

# MAINE STATE LEGISLATURE

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**Report for the Tax Year 2012 of Businesses that Receive  
Benefits from Both the Business Equipment Tax  
Reimbursement (BETR) and Tax Increment Financing (TIF)  
Programs**

A Report Prepared for the  
Joint Standing Committee on Appropriations & Financial Affairs and the  
Joint Standing Committee on Taxation  
Pursuant to 36 M.R.S. § 6664

Department of Administrative and Financial Services  
Maine Revenue Services

April 1, 2015

  
Jerome D. Gerard  
State Tax Assessor

This report, due annually on April 1, provides information regarding businesses receiving benefits under both the Business Equipment Tax Reimbursement (“BETR”) program and the municipal tax increment financing (“TIF”) district program. This report includes all businesses that filed qualifying BETR applications for reimbursement of personal property taxes and received TIF reimbursements for property taxes on the same personal property in 2012.

This report is for property taxes assessed as of April 1, 2012. Businesses are required to file for BETR reimbursement based on the calendar year in which the payments were made. Because taxes assessed by municipalities are often subject to split tax bills with a portion of the tax due in one calendar year and the balance due in the next calendar year, property assessed as of April 1, 2012 was subject to claim for payment under both the 2013 and 2014 BETR programs.

The specific information required by 36 M.R.S. § 6664 for BETR recipients includes:

- A list of businesses receiving reimbursement of property taxes as part of a TIF agreement;
- Total TIF district property value for each business;
- For each TIF district, the municipality involved and the property tax rate for that municipality;
- Total TIF district property taxes paid, categorized by real property and personal property;
- Total TIF credit enhancement agreement reimbursement for property taxes paid, categorized by real property and personal property;
- Total BETR reimbursement for each recipient; and
- Overlap between reimbursement for property taxes on personal property under the BETR program and under a TIF agreement.

**T.I.F. DISTRICTS / B.E.T.R. OVERLAP STUDY  
REPORT FOR APRIL 1, 2012 TAX YEAR**

Name of Business	Total Value of T.I.F. District Property (Including BETE & OAV)	Municipality	2012 Tax Rate	2012 CAPTURED ASSESSED VALUE			2012 T.I.F. REIMBURSEMENT TO CO.			2013-2014 Total B.E.T.R. Reimbursements Paid to Businesses Based on April 1, 2012 Property Tax Assessments (Both TIF & Non TIF)	Extent of Overlap for B.E.T.R. and T.I.F.
				PERSONALTY	REALTY	TOTAL	PERSONALTY	REALTY	TOTAL		
Backyard Farms LLC	\$46,882,100	Madison	0.01691	\$23,008,900	\$23,715,414	\$46,724,314	\$57,870	\$280,719	\$338,589	\$64,702	\$57,552
Bath Iron Works Corporation	\$470,509,000	Bath	0.01870	\$109,235,820	\$177,490,600	\$286,726,420	\$893,059	\$3,175,728	\$4,068,787	\$2,277,863	\$893,059
D & G Machine Products Inc	\$10,728,700	Westbrook	0.01740	\$3,111,100	\$1,799,400	\$4,910,500	\$27,067	\$15,655	\$42,721	\$38,921	\$27,067
DeLorme Publishing Co Inc.	\$12,387,800	Yarmouth	0.02120	\$837,650	\$3,962,200	\$4,799,850	\$17,758	\$83,999	\$101,757	\$19,503	\$17,758
Dingley Press, Inc.	\$29,650,500	Lisbon	0.02226	\$5,048,580	\$4,064,510	\$9,113,090	\$56,191	\$45,238	\$101,429	\$231,985	\$56,191
Fairchild Semiconductor Corporation	\$102,068,800	South Portland	0.01650	\$6,563,500	\$6,071,000	\$12,634,500	\$54,149	\$50,086	\$104,235	\$327,037	\$54,149
General Electric Company	\$90,611,200	Bangor	0.01965	\$9,864,300	\$30,263,100	\$40,127,400	\$193,833	\$594,670	\$788,503	\$211,721	\$193,833
GNP West Inc.	\$78,219,400	Millinocket	0.02640	\$44,128,491	\$0	\$44,128,491	\$582,496	\$0	\$582,496	\$1,766,385	\$582,496
Huhtamaki Inc	\$13,429,285	Waterville	0.02565	\$1,449,377	\$0	\$1,449,377	\$37,249	\$0	\$37,249	\$139,932	\$37,249
Lanco Assemble Systems, Inc.	\$3,097,800	Westbrook	0.01740	\$2,429,400	\$2,204,200	\$2,429,400	\$1,959	\$19,177	\$21,136	\$1,819	\$1,819
Lincoln Paper & Tissue, LLC	\$35,678,015	Lincoln	0.01986	\$30,889,152	\$0	\$30,889,152	\$382,585	\$0	\$382,585	\$532,750	\$382,585
LL Bean Inc	\$77,028,053	Freeport	0.01545	\$10,681,577	\$17,154,450	\$27,836,027	\$57,183	\$173,201	\$230,384	\$548,435	\$57,183
Maine Woods Company	\$9,853,600	Portage Lake	0.01775	\$5,486,400	\$1,763,830	\$7,250,230	\$48,692	\$15,654	\$64,346	\$58,576	\$48,692
Mainely Trusses Incorporated	\$1,984,300	Fairfield	0.01970	\$187,700	\$335,980	\$523,680	\$2,773	\$4,964	\$7,737	\$9,200	\$2,773
Mid State Machine Products	\$7,641,000	Waterville	0.02565	\$2,760,960	\$0	\$2,760,960	\$70,819	\$0	\$70,819	\$181,638	\$70,819
Moose River Lumber Co.	\$17,316,490	Moose River	0.01640	\$4,274,150	\$1,634,400	\$5,908,550	\$69,395	\$26,536	\$95,931	\$35,625	\$35,625
National Semiconductor Corp(Texas Instruments)	\$233,971,800	South Portland	0.01650	\$60,166,650	\$18,247,600	\$78,414,250	\$794,200	\$240,868	\$1,035,068	\$1,394,751	\$782,543
Nestle Waters North America Inc	\$173,786,423	Hollis	0.01035	\$60,092,930	\$65,180,555	\$125,273,485	\$466,471	\$505,964	\$972,435	\$616,274	\$466,471
Nestle Waters North America Inc	\$151,260,899	Poland	0.01365	\$35,665,281	\$44,808,260	\$80,473,541	\$126,576	\$159,025	\$285,601	\$651,119	\$126,576
Nichols Portland / Parker Hannifin	\$32,665,200	Portland	0.01882	\$4,248,555	\$589,030	\$4,837,585	\$79,958	\$11,086	\$91,043	\$134,927	\$79,958
NRF Distributors	\$4,756,100	Augusta	0.01755	\$163,440	\$1,608,720	\$1,772,160	\$2,868	\$28,233	\$31,101	\$23,302	\$2,868
PPSA Overseas LTD / Imery's Clay (new name)	\$5,393,700	Searsport	0.02020	\$866,700	\$3,620,500	\$4,487,200	\$11,380	\$47,537	\$58,917	\$58,917	\$11,380
Robbins Lumber Inc	\$12,889,900	Searsport	0.01730	\$3,148,875	\$1,245,600	\$4,394,475	\$53,931	\$21,333	\$75,264	\$29,307	\$16,097
Soleras Advanced Coatings LTD	\$4,324,500	Biddeford	0.01654	\$192,750	\$376,250	\$569,000	\$3,188	\$6,223	\$9,411	\$4,733	\$3,188
Stratton Lumber	\$17,028,500	Eustis	0.00900	\$4,799,495	\$6,850,728	\$11,650,223	\$30,150	\$43,036	\$73,187	\$34,644	\$30,150
Sysco Food Services of Northern New England	\$8,799,500	Westbrook	0.01740	\$1,169,800	\$6,398,000	\$7,567,800	\$10,177	\$55,663	\$65,840	\$53,601	\$10,177
True Textiles, Inc.(formerly Interface Fabric)	\$18,387,840	Gulford	0.01290	\$12,949,980	\$5,295,020	\$18,244,980	\$167,054	\$68,306	\$235,360	\$219,037	\$103,494
Unum Group	\$62,805,540	Portland	0.01882	\$2,267,750	\$58,858,930	\$61,126,680	\$32,009	\$830,794	\$862,803	\$229,631	\$32,009
V.I.P. Inc.	\$1,050,100	Gorham	0.01630	\$64,950	\$351,550	\$416,500	\$1,059	\$5,730	\$6,789	\$60,597	\$1,059
Verso Paper	\$212,938,296	Bucksport	0.01294	\$61,141,400	\$12,291,004	\$73,432,404	\$593,377	\$119,284	\$712,661	\$682,386	\$67,712
Verso Paper (Phoenix, Hercules)	\$199,471,392	Jay	0.01375	\$171,945,664	\$0	\$171,945,664	\$2,364,253	\$0	\$2,364,253	\$2,047,773	\$608,851
Volk Packaging Corporation	\$11,149,100	Biddeford	0.01654	\$1,236,650	\$1,764,200	\$3,000,850	\$20,454	\$29,180	\$49,634	\$27,946	\$20,454
Woodlands Senior Living	\$3,243,958	Hallowell	0.01570	\$67,429	\$1,493,550	\$1,560,979	\$1,037	\$22,980	\$24,017	\$1,943	\$960

**Total 4,882,798.11**