

MAINE STATE LEGISLATURE

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**Report for Fiscal Year 2024
Mandate Payments Made to Municipalities
and Payment Schedule**

**A Report Prepared for the
Department of Administrative and Financial Services
Pursuant to 30-A M.R.S. § 5685(6)**

**Department of Administrative and Financial Services
Maine Revenue Services**

September 1, 2024

In accordance with 30-A M.R.S. § 5685(6), Maine Revenue Services (MRS) submits this annual report to the Department of Administrative and Financial Services (DAFS). A state agency making payments to local units of government must submit an annual report to DAFS by September 1st that: (1) identifies the specific mandates administered by the agency during the previous fiscal year, (2) describes the payment schedule developed by the agency for each mandate, and (3) contains any other information requested by DAFS.¹ See 30-A M.R.S. § 5685(6).

MRS reimburses municipalities and the unorganized territory for state-mandated costs associated with the Business Equipment Tax Exemption (BETE) program under 36 M.R.S. §§ 691 – 700-B, the Property Tax Stabilization for Senior Citizens program under 36 M.R.S. § 6281, and the Renewable Energy Equipment Exemption under 36 M.R.S. §§ 655(U) and 656(K). For Fiscal Year 2024, the MRS reimbursement rate for such costs was \$2 per application for the BETE program, \$5 per application for the Stabilization program, and \$5 per application for the Renewable Energy exemption program. Accordingly, MRS issued reimbursements during Fiscal Year 2024 for state-mandated costs of \$23,980 for the BETE program, \$448,020 for the Stabilization program, and \$9,305 for the Renewable Energy program, for a total reimbursement of \$481,305. Below is the payment schedule for the reimbursements:

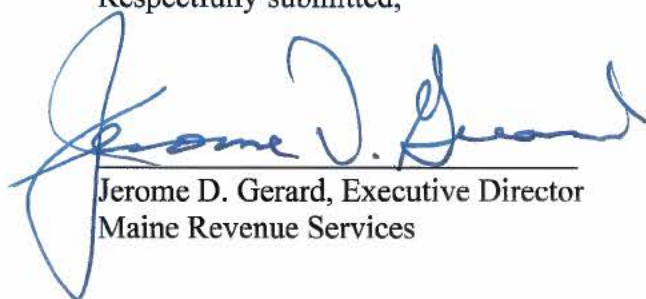
Mandate Payment Schedule in Fiscal Year 2024

County	Amount	Payment Date	Program
Aroostook	\$ 120	July 2023	Renewable
Cumberland	\$ 4,895	July 2023	Renewable
Franklin	\$ 35	July 2023	Renewable
Hancock	\$ 725	July 2023	Renewable
Kennebec	\$ 785	July 2023	Renewable
Knox	\$ 400	July 2023	Renewable
Lincoln	\$ 495	July 2023	Renewable
Oxford	\$ 140	July 2023	Renewable
Penobscot	\$ 205	July 2023	Renewable
Piscataquis	\$ 15	July 2023	Renewable
Sagadahoc	\$ 145	July 2023	Renewable
Somerset	\$ 125	July 2023	Renewable
Waldo	\$ 900	July 2023	Renewable
Washington	\$ 60	July 2023	Renewable
York	\$ 195	September 2023	Renewable
Androscoggin	\$ 60	July 2023	Renewable
Unorganized Territory	\$ 5	July 2023	Renewable
Androscoggin	\$ 1,866	May 2024	BETE
Aroostook	\$ 3,182	May 2024	BETE
Cumberland	\$ 5,234	May 2024	BETE

¹ Note that DAFS has not requested that MRS include any other information in this report.

Franklin	\$	424	May 2024	BETE
Hancock	\$	856	May 2024	BETE
Kennebec	\$	1,886	May 2024	BETE
Knox	\$	1,004	May 2024	BETE
Lincoln	\$	558	May 2024	BETE
Oxford	\$	668	May 2024	BETE
Penobscot	\$	3,216	May 2024	BETE
Piscataquis	\$	226	May 2024	BETE
Sagadahoc	\$	594	May 2024	BETE
Somerset	\$	700	May 2024	BETE
Waldo	\$	640	May 2024	BETE
Washington	\$	610	May 2024	BETE
York	\$	2,264	May 2024	BETE
Unorganized Territory	\$	52	May 2024	BETE
Androscoggin	\$	29,970	December 2023	Stabilization
Aroostook	\$	21,235	April 2024	Stabilization
Cumberland	\$	99,110	February 2024	Stabilization
Franklin	\$	12,210	February 2024	Stabilization
Hancock	\$	20,030	February 2024	Stabilization
Kennebec	\$	44,110	February 2024	Stabilization
Knox	\$	19,060	February 2024	Stabilization
Lincoln	\$	15,150	April 2024	Stabilization
Oxford	\$	17,450	April 2024	Stabilization
Penobscot	\$	36,420	April 2024	Stabilization
Piscataquis	\$	5,130	April 2024	Stabilization
Sagadahoc	\$	15,710	February 2024	Stabilization
Somerset	\$	15,620	February 2024	Stabilization
Waldo	\$	14,910	February 2024	Stabilization
Washington	\$	8,995	April 2024	Stabilization
York	\$	70,030	February 2024	Stabilization
Unorganized Territory	\$	2,880	April 2024	Stabilization
Total	\$	481,305		

Respectfully submitted,



Jerome D. Gerard, Executive Director
Maine Revenue Services