is from a 1996 report, which, along with dozens of others requested by the Legislature over the last four decades, gathers dust while the property tax burden grows. Rather than demand that non-profits pay a fair share for local service costs, the Legislature continues to kick the can down the road by giving in to non-profit lobbyists.

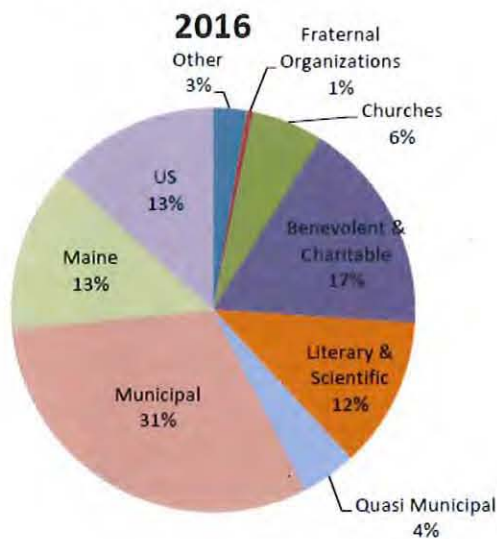
Tax Exempt Property by Type in Maine



1994 Total \$10,109,375,148

Source: The Commission to Study the Growth of Tax Exempt Property in Maine's Towns, Cities, Counties, and Regions; pg5 February 1996

Tax Exempt Property by Type in Maine



2016 Total \$18,556,187,893

Source: 2016 Municipal Valuation Return

What does the property tax shift mean to Mainers?

To ensure every property owner in Maine pays their fair share, a proposal was made to require property tax payments by non-profits at a level of 50% of their assessed value. The full property tax exemption on properties owned by certain non-profit organizations was removed and reduced to 50 percent. The organizations affected included benevolent and charitable institutions, literary and scientific institutions, veterans organizations, chambers of commerce, boards of trade, fraternal organizations, hospitals, HMOs, and blood banks while houses of worship retained their 100 percent exemption. This fair share proposal was rejected by the Legislature.

The charts that follow highlight the value of the tax shift for the median home of each of Maine's municipalities. This is the additional annual cost for each homeowner due to the tax exempt property in their community. The next column demonstrates the reduction in property taxes that some homeowners would receive if the proposal was adopted, including the state contributing its fair share. The last column indicates the additional revenue a municipality would receive based upon this assessment.

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ABBOT	\$53	\$16	\$8,990
ACTON	\$36	\$6	\$18,567
ADDISON	\$173	\$52	\$38,832
ALBION	\$41	\$12	\$10,460
ALEXANDER	\$69	\$1	\$415
ALFRED	\$540	\$92	\$125,751
ALLAGASH	\$2	\$1	\$398
ALNA	\$92	\$44	\$16,520
ALTON	\$117	\$49	\$18,152
AMHERST	\$96	\$40	\$7,010
AMITY	\$48	\$21	\$2,963
ANDOVER	\$20	\$6	\$3,275
ANSON	\$27	\$6	\$9,555
APPLETON	\$137	\$21	\$14,703
ARROWSIC	\$154	\$52	\$11,651
ARUNDEL	\$74	\$29	\$49,343
ASHLAND	\$605	\$167	\$164,825
ATHENS	\$52	\$5	\$3,439
ATKINSON	\$55	\$24	\$5,015
AUBURN	\$440	\$126	\$1,720,120
AUGUSTA	\$690	\$317	\$4,366,341

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
AURORA	\$190	\$25	\$2,544
AVON	\$125	\$63	\$26,730
BAILEYVILLE	\$29	\$4	\$12,484
BALDWIN	\$61	\$12	\$10,267
BANGOR	\$947	\$422	\$8,332,263
BAR HARBOR	\$1,438	\$354	\$1,826,546
BARING PLT	\$878	\$8	\$1,146
BATH	\$437	\$128	\$991,530
BEALS	\$78	\$40	\$22,740
BEAVER COVE	\$400	\$0	\$0
BEDDINGTON	\$12	\$3	\$906
BELFAST	\$602	\$193	\$682,939
BELGRADE	\$53	\$11	\$34,578
BELMONT	\$0	\$0	\$0
BENTON	\$65	\$2	\$3,137
BERWICK	\$195	\$13	\$38,495
BETHEL	\$249	\$84	\$179,725
BIDDEFORD	\$540	\$196	\$2,198,709
BINGHAM	\$72	\$31	\$37,980
BLAINE	\$27	\$14	\$3,707
BLUE HILL	\$113	\$45	\$131,020
BOOTHBAY	\$131	\$58	\$237,193
BOOTHBAY HARBOR	\$334	\$111	\$244,990
BOWDOIN	\$96	\$34	\$40,772
BOWDOINHAM	\$86	\$35	\$45,936
BOWERBANK	\$23	\$6	\$1,288
BRADFORD	\$34	\$12	\$6,856
BRADLEY	\$144	\$55	\$42,923
BREMEN	\$62	\$15	\$11,328
BREWER	\$529	\$153	\$758,843
BRIDGEWATER	\$429	\$28	\$12,607
BRIDGTON	\$146	\$63	\$375,275
BRIGHTON PLT	\$16	\$2	\$218
BRISTOL	\$61	\$13	\$38,686
BROOKLIN	\$43	\$8	\$9,834
BROOKS	\$206	\$101	\$47,643
BROOKSVILLE	\$50	\$21	\$38,791
BROWNFIELD	\$93	\$35	\$35,593
BROWNVILLE	\$77	\$16	\$13,267
BRUNSWICK	\$1,567	\$758	\$5,530,495
BUCKFIELD	\$243	\$93	\$72,184
BUCKSPORT	\$190	\$30	\$106,678
BURLINGTON	\$1	\$1	\$576

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
BURNHAM	\$6	\$3	\$2,704
BUXTON	\$27	\$14	\$46,871
BYRON	\$10	\$0	\$0
CALAIS	\$542	\$153	\$276,740
CAMBRIDGE	\$73	\$27	\$6,106
CAMDEN	\$440	\$155	\$525,619
CANAAN	\$52	\$23	\$22,729
CANTON	\$114	\$19	\$9,636
CAPE ELIZABETH	\$384	\$77	\$344,122
CARATUNK	\$2	\$1	\$329
CARIBOU	\$471	\$144	\$636,248
CARMEL	\$30	\$10	\$12,548
CARRABASSETT VALLEY	\$53	\$12	\$26,060
CARROLL PLT	\$3	\$1	\$327
CARTHAGE	\$11	\$1	\$1,256
CARY PLT	\$162	\$84	\$15,177
CASCO	\$132	\$46	\$128,770
CASTINE	\$781	\$404	\$404,654
CASTLE HILL	\$211	\$9	\$1,955
CASWELL	\$74	\$0	\$48
CENTERVILLE unorganized	*	*	\$0
CHAPMAN	\$202	\$20	\$4,887
CHARLESTON	\$808	\$490	\$303,402
CHARLOTTE	\$184	\$48	\$15,130
CHEBEAGUE ISLAND	\$244	\$46	\$20,557
CHELSEA	\$1,877	\$13	\$15,987
CHERRYFIELD	*	*	\$31,989
CHESTER	\$2	\$1	\$677
CHESTERVILLE	\$34	\$8	\$7,340
CHINA	\$125	\$45	\$121,460
CLIFTON	\$114	\$52	\$26,005
CLINTON	\$42	\$7	\$11,512
CODYVILLE PLT	*	*	\$0
COLUMBIA	\$51	\$14	\$7,667
COLUMBIA FALLS	\$58	\$21	\$7,414
COOPER	*	*	\$4,323
COPLIN PLT	\$28	\$8	\$2,516
CORINNA	\$293	\$146	\$140,827
CORINTH	\$257	\$10	\$9,388
CORNISH	\$124	\$43	\$35,540
CORNVILLE	\$51	\$19	\$8,877
CRANBERRY ISLES	\$84	\$18	\$11,608
CRAWFORD	\$35	\$4	\$407

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
CRYSTAL	\$50	\$21	\$4,147
CUMBERLAND	\$405	\$48	\$177,580
CUSHING	\$22	\$3	\$4,144
CUTLER	\$629	\$86	\$94,835
CYR PLT	\$45	\$0	\$0
DALLAS PLT	\$45	\$18	\$12,190
DAMARISCOTTA	\$601	\$261	\$402,101
DANFORTH	\$136	\$35	\$29,780
DAYTON	\$97	\$7	\$5,240
DEBLOIS	\$11	\$5	\$1,725
DEDHAM	\$31	\$4	\$5,807
DEER ISLE	\$4	\$2	\$1,859
DENMARK	\$48	\$15	\$21,513
DENNISTOWN PLT	\$83	\$40	\$2,214
DENNYSVILLE	\$0	\$0	\$0
DETROIT	\$34	\$7	\$4,757
DEXTER	\$379	\$40	\$93,992
DIXFIELD	\$164	\$61	\$95,029
DIXMONT	\$27	\$7	\$4,447
DOVER-FOXCROFT	\$382	\$147	\$360,968
DRESDEN	\$141	\$25	\$19,035
DREW PLT	*	*	\$102
DURHAM	\$99	\$36	\$58,297
DYER BROOK	\$489	\$240	\$42,235
EAGLE LAKE	\$428	\$42	\$27,185
EAST MACHIAS	\$224	\$70	\$47,128
EAST MILLINOCKET	\$133	\$39	\$54,875
EASTBROOK	\$0	\$0	\$0
EASTON	\$106	\$10	\$21,648
EASTPORT	\$1,113	\$506	\$591,554
EDDINGTON	\$52	\$17	\$18,381
EDGECOMB	\$195	\$41	\$36,514
EDINBURG	\$0	\$0	\$0
ELIOT	\$186	\$95	\$291,729
ELLSWORTH	\$404	\$92	\$560,440
EMBDEN	\$92	\$17	\$23,424
ENFIELD	\$38	\$13	\$18,497
ETNA	\$32	\$5	\$2,431
EUSTIS	\$233	\$75	\$77,845
EXETER	\$46	\$21	\$9,494
FAIRFIELD	\$315	\$110	\$375,558
FALMOUTH	\$204	\$65	\$400,066
FARMINGDALE	\$90	\$14	\$22,021

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
FARMINGTON	\$804	\$446	\$1,761,922
FAYETTE	\$68	\$5	\$5,683
FORT FAIRFIELD	\$250	\$103	\$196,756
FORT KENT	\$546	\$222	\$424,224
FRANKFORT	\$28	\$5	\$3,963
FRANKLIN	\$162	\$46	\$63,225
FREEDOM	\$54	\$5	\$1,932
FREEPORT	\$236	\$52	\$296,100
FRENCHBORO	\$1,128	\$576	\$55,097
FRENCHVILLE	\$343	\$59	\$27,070
FRIENDSHIP	\$51	\$14	\$19,403
FRYE ISLAND	\$209	\$0	\$0
FRYEBURG	\$300	\$138	\$351,439
GARDINER	\$406	\$161	\$456,078
GARFIELD PLT	\$54	\$2	\$114
GARLAND	\$68	\$18	\$7,614
GEORGETOWN	\$111	\$45	\$58,365
GILEAD	\$94	\$7	\$1,562
GLENBURN	\$224	\$106	\$186,372
GLENWOOD PLT	*	*	\$96
GORHAM	\$631	\$222	\$1,442,664
GOULDSBORO	\$178	\$32	\$66,440
GRAND ISLE	\$82	\$32	\$11,528
GRAND LAKE STREAM PLT	\$44	\$7	\$1,566
GRAY	\$72	\$20	\$68,980
GREAT POND	*	*	\$57
GREENBUSH	\$59	\$4	\$3,212
GREENE	\$65	\$23	\$45,251
GREENVILLE	\$165	\$45	\$87,434
GREENWOOD	\$37	\$6	\$6,395
GUILFORD	\$296	\$23	\$27,725
HALLOWELL	\$140	\$53	\$66,741
HAMLIN	\$266	\$7	\$1,462
HAMMOND	\$77	\$22	\$2,087
HAMPDEN	\$432	\$164	\$531,640
HANCOCK	\$34	\$13	\$29,745
HANOVER	\$17	\$2	\$470
HARMONY	\$69	\$27	\$17,122
HARPSWELL	\$66	\$24	\$111,682
HARRINGTON	\$316	\$157	\$181,820
HARRISON	\$50	\$17	\$54,319
HARTFORD	\$21	\$2	\$1,730
HARTLAND	\$218	\$63	\$96,051

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
HAYNESVILLE	\$16	\$2	\$393
HEBRON	\$678	\$377	\$205,050
HERMON	\$235	\$64	\$172,408
HERSEY	\$3	\$2	\$188
HIGHLAND PLT	\$98	\$37	\$2,848
HIRAM	\$237	\$109	\$120,378
HODGDON	\$277	\$136	\$58,391
HOLDEN	\$79	\$17	\$26,166
HOLLIS	\$45	\$8	\$21,451
HOPE	\$112	\$27	\$22,721
HOULTON	\$452	\$195	\$661,187
HOWLAND	\$112	\$33	\$22,443
HUDSON	\$28	\$7	\$4,531
INDUSTRY	\$14	\$3	\$2,161
ISLAND FALLS	\$100	\$9	\$6,681
ISLE AU HAUT	\$234	\$41	\$8,740
ISLESBORO	\$209	\$41	\$52,406
JACKMAN	\$551	\$160	\$110,268
JACKSON	\$6	\$3	\$544
JAY	\$152	\$67	\$305,684
JEFFERSON	\$154	\$32	\$58,837
JONESBORO	\$96	\$29	\$16,322
JONESPORT	\$72	\$14	\$24,140
KENDUSKEAG	\$24	\$5	\$2,799
KENNEBUNK	\$237	\$36	\$267,281
KENNEBUNKPORT	\$109	\$36	\$165,374
KINGFIELD	\$33	\$8	\$7,086
KINGSBURY PLT	*	*	\$0
KITTERY	\$143	\$64	\$317,051
KNOX	\$15	\$7	\$2,662
LAGRANGE	\$32	\$7	\$2,131
LAKE VIEW PLT	\$12	\$5	\$2,291
LAKEVILLE	\$1	\$0	\$0
LAMOINE	\$58	\$18	\$21,328
LEBANON	\$26	\$3	\$8,115
LEE	\$278	\$140	\$95,556
LEEDS	\$99	\$25	\$28,040
LEVANT	\$95	\$31	\$28,758
LEWISTON	\$978	\$421	\$6,210,747
LIBERTY	\$1	\$0	\$345
LIMERICK	\$121	\$48	\$79,874
LIMESTONE	\$1,347	\$1,154	\$3,530,881
LIMINGTON	\$74	\$27	\$51,804

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
LINCOLN	\$211	\$94	\$323,008
LINCOLN PLT	\$6	\$0	\$50
LINCOLNVILLE	\$250	\$91	\$149,960
LINNEUS	\$96	\$40	\$17,674
LISBON	\$203	\$28	\$108,960
LITCHFIELD	\$77	\$19	\$34,675
LITTLETON	\$0	\$0	\$0
LIVERMORE	\$61	\$27	\$55,585
LIVERMORE FALLS	\$456	\$137	\$165,423
LONG ISLAND	\$264	\$60	\$26,413
LOVELL	\$58	\$23	\$56,142
LOWELL	\$2	\$0	\$0
LUBEC	\$364	\$156	\$184,143
LUDLOW	\$26	\$1	\$175
LYMAN	\$64	\$14	\$28,308
MACHIAS	\$674	\$302	\$475,042
MACHIASPORT	\$470	\$139	\$84,763
MACWAHOC PLT	\$14	\$1	\$242
MADAWASKA	\$210	\$29	\$94,555
MADISON	\$142	\$17	\$54,937
MADRID unorganized	*	*	\$0
MAGALLOWAY PLT	*	*	\$403
MANCHESTER	\$114	\$31	\$46,880
MAPLETON	\$111	\$39	\$35,147
MARIAVILLE	\$122	\$8	\$3,610
MARS HILL	\$237	\$59	\$71,747
MARSHFIELD	\$13	\$3	\$598
MASARDIS	\$1	\$1	\$203
MATINICUS ISLE PLT	\$66	\$26	\$3,916
MATTAWAMKEAG	\$58	\$12	\$7,460
MAXFIELD	\$8	\$4	\$335
MECHANIC FALLS	\$157	\$42	\$46,072
MEDDYBEMPS	\$60	\$9	\$2,005
MEDFORD	\$22	\$2	\$334
MEDWAY	\$124	\$11	\$7,809
MERCER	\$85	\$6	\$2,604
MERRILL	\$54	\$1	\$214
MEXICO	\$168	\$88	\$149,072
MILBRIDGE	\$119	\$11	\$16,087
MILFORD	\$173	\$3	\$3,984
MILLINOCKET	\$151	\$57	\$155,669
MILO	\$346	\$110	\$111,903
MINOT	\$63	\$9	\$9,160

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
MONHEGAN PLT	\$9	\$3	\$872
MONMOUTH	\$154	\$28	\$69,811
MONROE	\$5	\$0	\$125
MONSON	\$65	\$7	\$4,395
MONTICELLO	\$89	\$14	\$7,483
MONTVILLE	\$151	\$68	\$29,041
MOOSE RIVER	\$186	\$83	\$26,155
MORO PLT	\$21	\$2	\$198
MORRILL	\$105	\$18	\$5,627
MOSCOW	\$44	\$22	\$31,533
MOUNT CHASE	\$33	\$9	\$2,516
MOUNT DESERT	\$248	\$36	\$180,038
MOUNT VERNON	\$109	\$47	\$63,471
NAPLES	\$99	\$43	\$185,106
NASHVILLE PLT	\$46	\$24	\$2,956
NEW CANADA	\$82	\$26	\$3,682
NEW GLOUCESTER	\$149	\$58	\$125,612
NEW LIMERICK	\$20	\$9	\$6,946
NEW PORTLAND	\$51	\$12	\$7,783
NEW SHARON	\$28	\$15	\$11,203
NEW SWEDEN	\$283	\$59	\$19,487
NEW VINEYARD	\$2	\$0	\$0
NEWBURGH	\$21	\$5	\$2,887
NEWCASTLE	\$817	\$425	\$437,955
NEWFIELD	\$71	\$35	\$45,567
NEWPORT	\$160	\$75	\$129,164
NEWRY	\$7	\$2	\$4,051
NOBLEBORO	\$94	\$35	\$50,529
NORRIDGEWOCK	\$120	\$50	\$60,226
NORTH BERWICK	\$240	\$29	\$72,950
NORTH HAVEN	\$309	\$114	\$153,138
NORTH YARMOUTH	\$162	\$30	\$44,816
NORTHFIELD	\$18	\$7	\$2,427
NORTHPORT	\$64	\$9	\$11,281
NORWAY	\$174	\$45	\$173,735
OAKFIELD	\$8	\$4	\$11,617
OAKLAND	\$166	\$25	\$87,677
OGUNQUIT	\$99	\$19	\$49,735
OLD ORCHARD BEACH	\$102	\$26	\$207,056
OLD TOWN	\$607	\$299	\$1,167,306
ORIENT	\$88	\$40	\$11,709
ORLAND	\$101	\$29	\$33,108
ORONO	\$2,436	\$1,500	\$5,107,562

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ORRINGTON	\$201	\$58	\$132,783
OSBORN	\$31	\$13	\$1,894
OTIS	\$133	\$64	\$52,628
OTISFIELD	\$37	\$9	\$15,494
OWLS HEAD	\$152	\$74	\$116,849
OXBOW PLT	\$230	\$91	\$4,322
OXFORD	\$90	\$19	\$72,726
PALERMO	\$79	\$29	\$32,853
PALMYRA	\$65	\$6	\$6,370
PARIS	\$408	\$103	\$290,601
PARKMAN	\$16	\$3	\$1,925
PARSONSFIELD	\$148	\$56	\$73,220
PASSADUMKEAG	\$66	\$23	\$4,630
PATTEN	\$96	\$49	\$21,651
PEMBROKE	\$251	\$44	\$26,353
PENOBSCOT	\$15	\$4	\$4,247
PERHAM	\$96	\$39	\$9,816
PERRY	\$71	\$15	\$10,127
PERU	\$16	\$8	\$7,407
PHILLIPS	\$218	\$87	\$63,137
PHIPPSBURG	\$94	\$39	\$109,898
PITTSFIELD	\$185	\$77	\$185,464
PITTSTON	\$32	\$9	\$11,092
PLEASANT RIDGE PLT	\$0	\$0	\$18
PLYMOUTH	\$69	\$28	\$17,824
POLAND	\$131	\$30	\$120,272
PORTAGE LAKE	\$78	\$9	\$5,482
PORTER	\$53	\$19	\$15,391
PORTLAND	\$982	\$371	\$12,387,071
POWNA	\$80	\$28	\$25,994
PRESQUE ISLE	\$383	\$125	\$678,353
PRINCETON	\$103	\$21	\$14,504
PROSPECT	\$424	\$226	\$86,831
RANDOLPH	\$69	\$26	\$20,261
RANGELEY	\$305	\$105	\$150,866
RANGELEY PLT	\$22	\$11	\$10,000
RAYMOND	\$87	\$38	\$151,535
READFIELD	\$278	\$128	\$158,926
REED PLT	\$72	\$30	\$6,425
RICHMOND	\$219	\$43	\$82,216
RIPLEY	\$41	\$8	\$2,318
ROBBINSTON	\$206	\$22	\$5,167
ROCKLAND	\$772	\$152	\$780,697

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ROCKPORT	\$493	\$227	\$784,945
ROME	\$56	\$25	\$40,430
ROQUE BLUFFS	\$72	\$28	\$10,904
ROXBURY	\$3	\$0	\$175
RUMFORD	\$243	\$100	\$643,493
SABATTUS	\$217	\$14	\$28,274
SACO	\$307	\$98	\$902,392
SAINT AGATHA	\$220	\$99	\$43,636
SAINT ALBANS	\$33	\$14	\$15,970
SAINT FRANCIS	\$92	\$47	\$7,285
SAINT GEORGE	\$52	\$16	\$70,007
SAINT JOHN PLT	\$32	\$13	\$3,299
SANDY RIVER PLT	\$18	\$3	\$1,672
SANFORD	\$331	\$150	\$1,248,545
SANGERVILLE	\$91	\$26	\$19,090
SCARBOROUGH	\$214	\$46	\$541,280
SEARSMONT	\$110	\$37	\$35,642
SEARSPORT	\$629	\$189	\$325,519
SEBAGO	\$32	\$8	\$16,135
SEBEC	\$12	\$4	\$2,418
SEBOEIS PLT	*	*	\$572
SEDGWICK	\$91	\$16	\$17,290
SHAPLEIGH	\$33	\$6	\$17,182
SHERMAN	\$10	\$5	\$2,083
SHIRLEY	\$83	\$27	\$5,310
SIDNEY	\$69	\$20	\$38,600
SKOWHEGAN	\$124	\$43	\$373,140
SMITHFIELD	\$20	\$3	\$2,468
SMYRNA	\$24	\$5	\$1,112
OLON	\$145	\$58	\$44,467
SOMERVILLE	\$244	\$119	\$46,822
SORRENTO	\$31	\$7	\$4,373
SOUTH BERWICK	\$525	\$118	\$304,822
SOUTH BRISTOL	\$49	\$21	\$54,192
SOUTH PORTLAND	\$422	\$145	\$2,361,730
SOUTH THOMASTON	\$62	\$20	\$22,382
SOUTHPORT	\$8	\$1	\$1,004
SOUTHWEST HARBOR	\$156	\$22	\$43,106
SPRINGFIELD	\$152	\$68	\$16,235
STACYVILLE	\$36	\$14	\$3,404
STANDISH	\$324	\$168	\$810,469
STARKS	\$49	\$24	\$11,128
STETSON	\$72	\$20	\$10,997

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
STEUBEN	\$117	\$18	\$25,408
STOCKHOLM	\$140	\$34	\$6,917
STOCKTON SPRINGS	\$266	\$106	\$114,152
STONEHAM	\$110	\$16	\$8,454
STONINGTON	\$322	\$126	\$114,858
STOW	\$93	\$13	\$3,796
STRONG	\$79	\$30	\$24,911
SULLIVAN	\$158	\$29	\$38,273
SUMNER	\$169	\$79	\$42,330
SURRY	\$18	\$1	\$1,743
SWANS ISLAND	\$210	\$48	\$36,679
SWANVILLE	\$100	\$30	\$26,315
SWEDEN	\$17	\$3	\$1,178
TALMADGE	\$5	\$2	\$430
TEMPLE	\$39	\$9	\$3,144
THE FORKS PLT	\$2	\$1	\$560
THOMASTON	\$380	\$91	\$219,864
THORNDIKE	\$1,250	\$0	\$0
TOPSFIELD	\$58	\$19	\$4,201
TOPSHAM	\$332	\$46	\$210,997
TREMONT	\$98	\$13	\$25,346
TRENTON	\$190	\$72	\$116,338
TROY	\$67	\$10	\$3,933
TURNER	\$235	\$22	\$51,363
UNION	\$144	\$25	\$28,780
UNITY	\$514	\$275	\$271,705
UPTON	\$97	\$0	\$0
VAN BUREN	\$485	\$81	\$73,974
VANCEBORO	\$34	\$2	\$446
VASSALBORO	\$261	\$105	\$210,797
VEAZIE	\$106	\$22	\$41,363
VERONA	\$22	\$6	\$2,415
VIENNA	\$66	\$33	\$12,349
VINALHAVEN	\$114	\$21	\$47,415
WADE	\$157	\$33	\$4,911
WAITE	\$0	\$0	\$0
WALDO	\$169	\$73	\$25,414
WALDOBORO	\$269	\$34	\$103,745
WALES	\$33	\$5	\$3,376
WALLAGRASS	\$68	\$35	\$12,528
WALTHAM	\$23	\$0	\$0
WARREN	\$630	\$332	\$683,529
WASHBURN	\$566	\$27	\$14,640

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
WASHINGTON	\$71	\$25	\$23,412
WATERBORO	\$159	\$30	\$114,172
WATERFORD	\$0	\$0	\$0
WATERVILLE	\$832	\$440	\$3,127,004
WAYNE	\$71	\$15	\$12,207
WEBSTER PLT	\$0	\$0	\$0
WELD	\$67	\$29	\$24,539
WELLINGTON	\$47	\$4	\$1,026
WELLS	\$100	\$31	\$333,400
WESLEY	\$75	\$14	\$3,345
WEST BATH	\$101	\$34	\$63,785
WEST FORKS PLT	*	*	\$0
WEST GARDINER	\$79	\$32	\$53,986
WEST PARIS	\$88	\$22	\$16,476
WESTBROOK	\$278	\$75	\$702,037
WESTFIELD	\$117	\$8	\$2,466
WESTMANLAND	\$56	\$0	\$0
WESTON	\$48	\$23	\$16,419
WESTPORT ISLAND	\$16	\$1	\$806
WHITEFIELD	\$56	\$18	\$22,873
WHITING	\$65	\$27	\$11,297
WHITNEYVILLE	\$66	\$23	\$4,700
WILLIMANTIC	\$34	\$11	\$6,668
WILTON	\$196	\$34	\$69,896
WINDHAM	\$175	\$55	\$441,489
WINDSOR	\$61	\$28	\$65,583
WINN	\$28	\$11	\$5,213
WINSLOW	\$137	\$15	\$66,542
WINTER HARBOR	\$466	\$15	\$15,239
WINTERPORT	\$103	\$45	\$72,413
WINTERVILLE PLT	\$222	\$8	\$2,348
WINTHROP	\$320	\$30	\$92,449
WISCASSET	\$565	\$95	\$241,975
WOODLAND	\$92	\$20	\$9,811
WOODSTOCK	\$61	\$26	\$28,952
WOODVILLE	\$11	\$1	\$280
WOOLWICH	\$209	\$102	\$180,508
YARMOUTH	\$401	\$87	\$415,294
YORK	\$195	\$44	\$489,374

* Data reported through the Municipal Valuation Return (MVR) cannot support the calculation. In most cases the information has been limited to insure taxpayer confidentiality and in other instances data has not been reported by the municipality and cannot be calculated at this time.