

Real Estate Property Tax Relief Task Force

Resolve 2025, chapter 108

Tuesday, September 30, 2025 at 10 a.m.

Room 127 (TAX Committee Room)

State House, Augusta, ME

Agenda: Meeting #2

10:00 a.m. Welcome

Chairs, Senator Nicole Groboski & Representative Ann Matlack

Real Estate Property Tax Presentations

10:10 a.m. Amanda Campbell, Maine Municipal Association

11:20 a.m. Lewis Cousins, Maine Association of Assessing Officers & City Assessor -
Presque Isle

12:00 p.m. Lunch Break

Real Estate Property Tax Presentations - continued

1:15 p.m. Tim Curtis, County Administrator, Somerset County

1:55 p.m. Harold Chip Jones, Fiscal Administrator of the Unorganized Territory

2:20 p.m. Task Force member discussion & next steps

- Contract for research and analytical support
- Subcommittees
- Additional information that members would find helpful
- Future meeting dates

2:45 p.m. Adjourn

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Municipal and County Questions and Topics

The following list of questions and topics, including those in which the members expressed interest and contained in the resolve establishing the Task Force's duties, was provided to presenters in advance of the meeting.

- Property tax assessments
 - What is the process?
 - What are the reasons for the differences in mill rates across the state? Are mill rates going down in accordance with revaluations?
- What are the expenses associated with assessments?
- Property tax funds
 - What are funds used for?
 - Are fees for transactions conducted at the municipal level sufficient?
 - What is driving costs in municipal budgets?
 - Of the services that municipalities or counties provide, which ones are mandated by the state (as opposed to local taxpayers)?
 - What mechanisms are in place for transparency and accountability?
- Property Tax Relief efforts
 - What property tax relief efforts are administered at the county and/or municipal level? Do you believe they are meeting the goals for which they were established? Do you have any recommendations?
 - Are these relief efforts cost efficient? Are some more efficient than others?
- Valuation practices
 - What is the current process?
 - Is there an issue with disproportionate property assessments in certain areas (e.g., service centers) that negatively affect specific populations?
 - What resource needs do municipalities have to conduct valuations?
 - Do you have any recommendations for improving fairness and accuracy and transparency?
- Federal funding changes – what are the potential impacts?

Real Estate Property Tax Relief Task Force

Property Tax Implementation Basics
from Maine Municipal Association

September 30, 2025

Maine Municipal Association

The Maine Municipal Association (MMA) is a voluntary membership organization offering an array of professional services to municipalities and other local governmental entities in Maine. MMA is a non-profit, non-partisan organization governed by an Executive Committee elected from its member municipalities.

Founded in 1936, MMA is one of 49 state municipal leagues that, together with the National League of Cities, are recognized at all governmental levels for providing valuable services and advocating for collective municipal interests.

The Maine Municipal Association has a core belief that local government is a fundamental component of a democratic system of government. MMA is dedicated to assisting local governments, and the people who serve in local government, in meeting the needs of their citizens and serving as responsible partners in the intergovernmental system.

MMA Website – www.memun.org

- Risk Management
- Advocacy & Communications
- Education & Training
- Human Resources
- Maine Municipal Employees Health Trust
- Legal Services

MMA's Advocacy Team & LPC

132nd Legislature

First Regular & Special
Sessions

Bills monitored: 894

LPC Positions: 335

Property Tax Related Bills:
96

LPC Platform Tax Bills: 3

MMA's legislative platforms, policies, and positions are developed by a 70-member Legislative Policy Committee (LPC), which is made up of two municipal officials from each of the state's 35 Senate Districts. The LPC representatives are elected to that position by the municipal officers within their Senate District.

[Current LPC Members](#)
[Maine Town & City Magazine](#)
[Legislative Bulletin](#)
[Potholes & Politics Podcast](#)

Looking Back at Tax Reform

- Maine Municipal Association has put forward several suggestions for property tax policy change and program amendments. These include:
 - **Constitutional Amendments** – Proposals identified the need to constitutionally protect the state revenues shared with municipalities to limit increases to property taxes while also suggesting a change may be needed to the assessment process itself, currently significantly limited by Article IX, Section 8.
 - **Increased Share of Resources** – Allowing for Local Option Sales Taxes, identifying a dedicated revenue stream for municipalities and authorizing a share of cannabis establishment tax revenue are all proposals that MMA has put forward.
 - **Increased Reimbursements** – Exemptions, Current Use Programs and General Assistance are examples of programs where increased reimbursements could aid in reducing the property tax burden.

Frequently Used Terms

Assessed Value – the just value, or market value, of property at it's highest and best use

Commitment – the annual listing of all taxes due and payable to the tax collector

Current Use – programs that allow for parcels to be valued according to use instead of just value

Exemptions – programs that allow parcels to not be subject to taxation

Mil Rate – the rate per \$1000 of assessed value used to calculate property taxes

Municipal Valuation – the total value of all properties assessed by the municipal assessor

State Valuation – the total value of each community's properties, equalized for calculating revenue sharing, school aid and county taxes

Municipal Budget Cost Drivers

*Municipal officials
must balance a three-
legged budget while
having control over the
funds of only one leg...*

- **County Taxes (Leg 1)**
- County services, including law enforcement and jails, are funded in part by local property taxes. The county budget is determined through a budget committee and generally presented to the commissioners for approval with a few exceptions. The final budget figures are used to determine the assessment, based on state valuation, for each community in the county.
- *Example:* In FY 2023, Somerset County collected a total of \$13.4 million and the assessment warrant shows a tax range between \$23,563 and \$2.7 million across 33 communities and the Unorganized Territories. Approximately 78% of the tax assessment was for funding the Somerset County Jail. While jail operational costs continue to rise, the state's baseline budget for county jail funding does not.

Municipal Budget Cost Drivers continued...

School Funding (Leg 2)

The Essential Programs and Services formula determines the amount of state school funding each community receives. The formula is complex, and not all communities benefit equally from the weights and calculations that were put in place to support learning.

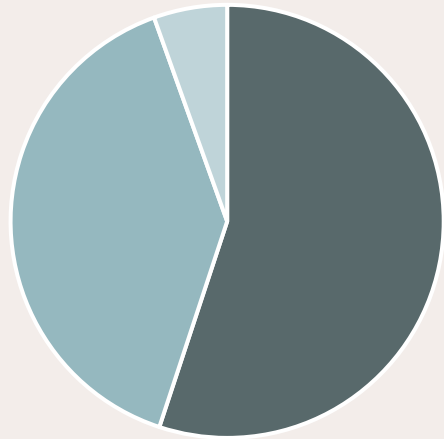
A community's state valuation plays a large role in the EPS formula, essentially allocating less funds to those municipalities with higher valuations, implying that those communities can afford the higher local appropriation required after receiving fewer state funds. The communities receiving significantly lower state allocations are referred to as "minimum receivers."

The minimum state school aid available to a community is determined only after the EPS formula has calculated the minimum funding a community must raise in taxes to provide both the most basic educational services and draw down those state funds to help offset the property tax.

It is important to remember that while the state has returned to providing the promised 55% of school funding, the 55% covers the *entire state cost* of education, not each individual community's education costs.

Community School Funding Example

Total School Funding



- Town Required Minimum
- Town Approved Additional Funds
- State Funding

Total Municipal Budget: \$5,608,687

Total School Budget: \$2,782,586

Town Required Minimum: \$1,528,313

State Provided Funds: \$152,147

Additional Funds Approved by Voters: \$1,102,125

This community is considered a minimum receiver.

Municipal Budget Cost Drivers continued...

Each year, MMA analyzes municipal audit data to determine cost trends using the categories listed below.

Municipal Expenditure Categories (Leg 3)

- General Government
 - Public Safety
 - Public Works
 - Sanitation
 - Recreation
- Social / Health / Welfare

These are the local programs supported by tax revenue. These categories also include the provision of state services implemented at the local level as well as any under- or unfunded state mandated services and programs.

87% of Maine's municipalities, or 424 communities, finalize budget decisions through an Annual Town Meeting, illustrating that residents are deciding what priorities best fit their communities.

Municipal Revenues

State

School Funding
State-Municipal Revenue Sharing
Exemption Reimbursements
General Assistance Reimbursement
Local Road Assistance Program
Federal Grants
State Grants

It is worth noting that almost all these funds are either tied to a specific use, are reimbursing funds already spent for a specific use, or may require matching funds to access.

Local

Property Taxes
Motor Vehicle / Boat Excise Tax
License & Permit Fees
Service Fees / User Fees
Impact Fees
Fines*
Interest (bank and taxes)
Donations

*animal welfare and shellfish fine revenue must be deposited into dedicated accounts for those programs

Total Budget

Once the local operation and capital costs are determined, county and school assessments calculated and revenues posted, a municipality has the data needed to begin the process of setting a mil rate for property taxes. Remember, the only place municipal officials have any opportunity to reduce the overall assessment is within their own leg of the budget – school and county expenses are fixed.

Total Municipal Budget	
COUNTY	
+SCHOOL	
+MUNICIPAL	
	-LESS REVENUES
	=TOTAL TO BE RAISED BY TAXES

Property Tax Assessment Process

Amount to be raised / Total
Taxable Value = Mil Rate

For example, **Communities A & B** just approved budgets of \$2.5 million. Their municipal taxable values equal \$550 million each.

So....

$\$2,500,000 / \$550,000,000$
 $= 0.004545$

or a 4.55 mil rate



Mil Rate Basics

The mil rate is the rate per \$1,000 of value that is assessed and collected in property taxes.



In this example – a resident in Community A or B, with a taxable value of \$100,000 will pay \$455 in property taxes.

More Mil Rates...

The scenarios below show how the mil rate changes with valuation and budget changes. This example does not include any exemptions.

Community A

The next year, Community A does a reval and the municipal valuation doubles to \$1.1 billion. Their budget doesn't increase from \$2.5 million.

So...

$$\begin{aligned} &\$2,500,000 / \$1,100,000,000 \\ &= 0.002272 \text{ or a 2.27 mil rate} \end{aligned}$$

In this example a doubled value results in a halved rate. The now \$200,000 parcel at the new mil rate equals the same \$454 in property tax.

Community B

Likewise, Community B completes a reval and their municipal valuation also doubles. However, their budget also increases to \$3 million.

So...

$$\begin{aligned} &\$3,000,000 / \$1,100,000,000 \\ &= 0.002727 \text{ or a 2.72 mil rate} \end{aligned}$$

In this example a doubled value *does not* result in a halved rate because the budget increased. This taxpayer will see an increase in property taxes of \$90, or \$544.

Municipal Case Studies

Municipality	County	Population	State Valuation	Mil Rate	Unique Quality
Waterville	Kennebec	15,924	\$1,144,200,000	19.90	Non-Taxable Properties
Easton	Aroostook	1,289	\$316,350,000	16.16	Farmland
Camden	Knox	4,491	\$2,005,450,000	13.80	Coastal Tourism
Bristol	Lincoln	2,709	\$1,566,800,000	7.95	Working Waterfront
Skowhegan	Somerset	8,130	\$1,504,350,000	17.72	Industrial
Turner	Androscoggin	5,968	\$830,150,000	12.55	Bedroom Community
Rangeley	Franklin	1,124	\$868,900,000	12.23	Lakefront
Lincoln Plantation	Oxford	45	\$38,500,000	2.31	Plantation
South Portland	Cumberland	26,627	\$6,697,050,000	14.14	Commercial
Bath	Sagadahoc	8,462	\$1,514,350,000	16.90	Federal Facility
North Berwick	York	4,833	\$1,123,100,000	10.75	ME/NH Border Community
Greenville	Piscataquis	1,551	\$493,100,000	17.95	Inland Tourism
Burlington	Penobscot	338	\$57,450,000	12.50	Tree Growth
Calais	Washington	2,896	\$235,150,000	17.00	ME/Canada Border Community
Islesboro	Waldo	541	\$545,000,000	11.00	Open Space
Cranberry Isles	Hancock	142	\$222,900,000	11.25	Unbridged Island

Municipal Case Studies

Ten Highest and Lowest Mil Rate Communities

HIGHEST TEN

Municipality	County	Population	Valuation	Mil Rate
E. Millinocket	Penobscot	1,602	\$88,200,000	31.50
Lewiston	Androscoggin	36,381	\$3,679,650,000	30.00
Mexico	Oxford	2,612	\$961,450,000	29.20
Frye Island	Cumberland	4	\$269,650,000	28.32
Millinocket	Penobscot	3,985	\$256,000,000	28.20
Maxfield	Penobscot	87	\$10,300,000	28.15
Eastport	Washington	1,194	\$54,450,000	27.00
Vanceboro	Washington	127	\$9,950,000	26.50
Buckfield	Oxford	2,096	\$208,750,000	26.10
Lincoln	Penobscot	4,958	\$509,900,000	25.72

LOWEST TEN

Municipality	County	Population	Valuation	Mil Rate
Kingsbury Plt.	Piscataquis	27	\$106,900,000	4.60
Beaver Cove	Piscataquis	120	\$107,000,000	4.15
Lakeville	Penobscot	95	\$107,300,000	4.00
South Bristol	Lincoln	873	\$1,054,550,000	3.98
Rangeley Plt.	Franklin	181	\$296,050,000	3.35
Lake View Plt.	Piscataquis	86	\$193,650,000	3.00
Nashville Plt.	Aroostook	42	\$61,400,000	2.78
Lincoln Plt.	Oxford	45	\$38,500,000	2.31
Osborn	Hancock	63	\$85,450,000	2.00
Garfield Plt.	Aroostook	72	\$9,950,000	0.90

Assessment Costs

Municipalities have choices when it comes to choosing an assessor.

-Full time staff member

-Contract assessor

-Assessing Agent

Many communities and plantations have a Board of Assessors who function as a Select Board but hire out the assessing functions to an agent or contract assessor.

- MMA conducts an annual Salary Survey to provide members with data to assist in budgeting and cost projections.
- The 2025 Salary Survey shows a salary range for full-time staff assessors between:

\$25,000 - \$145,000

The 2023 Municipal Valuation Return Statistical Summary from MRS shows a wide spread of professional revaluation costs, up to \$560,000.

Exemptions

Exemption: the state of being free from an obligation or liability imposed on others

Tax exemption programs, while being well intentioned, benefit the recipient of the exemption and shift the burden of that exemption onto all taxpayers.

In 2023, municipalities processed 321,366 Homestead Exemptions with a value of \$7.4 billion.

This value translates into \$119.2 million in property taxes for which only 76% was reimbursed to each municipality.

Statewide, this equals a tax shift of \$28.6 million to all property taxpayers, including the ones who received the exemption(s).

Fully exempt properties contribute little to no tax revenue to communities. While some organizations are determined eligible based on a perceived benefit provided to the community, no pathway exists for a municipality to collect revenue for services provided such as public safety or road maintenance.

Programs

Business Equipment Tax Exemption (BETE)
Homestead Exemption
Veterans Exemption
Blind Exemption

Properties Deemed Exempt by Statute

US, State & Municipal Corporations
Water Supply Outside Municipal Corp.
Airport & Private Landing Field
Sewage Facility
Charitable & Benevolent Organizations
Literary & Scientific Organizations
Veterans Organizations
Churches & Parsonages
Chambers of Commerce/Boards of Trade
Fraternal Organizations
Property Leased by Hospitals
Public Water Supply
Animal Waste Facilities
Pollution Control Facilities
Snow Grooming Equipment
Renewable Energy

Current Use Programs

Properties enrolled in a “current use” program are either assessed at full value and then reduced by the program’s allowable percentages or assessed at a reduced rate. These parcels must meet specific requirements which can be reviewed in each program’s bulletin, published by Maine Revenue Services and linked below.

Program	Municipal Administration	Reduction to Value	Reimbursement
Farmland	Initial application, changes or withdrawals	Varies	None
Open Space	Initial application, changes or withdrawals	Between 25% - 95%	None
Tree Growth	Initial application, 10-year renewals, changes or withdrawals	*MRS determines acreage values by county, annually *Significant reductions	Yes Detailed HERE
Working Waterfront	Initial application, changes or withdrawals	Between 20% - 40%	None

The State – Local Partnership

Much like the federal government relies on the states to implement national policy, the State of Maine relies on municipalities to implement state policies and programs.

These programs are a few examples of state policies and programs that are implemented at the local level:

Motor Vehicle Registrations; Boat Registrations & Hunting/Fishing License Issuance; General Assistance and Issuance of Vital Records; Implementation of State Elections; Dog Registration Management; Internal Plumbing & Subsurface Waste Disposal Inspections

Municipal officials recognize that these tasks are an integral part of the services provided to residents. However, the cost of the state's dependence on municipal human resources, to implement state policy, is borne almost entirely by the property taxpayers.

The Municipal Message

Municipal officials support the state – local partnership and hope to strengthen that partnership moving forward. One way to ensure this is for the legislature to embrace the notion of municipalities more as partners and less as a special interest group. A municipality's residents and a legislator's constituents are the same people.

Municipal officials encourage the legislature to revisit exemptions and the continued erosion of the property tax base. The legislature's decisions regarding these programs impact every single taxpayer.

Municipal officials support local implementation of state policy, especially when the policy benefits their community. All levels of government have a unique role to play in the intergovernmental system. While the state is better suited to establish statewide policy priorities and municipalities are best able to implement those priorities, understanding the roles and limitations of municipal government and the property taxpayers is important, as is access to resources.

Municipal officials advocate for a comprehensive package of tax reforms that can benefit all Mainers.

Municipal officials stand ready to support the task of property tax reform.

Resources

- County Tax Info
 - [LD 719](#) Interim Study of Funding & Compliance by County & Regional Jails
- Revenue Sharing – Projections and historical funding is [HERE](#)
- Maine Revenue Services [Municipal Valuation Return Statistical Summary](#)
- Office of Fiscal and Program Review [Municipal Funding Reports](#)
- School Funding Info
 - [School Finance Basics – Minimum Receiver Status](#)
 - [Maine Monitor EPS Formula Article](#)
 - [LD 318](#) Interim Study of the EPS Formula

Thank you!

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TAX RELIEF TASK FORCE

September 30, 2025



Lewis Cousins CMA - 4

Assessor, City of Presque Isle

President, Maine Association of Assessing Officers

TAX RELIEF TASK FORCE



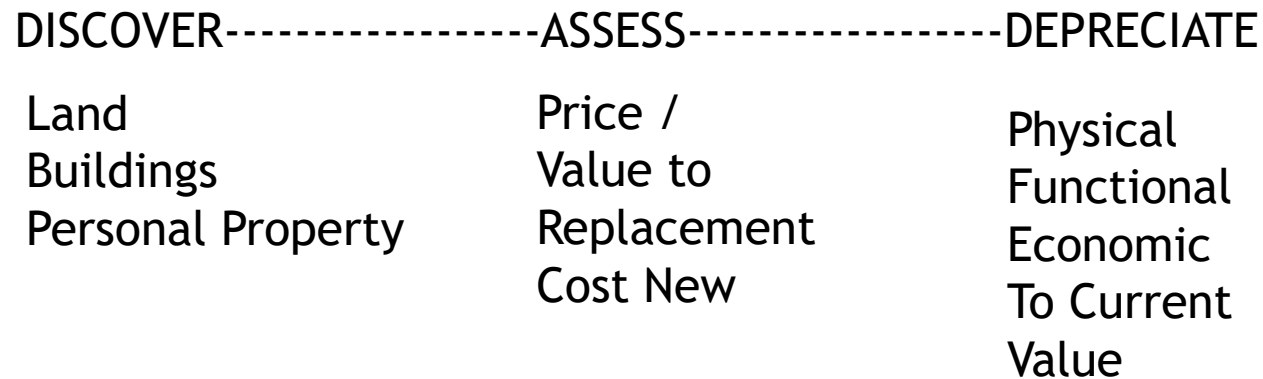
Becoming more difficult



Property Tax Assessments



What is the process?





Property Tax Assessments



What are the reasons for the differences in mil rates across the state?

Many Reasons - No Standard

Rate of Growth / New Development > Increases in Costs to Operate

Assessment Ratio - 100% Assessment VS < 100%

Amount & Quality of Services

Fiscal Responsibility

Tax Relief / Exempt Properties

1	TAXABLE RE	484,358,700.00	648,882,400	164,523,700.00	876,567,300
2	TAXABLE PP	46,215,300.00	50,804,600	4,589,300.00	82,875,900
3	TAXABLE TOTAL	530,574,000.00	699,687,000	169,113,000.00	959,443,200
4	HOMESTEAD EX	29,678,700.00	46,085,400	16,406,700.00	0
4a	HOMESTEAD EX/2 OR 62.5%	14,839,350.00	35,024,904	20,185,554.00	0
5	BETE EX	11,782,400.00	83,071,400	71,289,000.00	0
5b	BETE ENHANCED	6,521,184.00	48,796,140	42,274,956.00	0
6	TOTAL VAL BASE 3+4B+5B	551,934,534.00	783,508,044	231,573,510.00	959,443,200
7	COUNTY TAX	645,031.20	1,718,583	1,073,551.80	1,718,583
8	MUNICIPAL	11,297,646.00	20,016,901	8,719,255.00	20,016,901
9	TIF	125,620.07	622,000	496,379.93	622,000
10	EDUCATION	6,240,554.00	6,896,529	655,974.94	6,896,529
11	TOTAL APPROPRIATIONS	18,308,850.64	29,161,383	10,852,532.30	29,161,383
12	REVENUE SHARING	825,000.00	4,224,040	4,224,040.00	4,224,040
13	OTHER REVENUES	3,406,341.00	7,858,745	4,452,404.00	7,858,745
14	TOTAL DEDUCTIONS 12+13	4,231,341.00	11,482,785	7,251,444.00	11,482,785
15	NET TO BE RAISED	14,077,894.28	17,678,598	3,600,703.66	13,092,339
19	MIL RATE	0.02568	0.02199	-0.00369	0.01375

YEAR TO YEAR TAX BILL COMPARISON					
		0.02375	0.02260	0.0213	0.02199
		2022	2023	2024	2025
150,000.00		25,000	25,000	25,000	25,000
BILL WITH HOMESTEAD		\$2,968.75	\$2,825.00	\$2,662.50	\$2,748.75
BILL WITH NO HOMESTEAD		\$3,562.50	\$3,390.00	\$3,195.00	\$3,298.50
179,500.00					
BILL WITH HOMESTEAD		\$3,669.38	\$3,491.70	\$3,290.85	\$3,397.46
BILL WITH NO HOMESTEAD		\$4,263.13	\$4,056.70	\$3,823.35	\$3,947.21
250,000.00					
BILL WITH HOMESTEAD		\$5,343.75	\$5,085.00	\$4,792.50	\$4,947.75
BILL WITH NO HOMESTEAD		\$5,937.50	\$5,650.00	\$5,325.00	\$5,497.50



Property Tax Funds



What are funds used for?

How Your Tax Dollar Is Spent

(Net of Revenue)



MSAD #1
\$0.37

Pub Works
\$0.10

Public Safety
\$0.23

Cap'l Imp
\$0.08

Rec & Cult.
\$0.11

County
\$0.08

Debt
Service
\$0.05

Gen'l Gov't
\$0.02



Property Tax Funds



Are fees for transactions conducted at the municipal level sufficient?

Debatable and varies by town

Should building permit fees cover the total cost of the code department?

Should users of EMS services be charged?

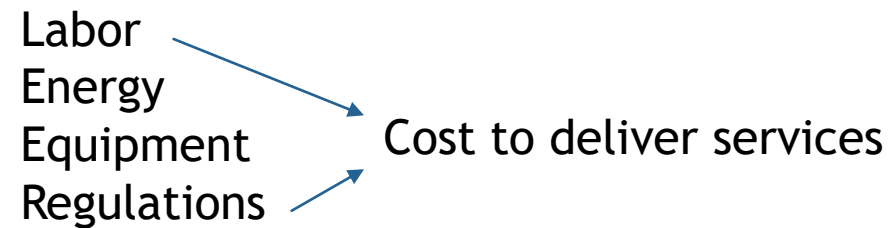
Should kids be charged fees to participate in recreation programming?



Property Tax Funds



What is driving costs in municipal budgets?





Property Tax Funds



Of the services that municipalities provide, which ones are mandated by the state?

General Assistance
Motor Vehicle
Clerk
Tax Collector
Marriage & Death
E-911 Addressing
Annual Report

Highway
Assessing
Code Enforcement
Animal Control
Planning Bd
Appeals Bd



Property Tax Funds



What mechanisms are in place or transparency and accountability?

Open Meeting Laws
Notice Posting Requirements

Website
Social Media
Media Specialist



Property Tax Relief Efforts



What property tax relief efforts are administered at the municipal level?

- Homestead Exemption
- Veteran Exemption
- BETE (Business Equipment Tax Exemption)
- BETR (Business Equipment Tax Reimbursement)
- Renewable Energy Exemption
- Tree Growth
- Open Space
- Working Waterfront
- Municipal Property Tax Deferral (Optional)
- Benevolent & Charitable



Property Tax Relief Efforts



Do you believe they are meeting the goals for which they were established?

Overall - Yes, Partially

Each of these programs provides relief to the intended parties by shifting the burden to the masses.

This equates to making others responsible for the cost of their operations opposed to lessening the overall burden.

Property Tax Relief Efforts

Do you have any recommendations?

No one or simple answer.

The Constitution requires us to assess at just value.

Be mindful and understand that tax relief efforts do not equate to less of a tax burden, they merely shift the burden from the desired group to others. True tax relief would lessen the cost of municipal operations.

State reimbursements on most programs do occur at varying levels but do not cover the full loss in dollars. Additionally, every program administered locally is extra burden on staff, sometimes to the tipping point of needing to hire additional personnel. LD 290 was a prime example of a incredible burden placed on municipalities.



Property Tax Relief Efforts



Each of these programs provides relief to the intended parties by shifting the burden to the masses. This equates to making others responsible for the cost of their operations.





Property Tax Relief Efforts



Are these relief efforts cost efficient?
Are some more efficient than others?

Dependent upon the amount of paperwork, associated research, how many entities involved.

Homestead & Veterans - one simple form handled at municipal level.

TG, OS, WWF - requires additional work on mandatory updates, penalties.

BETE - Requires additional paperwork, special training, deadlines, complex law.

BETR - Requires additional paperwork, special training, deadlines, complex law, **no municipal revenue loss.**

State Property tax deferral - small effort at municipal level, more on state resources, **no municipal revenue loss.**

Benevolent & Charitable - Can be complicated, has caused many lawsuits.

Renewable Energy - inconsistent practices currently.



VALUATION PRACTICES



What is the current process?

To assess all property in accordance with its Just Value per State Constitution, and follow state law.

Many mechanisms in place, CAMA systems(computer assisted mass appraisal) is the most efficient means. Many small municipalities still use hand cards and lists.



VALUATION PRACTICES



Is there an issue with disproportionate property assessments in certain areas that negatively affect specific populations?

Service centers benefit from additional personal property but also have a higher number of exempt entities.



VALUATION PRACTICES



What resources do municipalities have to conduct valuations?

Maine Revenue is responsible for assessor training and certification.

Additionally, there are four organizations within the state that offer memberships, provide training, offer opportunities for exchanging information, encourage networking. The municipalities only need to provide funding and support to their assessors.

Municipalities only need to support programs and assessors.



VALUATION PRACTICES



Do you have any recommendations for improving fairness, accuracy, and transparency?

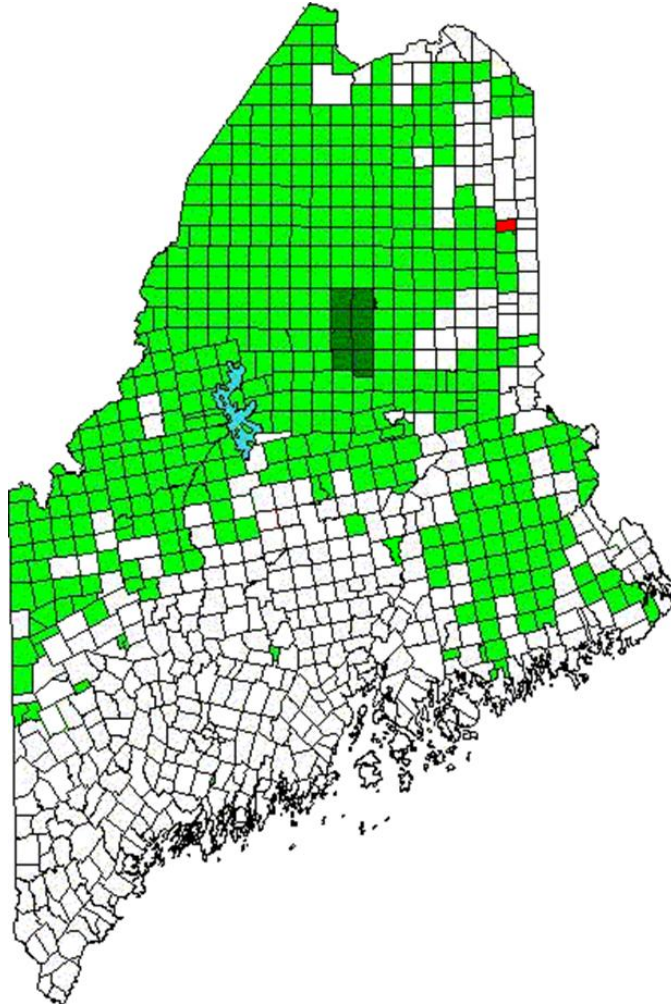
Follow the standard set in the Constitution.

Article IX Sect 8 - Taxation - All taxes upon Real Estate and Personal Estate, Assessed by the authority of this State, shall be apportioned equally according to the just value thereof.

Hire, support, and pay qualified assessors.

The Unorganized Territory: “Maine’s Largest Municipality”

UT	2025 Valuation
Somerset	\$ 1,467,071,657.00
Piscataquis	\$ 1,385,415,175.00
Aroostook	\$ 1,082,180,981.00
Penobscot	\$ 654,482,375.00
Washington	\$ 569,140,643.00
Franklin	\$ 498,911,464.00
Oxford	\$ 477,911,634.00
Hancock	\$ 285,071,415.00
Kennebec	\$ 94,874,787.00
Knox	\$ 22,699,906.00
Lincoln	\$ 18,905,990.00
Waldo	\$ 2,224,380.00
	\$ 6,558,890,407.00



429 Townships

10.4M Acres

7M Acres in ‘Tree-Growth’

25,000 Tax Bills

\$6.5B Taxable Valuation

9,000 Year-Round Residents

The Maine Legislature is the
‘Governing Body’

Maine Counties Provide Services

Maine Revenue's Market Adjustment

By gauging and collecting growth data in the real estate market the overall U/T Valuation increased 27%. MRS reviewed 1,200 sales from 2021-2023.

U/T Tax Burden Shifted to Waterfront Property

Somerset U/T
Valuation up 37%
Tax Rate down 25%

3-Parts of the U/T Tax Bill

County U/T Services (approved by Commissioners in December and forwarded to the Legislature for final approval), Includes Roads, Bridges, Fire Protection, Policing, Plowing...

State of Maine U/T Services (approved by the Legislature) Includes Education, General Assistance, Tax Collection, Forest Fire Protection, Land Use Planning...

U/T Portion of the County Budget (approved by Commissioners) Includes all county services (Jail, Probate, Deeds, etc

Somerset U/T Services	\$2,862,163
State U/T Services (Som)	\$3,369,123
<u>U/T Portion of Som Budget</u>	<u>\$2,116,351</u>
Total	\$8,347,637

County Budget's

*95% of County Services serve a
Public Safety Purpose**

County Jail 46%

Sheriff's Office 28%

Dispatch/EMA 10%

I/T Security 5%

District Attn Office 3%

Reg of Deeds 1.5%

Probate Court 1.5%

*Based on Somerset County Budget

State-Wide County Jail Budgets

County	FY25 Jail Budget	FY26 Jail Budget
Androscoggin	\$ 9,255,050.00	\$ 11,729,754.00
Aroostook	\$ 5,944,091.00	\$ 6,325,197.00
Cumberland	\$ 20,869,148.00	\$ 23,049,033.00
Franklin	\$ 3,166,309.00	\$ 3,536,649.00
Hancock	\$ 3,945,995.00	\$ 3,797,772.00
Kennebec	\$ 13,051,049.00	\$ 14,089,130.00
Knox	\$ 6,081,226.00	\$ 8,123,567.00
Lincoln	\$ 879,693.00	\$ 834,188.00
Sagadahoc	\$ 649,937.00	\$ 723,653.00
Oxford	\$ 5,261,893.00	\$ 5,207,261.24
Penobscot	\$ 15,366,456.00	\$ 16,413,668.00
Piscataquis	\$ 2,113,535.00	\$ 2,267,202.00
Somerset	\$ 11,712,406.00	\$ 11,717,359.00
Two Bridges	\$ 8,910,544.00	\$ 9,484,317.01
Waldo	\$ 4,516,469.33	\$ 4,235,165.00
Washington	\$ 3,878,184.00	\$ 4,151,606.00
York	\$ 13,532,000.00	\$ 14,782,966.00
Total	\$ 129,133,985.33	\$ 140,468,487.25

State Funding for County Jails is lacking

Title 34-A §1210-E.2. County Jail Operations Fund

The County Jail Operations Fund is established to provide funding for county jails and the regional jail. State funding must be appropriated annually for the fund in the amount of \$20,342,104 plus any additional amount the Legislature may appropriate.

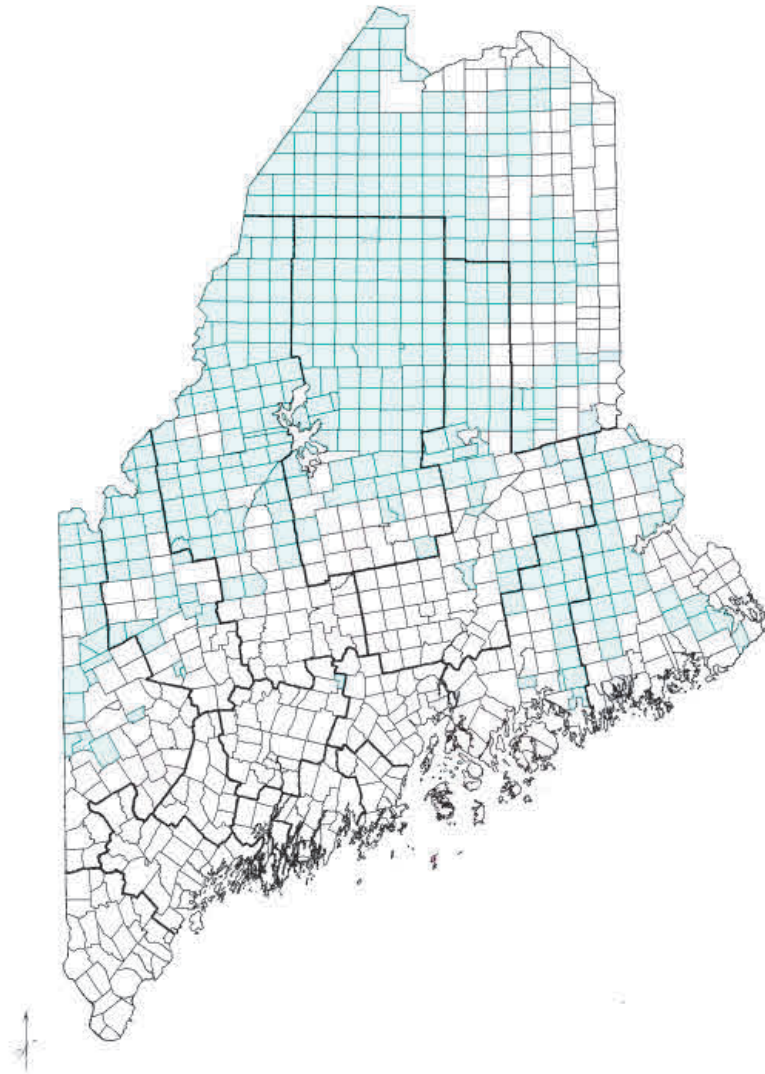
Jail Operations Fund	FT23 Total Expenses (DOC Actuals Analysis)	% of Cost
\$ 20,340,104.00	\$ 103,646,239.06	20%
Jail Operations Fund	FT24 Total Expenses (DOC Actuals Analysis)	
\$ 20,340,104.00	\$ 115,546,938.51	18%
Jail Operations Fund	FY25 Total Expenses (DOC Actuals Analysis)	
\$ 20,340,104.00	\$ 130,571,856.45	16%

The lack of balanced state funding for Jail Operations directly results in property tax increase.

Considerations

- Increase the Jail Operations Fund (MDOC Supplemental Request)
- Tree Growth Adjustments to the Unorganized Territories
 - 70% of the U/T is in Tree Growth (\$1.143Billion)
- Lobby for Payments in Lieu of Taxes (PILT) in the U/T
 - Federal Government pays 50% reimbursement on exempt property
 - The Nature Conservatory pays a 100% reimbursement in Somerset UT
- Enhanced BETE for municipalities to balance the tax burden
- Scale back property tax exemptions for small solar (5kW)
- Consider Manual Overlay Adjustment in the U/T Tax Commitment

UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2025-2026

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

H.P. 1042 - L.D. 1584

**An Act to Establish Municipal Cost Components for Unorganized Territory
Services to Be Rendered in Fiscal Year 2025-26**

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

Whereas, prompt determination and certification of the municipal cost components in the Unorganized Territory Tax District are necessary to the establishment of a mill rate and the levy of the Unorganized Territory Educational and Services Tax; 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:

Sec. 1. Municipal cost components for services rendered. In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2025-26 is as follows:

Fiscal Administration - Office of the State Auditor	\$286,996
Education	\$16,289,568
Forest Fire Protection	\$120,000
Human Services - General Assistance	\$55,000
Property Tax Assessment	\$1,389,510
Maine Land Use Planning Commission	\$799,806
TOTAL STATE AGENCIES	\$18,940,880

County Reimbursements for Services

Aroostook	\$2,480,883
Franklin	\$3,029,129
Hancock	\$183,366
Kennebec	\$20,719
Lincoln	\$38,570
Oxford	\$2,475,650
Penobscot	\$1,938,696
Piscataquis	\$2,112,825
Somerset	\$2,862,163
Washington	\$1,589,670

TOTAL COUNTY SERVICES	\$16,731,671
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COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,127,586
----------------------------------	-------------

TOTAL REQUIREMENTS	\$38,800,137
--------------------	--------------

COMPUTATION OF ASSESSMENT

Requirements	\$38,800,137
--------------	--------------

Less Revenue Deductions:

General Revenue	
Municipal Revenue Sharing	\$580,000
Homestead Reimbursement	\$325,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$3,550,317

TOTAL GENERAL REVENUE DEDUCTIONS	\$4,465,317
----------------------------------	-------------

Education Revenue	
Land Reserved Trust Interest	\$110,000
Tuition and School Transportation Charges	\$150,000
Special - Teacher Retirement Funding from State	\$250,000

TOTAL EDUCATION REVENUE DEDUCTIONS	\$510,000
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TOTAL REVENUE DEDUCTIONS	\$4,975,317
--------------------------	-------------

TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602)	\$33,824,820
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Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS BEFORE COUNTY TAXES AND OVERLAY

Six Year Comparison Ending June 30, 2026

	2021	2022	% Increase (-)Decrease	2023	% Increase (-)Decrease	2024	% Increase (-)Decrease	2025	% Increase (-)Decrease	2026	% Increase (-)Decrease
State Agencies											
Fiscal Administrator	\$ 245,718	\$ 268,965	9.5	\$ 272,457	1.3	\$ 280,153	2.8	\$ 284,273	1.5	\$ 286,996	1.0
Education	12,923,626	12,997,237	0.6	12,962,563	(0.3)	14,103,141	8.8	15,658,904	11.0	16,289,568	4.0
Forest Fire Protection	150,000	150,000	-	150,000	-	130,000	(13.3)	120,000	(7.7)	120,000	-
DHHS - General Assistance	65,000	65,000	-	60,000	(7.7)	60,000	-	55,000	(8.3)	55,000	-
Maine Revenue Service	1,175,334	1,226,503	4.4	1,224,615	(0.2)	1,269,048	3.6	1,430,283	12.7	1,389,510	(2.9)
LUPC - Operations	599,144	608,825	1.6	616,833	1.3	643,573	4.3	727,923	13.1	799,806	9.9
Subtotal of State Agency	15,158,822	15,316,530	1.0	15,286,468	(0.2)	16,485,915	7.8	18,276,383	10.9	18,940,880	3.6
Less Deductions											
General	(929,663)	(1,870,401)	101.2	(2,381,872)	27.3	(3,257,813)	36.8	(4,559,159)	39.9	(4,465,317)	(2.1)
Educational	(460,000)	(460,000)	-	(460,000)	-	(470,000)	2.2	(510,000)	8.5	(510,000)	-
Total State Agencies	13,769,159	12,986,129	(5.7)	12,444,596	(4.2)	12,758,102	2.5	13,207,224	3.5	13,965,563	5.7
County Services											
Aroostook	1,660,229	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9	2,332,958	16.4	2,480,883	6.3
Franklin	1,178,763	1,177,316	(0.1)	1,308,216	11.1	1,375,281	5.1	1,432,782	4.2	3,029,129	111.4
Hancock	236,850	208,994	(11.8)	204,512	(2.1)	189,107	(7.5)	164,355	(13.1)	183,366	11.6
Kennebec	12,125	9,125	(24.7)	9,125	(0.0)	9,662	5.9	12,620	30.6	20,719	64.2
Lincoln	-	-	-	31,798	-	29,013	(8.8)	83,837	189.0	38,570	(54.0)
Oxford	1,396,537	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0	1,854,047	8.4	2,475,650	33.5
Penobscot	1,597,454	1,660,050	3.9	1,521,141	(8.4)	1,868,069	22.8	1,999,755	7.0	1,938,696	(3.1)
Piscataquis	1,347,370	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6	1,946,775	11.4	2,112,825	8.5
Somerset	1,828,286	2,146,576	17.4	2,252,601	4.9	2,524,640	12.1	2,724,299	7.9	2,862,163	5.1
Washington	1,348,371	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9	1,589,668	4.5	1,589,670	0.0
Total County Services	10,605,985	11,151,443	5.1	11,921,644	6.9	12,978,589	8.9	14,141,096	9.0	16,731,671	18.3
TAX COMMITMENT BEFORE TIF	24,375,144	24,137,572	(1.0)	24,366,240	0.9	25,736,692	5.6	27,348,321	6.3	30,697,234	12.2
TIF TAX COMMITMENT	3,721,137	3,521,916	(5.4)	3,218,057	(8.6)	3,027,917 *	(5.9)	3,189,868	5.3	3,127,586	(2.0)
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 28,096,281</u>	<u>\$ 27,659,488</u>	<u>(1.6)</u>	<u>\$ 27,584,297</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.3</u>	<u>\$ 30,538,188</u>	<u>6.2</u>	<u>\$ 33,824,820</u>	<u>10.8</u>

*FY21 planned TIF amount decreased for abatement by \$751,176.

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ending June 30, 2026

	<u>2021</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>	<u>2023</u>	<u>% Increase (-)Decrease</u>	<u>2024</u>	<u>% Increase (-)Decrease</u>	<u>2025</u>	<u>% Increase (-)Decrease</u>	<u>2026</u>	<u>% Increase (-)Decrease</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 28,096,281</u>	<u>\$ 27,659,488</u>	<u>(1.6)</u>	<u>\$ 27,584,297</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.3</u>	<u>\$ 30,538,188</u>	<u>6.2</u>	<u>\$ 33,824,820</u>	<u>10.8</u>
County Taxes	<u>Actual County Taxes and Overlay</u>								<u>Estimated</u>		
Aroostook	1,142,241	1,159,056	1.5	1,159,056	-	1,229,039	6.0	1,239,086	0.8	1,338,213	8.0
Franklin	410,718	449,972	9.6	449,972	-	416,667	(7.4)	569,864	36.8	581,261	2.0
Hancock	115,209	118,042	2.5	118,042	-	116,626	(1.2)	123,459	5.9	125,928	2.0
Kennebec	6,453	7,267	12.6	7,267	-	7,202	(0.9)	6,751	(6.3)	7,089	5.0
Knox	22,583	23,198	2.7	23,198	-	23,377	0.8	23,592	0.9	24,536	4.0
Lincoln	22,302	22,568	1.2	22,568	-	22,888	1.4	22,416	(2.1)	23,088	3.0
Oxford	306,527	305,319	(0.4)	305,319	-	336,374	10.2	308,066	(8.4)	326,550	6.0
Penobscot	555,853	604,782	8.8	604,782	-	625,889	3.5	639,503	2.2	684,268	7.0
Piscataquis	1,395,682	1,516,153	8.6	1,516,153	-	1,548,839	2.2	1,633,721	5.5	1,731,744	6.0
Somerset	2,134,386	2,051,918	(3.9)	2,051,918	-	2,009,596	(2.1)	2,139,773	6.5	2,171,870	1.5
Waldo	4,177	4,068	(2.6)	4,068	-	4,054	(0.4)	4,001	(1.3)	4,121	3.0
Washington	679,780	657,903	(3.2)	657,903	-	671,661	2.1	708,401	5.5	729,653	3.0
Total County Taxes	<u>6,795,911</u>	<u>6,920,246</u>	<u>1.8</u>	<u>6,920,246</u>	<u>-</u>	<u>7,012,212</u>	<u>1.3</u>	<u>7,418,633</u>	<u>5.8</u>	<u>7,748,321</u>	<u>4.4</u>
TAX COMMITMENT BEFORE OVERLAY	<u>34,892,192</u>	<u>34,579,734</u>	<u>(0.9)</u>	<u>34,504,544</u>	<u>(0.2)</u>	<u>35,776,820</u>	<u>3.7</u>	<u>37,956,821</u>	<u>6.1</u>	<u>41,573,141</u>	<u>9.5</u>
OVERLAY	<u>619,682</u>	<u>604,857</u>	<u>(2.4)</u>	<u>530,000</u>	<u>(12.4)</u>	<u>530,000</u>	<u>-</u>	<u>500,000</u>	<u>(5.7)</u>	<u>-</u>	<u>(100.0)</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u>\$ 35,511,874</u>	<u>\$ 35,184,590</u>	<u>(0.9)</u>	<u>\$ 35,034,544</u>	<u>(0.4)</u>	<u>\$ 36,306,820</u>	<u>3.6</u>	<u>\$ 38,456,821</u>	<u>5.9</u>	<u>\$ 41,573,141</u>	<u>8.1</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2007-2024

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County		*			**			***			*#		##		*			
Aroostook	0.00646	0.00641	0.00825	0.00741	0.00658	0.00666	0.00672	0.00669	0.00693	0.00637	0.00631	0.00705	0.00746	0.00690	0.00700	0.00705	0.00702	0.00859
Franklin	0.00808	0.00810	0.00885	0.00732	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775	0.00746	0.00843	0.00877	0.00856	0.00842	0.00826	0.00868	0.00824
Hancock	0.00578	0.00495	0.00670	0.00592	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500	0.00500	0.00527	0.00553	0.00499	0.00475	0.00450	0.00427	0.00411
Kennebec	0.00480	0.00473	0.00642	0.00607	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648	0.00710	0.00712	0.00695	0.00666	0.00602	0.00576	0.00513	0.00308
Knox	0.00463	0.00446	0.00631	0.00556	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447	0.00472	0.00508	0.00533	0.00471	0.00457	0.00433	0.00434	0.00432
Lincoln	0.00478	0.00463	0.00636	0.00571	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479	0.00504	0.00531	0.00565	0.00512	0.00640	0.00692	0.00688	0.01056
Oxford	0.00703	0.00688	0.00860	0.00785	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912	0.00909	0.00952	0.01066	0.00930	0.00873	0.00931	0.00947	0.00959
Penobscot	0.00842	0.00852	0.01055	0.00959	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777	0.00808	0.00872	0.00879	0.00889	0.00902	0.00826	0.00899	0.00909
Piscataquis	0.00691	0.00716	0.00951	0.00791	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601	0.00622	0.00654	0.00720	0.00663	0.00681	0.00683	0.00690	0.00687
Somerset	0.00676	0.00821	0.00906	0.00868	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803	0.00805	0.00841	0.00874	0.00803	0.00807	0.00763	0.00796	0.00758
Waldo	0.00482	0.00506	0.00704	0.00629	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527	0.00560	0.00602	0.00638	0.00615	0.00583	0.00557	0.00554	0.00541
Washington	0.00837	0.00770	0.00930	0.00865	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773	0.00801	0.00827	0.00855	0.00876	0.00824	0.00850	0.00882	0.00868
State Agency																		
Services Mill Rate	0.00395	0.00353	0.00339	0.00515	0.00442	0.00360	0.00342	0.00347	0.00343	0.00319	0.00332	0.00360	0.00382	0.00329	0.00311	0.00289	0.00291	0.00291

Note: The State Agency and County Taxes are included in the Aggregate UT County Mill Rate along with Overlay. Refer to Page 55.

* Revaluation Year

** First year of Wind TIFs in Franklin and Washington Counties

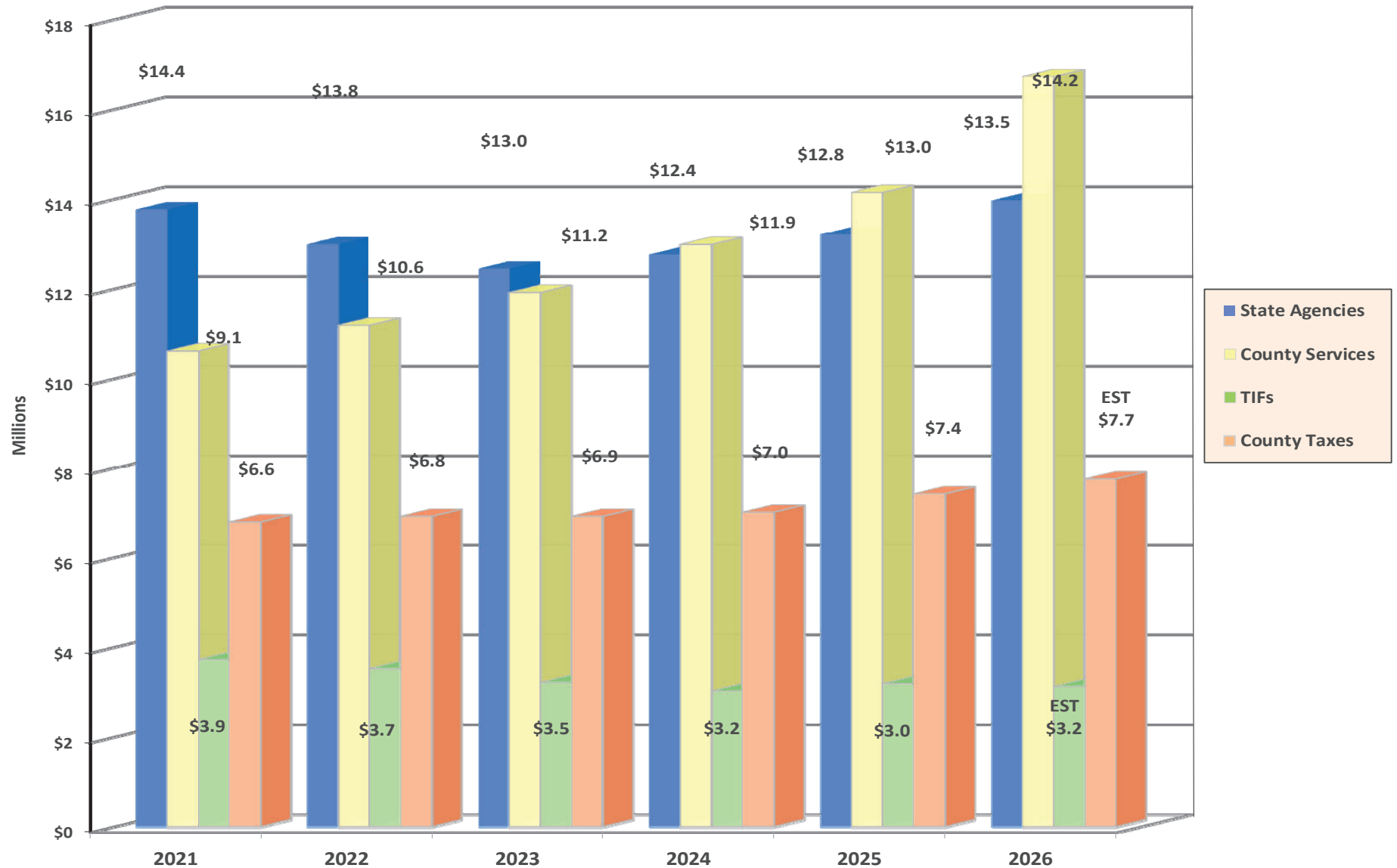
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

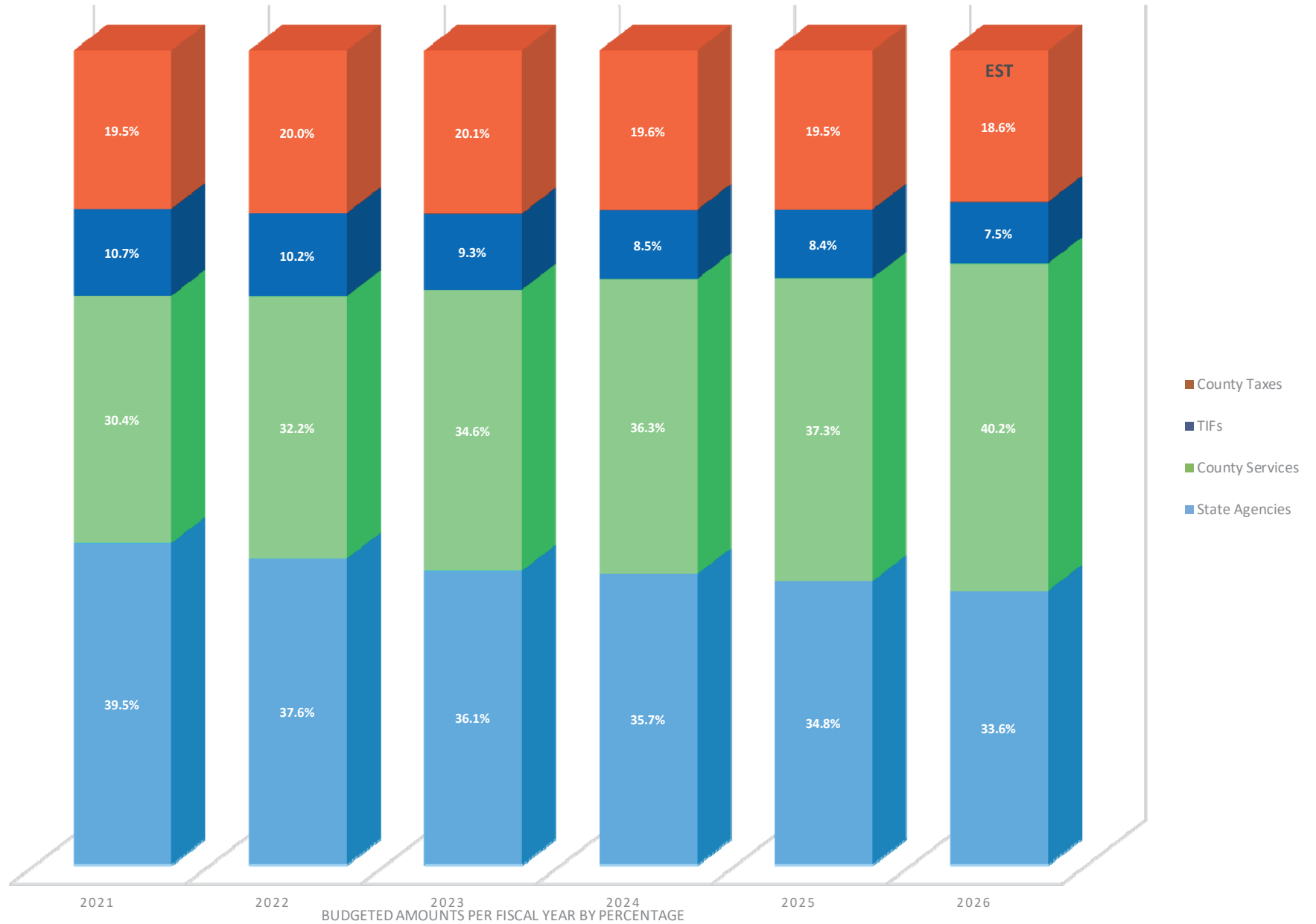
**UT Education and Services Fund
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
Fiscal Years 2021 to 2026**



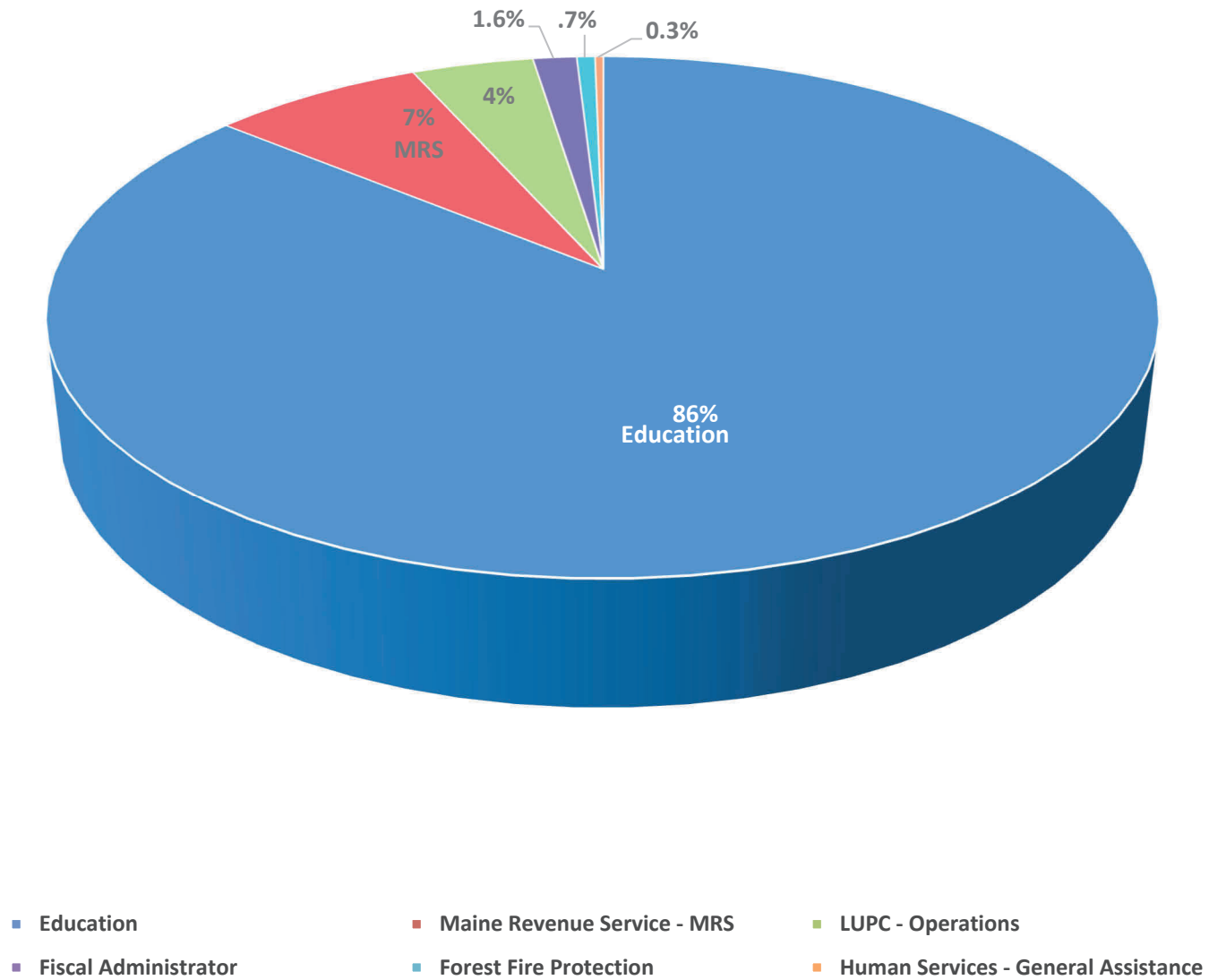
Budgeted Amounts Per Fiscal Year by Dollars

UT EDUCATION AND SERVICES FUND

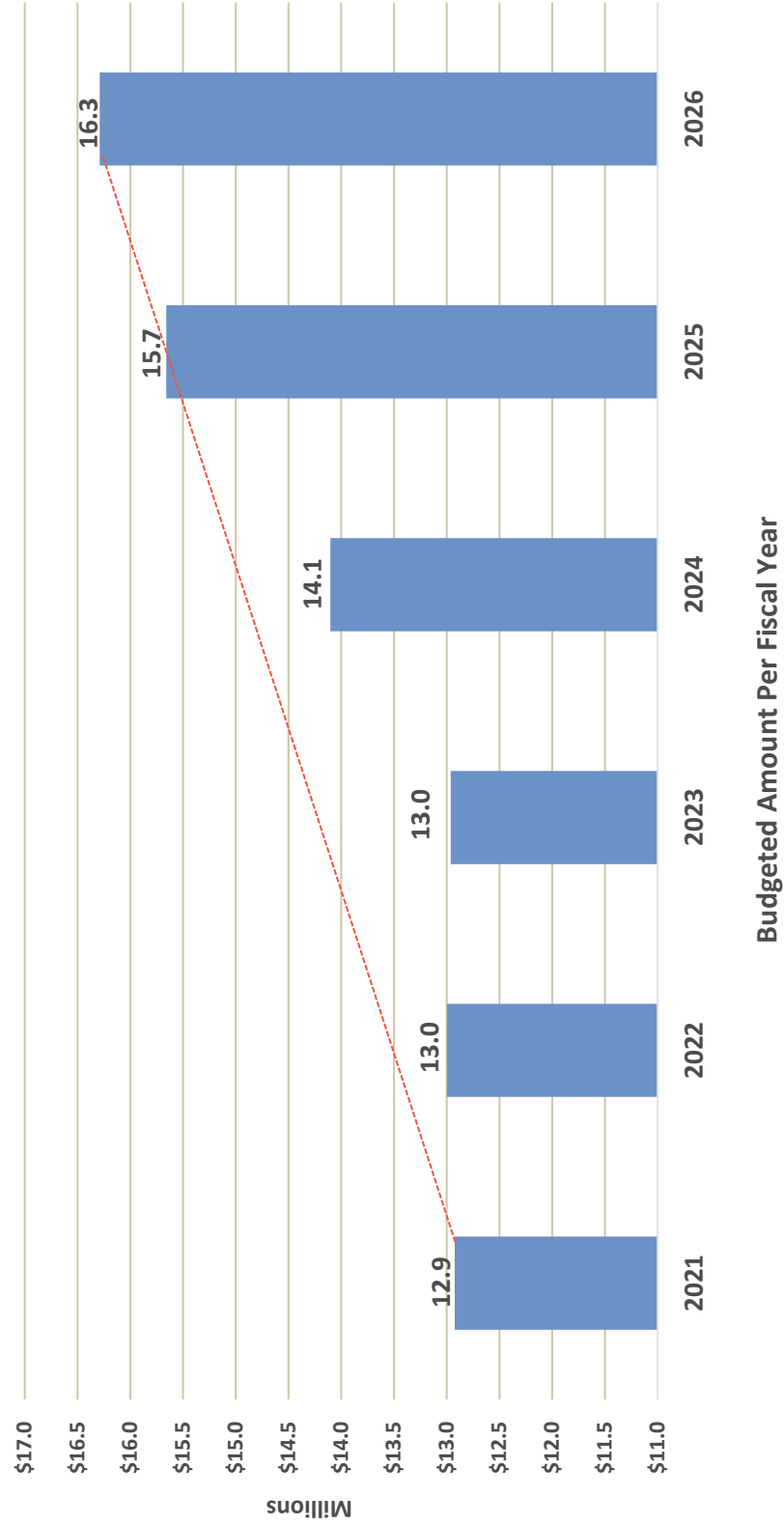
HISTORICAL MUNICIPAL COST COMPONENT PERCENTAGES WITH UT COUNTY TAXES - NET OF REVENUE FISCAL YEARS 2021 TO 2026



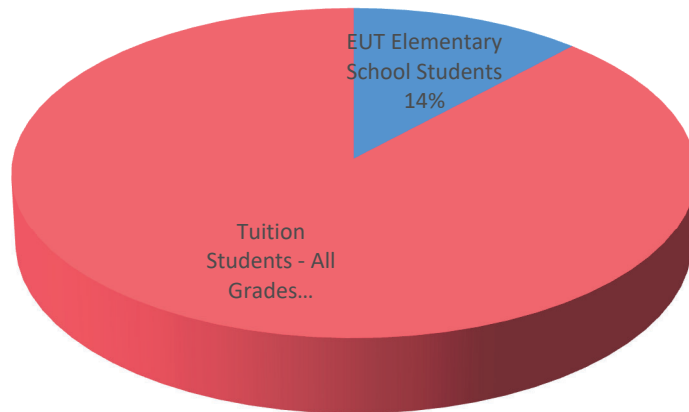
**UT Education and Services Fund
State Agencies Budget Components - Percentage Agency
FY26**



UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2021 to 2026
with Linear Trendline



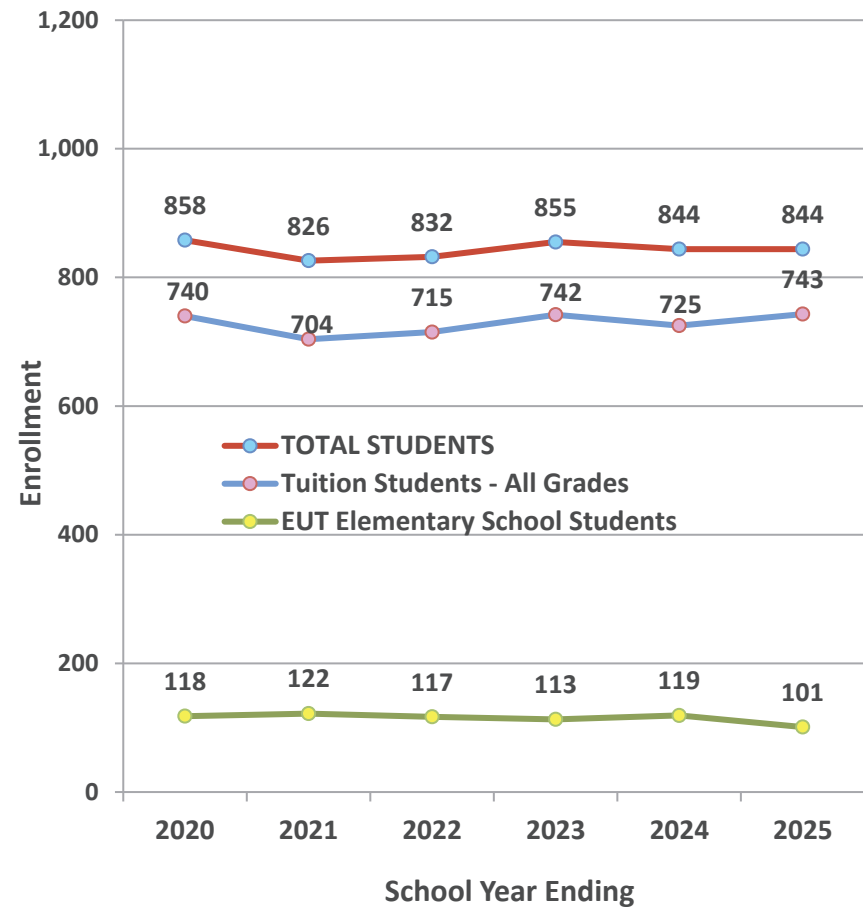
EUT Student Enrollment by Category
For School Year 2025
 School Year 2025 Enrollments are Estimates
 based on October 30, 2025 Enrollments



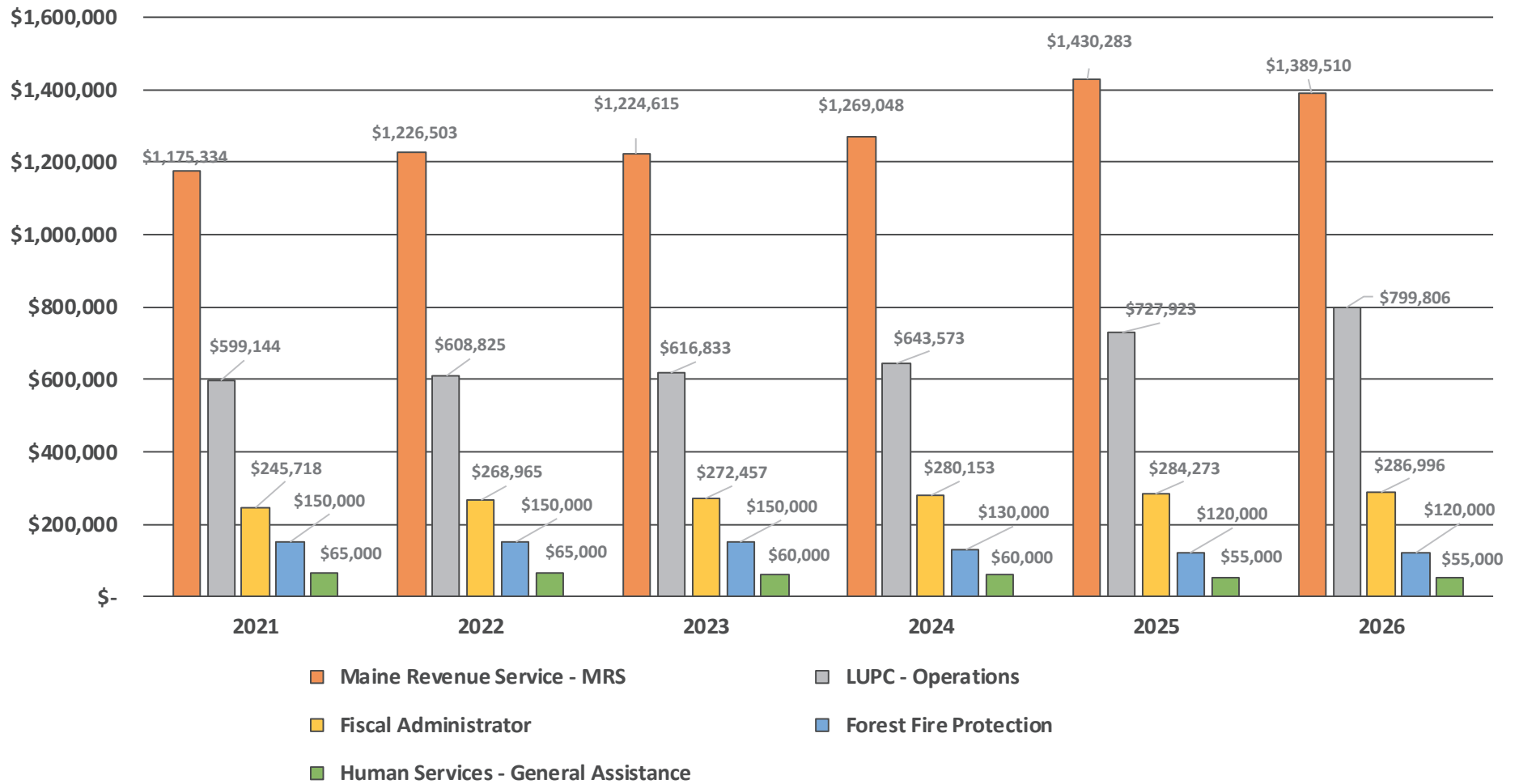
Total 2025 Student Enrollment - 844

- EUT Elementary School Students
- Tuition Students - All Grades

Historical EUT Student Enrollment
For School Years 2020 to 2025
 School Year 2025 Enrollments are Estimates
 based on October 30, 2025 Enrollments

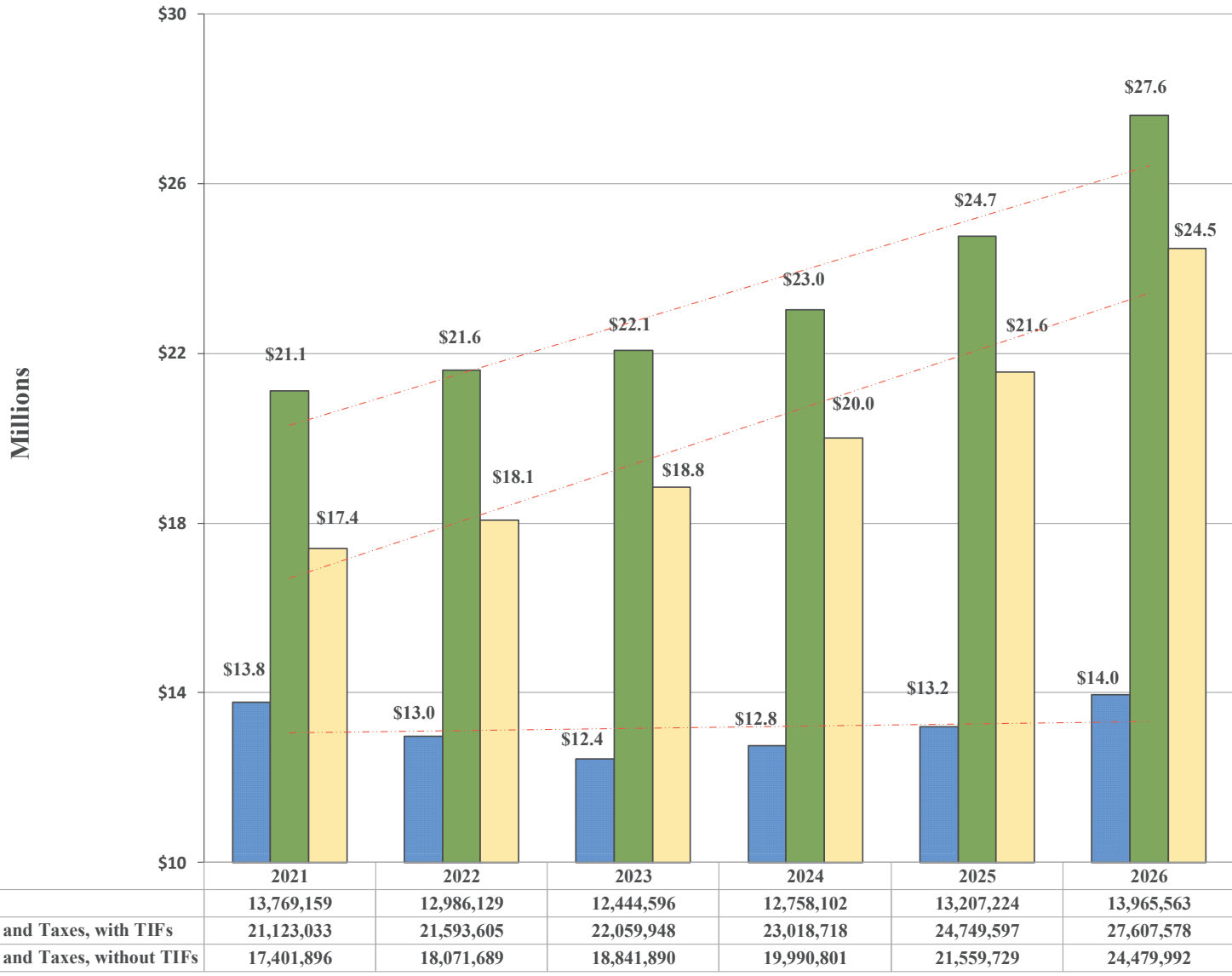


UT Education and Services Fund Selected State Agencies Components Other Than Education - Fiscal Years 2021 to 2026



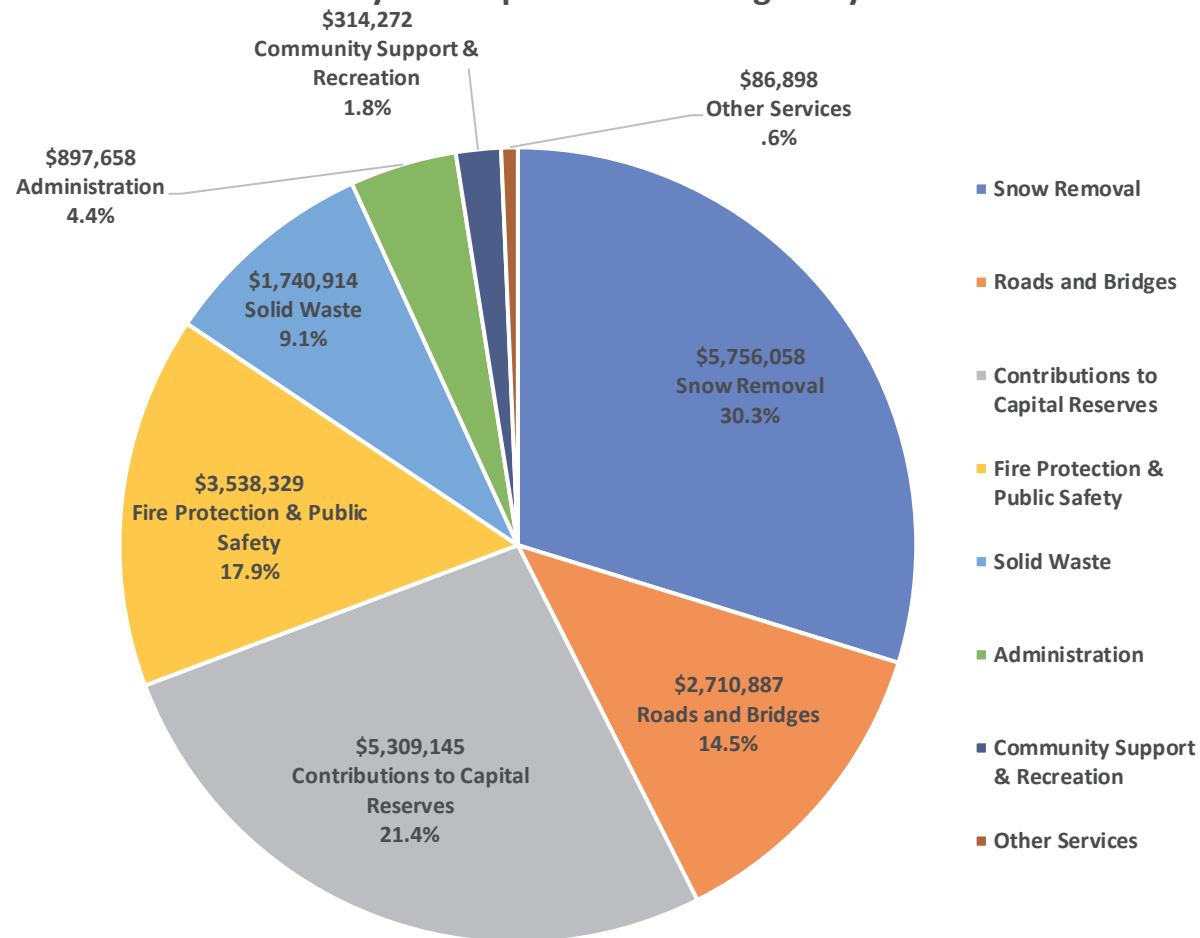
UT Education and Services Fund

State Agencies and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2021 to 2026
County Budget Totals: 1) With TIFs and 2) Without TIFs



Note: State Agency is Total State Agencies subtract the Total Revenue Deduction

UT Education and Services Fund Fiscal Year 2026 County Municipal Services Budgets by Function

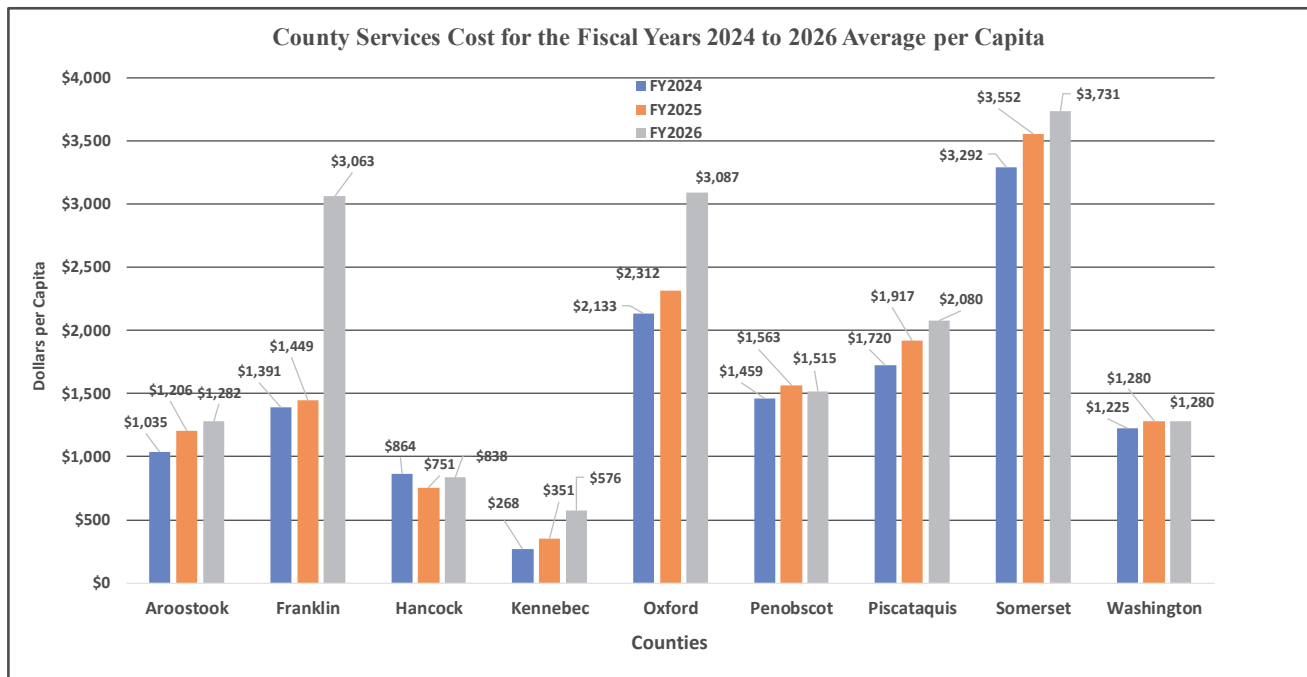


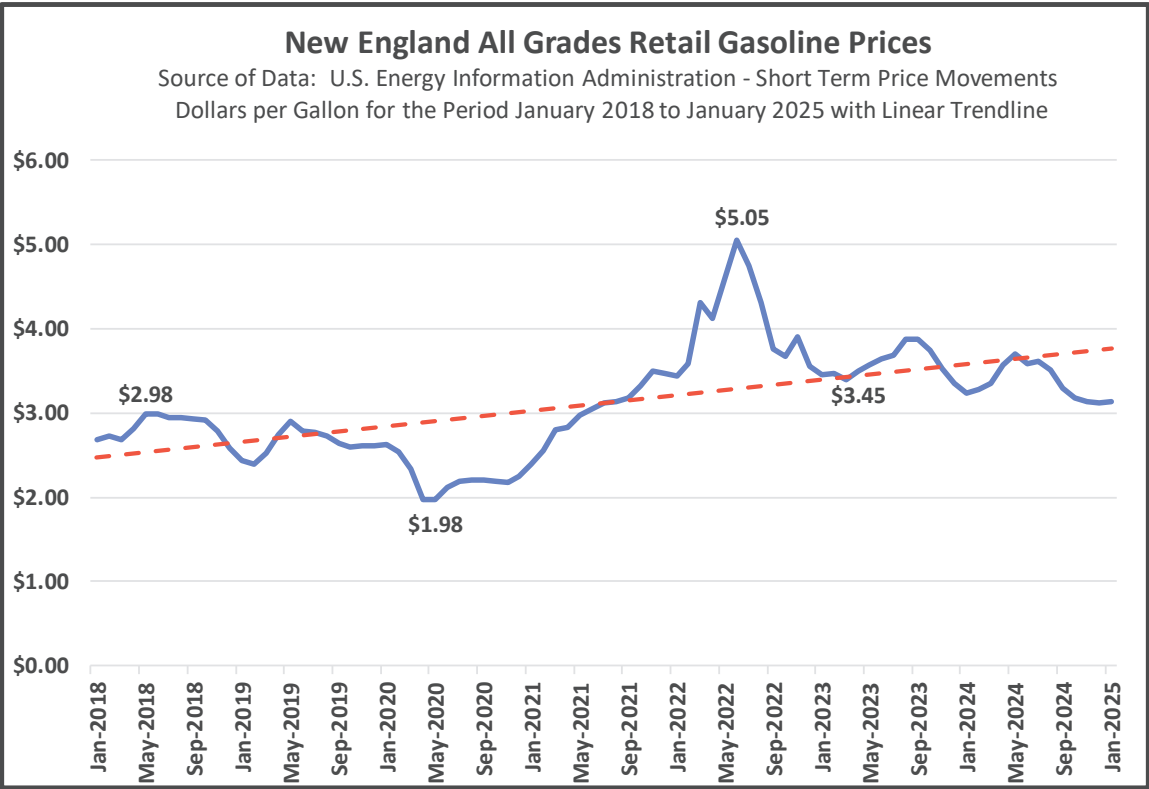
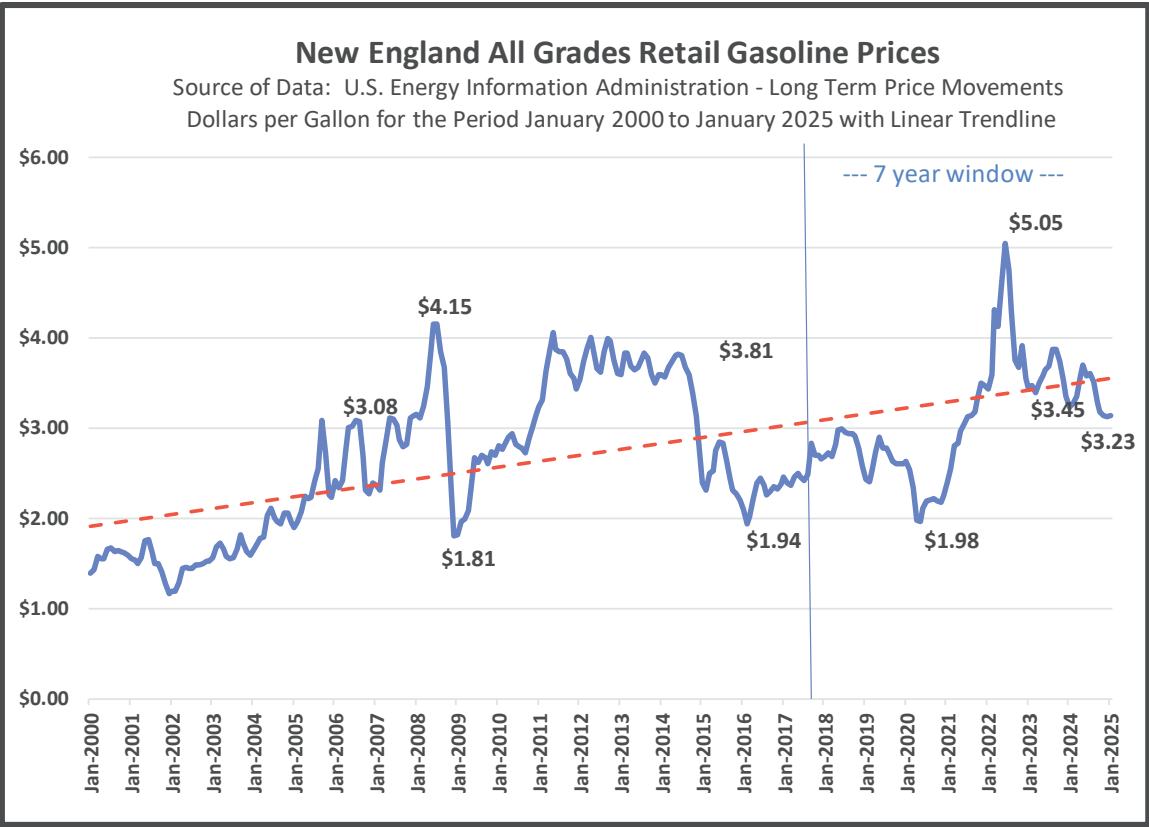
Gross County Service Budgets without Revenue Deductions
Fiscal Year 2026 - \$20.3 Million in County Service Budgets

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

County	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	US Census	2026
	Cost	County	Cost	County	Cost	2020	County
	Per Capita	Tax Assessment	Per Capita	Tax Assessment	Per Capita	UT Resident	Services
						Population	Tax Assessment
Aroostook	\$1,035	\$2,003,645	\$1,206	\$2,332,958	\$1,282	1,936	\$2,480,883
Franklin	1,391	1,375,281	1,449	1,432,782	3,063	989	3,029,129
Hancock	864	189,107	751	164,355	838	219	183,366
Kennebec	268	9,662	351	12,620	576	36	20,719
Lincoln**	29,013	29,013	83,837	83,837	38,570	1	38,570
Oxford	2,133	1,710,625	2,312	1,854,047	3,087	802	2,475,650
Penobscot	1,459	1,868,069	1,563	1,999,755	1,515	1,280	1,938,696
Piscataquis	1,720	1,747,599	1,917	1,946,775	2,080	1,016	2,112,825
Somerset	3,292	2,524,640	3,552	2,724,299	3,731	767	2,862,163
Washington	1,225	1,520,948	1,280	1,589,668	1,280	1,242	1,589,670
		<u>\$12,978,589</u>		<u>\$14,141,096</u>		<u>8,288</u>	<u>\$16,731,671</u>
Straight Average of							
Services Cost Per Capita	<u>\$4,711</u>		<u>\$9,822</u>		<u>\$5,602</u>		
Weighted Average of							
Services Cost Per Capita							
Based on 2020 Census	<u>\$1,566</u>		<u>\$1,706</u>		<u>\$2,019</u>		
% change			8.9%		18.3%		

* Knox and Waldo counties are not included because they provide no UT county services. Knox has one UT resident.





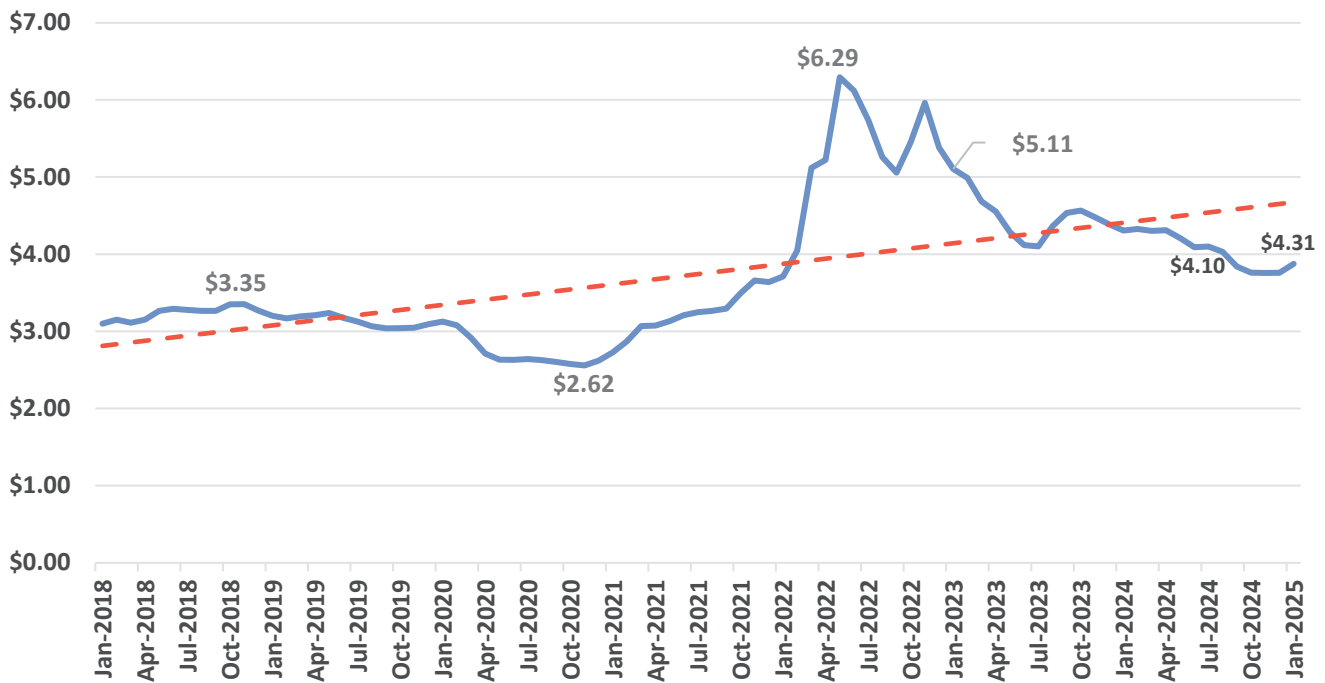
New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars per Gallon for the Period January 2000 to January 2025 with Linear Trendline



New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements
Dollars per Gallon for the Period January 2018 to January 2025 with Linear Trendline



FISCAL YEAR 2026 MCC BUDGET ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2026

STATE AGENCY SERVICES

Total Unorganized Territory (UT) State Agency Service budgets increased 3.64%, or \$664,497 from \$18,276,383 in FY25 to \$18,940,880 in FY26. Individual UT State Agency budget data and comments are listed below. (reference page 6)

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory • \$286,996

The budget increased .96% or \$2,723 from \$284,273 in FY25 to \$286,996 in FY26.

- This increase supports the personal services step increase and cost of benefits reflected in the proposed FY26 budget; the cost of the annual UT financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). This payment is due to the property tax assessed on reservation out-parcels located in the Passamaquoddy Tribe reservation in the Indian Township. The Passamaquoddy Tribe provides governmental services to these Indian Township out-parcel residents.

Department of Education – Education in the Unorganized Territory (EUT) • \$16,289,568

The budget increased 4.3% or \$630,664 from \$15,658,904 in FY25 to \$16,289,568 in FY26.

- The budget increase of 4.3% is due to the net effect of a proposed \$150,000 new Capital Improvement line item for buildings and buses and a \$500,000 increase in special education services.
- This budget will provide education, transportation, and special education services to approximately 844 UT pupils. The breakdown of enrolled UT students is as follows:

UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Unorganized Territory Schools	2018	2019	2020	2021	2022	2023	2024	Est. April 1, 2025
Edmunds Consolidated School	55	66	60	66	66	69	73	53
Connor Consolidated School	34	33	39	42	38	30	30	32
Kingman Elementary	15	26	19	14	13	14	16	16
Tuition Students - All Grades	758	704	740	704	715	742	725	743
TOTAL STUDENTS	862	829	858	826	832	855	844	844

Agriculture, Conservation and Forestry – Forest Fire Protection • \$120,000

- This budget provides forest fire control and suppression in the UT by the Maine Forest Service, and the estimate is based upon historical expenditures.
- The budgeted amount remained the same from FY25 to FY26.

Human Services – General Assistance • \$55,000

- This budget provides general assistance to qualifying residents within the UT. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount remained the same from FY25 to FY26.

Maine Revenue Services (MRS) – Property Tax Assessment and Operations • \$1,389,510

The budgeted amount decreased 2.85% or \$40,773 from \$1,430,283 in FY25 to \$1,389,510 in FY26.

- This budget supports the assessment of property valuations; the commitment, billing and collection of taxes; and the administration of motor vehicle and boat excise taxes.
- This decrease was from removing the lien fees for the Register of Deeds as the taxpayer is charged for them.
- Personnel expenditures increased by 4% or \$44,776 from FY25. MRS reviewed their personnel costs and adjusted the UT allocation for billed time of all staff for accuracy.

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) • \$799,806

- LUPC serves as the planning and zoning authority for the State of Maine Unorganized Territory. The commission issues building permits for smaller development projects, such as home construction and camp renovations.
- This budget amount increased 9.88% or \$71,883 from \$727,923 in FY25 to \$799,806 in FY26.
- An increase in the State valuation for the Unorganized Territory automatically results in a higher budget for LUPC. Title 12 §685-G requires the UT to raise and reimburse the General Fund for .014% of the most current statewide UT valuation. This is \$5,712,900,000 for Tax Year 2025, which is a 9.88% increase from prior year on total valuation.

COUNTY SERVICES AND TIF

Total UT County Services increased 18.32% or \$2,590,575 from \$14,141,096 in FY25 to \$16,731,671 in FY26. Individual UT County Services budget data and comments are listed below. Tax Increment Financing (TIF) data is provided for each county with developmental TIF agreements.

Aroostook County - \$2,480,883 UT Budget

- This budgeted amount increased 6.34%, or \$147,925 from \$2,332,958 in FY25 to \$2,480,883 in FY26. (Reference page 34)
 - County Services increased by 4.9% or \$100,574.
 - Solid Waste increased by 2.6% or \$4,954 as pricing stabilize due to multi-year contracts.
 - Community Support & Recreation increased by 29.3% \$24,434.
 - Road maintenance increased 1.7% or \$5,924 due to contract stabilizing.
 - Capital Reserves increased by 3.6% or \$23,355.

Franklin County - \$3,029,129 UT Budget

- This budgeted amount increased 4.2% or \$57,501 from \$1,432,782 in FY25 to \$3,029,129 in FY26. (Reference page 36)
 - County Services increased by 111.4% or \$1,596,347.
 - Roads and bridges increased by 5.1% or \$18,290 related to roads requiring additional maintenance and rain damage repair.
 - Snow removal decreased by 1.8% or \$14,273 due to some second year contracts and and stable salt/sand pricing.
 - Contributions to Capital Reserves increased by 623.6% or \$1,071,340 due to two bridge replacements from storm damage. The bridges are Reed Road Bridge over Quick Stream, Salem Township, and Reeds Mill Bridge over Orbeton Stream, Madrid Township.

Note: FY25 is the sixteenth year of a 20-year capture of assessed value for Franklin County's TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2023	2024	2025	Total
\$14,889,979	\$788,204	\$726,383	\$592,420	\$16,996,986

Hancock County - \$183,366 UT Budget

- This budgeted amount increased 11.57% or \$19,011 from \$164,355 in FY25 to \$183,366 in FY26. (Reference page 38)
 - County Services increased by 7.5% or \$24,200 for snow removal, fire protection and operational costs.
 - Excise tax increased by 12% or \$5,000.
 - Use of Unassigned Fund Balance increased by 23.7% or \$31,851.

Note: FY25 is the twelfth year of a 20-year capture of assessed value for the Ol's Bull Hill TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2023	2024	2025	Total
\$4,316,184	\$477,878	\$480,228	\$462,202	\$5,736,492

Kennebec County - \$20,719 UT Budget

- This budget amount increased by 64.18% or \$8,099 from \$12,620 in FY25 to \$20,719 in FY26. (Reference page 40)
 - The increase in County Services is for Unity Township for solid waste, snow removal, public safety, and an increase in the Unassigned Fund Balance.

Lincoln County - \$38,570 UT Budget

- This budgeted amount decreased by 53.99% or \$45,268 from \$83,837 in FY25 to \$38,570 in FY26. (Reference page 42)
 - Most of this decrease is due to the Capital Layout reduction after the repairs to Hibberts Gore bridge.

Oxford County - \$2,475,650 UT Budget

- This budgeted amount increased 33.53% or \$621,603 from \$1,854,047 in FY25 to \$2,475,650 in FY26. (Reference page 44)
 - County Services increased by 11.8% or \$152,500.
 - Roads and bridges increased by 14.3% or \$50,000 due to storm damage.
 - Road maintenance increased \$25,000 for rain damage repair.

- Contributions to Capital Reserves increased by 65.5% or \$475,000 for two damaged large culverts in North Andover Surplus and Milton Township. On the suggestion from engineers and the Maine Department of Transportation, Oxford is replacing the culverts with box culverts utilizing an additional matching grant of \$400,000 from MaineDOT.

Penobscot County - \$1,938,696 UT Budget

- This budgeted amount decreased 3.1% or \$61,059 from \$1,99,755 in FY25 to \$1,938,696 in FY26. (Reference page 46)
 - County Services increased by 4.7% or \$98,068.
 - Fire protection & public safety increased by 12.6% or \$59,110 due to increases in contracted ambulance service with the towns of East Millinocket, Howland and Old Town.
 - Solid waste increased by 2.9% or \$8,416 due to increased services from Maine Waste Systems contract taking over some of Ireland's Rubbish Service routes.
 - Excise tax revenue increased by \$75,000 for FY25.

Note: FY25 is the ninth year of a 30-year capture of assessed value for the Passadumkeag Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2023	2024	2025	Total
\$3,234,706	\$562,829	\$687,064	\$693,714	\$5,178,313

Piscataquis County - \$2,112,825 UT Budget

- This budgeted amount increased 8.5% or \$166,050 from \$1,946,775 in FY25 to \$2,112,825 in FY26. (Reference page 48)
 - County Services increased by 13.7%, or \$250,050.
 - Snow removal increased by 13.9% or \$131,600 due to new contracts.
 - Contribution to Capital Reserves decreased by 16.7% or \$78,000 as road repair work has leveled back down to normal levels.
 - Revenue increased by \$24,000 primarily due to excise tax and Nature Conservancy contribution.

Somerset County - \$2,862,163 UT Budget

- This budgeted amount increased 5.1% or \$137,864 from \$2,724,299 in FY25 to \$2,862,163 in FY26. (Reference page 50)
 - County Services decreased by 1.4% or \$31,143.

- Roads and bridges increased 10.0% or \$29,287 for additional road repair and maintenance.
- o Fire protection & public safety decreased by 17.9% or \$145,969 due to Jackman's ambulance contract reduction, and savings rolling over from the Sherriff's Department refunding money from a vacant UT Deputy Sherrif position in 2024.
- o Contributions to Capital Reserves increased by 7.5% or \$70,000 to repair roads damaged by heavy rains.

Note: FY25 is the ninth year of a 30-year capture of assessed value for the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2023	2024	2025	Total
\$4,514,642	\$838,914	\$981,898	\$1,128,353	\$7,463,807

Washington County - \$1,589,670 UT Budget

- This budgeted amount increased \$2 from \$1,589,668 in FY25 to \$1,589,670 in FY26. (Reference page 52)
 - o County Services increased by 9.8% or \$142,226.
 - Snow removal increased by 13.3% or \$69,302 for increased costs.
 - Solid waste increased by 27.2% or \$32,960 for contract renewals.
 - o Contributions to Capital Reserves decreased by 11.2% or \$49,000.
 - o Excise tax revenue increase by 13.6% or \$32,907.

Note: FY25 is the fifteenth year of a 20-year capture of assessed value for Washington County's TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2023	2024	2025	Total
\$11,220,938	\$360,092	\$314,295	\$250,896	\$12,146,221

COUNTY BUDGET ANALYSIS

Maine

Total Population (2020):

1,362,359

Numeric Change in Population (2010–2020):

33,998

Percent Change in Population (2010–2020):

2.6%

Housing Units (2020):

739,072

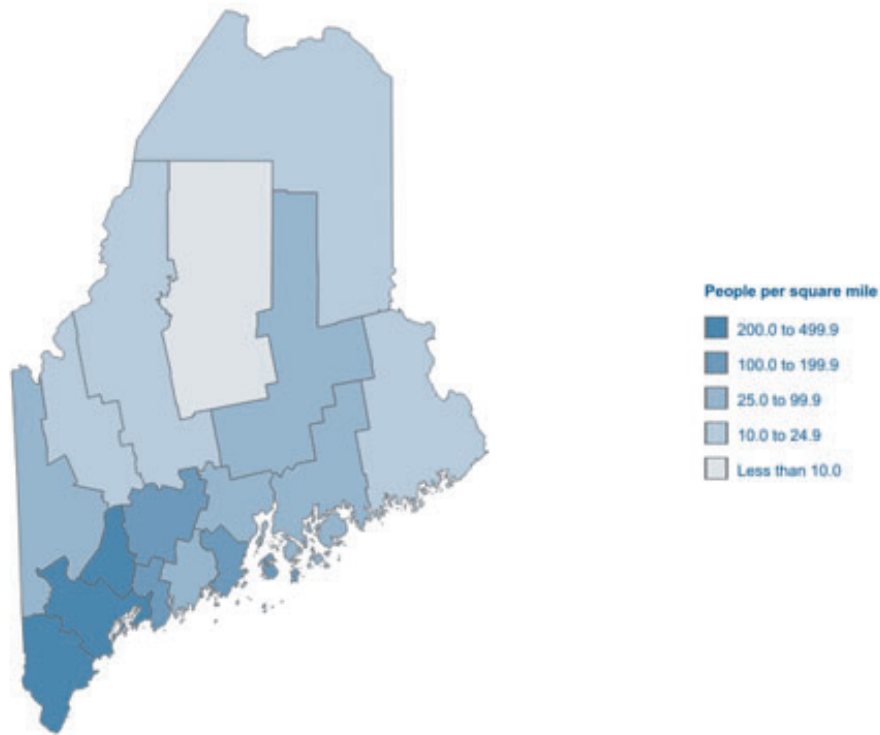
Housing Unit Vacancy Rate (2020):

21.2%

Percent Change in Housing Units (2010–2020):

2.4%

Population Density in Maine Counties: 2020



Maine Counties with UT decreased in population by -1.42% from 2010 to 2020

County	2010	2020	Dif.
AR	71,870	67,105	-7.10%
FR	30,768	29,456	-4.45%
HA	54,418	55,478	1.91%
KE	122,151	123,642	1.21%
LI	34,457	35,237	2.21%
OX	57,833	57,777	-0.10%
PE	153,923	152,199	-1.13%
PI	17,535	16,800	-4.38%
SO	52,228	50,477	-3.47%
WA	32,856	31,095	-5.66%
Total/Avg.	628,039	619,266	-1.42%

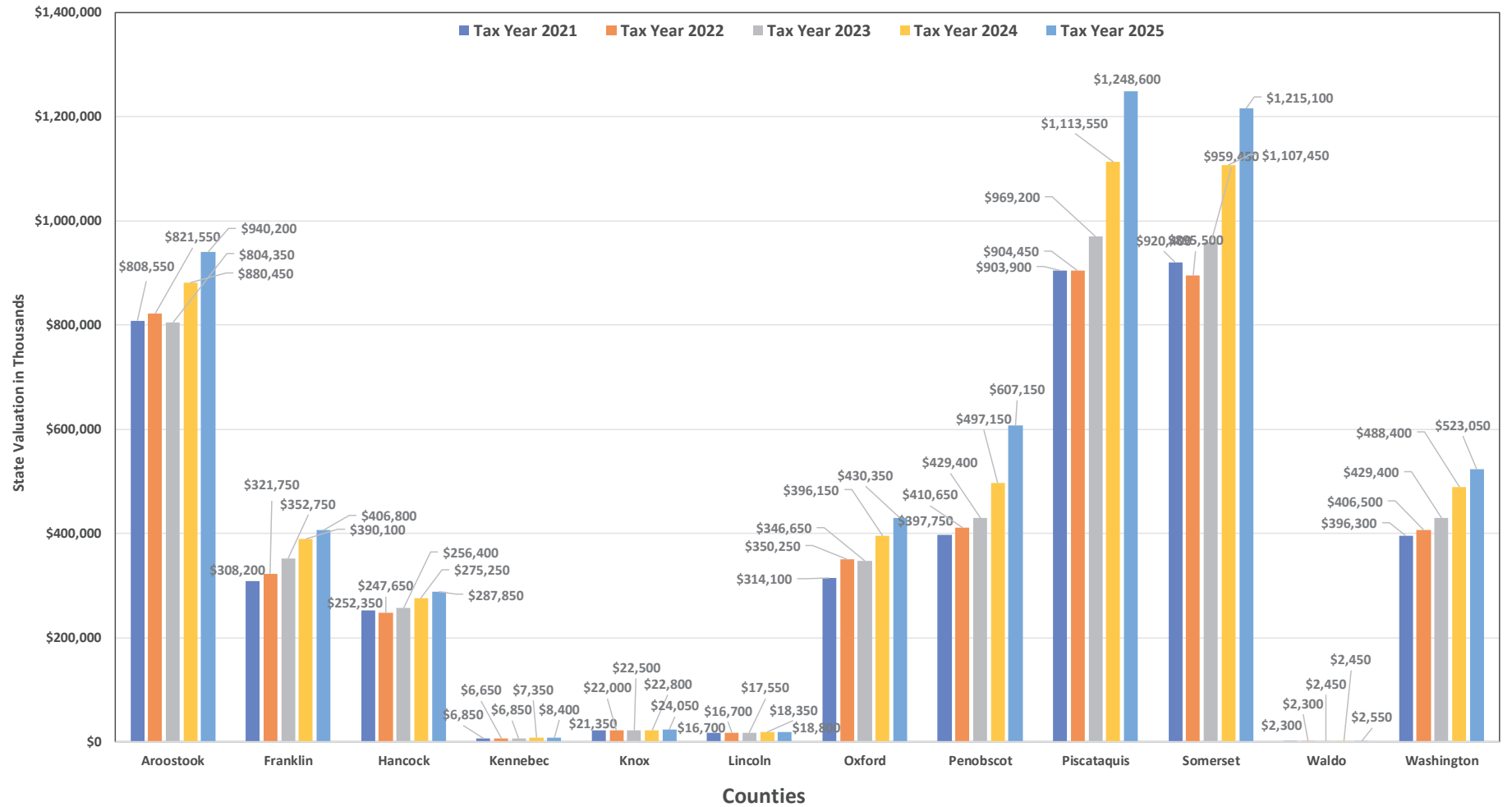
United States[®]
Census
Bureau

U.S. Department of Commerce
U.S. CENSUS BUREAU
census.gov

Notes: Classifications and ranking based on unrounded values.
U.S. totals and rankings do not include Puerto Rico.

Source: U.S. Census Bureau, 2010 Census Redistricting Data (Public Law 94-171) Summary File; 2020 Census Redistricting Data (Public Law 94-171) Summary File.

State Valuation Unorganized Territory by County for Tax Years 2021-2025



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

County Comparison For the Year Ending June 30, 2026

Totals by County and Service Category

	Aroostook	Franklin	Hancock	Kennebec	Lincoln	Oxford	Penobscot	Piscataquis	Somerset	Washington	Total
County Services:											
Roads and Bridges	\$ 364,039	\$ 380,000	\$ 75,000	\$ -	\$ 15,000	\$ 400,000	\$ 111,850	\$ 407,350	\$ 371,734	\$ 585,914	\$ 2,710,887
Snow Removal	655,808	777,212	99,000	16,000	8,250	500,000	1,206,931	1,079,500	821,968	591,389	5,756,058
Solid Waste	192,317	235,389	35,000	7,706	-	150,000	300,653	336,250	329,259	154,340	1,740,914
Fire Protection & Public Safety	838,848	550,964	103,000	7,599	-	360,000	528,610	268,775	670,274	210,259	3,538,329
Community Support & Recreation	107,899	17,096	1,650	-	-	20,000	45,975	41,250	50,902	29,500	314,272
Other Services	14,016	4,500	18,900	1,214	-	12,000	5,800	10,100	-	20,368	86,898
Subtotal County Services	2,172,927	1,965,160	332,550	32,519	23,250	1,442,000	2,199,819	2,143,225	2,244,138	1,591,770	14,147,358
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	6,000	-	14,500	-	-	-	-	-	20,500
Contributions to Capital Reserve	734,105	1,243,140	37,400	1,000	-	1,200,000	290,000	390,000	1,005,000	388,000	5,288,645
Subtotal Other	734,105	1,243,140	43,400	1,000	14,500	1,200,000	290,000	390,000	1,005,000	388,000	5,309,145
Administration	145,351	160,415	18,798	-	1,888	120,000	124,491	125,500	158,815	42,400	897,658
Total County Services Budget	3,052,383	3,368,715	394,748	33,519	39,638	2,762,000	2,614,310	2,658,725	3,407,953	2,022,170	20,354,161
Estimated Revenues											
Local Road Assistance	(113,500)	(38,936)	(11,700)	(1,800)	(1,068)	(70,000)	(145,000)	(107,000)	(68,000)	(101,000)	(658,004)
Excise Taxes	(425,000)	(200,000)	(45,000)	(7,000)	-	(210,000)	(350,000)	(300,000)	(215,000)	(275,000)	(2,027,000)
Snowmobile	-	(150)	(1,500)	-	-	(350)	-	-	(1,100)	(250)	(3,350)
Other	(33,000)	(100,500)	(50,500)	-	-	(6,000)	(91,756)	(138,900)	(76,690)	(56,250)	(553,596)
Subtotal Revenues	(571,500)	(339,586)	(108,700)	(8,800)	(1,068)	(286,350)	(586,756)	(545,900)	(360,790)	(432,500)	(3,241,950)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	(102,682)	(4,000)	-	-	(88,858)	-	(185,000)	-	(380,540)
Tax Commitment	2,480,883	3,029,129	183,366	20,719	38,570	2,475,650	1,938,696	2,112,825	2,862,163	1,589,670	16,731,671
*Anticipated TIF Tax Commitment	-	592,420	462,202	-	-	-	693,714	-	1,128,353	250,896	3,127,586
**Total Tax Commitment	\$ 2,480,883	\$ 3,621,549	\$ 645,568	\$ 20,719	\$ 38,570	\$ 2,475,650	\$ 2,632,410	\$ 2,112,825	\$ 3,990,516	\$ 1,840,566	\$ 19,859,257

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

Totals by Service Category

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,778,622	\$ 1,968,110	10.7	\$ 2,202,432	11.9	\$ 2,374,097	7.8	\$ 2,551,353	7.5	\$ 2,710,887	6.3
Snow Removal	4,144,194	4,356,408	5.1	4,502,333	3.3	5,063,939	12.5	5,410,907	6.9	5,756,058	6.4
Solid Waste	1,219,029	1,224,917	0.5	1,353,224	10.5	1,457,913	7.7	1,624,482	11.4	1,740,914	7.2
Fire Protection & Public Safety	2,108,290	2,209,567	4.8	2,500,106	13.1	2,955,307	18.2	3,278,347	10.9	3,538,329	7.9
Community Support & Recreation	254,014	256,796	1.1	250,887	(2.3)	256,269	2.1	265,442	3.6	314,272	18.4
Other Services	92,951	97,273	4.6	70,640	(27.4)	92,291	30.6	115,627	25.3	86,898	(24.8)
Subtotal County Services	<u>9,597,100</u>	<u>10,113,071</u>	<u>5.4</u>	<u>10,879,622</u>	<u>7.6</u>	<u>12,199,817</u>	<u>12.1</u>	<u>13,246,158</u>	<u>8.6</u>	<u>14,147,358</u>	<u>6.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	13,000	1,200.0	8,000	(38.5)	9,000	12.5	59,350	559.4	20,500	(65.5)
Contributions to Capital Reserve	3,715,237	2,858,990	(23.0)	3,122,750	9.2	3,277,750	5.0	3,761,550	14.8	5,288,645	40.6
Subtotal Other	<u>3,716,237</u>	<u>2,871,990</u>	<u>(22.7)</u>	<u>3,130,750</u>	<u>9.0</u>	<u>3,286,750</u>	<u>5.0</u>	<u>3,820,900</u>	<u>16.3</u>	<u>5,309,145</u>	<u>39.0</u>
Administration	<u>604,381</u>	<u>605,162</u>	<u>0.1</u>	<u>711,418</u>	<u>17.6</u>	<u>701,442</u>	<u>(1.4)</u>	<u>774,005</u>	<u>10.3</u>	<u>897,658</u>	<u>16.0</u>
Total County Services Budget	<u>13,917,718</u>	<u>13,590,223</u>	<u>(2.4)</u>	<u>14,721,790</u>	<u>8.3</u>	<u>16,188,008</u>	<u>10.0</u>	<u>17,841,063</u>	<u>10.2</u>	<u>20,354,161</u>	<u>14.1</u>
Estimated Revenues											
Local Road Assistance	(527,360)	(511,831)	(2.9)	(541,472)	5.8	(541,912)	0.1	(631,068)	16.5	(658,004)	4.3
Excise Taxes	(1,632,000)	(1,482,000)	(9.2)	(1,717,000)	15.9	(1,787,000)	4.1	(1,854,093)	3.8	(2,027,000)	9.3
Snowmobile	(3,500)	(3,350)	(4.3)	(3,000)	(10.4)	(3,000)	-	(2,745)	(8.5)	(3,350)	22.0
Other	(287,651)	(252,945)	(12.1)	(244,719)	(3.3)	(435,085)	77.8	(633,528)	45.6	(553,596)	(12.6)
Subtotal Revenues	<u>(2,450,511)</u>	<u>(2,250,126)</u>	<u>(8.2)</u>	<u>(2,506,191)</u>	<u>11.4</u>	<u>(2,766,997)</u>	<u>10.4</u>	<u>(3,121,434)</u>	<u>12.8</u>	<u>(3,241,950)</u>	<u>3.9</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(861,222)</u>	<u>(166,405)</u>	<u>(80.7)</u>	<u>(293,955)</u>	<u>76.7</u>	<u>(442,422)</u>	<u>50.5</u>	<u>(578,533)</u>	<u>30.8</u>	<u>(380,540)</u>	<u>(34.2)</u>
Tax Commitment	<u>10,605,985</u>	<u>11,173,692</u>	<u>5.4</u>	<u>11,921,644</u>	<u>6.7</u>	<u>12,978,589</u>	<u>8.9</u>	<u>14,141,096</u>	<u>9.0</u>	<u>16,731,671</u>	<u>18.3</u>
*Anticipated TIF Tax Commitment	<u>3,721,137</u>	<u>3,521,916</u>	<u>(5.4)</u>	<u>3,218,057</u>	<u>(8.6)</u>	<u>3,027,917</u>	<u>(5.9)</u>	<u>3,189,868</u>	<u>5.3</u>	<u>3,127,586</u>	<u>(2.0)</u>
**Total Tax Commitment	<u>\$ 14,327,122</u>	<u>\$ 14,695,608</u>	<u>2.6</u>	<u>\$ 15,139,701</u>	<u>3.0</u>	<u>\$ 16,006,506</u>	<u>5.7</u>	<u>\$ 17,330,964</u>	<u>8.3</u>	<u>\$ 19,859,257</u>	<u>14.6</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

* Oxbow Plantation deorganized July, 2017 and population added to Northwest 2010, Central 2020 Census
Bancroft deorganized July, 2015 and population added to South
Cary Plantation deorganized July, 2019 and population added to South

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

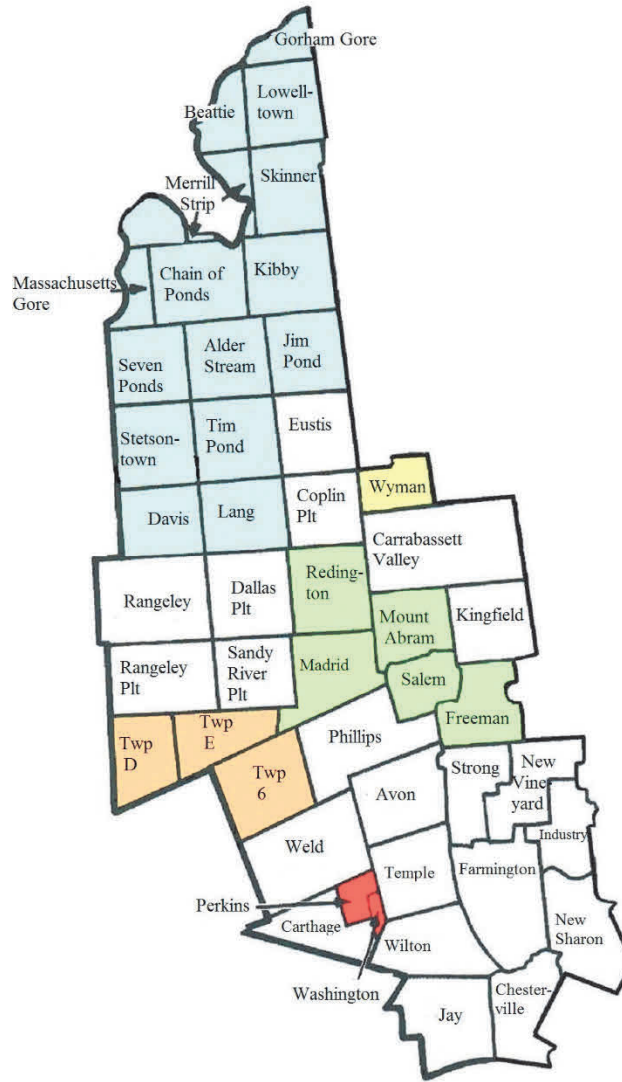
Aroostook

	<u>2021</u>	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease	<u>2025</u>	% Increase (-) Decrease	<u>2026</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 230,779	\$ 325,608	41.1	\$ 340,329	4.5	\$ 351,976	3.4	\$ 358,115	1.7	\$ 364,039	1.7
Snow Removal	567,532	574,197	1.2	593,742	3.4	635,386	7.0	630,250	(0.8)	655,808	4.1
Solid Waste	145,726	142,587	(2.2)	150,370	5.5	159,079	5.8	187,363	17.8	192,317	2.6
Fire Protection & Public Safety	468,453	543,353	16.0	612,985	12.8	687,337	12.1	801,059	16.5	838,848	4.7
Community Support & Recreation	69,863	87,992	25.9	98,328	11.7	105,351	7.1	83,465	(20.8)	107,899	29.3
Other Services	8,450	8,886	5.2	9,462	6.5	10,368	9.6	12,101	16.7	14,016	15.8
Subtotal County Services	1,490,803	1,682,622	12.9	1,805,216	7.3	1,949,497	8.0	2,072,353	6.3	2,172,927	4.9
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	657,835	481,750	(26.8)	477,750	(0.8)	493,750	3.3	708,750	43.5	734,105	3.6
Subtotal Other	657,835	481,750	(26.8)	477,750	(0.8)	493,750	3.3	708,750	43.5	734,105	3.6
Administration	155,078	108,219	(30.2)	114,148	5.5	122,162	7.0	139,055	13.8	145,351	4.5
Total County Services Budget	2,303,716	2,272,591	(1.4)	2,397,114	5.5	2,565,409	7.0	2,920,158	13.8	3,052,383	4.5
Estimated Revenues											
Local Road Assistance	(97,380)	(92,000)	(5.5)	(98,800)	7.4	(98,264)	(0.5)	(113,500)	15.5	(113,500)	-
Excise Taxes	(345,000)	(350,000)	1.4	(360,000)	2.9	(390,000)	8.3	(400,000)	2.6	(425,000)	6.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(20,022)	(21,300)	6.4	(23,300)	9.4	(23,500)	0.9	(33,700)	43.4	(33,000)	(2.1)
Subtotal Revenues	(462,402)	(463,300)	0.2	(482,100)	4.1	(511,764)	6.2	(547,200)	6.9	(571,500)	4.4
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(181,085)	(50,000)	(72.4)	(40,000)	(20.0)	(50,000)	25.0	(40,000)	(20.0)	-	(100.0)
Tax Commitment	1,660,229	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9	2,332,958	16.4	2,480,883	6.3
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ 1,660,229	\$ 1,759,291	6.0	\$ 1,875,014	6.6	\$ 2,003,645	6.9	\$ 2,332,958	16.4	\$ 2,480,883	6.3

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Franklin:															
East Central *	699	808	805	139	162	150	387	646	655	234	350	360	116	278	309
North	41	61	41	11	10	0	30	51	41	19	27	12	262	400	234
South	70	69	60	22	15	22	48	54	38	28	27	29	13	22	18
West Central	0	0	1	0	0	0	0	0	1	0	0	0	29	28	10
Wyman	70	88	82	9	14	3	61	74	79	48	42	38	112	120	127
Total	880	1,026	989	181	201	175	526	825	814	329	446	439	532	848	698

* Madrid deorganized July, 2000 and population added to East Central

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

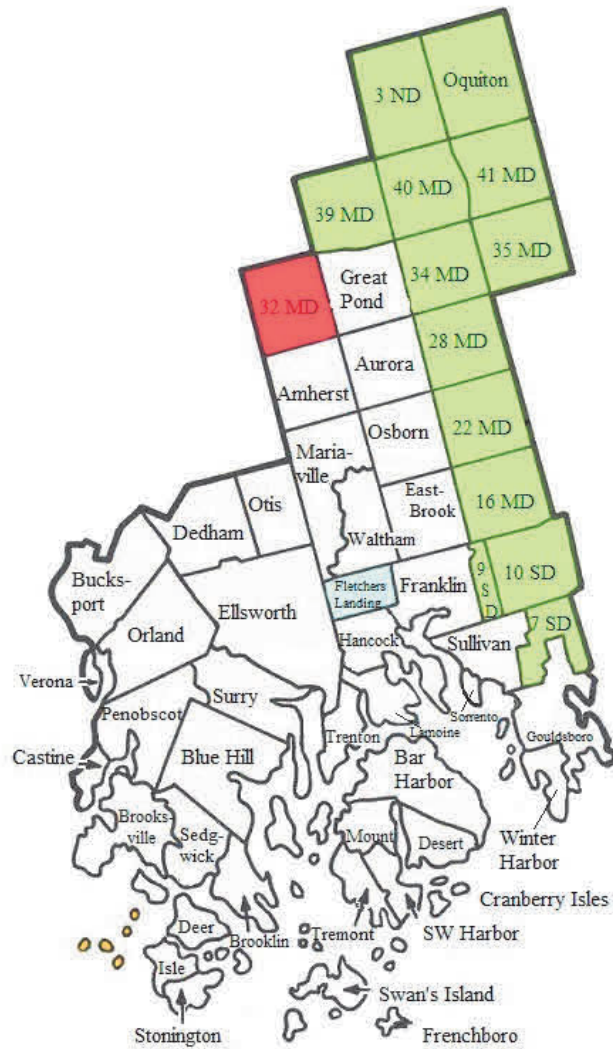
Franklin

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 190,748	\$ 217,975	14.3	\$ 239,772	10.0	\$ 279,000	16.4	\$ 361,710	29.6	\$ 380,000	5.1
Snow Removal	545,324	550,451	0.9	592,451	7.6	669,606	13.0	791,485	18.2	777,212	(1.8)
Solid Waste	128,846	139,394	8.2	140,937	1.1	181,221	28.6	221,689	22.3	235,389	6.2
Fire Protection & Public Safety	297,428	298,789	0.5	281,476	(5.8)	388,043	37.9	407,370	5.0	550,964	35.2
Community Support & Recreation	11,954	11,900	(0.5)	13,500	13.4	15,265	13.1	16,130	5.7	17,096	6.0
Other Services	3,000	3,000	-	3,000	-	3,000	-	3,500	16.7	4,500	28.6
Subtotal County Services	<u>1,177,300</u>	<u>1,221,509</u>	<u>3.8</u>	<u>1,271,136</u>	<u>4.1</u>	<u>1,536,136</u>	<u>20.8</u>	<u>1,801,884</u>	<u>17.3</u>	<u>1,965,160</u>	<u>9.1</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	157,087	111,500	(29.0)	171,500	53.8	168,500	(1.7)	171,800	2.0	1,243,140	623.6
Subtotal Other	<u>157,087</u>	<u>111,500</u>	<u>(29.0)</u>	<u>171,500</u>	<u>53.8</u>	<u>168,500</u>	<u>(1.7)</u>	<u>171,800</u>	<u>2.0</u>	<u>1,243,140</u>	<u>623.6</u>
Administration	<u>66,719</u>	<u>66,650</u>	<u>(0.1)</u>	<u>72,132</u>	<u>8.2</u>	<u>85,232</u>	<u>18.2</u>	<u>98,684</u>	<u>15.8</u>	<u>160,415</u>	<u>62.6</u>
Total County Services Budget	<u>1,401,106</u>	<u>1,399,659</u>	<u>(0.1)</u>	<u>1,514,768</u>	<u>8.2</u>	<u>1,789,867</u>	<u>18.2</u>	<u>2,072,368</u>	<u>15.8</u>	<u>3,368,715</u>	<u>62.6</u>
Estimated Revenues											
Local Road Assistance	(41,680)	(41,680)	-	(39,152)	(6.1)	(38,936)	(0.6)	(38,936)	-	(38,936)	-
Excise Taxes	(160,000)	(160,000)	-	(160,000)	-	(200,000)	25.0	(200,000)	-	(200,000)	-
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(10,250)	(10,250)	-	(7,250)	(29.3)	(15,500)	113.8	(100,500)	548.4	(100,500)	-
Subtotal Revenues	<u>(212,080)</u>	<u>(212,080)</u>	<u>-</u>	<u>(206,552)</u>	<u>(2.6)</u>	<u>(254,586)</u>	<u>23.3</u>	<u>(339,586)</u>	<u>33.4</u>	<u>(339,586)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(10,263)	(10,263)	-	-	(100.0)	(160,000)	-	(300,000)	87.5	-	(100.0)
Tax Commitment	<u>1,178,763</u>	<u>1,177,316</u>	<u>(0.1)</u>	<u>1,308,216</u>	<u>11.1</u>	<u>1,375,281</u>	<u>5.1</u>	<u>1,432,782</u>	<u>4.2</u>	<u>3,029,129</u>	<u>111.4</u>
*Anticipated TIF Tax Commitment	<u>1,215,154</u>	<u>1,022,984</u>	<u>(15.8)</u>	<u>903,151</u>	<u>(11.7)</u>	<u>788,204</u>	<u>(12.7)</u>	<u>726,383</u>	<u>(7.8)</u>	<u>592,420</u>	<u>(18.4)</u>
**Total Tax Commitment	<u>\$ 2,393,917</u>	<u>\$ 2,200,300</u>	<u>(8.1)</u>	<u>\$ 2,211,367</u>	<u>0.5</u>	<u>\$ 2,163,486</u>	<u>(2.2)</u>	<u>\$ 2,159,165</u>	<u>(0.2)</u>	<u>\$ 3,621,549</u>	<u>67.7</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Hancock:															
Central	138	117	132	33	18	36	105	99	96	71	55	59	31	34	42
East	73	94	85	13	25	12	60	69	73	35	38	49	545	637	506
Northwest	4	2	2	0	0	0	4	2	2	2	1	0	18	19	15
Total	215	213	219	46	43	48	169	170	171	108	94	108	594	690	563

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

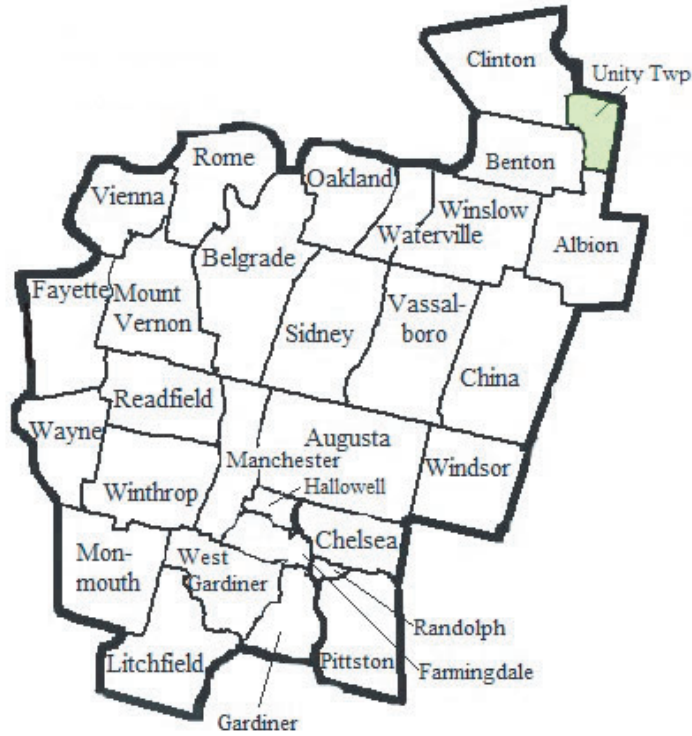
Hancock

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 76,500	\$ 87,100	13.9	\$ 87,300	0.2	\$ 87,300	-	\$ 87,300	-	\$ 75,000	(14.1)
Snow Removal	90,000	90,000	-	90,000	-	90,000	-	95,000	5.6	99,000	4.2
Solid Waste	32,000	32,000	-	32,000	-	32,000	-	35,000	9.4	35,000	-
Fire Protection & Public Safety	60,000	70,500	17.5	70,800	0.4	73,800	4.2	91,500	24.0	103,000	12.6
Community Support & Recreation	1,650	1,650	-	1,650	-	1,650	-	1,650	-	1,650	-
Other Services	13,800	14,300	3.6	14,300	-	14,300	-	14,300	-	18,900	32.2
Subtotal County Services	<u>273,950</u>	<u>295,550</u>	<u>7.9</u>	<u>296,050</u>	<u>0.2</u>	<u>299,050</u>	<u>1.0</u>	<u>324,750</u>	<u>8.6</u>	<u>332,550</u>	<u>2.4</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	1,000	-	1,000	-	1,000	-	1,000	-	6,000	500.0
Contributions to Capital Reserve	62,739	27,000	(57.0)	27,000	-	27,000	-	27,000	-	37,400	38.5
Subtotal Other	<u>63,739</u>	<u>28,000</u>	<u>(56.1)</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>43,400</u>	<u>55.0</u>
Administration	<u>16,800</u>	<u>15,677</u>	<u>(6.7)</u>	<u>16,203</u>	<u>3.4</u>	<u>16,353</u>	<u>0.9</u>	<u>17,638</u>	<u>7.9</u>	<u>18,798</u>	<u>6.6</u>
Total County Services Budget	<u>354,489</u>	<u>339,227</u>	<u>(4.3)</u>	<u>340,253</u>	<u>0.3</u>	<u>343,403</u>	<u>0.9</u>	<u>370,388</u>	<u>7.9</u>	<u>394,748</u>	<u>6.6</u>
Estimated Revenues											
Local Road Assistance	(9,000)	(9,000)	-	(9,000)	-	(10,000)	11.1	(10,000)	-	(11,700)	17.0
Excise Taxes	(25,000)	(25,000)	-	(30,000)	20.0	(30,000)	-	(40,000)	33.3	(45,000)	12.5
Snowmobile	(1,000)	(1,000)	-	(1,000)	-	(1,000)	-	(1,000)	-	(1,500)	50.0
Other	(10,600)	(10,500)	(0.9)	(10,600)	1.0	(7,500)	(29.2)	(20,500)	173.3	(50,500)	146.3
Subtotal Revenues	<u>(45,600)</u>	<u>(45,500)</u>	<u>(0.2)</u>	<u>(50,600)</u>	<u>11.2</u>	<u>(48,500)</u>	<u>(4.2)</u>	<u>(71,500)</u>	<u>47.4</u>	<u>(108,700)</u>	<u>52.0</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(72,039)</u>	<u>(84,733)</u>	<u>17.6</u>	<u>(85,141)</u>	<u>0.5</u>	<u>(105,796)</u>	<u>24.3</u>	<u>(134,533)</u>	<u>27.2</u>	<u>(102,682)</u>	<u>(23.7)</u>
Tax Commitment	<u>236,850</u>	<u>208,994</u>	<u>(11.8)</u>	<u>204,512</u>	<u>(2.1)</u>	<u>189,107</u>	<u>(7.5)</u>	<u>164,355</u>	<u>(13.1)</u>	<u>183,366</u>	<u>11.6</u>
*Anticipated TIF Tax Commitment	<u>617,748</u>	<u>578,651</u>	<u>(6.3)</u>	<u>499,257</u>	<u>(13.7)</u>	<u>477,878</u>	<u>(4.3)</u>	<u>480,228</u>	<u>0.5</u>	<u>462,202</u>	<u>(3.8)</u>
**Total Tax Commitment	<u>\$ 854,598</u>	<u>\$ 787,645</u>	<u>(7.8)</u>	<u>\$ 703,769</u>	<u>(10.6)</u>	<u>\$ 666,985</u>	<u>(5.2)</u>	<u>\$ 644,583</u>	<u>(3.4)</u>	<u>\$ 645,568</u>	<u>0.2</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Kennebec:															
Unity Twp	31	43	36	6	7	11	25	36	25	15	19	18	5	0	0
Total	31	43	36	6	7	11	25	36	25	15	19	18	5	0	0

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

Kennebec

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Snow Removal	7,000	7,000	-	7,000	-	7,000	-	8,000	14.3	16,000	100.0
Solid Waste	5,000	5,000	-	5,000	-	5,400	8.0	7,706	42.7	7,706	-
Fire Protection & Public Safety	3,617	3,617	-	3,355	(7.2)	6,500	93.7	7,500	15.4	7,599	1.3
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,500	1,500	-	1,762	17.5	1,762	-	1,214	(31.1)	1,214	-
Subtotal County Services	17,117	17,117	-	17,117	-	20,662	20.7	24,420	18.2	32,519	33.2
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	2,902	1,000	(65.5)	1,000	-	1,000	-	1,000	-	1,000	-
Subtotal Other	2,902	1,000	(65.5)	1,000	-	1,000	-	1,000	-	1,000	-
Administration	906	906	-	906	-	-	(100.0)	-	-	-	-
Total County Services Budget	20,925	19,023	(9.1)	19,023	-	21,662	13.9	25,420	17.3	33,519	31.9
Estimated Revenues											
Local Road Assistance	(1,800)	(1,800)	-	(1,800)	-	(1,800)	-	(1,800)	-	(1,800)	-
Excise Taxes	(7,000)	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	(8,800)	(8,800)	-	(8,800)	-	(8,800)	-	(8,800)	-	(8,800)	-
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(1,098)	-	(1,098)	0.0	(3,200)	191.4	(4,000)	25.0	(4,000)	-
Tax Commitment	12,125	9,125	(24.7)	9,125	(0.0)	9,662	5.9	12,620	30.6	20,719	64.2
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ 12,125	\$ 9,125	(24.7)	\$ 9,125	(0.0)	\$ 9,662	5.9	\$ 12,620	30.6	\$ 20,719	64.2

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Lincoln County Unorganized Territory 2020 Resident Population Census



Lincoln County submitted their first UT County Service budget for Fiscal Year 2022. This budget supports the road and bridge services, snow removal, and capital outlay for the Hibbert's Gore UT. The 2020 census population is one resident.

U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Lincoln:															
Hibberts Gore	1	1	1	0	0	0	1	1	1	1	1	0	0	0	1
Total	1	1	1	0	0	0	1	1	1	1	1	0	0	0	1

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

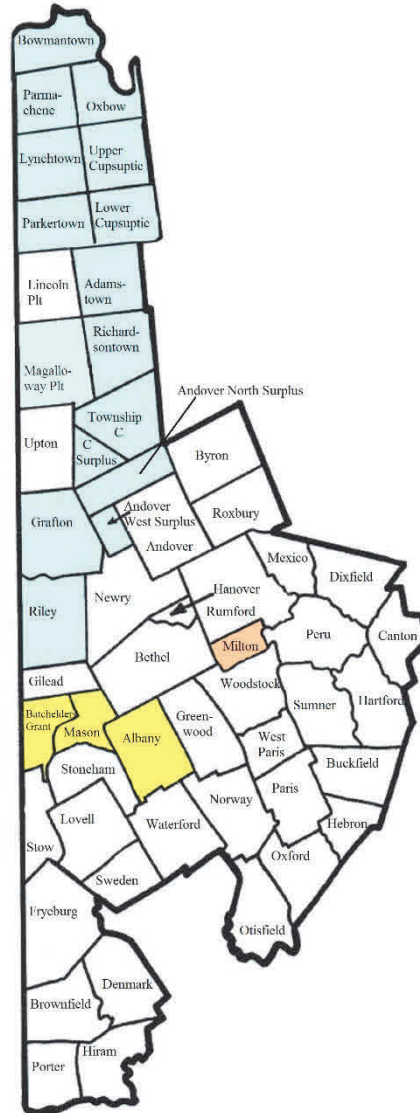
Lincoln

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ 18,660	-	\$ 15,000	(19.6)	\$ 15,000	-	\$ 15,000	-
Snow Removal	-	-	-	5,500	-	5,500	-	7,500	36.4	8,250	10.0
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Fire Protection & Public Safety	-	-	-	-	-	-	-	-	-	-	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Subtotal County Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,160</u>	<u>-</u>	<u>20,500</u>	<u>(15.1)</u>	<u>22,500</u>	<u>9.8</u>	<u>23,250</u>	<u>3.3</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	7,000	-	8,000	14.3	58,350	629.4	14,500	(75.1)
Contributions to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>8,000</u>	<u>14.3</u>	<u>58,350</u>	<u>629.4</u>	<u>14,500</u>	<u>(75.1)</u>
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,558</u>	<u>-</u>	<u>1,425</u>	<u>(8.5)</u>	<u>4,043</u>	<u>183.7</u>	<u>1,888</u>	<u>(53.3)</u>
Total County Services Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,718</u>	<u>-</u>	<u>29,925</u>	<u>(8.5)</u>	<u>84,893</u>	<u>183.7</u>	<u>39,638</u>	<u>(53.3)</u>
Estimated Revenues											
Local Road Assistance	-	-	-	(920)	-	(912)	(0.9)	(1,056)	15.8	(1,068)	1.1
Excise Taxes	-	-	-	-	-	-	-	-	-	-	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>(920)</u>	<u>-</u>	<u>(912)</u>	<u>(0.9)</u>	<u>(1,056)</u>	<u>15.8</u>	<u>(1,068)</u>	<u>1.1</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,798</u>	<u>-</u>	<u>29,013</u>	<u>(8.8)</u>	<u>83,837</u>	<u>189.0</u>	<u>38,570</u>	<u>(54.0)</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 31,798</u>	<u>-</u>	<u>\$ 29,013</u>	<u>(8.8)</u>	<u>\$ 83,837</u>	<u>189.0</u>	<u>\$ 38,570</u>	<u>(54.0)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Oxford:															
Milton	123	143	150	34	30	39	89	113	111	49	61	66	29	11	14
North*	17	24	61	1	2	13	16	22	48	12	12	42	578	313	308
South	515	579	591	129	113	154	386	466	437	234	251	264	547	192	181
Total	655	746	802	164	145	206	491	601	596	295	324	372	1,154	516	503

*Magalloway Plantation deorganized July, 2021 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

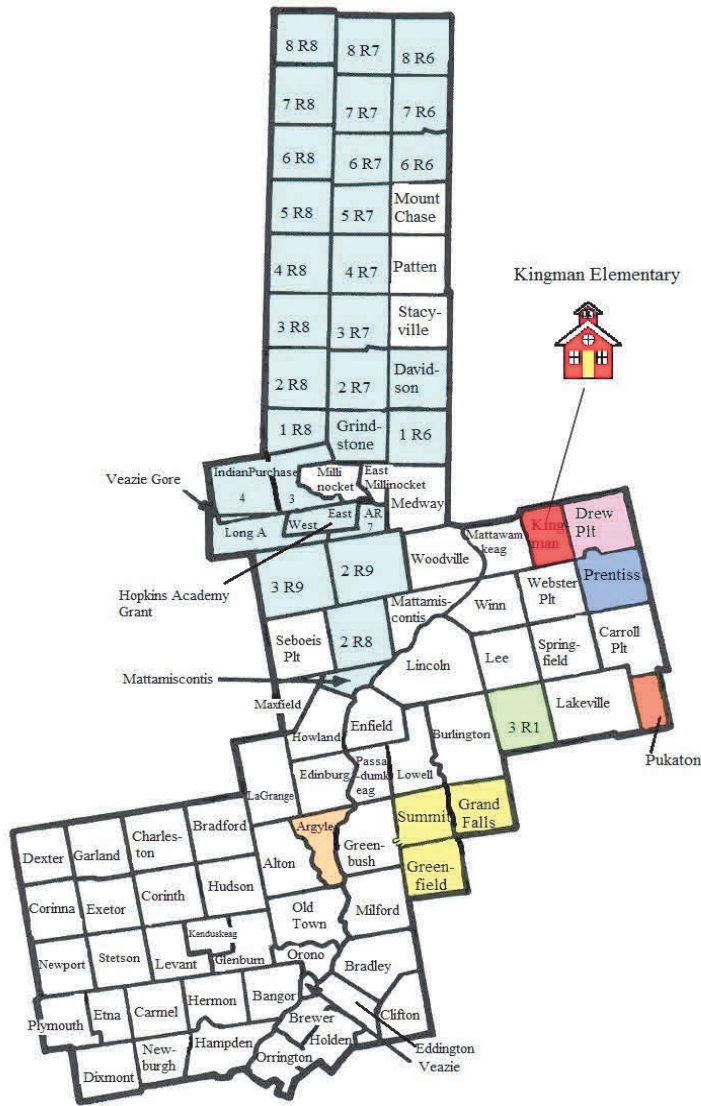
Oxford

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 260,000	\$ 230,000	(11.5)	\$ 315,000	37.0	\$ 325,000	3.2	\$ 350,000	7.7	\$ 400,000	14.3
Snow Removal	245,000	350,000	42.9	350,000	-	370,000	5.7	450,000	21.6	500,000	11.1
Solid Waste	82,000	85,000	3.7	120,000	41.2	125,000	4.2	135,000	8.0	150,000	11.1
Fire Protection & Public Safety	150,000	140,000	(6.7)	200,000	42.9	325,000	62.5	325,000	-	360,000	10.8
Community Support & Recreation	14,100	10,000	(29.1)	15,000	50.0	17,500	16.7	18,500	5.7	20,000	8.1
Other Services	14,225	10,000	(29.7)	5,000	(50.0)	5,000	-	11,000	120.0	12,000	9.1
Subtotal County Services	<u>765,325</u>	<u>825,000</u>	<u>7.8</u>	<u>1,005,000</u>	<u>21.8</u>	<u>1,167,500</u>	<u>16.2</u>	<u>1,289,500</u>	<u>10.4</u>	<u>1,442,000</u>	<u>11.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	1,117,742	725,000	(35.1)	800,000	10.3	700,000	(12.5)	725,000	3.6	1,200,000	65.5
Subtotal Other	<u>1,117,742</u>	<u>725,000</u>	<u>(35.1)</u>	<u>800,000</u>	<u>10.3</u>	<u>700,000</u>	<u>(12.5)</u>	<u>725,000</u>	<u>3.6</u>	<u>1,200,000</u>	<u>65.5</u>
Administration	<u>51,212</u>	<u>77,500</u>	<u>51.3</u>	<u>90,250</u>	<u>16.5</u>	<u>93,375</u>	<u>3.5</u>	<u>100,725</u>	<u>7.9</u>	<u>120,000</u>	<u>19.1</u>
Total County Services Budget	<u>1,934,279</u>	<u>1,627,500</u>	<u>(15.9)</u>	<u>1,895,250</u>	<u>16.5</u>	<u>1,960,875</u>	<u>3.5</u>	<u>2,115,225</u>	<u>7.9</u>	<u>2,762,000</u>	<u>30.6</u>
Estimated Revenues											
Local Road Assistance	(50,000)	(55,000)	10.0	(55,000)	-	(55,000)	-	(65,928)	19.9	(70,000)	6.2
Excise Taxes	(150,000)	(150,000)	-	(190,000)	26.7	(190,000)	-	(190,000)	-	(210,000)	10.5
Snowmobile	-	-	-	(250)	-	(250)	-	(250)	-	(350)	40.0
Other	(20,000)	(5,000)	(75.0)	(5,000)	-	(5,000)	-	(5,000)	-	(6,000)	20.0
Subtotal Revenues	<u>(220,000)</u>	<u>(210,000)</u>	<u>(4.5)</u>	<u>(250,250)</u>	<u>19.2</u>	<u>(250,250)</u>	<u>-</u>	<u>(261,178)</u>	<u>4.4</u>	<u>(286,350)</u>	<u>9.6</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(317,742)	-	(100.0)	-	-	-	-	-	-	-	-
Tax Commitment	<u>1,396,537</u>	<u>1,417,500</u>	<u>1.5</u>	<u>1,645,000</u>	<u>16.0</u>	<u>1,710,625</u>	<u>4.0</u>	<u>1,854,047</u>	<u>8.4</u>	<u>2,475,650</u>	<u>33.5</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 1,396,537</u>	<u>\$ 1,417,500</u>	<u>1.5</u>	<u>\$ 1,645,000</u>	<u>16.0</u>	<u>\$ 1,710,625</u>	<u>4.0</u>	<u>\$ 1,854,047</u>	<u>8.4</u>	<u>\$ 2,475,650</u>	<u>33.5</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Penobscot County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Penobscot:															
Argyle	253	277	255	66	58	17	187	219	238	110	120	126	14	19	14
Drew *	57	46	26												
East Central	324	343	308	92	84	69	232	259	239	142	140	133	149	164	145
Kingman	213	174	137	36	25	7	177	149	130	99	82	68	15	22	36
North	443	463	405	68	45	14	375	418	391	219	226	208	818	844	695
Prentiss	214	214	169	55	37	44	159	177	125	91	95	88	22	83	90
Pukaton	0	5	6	0	3	1	0	2	5	0	1	4	28	37	5
Twombly	2	0	0	0	0	0	2	0	0	2	0	7	9	10	0
Total	1,506	1,522	1,306	317	252	151	1132	1224	1,129	663	664	634	1,055	1,179	985

* Drew Plantation deorganized July, 2023 - census data will be updated when it becomes available

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

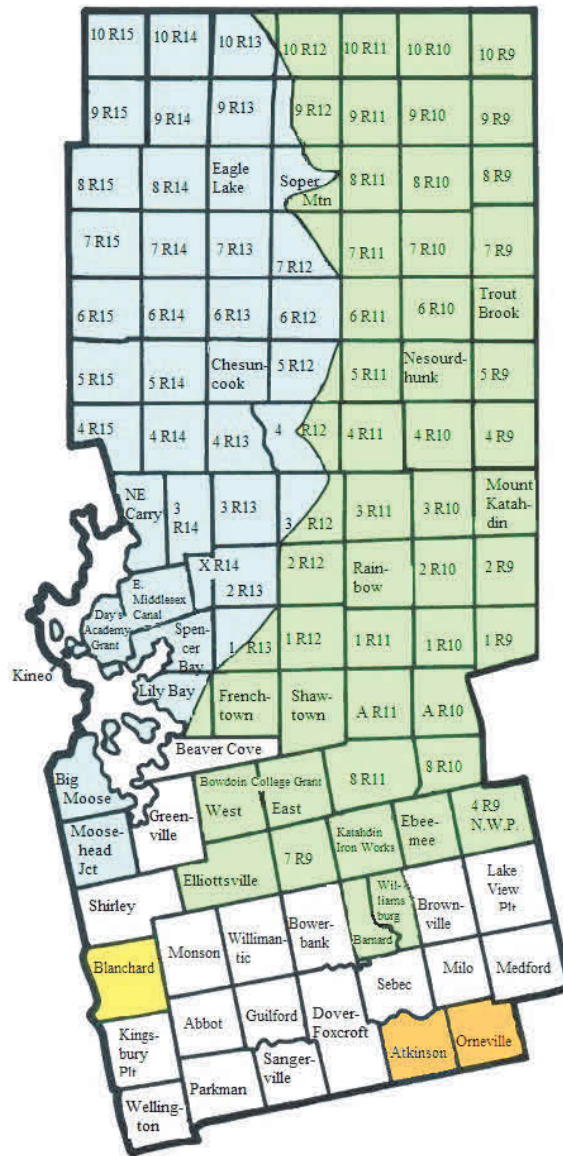
Six Year Comparison Ending June 30, 2026

	<u>Penobscot</u>										
	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 106,750	\$ 106,850	0.1	\$ 106,850	-	\$ 111,850	4.7	\$ 111,850	-	\$ 111,850	-
Snow Removal	929,515	962,950	3.6	966,168	0.3	1,141,326	18.1	1,168,904	2.4	1,206,931	3.3
Solid Waste	207,708	215,135	3.6	239,867	11.5	249,621	4.1	292,237	17.1	300,653	2.9
Fire Protection & Public Safety	355,532	331,612	(6.7)	338,044	1.9	342,744	1.4	469,500	37.0	528,610	12.6
Community Support & Recreation	29,830	30,030	0.7	30,334	1.0	44,164	45.6	53,460	21.0	45,975	(14.0)
Other Services	4,000	4,000	-	4,000	-	4,000	-	5,800	45.0	5,800	-
Subtotal County Services	<u>1,633,335</u>	<u>1,650,577</u>	<u>1.1</u>	<u>1,685,263</u>	<u>2.1</u>	<u>1,893,705</u>	<u>12.4</u>	<u>2,101,751</u>	<u>11.0</u>	<u>2,199,819</u>	<u>4.7</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	280,000	280,000	-	278,000	(0.7)	288,000	3.6	288,000	-	290,000	0.7
Subtotal Other	<u>280,000</u>	<u>280,000</u>	<u>-</u>	<u>278,000</u>	<u>(0.7)</u>	<u>288,000</u>	<u>3.6</u>	<u>288,000</u>	<u>-</u>	<u>290,000</u>	<u>0.7</u>
Administration	<u>95,666</u>	<u>96,529</u>	<u>0.9</u>	<u>98,163</u>	<u>1.7</u>	<u>109,085</u>	<u>11.1</u>	<u>119,488</u>	<u>9.5</u>	<u>124,491</u>	<u>4.2</u>
Total County Services Budget	<u>2,009,001</u>	<u>2,027,106</u>	<u>0.9</u>	<u>2,061,426</u>	<u>1.7</u>	<u>2,290,790</u>	<u>11.1</u>	<u>2,509,239</u>	<u>9.5</u>	<u>2,614,310</u>	<u>4.2</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(140,000)	55.6	(145,000)	3.6
Excise Taxes	(240,000)	(200,000)	(16.7)	(230,000)	15.0	(230,000)	-	(275,000)	19.6	(350,000)	27.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(57,290)	(56,745)	(1.0)	(52,569)	(7.4)	(84,295)	60.4	(94,484)	12.1	(91,756)	(2.9)
Subtotal Revenues	<u>(387,290)</u>	<u>(346,745)</u>	<u>(10.5)</u>	<u>(372,569)</u>	<u>7.4</u>	<u>(404,295)</u>	<u>8.5</u>	<u>(509,484)</u>	<u>26.0</u>	<u>(586,756)</u>	<u>15.2</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(24,257)</u>	<u>(20,311)</u>	<u>(16.3)</u>	<u>(167,716)</u>	<u>725.7</u>	<u>(18,426)</u>	<u>(89.0)</u>	<u>-</u>	<u>(100.0)</u>	<u>(88,858)</u>	<u>-</u>
Tax Commitment	<u>1,597,454</u>	<u>1,660,050</u>	<u>3.9</u>	<u>1,521,141</u>	<u>(8.4)</u>	<u>1,868,069</u>	<u>22.8</u>	<u>1,999,755</u>	<u>7.0</u>	<u>1,938,696</u>	<u>(3.1)</u>
*Anticipated TIF Tax Commitment	<u>553,050</u>	<u>615,533</u>	<u>11.3</u>	<u>577,144</u>	<u>(6.2)</u>	<u>562,829</u>	<u>(2.5)</u>	<u>687,064</u>	<u>22.1</u>	<u>693,714</u>	<u>1.0</u>
**Total Tax Commitment	<u>\$ 2,150,504</u>	<u>\$ 2,275,583</u>	<u>5.8</u>	<u>\$ 2,098,285</u>	<u>(7.8)</u>	<u>\$ 2,430,898</u>	<u>15.9</u>	<u>\$ 2,686,819</u>	<u>10.5</u>	<u>\$ 2,632,410</u>	<u>(2.0)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Piscataquis:															
Blanchard	83	98	91	17	10	3	66	88	88	53	46	58	95	93	80
Northeast	347	273	304	71	29	36	276	244	268	177	140	160	1037	1188	1149
Northwest	159	147	134	28	15	0	131	132	134	62	81	92	895	952	952
Southeast *	254	579	487	58	103	27	196	476	460	118	210	210	199	262	251
Total	843	1,097	1016	174	157	65	669	940	951	410	537	520	2,226	2,495	2,432

* Atkinson deorganized July, 2019 and population is included in Southeast

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

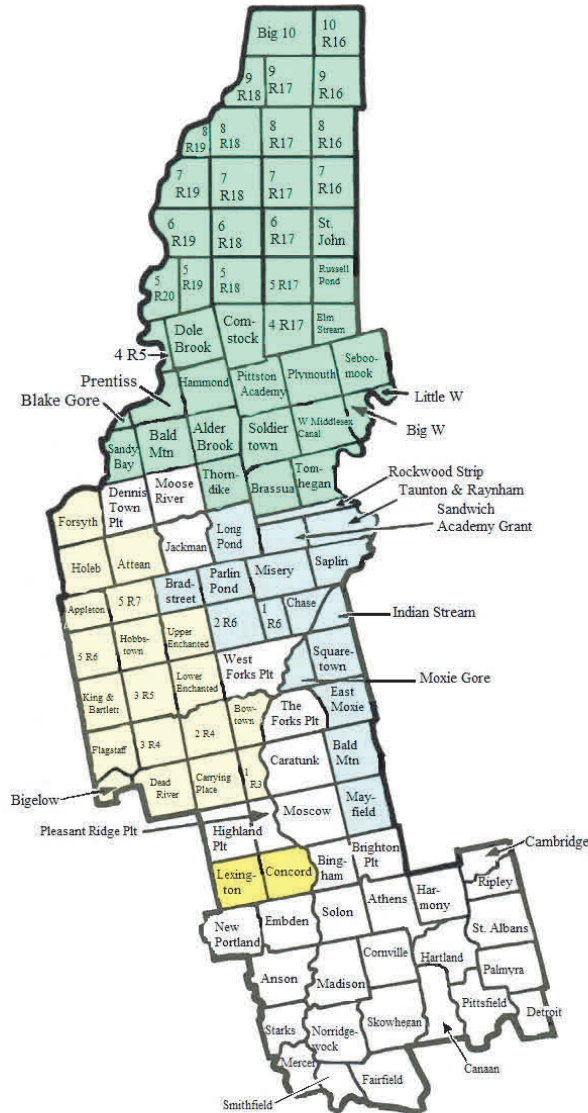
Piscataquis

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 289,200	\$ 304,200	5.2	\$ 305,800	0.5	\$ 329,500	7.8	\$ 355,050	7.8	\$ 407,350	14.7
Snow Removal	724,770	749,906	3.5	761,518	1.5	853,374	12.1	947,900	11.1	1,079,500	13.9
Solid Waste	274,800	262,300	(4.5)	294,000	12.1	309,500	5.3	325,400	5.1	336,250	3.3
Fire Protection & Public Safety	164,350	186,425	13.4	197,425	5.9	206,425	4.6	197,300	(4.4)	268,775	36.2
Community Support & Recreation	34,650	23,750	(31.5)	21,050	(11.4)	7,000	(66.7)	26,300	275.7	41,250	56.8
Other Services	6,900	6,900	-	9,600	39.1	19,400	102.1	32,225	66.1	10,100	(68.7)
Subtotal County Services	<u>1,494,670</u>	<u>1,533,481</u>	<u>2.6</u>	<u>1,589,393</u>	<u>3.6</u>	<u>1,725,199</u>	<u>8.5</u>	<u>1,884,175</u>	<u>9.2</u>	<u>2,143,225</u>	<u>13.7</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	235,000	295,000	25.5	373,000	26.4	373,000	-	468,000	25.5	390,000	(16.7)
Subtotal Other	<u>235,000</u>	<u>295,000</u>	<u>25.5</u>	<u>373,000</u>	<u>26.4</u>	<u>373,000</u>	<u>-</u>	<u>468,000</u>	<u>25.5</u>	<u>390,000</u>	<u>(16.7)</u>
Administration	<u>75,000</u>	<u>95,000</u>	<u>26.7</u>	<u>105,000</u>	<u>10.5</u>	<u>107,000</u>	<u>1.9</u>	<u>116,500</u>	<u>8.9</u>	<u>125,500</u>	<u>7.7</u>
Total County Services Budget	<u>1,804,670</u>	<u>1,923,481</u>	<u>6.6</u>	<u>2,067,393</u>	<u>7.5</u>	<u>2,205,199</u>	<u>6.7</u>	<u>2,468,675</u>	<u>11.9</u>	<u>2,658,725</u>	<u>7.7</u>
Estimated Revenues											
Local Road Assistance	(91,500)	(75,800)	(17.2)	(91,800)	21.1	(92,000)	0.2	(105,000)	14.1	(107,000)	1.9
Excise Taxes	(235,000)	(230,000)	(2.1)	(285,000)	23.9	(285,000)	-	(285,000)	-	(300,000)	5.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(80,800)	(80,800)	-	(80,800)	-	(80,600)	(0.2)	(131,900)	63.6	(138,900)	5.3
Subtotal Revenues	<u>(407,300)</u>	<u>(386,600)</u>	<u>(5.1)</u>	<u>(457,600)</u>	<u>18.4</u>	<u>(457,600)</u>	<u>-</u>	<u>(521,900)</u>	<u>14.1</u>	<u>(545,900)</u>	<u>4.6</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(50,000)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	<u>1,347,370</u>	<u>1,536,881</u>	<u>14.1</u>	<u>1,609,793</u>	<u>4.7</u>	<u>1,747,599</u>	<u>8.6</u>	<u>1,946,775</u>	<u>11.4</u>	<u>2,112,825</u>	<u>8.5</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 1,347,370</u>	<u>\$ 1,536,881</u>	<u>14.1</u>	<u>\$ 1,609,793</u>	<u>4.7</u>	<u>\$ 1,747,599</u>	<u>8.6</u>	<u>\$ 1,946,775</u>	<u>11.4</u>	<u>\$ 2,112,825</u>	<u>8.5</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Somerset County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Somerset:															
Central	336	338	336	65	55	97	271	283	239	177	158	170	166	169	167
Northeast	354	390	367	76	49	19	278	341	348	181	191	200	881	1029	948
Northwest	46	62	41	11	9	2	35	53	39	29	31	23	423	563	462
Seboomook	45	48	23	7	10	0	38	38	23	53	21	15	315	320	286
Total	781	838	767	159	123	118	622	715	649	440	401	408	1,785	2,081	1,863

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

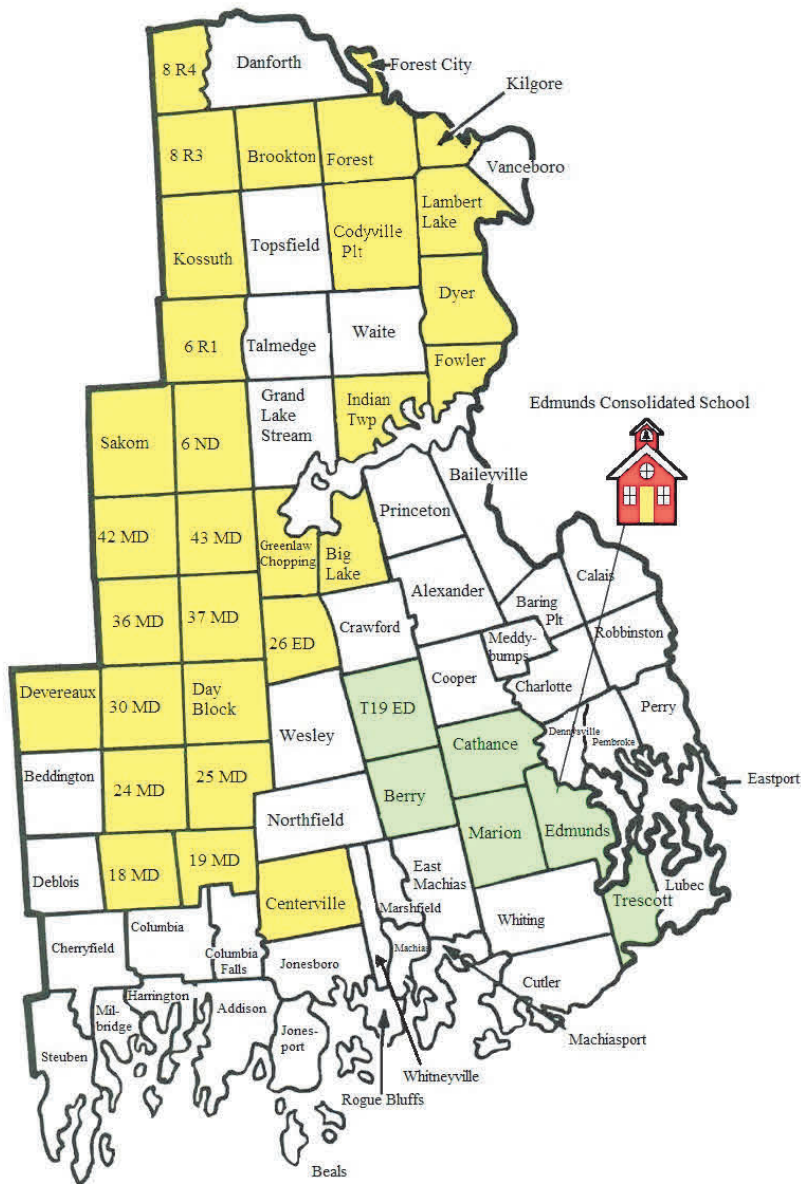
Somerset

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 214,294	\$ 224,401	4.7	\$ 229,593	2.3	\$ 292,276	27.3	\$ 321,563	10.0	\$ 371,734	15.6
Snow Removal	555,285	592,227	6.7	646,808	9.2	793,588	22.7	789,781	(0.5)	821,968	4.1
Solid Waste	237,820	240,970	1.3	267,627	11.1	287,725	7.5	298,707	3.8	329,259	10.2
Fire Protection & Public Safety	455,605	480,071	5.4	643,648	34.1	766,370	19.1	816,243	6.5	670,274	(17.9)
Community Support & Recreation	45,817	45,725	(0.2)	45,275	(1.0)	38,639	(14.7)	38,737	0.3	50,902	31.4
Other Services	14,540	19,624	35.0	-	(100.0)	10,000	-	10,250	2.5	-	(100.0)
Subtotal County Services	<u>1,523,361</u>	<u>1,603,018</u>	<u>5.2</u>	<u>1,832,951</u>	<u>14.3</u>	<u>2,188,598</u>	<u>19.4</u>	<u>2,275,281</u>	<u>4.0</u>	<u>2,244,138</u>	<u>(1.4)</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	726,432	732,240	0.8	557,000	(23.9)	781,000	40.2	935,000	19.7	1,005,000	7.5
Subtotal Other	<u>726,432</u>	<u>732,240</u>	<u>0.8</u>	<u>557,000</u>	<u>(23.9)</u>	<u>781,000</u>	<u>40.2</u>	<u>935,000</u>	<u>19.7</u>	<u>1,005,000</u>	<u>7.5</u>
Administration	<u>107,368</u>	<u>108,068</u>	<u>0.7</u>	<u>175,450</u>	<u>62.4</u>	<u>126,232</u>	<u>(28.1)</u>	<u>130,708</u>	<u>3.5</u>	<u>158,815</u>	<u>21.5</u>
Total County Services Budget	<u>2,357,161</u>	<u>2,443,326</u>	<u>3.7</u>	<u>2,565,401</u>	<u>5.0</u>	<u>3,095,830</u>	<u>20.7</u>	<u>3,340,989</u>	<u>7.9</u>	<u>3,407,953</u>	<u>2.0</u>
Estimated Revenues											
Local Road Assistance	(66,000)	(62,700)	(5.0)	(65,000)	3.7	(65,000)	-	(65,000)	-	(68,000)	4.6
Excise Taxes	(200,000)	(190,000)	(5.0)	(205,000)	7.9	(205,000)	-	(215,000)	4.9	(215,000)	-
Snowmobile	(1,350)	(1,200)	(11.1)	(1,100)	(8.3)	(1,100)	-	(1,100)	-	(1,100)	-
Other	(55,689)	(42,850)	(23.1)	(41,700)	(2.7)	(195,090)	367.8	(235,590)	20.8	(76,690)	(67.4)
Subtotal Revenues	<u>(323,039)</u>	<u>(296,750)</u>	<u>(8.1)</u>	<u>(312,800)</u>	<u>5.4</u>	<u>(466,190)</u>	<u>49.0</u>	<u>(516,690)</u>	<u>10.8</u>	<u>(360,790)</u>	<u>(30.2)</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(205,836)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>(105,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>(4.8)</u>	<u>(185,000)</u>	<u>85.0</u>
Tax Commitment	<u>1,828,286</u>	<u>2,146,576</u>	<u>17.4</u>	<u>2,252,601</u>	<u>4.9</u>	<u>2,524,640</u>	<u>12.1</u>	<u>2,724,299</u>	<u>7.9</u>	<u>2,862,163</u>	<u>5.1</u>
*Anticipated TIF Tax Commitment	<u>796,814</u>	<u>811,250</u>	<u>1.8</u>	<u>833,979</u>	<u>2.8</u>	<u>838,914</u>	<u>0.6</u>	<u>981,898</u>	<u>17.0</u>	<u>1,128,353</u>	<u>14.9</u>
**Total Tax Commitment	<u>\$ 2,625,100</u>	<u>\$ 2,957,825</u>	<u>12.7</u>	<u>\$ 3,086,580</u>	<u>4.4</u>	<u>\$ 3,363,554</u>	<u>9.0</u>	<u>\$ 3,706,197</u>	<u>10.2</u>	<u>\$ 3,990,516</u>	<u>7.7</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
Population				0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Washington:															
East Central	768	728	724	190	145	189	578	583	535	367	321	318	242	247	246
North *	547	523	518	122	103	41	425	420	477	268	237	226	776	818	680
Total	1,315	1,251	1,242	312	248	230	1,003	1,003	1,012	635	558	544	1,018	1,065	926

* Codyville Plantation deorganized July, 2019 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

Washington

	<u>2021</u>	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease	<u>2025</u>	% Increase (-) Decrease	<u>2026</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 410,351	\$ 465,976	13.6	\$ 559,128	20.0	\$ 582,195	4.1	\$ 590,765	1.5	\$ 585,914	(0.8)
Snow Removal	479,768	475,677	(0.9)	489,146	2.8	498,159	1.8	522,087	4.8	591,389	13.3
Solid Waste	105,129	102,531	(2.5)	103,423	0.9	108,367	4.8	121,380	12.0	154,340	27.2
Fire Protection & Public Safety	153,305	155,200	1.2	152,373	(1.8)	159,088	4.4	162,875	2.4	210,259	29.1
Community Support & Recreation	46,150	45,750	(0.9)	25,750	(43.7)	26,700	3.7	27,200	1.9	29,500	8.5
Other Services	26,536	29,063	9.5	23,516	(19.1)	24,461	4.0	25,237	3.2	20,368	(19.3)
Subtotal County Services	<u>1,221,239</u>	<u>1,274,197</u>	<u>4.3</u>	<u>1,353,336</u>	<u>6.2</u>	<u>1,398,970</u>	<u>3.4</u>	<u>1,449,544</u>	<u>3.6</u>	<u>1,591,770</u>	<u>9.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	<u>475,500</u>	<u>205,500</u>	<u>(56.8)</u>	<u>437,500</u>	<u>112.9</u>	<u>445,500</u>	<u>1.8</u>	<u>437,000</u>	<u>(1.9)</u>	<u>388,000</u>	<u>(11.2)</u>
Subtotal Other	<u>475,500</u>	<u>205,500</u>	<u>(56.8)</u>	<u>437,500</u>	<u>112.9</u>	<u>445,500</u>	<u>1.8</u>	<u>437,000</u>	<u>(1.9)</u>	<u>388,000</u>	<u>(11.2)</u>
Administration	<u>35,632</u>	<u>35,513</u>	<u>(0.3)</u>	<u>37,608</u>	<u>5.9</u>	<u>40,578</u>	<u>7.9</u>	<u>47,164</u>	<u>16.2</u>	<u>42,400</u>	<u>(10.1)</u>
Total County Services Budget	<u>1,732,371</u>	<u>1,515,210</u>	<u>(12.5)</u>	<u>1,828,444</u>	<u>20.7</u>	<u>1,885,048</u>	<u>3.1</u>	<u>1,933,708</u>	<u>2.6</u>	<u>2,022,170</u>	<u>4.6</u>
Estimated Revenues											
Local Road Assistance	(80,000)	(83,000)	3.8	(90,000)	8.4	(90,000)	-	(89,848)	(0.2)	(101,000)	12.4
Excise Taxes	(270,000)	(170,000)	(37.0)	(250,000)	47.1	(250,000)	-	(242,093)	(3.2)	(275,000)	13.6
Snowmobile	(1,000)	(1,000)	-	(500)	(50.0)	(500)	-	(245)	(51.0)	(250)	2.0
Other	<u>(33,000)</u>	<u>(25,500)</u>	<u>(22.7)</u>	<u>(23,500)</u>	<u>(7.8)</u>	<u>(23,600)</u>	<u>0.4</u>	<u>(11,854)</u>	<u>(49.8)</u>	<u>(56,250)</u>	<u>374.5</u>
Subtotal Revenues	<u>(384,000)</u>	<u>(279,500)</u>	<u>(27.2)</u>	<u>(364,000)</u>	<u>30.2</u>	<u>(364,100)</u>	<u>0.0</u>	<u>(344,040)</u>	<u>(5.5)</u>	<u>(432,500)</u>	<u>25.7</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	<u>1,348,371</u>	<u>1,235,710</u>	<u>(8.4)</u>	<u>1,464,444</u>	<u>18.5</u>	<u>1,520,948</u>	<u>3.9</u>	<u>1,589,668</u>	<u>4.5</u>	<u>1,589,670</u>	<u>0.0</u>
*Anticipated TIF Tax Commitment	<u>538,371</u>	<u>493,498</u>	<u>(8.3)</u>	<u>404,526</u>	<u>(18.0)</u>	<u>360,092</u>	<u>(11.0)</u>	<u>314,295</u>	<u>(12.7)</u>	<u>250,896</u>	<u>(20.2)</u>
**Total Tax Commitment	<u>\$ 1,886,742</u>	<u>\$ 1,729,208</u>	<u>(8.3)</u>	<u>\$ 1,868,970</u>	<u>8.1</u>	<u>\$ 1,881,040</u>	<u>0.6</u>	<u>\$ 1,903,963</u>	<u>1.2</u>	<u>\$ 1,840,566</u>	<u>(3.3)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

APPENDIX

Funding State and County Services In the Unorganized Territory

BUDGET METHODOLOGY

STATE AND COUNTY SERVICES

Title 36 MRSA Chapter 115, Unorganized Territory Educational and Services Tax establishes a mechanism for State agencies and county governments to provide services to residents in the UT. In 1977, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to fund the cost of services to residents in the UT. These services are municipal in nature and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

Generally, there are two broad categories into which municipal services to the UT residents fall:

1) State Agency Services

- Department of Education, Education in the Unorganized Territory - Education and related services
- Office of the State Auditor, Fiscal Administrator - Budgets and expenditures
- Department of Agriculture, Conservation and Forestry, Forest Protection Division - Forest fire prevention and suppression
- Department of Agriculture, Conservation and Forestry, Forest Service - Timber harvesting and land management
- Department of Agriculture, Conservation and Forestry, Land Use Planning Commission - Planning and zoning board
- Department of Health and Human Services, General Assistance Program - Emergency assistance
- Department of Environmental Protection, Land Resource Regulation - Large residential, wind, commercial or industrial development
- Department of Administrative and Financial Services, Maine Revenue Services, Property Tax Division - Assessment and collection of property taxes

2) County Services

- Aroostook
- Franklin
- Hancock
- Kennebec
- Lincoln
- Oxford
- Penobscot
- Piscataquis
- Somerset
- Washington

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Tax Assessor and collected by Maine Revenue Services. The State General Fund and county governments are reimbursed for services provided to UT residents from tax revenue collected from UT property owners.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted State Agency services and county budgets for municipal services and Tax Increment Financing (TIF).

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature and signed into law by the Governor.

THE ANNUAL LEVY OF UT TAX

After the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services issues tax bills. The bills are mailed no later than August 1 of each year. The tax is due by October 1.

The mill rate in the Unorganized Territory consists of three calculations that are combined into an Aggregate UT Mill Rate.

1. The UT County Services Mill Rate is specific to the county in which the taxpayer owns property. UT county services include the cost of services provided to the UT by the county. These services may include road and bridge maintenance, snow removal, solid waste management, cemetery maintenance, as well as other expenditures.

UT County Services Mill Rate = the UT County Services budget divided by the UT property valuation within the county

2. The State Agency Services Mill Rate is the same amount throughout the Unorganized Territory Tax District. State services may include education, tax administration, land use planning, permitting, forest fire prevention, as well as other expenditures.

State Agency Services Mill Rate = the State Agency Services budget divided by the state property valuation in the tax district

3. The UT County Tax Mill Rate is also specific to each county. Annually, county taxes are assessed by each county to each municipality and UT property owner located within that county.

UT County Tax Mill Rate = the UT county tax divided by the UT property valuation within the county

Aggregate UT Mill Rate = the UT County Services Mill Rate + the State Agency Services Mill Rate + the UT County Tax Mill Rate

TIF District Valuation

The captured property valuation is the amount that the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district. The excess valuation that is captured or sheltered is utilized to finance annual project costs contained in the TIF development program.¹ The captured property valuation is not included in the assessed property valuation that is used to calculate the jurisdiction's mill rate. Once an ***Aggregate UT Mill Rate*** is established, without the captured assessed property value, this mill rate is applied to the captured assessed value in the TIF district to arrive at the TIF tax. The TIF taxes are paid to the county where the TIF district resides.

$$\text{Annual Levy of UT Tax} = (\text{the Aggregate UT Mill Rate} \times \text{the UT's county valuation}) + (\text{the Aggregate UT Mill Rate} \times \text{the TIF district valuation})$$

¹*Municipal Tax Increment Financing*, Department of Economic and Community Development, February 19, 2010.

Laxon, Lindsay

From: abossler@zoho.com
Sent: Monday, September 15, 2025 11:06 AM
To: Laxon, Lindsay; Olson, Rachel; Sargent, James
Cc: Reny, Cameron; Simmons, Abden
Subject: Input to Real Estate Property Tax Relief Task Force

This message originates from outside the Maine Legislature.

Dear Members of the Maine Real Estate Property Tax Relief Task Force,

As a full-time Maine resident and tax payer, I would like to provide the following input to the committee:

1. The Town of Bremen reassessed property values in 2024. After receiving the information in August 2024, I questioned the revised value of my property. During the process I found that for the past 16 years I have paid an inflated tax: for a full basement that my property does not have and for a finished attic that my property does not have. I had not noticed this error in the past because the assessed value of my property was in line with my view of the market value. However, in 2024, the Town of Bremen nearly doubled the value of my property and I therefore did a lot of research. I realized these errors when commercial real estate websites listed my off-market house with a livable area of 3,752 sqft. However, I built this house (in 2007) and could also prove with the architectural drawings that the house has a livable space of 2,765 sqft. The local, contracted assessor agreed to the correction after I pointed out the error

What this issue however demonstrates is that the municipality has no obligation to submit the property record with the property tax bill when the property record is not available online. In the Town of Bremen, I have to request a copy of my property record. It is not available online. The assessor is in the office twice a month to take care of Bremen property owner requests. Looking at public property records of other Maine municipalities that are available online, I also find that the information provided varies, depending on the municipality. For example, many online records state the square footage of livable space. The Town of Bremen property record does not; it states the building foot print area but not the livable space. That number is however included in the assessor's database but is not on the property record shared with the owner. Therefore, I could only notice the errors when I noticed what commercial real estate websites state as the livable area of my house. This data, according to the assessor, is pulled from his database. If commercial real estate websites have access to this data, it is unacceptable that the same data is not available to the owner. This is a major issue because, under Maine law, the burden of proof re. errors in the assessment rests with the owner, not the assessor. I therefore suggest to make the following changes to the way Towns communicate property values to owners:

1. The property data parameters on which assessments are based must be the same for all Maine municipalities.
 2. In case where municipalities do not make the property record available online, it must be mailed each year with the property tax bill. The home owner should not have to request the property record.
 3. Municipalities should have to reimburse the owner for overcharged taxes if the home owner can prove the errors made by the assessor.
2. The assessor of the Town of Bremen last viewed my property in 2007, according to his records, and his statements when I appealed the assessment before the Town of Bremen in December 2024 and Lincoln County in early 2025. During his visit in 2007 he obviously made a major mistake: it is clear to even non-real estate professionals that my house is built on a concrete slab and does not have a basement. Despite my appeals in 2024 and early 2025, the assessor did not bother to visit and review my property. But he felt confident reassessing the value despite the fact of no recent site visit. Therefore, I believe it should be mandatory for a municipal assessor to personally visit a property if the owner files an appeal. Maine puts the burden of proof on the owner but there is no mandatory requirement for the assessor to have up-to-date information on the

property in question. This should be a mandatory part of the appeals process, including that the owner has to agree to such a site visit

3. Reason for assessed value: The assessor claimed during the appeal hearings that his assessment of my property was based in the recent sales in the Town of Bremen. However, he did not have to disclose which properties he used for the assessment. In addition, small towns such as the Town of Bremen with less than 1,000 population do not have many real estate transactions p.a. In most years, a handful of properties are being sold. In my analysis for my appeal, I included comparable properties in the neighboring towns in Lincoln County but this was dismissed as not acceptable. Maine is a rural state and comparable property sales analysis should include adjacent or close-by municipalities with a similar profile if the municipality in questions has a small population. In addition, during an appeal, the assessor should have to show which property sales were used and why. In the hearing with the Lincoln County commissioners, the assessor was asked three times how he arrived at the value of my property but he could not answer the question beyond that his analysis was based on recent sales.

I am happy to send you my appeal documents if needed or recommended. I am not attaching them here because I am not trying to re-open my appeal case but want to point out the issues that I see in the current property tax assessment process.

I shall appreciate if the Maine Real Estate Property Tax Relief Task Force could consider the a.m. aspects.

Sincerely,

Annette Bossler
32 Blueberry Lane
Bremen ME 04551
Phone 207 529 2291
Email abossler@zoho.com

Laxon, Lindsay

From: Kerry Leichtman <kleichtman@camdenmaine.gov>
Sent: Monday, September 29, 2025 12:24 PM
To: Laxon, Lindsay
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

This message originates from outside the Maine Legislature.

Thanks, Lindsay. I'm submitting it on behalf of Audra Caler, Camden's Town Manager.

Kerry Leichtman, CMA
Assessor
Towns of Camden and Rockport

kleichtman@camdenmaine.gov 207.236.3353 ext 7106

assessor@rockportmaine.gov 207.236.6758 ext 5

<http://camdenmaine.gov>

<http://rockportmaine.gov>

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From: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>
Sent: Monday, September 29, 2025 11:10 AM
To: Kerry Leichtman <kleichtman@camdenmaine.gov>
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

You don't often get email from lindsay.laxon@legislature.maine.gov. [Learn why this is important](#)

Hi Kerry,

Yes, I am the right person to send this to! Is this a proposal you are submitting to the Task Force on behalf of the Towns of Camden and Rockport or is this from you individually? Thanks!

Lindsay

Lindsay J. Laxon, Esq.
Legislative Analyst
Office of Policy and Legal Analysis
Maine State Legislature
(207) 287-1670

From: Kerry Leichtman <kleichtman@camdenmaine.gov>
Sent: Monday, September 29, 2025 9:37 AM

To: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

This message originates from outside the Maine Legislature.

Hello Lindsay,

I want to give the attached to the task force staff as a public communication for their consideration. Please let me know if you're not the right person to send this to.

Thank you,
Kerry

Kerry Leichtman, CMA
Assessor
Towns of Camden and Rockport

kleichtman@camdenmaine.gov 207.236.3353 ext 7106
assessor@rockportmaine.gov 207.236.6758 ext 5
<http://camdenmaine.gov>
<http://rockportmaine.gov>

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From: real.estate.prop.tax-ip-request@lists.legislature.maine.gov <real.estate.prop.tax-ip-request@lists.legislature.maine.gov> **On Behalf Of** Laxon, Lindsay
Sent: Thursday, September 25, 2025 10:06 AM
To: real.estate.prop.tax-ip@lists.legislature.maine.gov
Cc: Olson, Rachel <Rachel.Olson@legislature.maine.gov>; Sargent, James <James.Sargent@legislature.maine.gov>
Subject: [Real.Estate.Prop.Tax] Real Estate Property Tax Relief Tax Force - Second Meeting

You don't often get email from lindsay.laxon@legislature.maine.gov. [Learn why this is important](#)

Good morning, Real Estate Property Tax Relief Task Force interested parties,

As you know, the task force will hold its second meeting on **Tuesday, September 30th at 10am**. The meeting will be held in Room 127 of the State House (TAX Committee room). Attached is the agenda for the meeting.

Members of the public may attend the meeting in person at the State House or through accessing a livestream of the meeting through the Legislature's website, available here: <https://legislature.maine.gov/Audio/#127>.

Please let us know if you have any questions.

Sincerely,

Lindsay Laxon & Rachel Olson, Legislative Analysts, Office of Policy and Legal Analysis – (207) 287-1670
James Sargent, Legislative Fiscal Analyst, Office of Fiscal and Program Review – (207) 287-1635
Maine State Legislature
Lindsay.Laxon@legislature.maine.gov

Rachel.Olson@legislature.maine.gov
James.Sargent@legislature.maine.gov

From: Olson, Rachel <Rachel.Olson@legislature.maine.gov>
Sent: Friday, September 19, 2025 4:15 PM
To: real.estate.prop.tax-ip@lists.legislature.maine.gov
Cc: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>; Sargent, James <James.Sargent@legislature.maine.gov>
Subject: Real Estate Property Tax Relief Tax Force - Second Meeting

Good afternoon,

You are receiving this email as a subscriber to the interested parties distribution list for the Real Estate Property Tax Relief Task Force. The task force will hold its second meeting on **Tuesday, September 30th at 10am**. The meeting will be held in Room 127 of the State House (TAX Committee room). Members of the public may attend the meeting in person at the State House or through accessing a livestream of the meeting through the Legislature's website, available here: <https://legislature.maine.gov/Audio/#127>.

Information regarding the meeting, including the agenda, will be posted on the task force webpage, <https://legislature.maine.gov/real-estate-property-tax-relief-task-force>, in the near future.

If you have any questions, please let us know.

Sincerely,

Lindsay Laxon & Rachel Olson, Legislative Analysts, Office of Policy and Legal Analysis – (207) 287-1670
James Sargent, Legislative Fiscal Analyst, Office of Fiscal and Program Review – (207) 287-1635
Maine State Legislature
Lindsay.Laxon@legislature.maine.gov
Rachel.Olson@legislature.maine.gov
James.Sargent@legislature.maine.gov

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===== About This E-Mail List =====

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Stabilizing Maine Communities and Modernize State Revenue

Purpose: To reduce overreliance on local property taxes by expanding the state’s revenue base, improving tax equity, stabilizing funding for essential services, and supporting municipalities through revenue sharing, shared services, and targeted state funds.

SECTION 1 – Local Option Sales Tax (LOST)

Title:

An Act to Authorize Municipalities to Impose a Local Option Sales Tax

Section 1. Authorization.

1. A municipality may, by majority vote at a regular or special election, impose a local option sales tax of up to 1% on those items subject to the state sales tax pursuant to Title 36, section 1811.
2. The local option sales tax may not apply to:
 - Groceries
 - Prescription drugs
 - Residential heating fuels

Section 2. Administration.

1. The State Tax Assessor shall administer, collect, and enforce the local option sales tax as if it were imposed under Title 36, Part 3.
2. The assessor shall deposit revenue into a segregated fund and return 100% of net proceeds, less administrative costs, to the imposing municipality quarterly.

Section 3. Use of Funds.

1. Revenues from the local option sales tax must be used for:
 - Property tax reduction
 - Capital investment
 - Local infrastructure or public safety

Section 4. Rulemaking.

The State Tax Assessor may adopt rules to implement this section. Rules are routine technical rules.

SECTION 2 – Seasonal Residential Property Surcharge

Title:

An Act to Establish a Surcharge on Seasonal and Second Homes

Section 1. Definitions.

- **Seasonal residence** means real property:
 1. Not the owner's primary residence;
 2. Used less than 6 months per calendar year; and
 3. Assessed at more than \$500,000 in value.

Section 2. Surcharge Imposed.

1. An annual surcharge of 0.75% is imposed on the taxable assessed value of each seasonal residence meeting the above criteria.

Section 3. Collection and Administration.

1. The surcharge is collected and enforced by the municipal assessor as part of the annual property tax bill.
2. Failure to pay the surcharge is treated as delinquency under Title 36.

Section 4. Revenue Allocation.

1. Fifty percent (50%) of surcharge revenue remains with the municipality.
 2. The remaining 50% is remitted to the Disproportionate Tax Burden Fund under Title 30-A §5681(4-B).
-

SECTION 3 – Tourism Resilience Fee

Title:

An Act to Create a Statewide Tourism Resilience Fee

Section 1. Definitions.

- **Tourism-facing businesses** include hotels, motels, inns, short-term rentals, and attractions grossing more than \$250,000 annually.

Section 2. Fee Imposed.

1. A 1% fee is imposed on gross lodging revenue collected by tourism-facing businesses.
2. The fee applies statewide and is collected by the State Tax Assessor.

Section 3. Revenue Distribution.

1. The first \$10 million annually is allocated to the Tourism Resilience Grant Fund.
2. The fund awards grants to municipalities that:
 - Experience seasonal population increases of 100% or more; or
 - Demonstrate public infrastructure strain due to tourism.

Section 4. Administration.

1. The Department of Administrative and Financial Services shall administer the grant process by rule.

SECTION 4 – Amendments to Revenue Sharing (Title 30-A §5681)

Title:

An Act to Expand Revenue Sharing to Include Lodging Tax and Seasonal Factors

Amend §5681(5) as follows:

"An amount equal to 5% of the revenue from the taxes imposed under Title 36, Part 3, including but not limited to sales tax, lodging tax, and short-term rental tax, must be transferred to the Local Government Fund annually."

Add the following paragraph to §5681(5):

"The Legislature may increase the 5% allocation to the Local Government Fund through majority vote during any legislative session, and may designate additional state revenue streams for inclusion in the fund without further enabling legislation."

Amend §5681(2)(E) to include the following:

"When calculating a municipality's disproportionate tax burden, the following shall also be considered:

- Seasonal population based on occupancy data;
- Public safety calls per capita during peak season;
- Lodging units per capita."

Add §5681(9): Local Option Sales Tax Revenue Sharing

"If a municipality enacts a local option sales tax pursuant to state authorization, at least 80% of net revenue shall be retained by that municipality. The remaining revenue, if any, shall be remitted to the Local Government Fund for redistribution."

SECTION 5 – Additional Enhancements to Revenue Sharing Programs

Title:

An Act to Expand and Modernize State-Municipal Revenue Sharing

Sec. 5. 30-A MRSA §5681 is amended as follows:

A. Expansion of Eligible Revenues (Amend §5681(5))

“The Local Government Fund shall consist of 5% of the revenue from the taxes imposed under Title 36, Part 3, including, but not limited to, sales tax, lodging tax, short-term rental tax, cannabis excise and sales tax, and revenue from marketplace facilitators and remote sellers. The Legislature may increase this percentage by majority vote.”

B. Creation of Rural Service Fund (§5681(10))

“10. Rural Service Fund. The Rural Service Fund is established to support municipalities with fewer than 2,500 year-round residents that demonstrate high service cost per capita or limited tax base. The Treasurer of State shall allocate no less than 5% of the Local Government Fund annually to this purpose. Eligible uses include ambulance, road maintenance, fire protection, and broadband infrastructure.”

C. Creation of Climate & Infrastructure Stress Fund (§5681(11))

“11. Climate and Infrastructure Stress Fund. The Climate and Infrastructure Stress Fund is established to provide aid to municipalities experiencing direct fiscal impacts from coastal flooding, overland flooding, storm surge, heat emergencies, or housing market volatility due to climate migration. The fund shall be financed through state surplus, insurance surcharges, or legislative appropriations and administered through the Department of Administrative and Financial Services.”

D. Intermunicipal Revenue Sharing Compacts (§5681(12))

“12. Regional Compacts. Two or more municipalities may, by interlocal agreement, form a compact to pool revenue sharing funds for the purpose of delivering regional services or infrastructure. Municipalities forming such a compact are eligible for up to 10% additional aid from the Local Government Fund.”

E. Shared Services Bonus (§5681(13))

“13. Shared Services Incentive. The State Tax Assessor shall identify and reward municipalities that consolidate services, such as public safety, education administration, or financial services. These municipalities may receive up to a 5% performance bonus from the Local Government Fund.”

F. Revenue Sharing II Formula Updates (Amend §5681(2)(E))

“E. The formula shall also consider seasonal population swings, lodging units per capita, public safety call volume, percentage of exempt property, and regional cost-of-living indices when evaluating disproportionate tax burden.”

SECTION 6 – Modernizing and Equalizing the State Education Funding Formula

Title:

An Act to Reform Maine’s Education Funding Formula to Reduce Property Tax Burdens and Improve Equity

Sec. 6. 20-A MRSA Chapter 606-B is amended as follows:

A. Section 15688-A – Revised Calculation of Local Fiscal Capacity

Amend §15688-A(2) to read:

“Local fiscal capacity shall be calculated using a blended index composed of:

- 50% median household income as reported by the U.S. Census Bureau; and
- 30% student need, as measured by the percentage of students eligible for free or reduced-price lunch.”
- 20% equalized state valuation of property.

B. Section 15688 – Tiered Required Local Effort Based on Capacity

Replace §15688(3-A) with:

“Each municipality’s required local mill rate shall be determined by its fiscal capacity tier:

- Tier 1 (lowest 33%): 5.5 mills
- Tier 2 (middle 33%): 7.0 mills
- Tier 3 (highest 33%): 8.5 mills

The Department of Education shall update tiers annually using the capacity index in §15688-A.”

C. Section 15683-A – State Share Commitment

Add new subsection (5):

“The State shall strive to fund not less than 60% of the statewide adjusted total cost of essential programs and services annually, beginning with fiscal year 2026–27.”

D. Section 15681 – Additional Weighted Subsidy Allocations

Amend §15681 to add:

- “1-A. A weight of 1.25 shall be applied for each student qualifying for free or reduced-price lunch;
 - 1-B. A weight of 1.15 shall be applied for English language learners;
 - 1-C. A sparsity factor shall be applied to districts with enrollment below 500 and population density below 20 persons/sq. mile.”
-

E. Section 15689 – Equalization Cap for High-Valuation Districts

Add subsection (4):

“In districts where equalized valuation exceeds \$1,000,000 per pupil, the portion above that amount shall be excluded from EPS subsidy calculations and redirected to the Disproportionate Aid Pool for high-need districts.”

F. Section 15689-A – Adjusting for Emerging Costs

Add subsection (7):

“The commissioner shall annually review and update cost inputs for transportation, technology, and climate resilience to reflect current operating realities and emerging educational facility needs.”

Section 7 – Comprehensive Reform of State Tax Structure

Title:

An Act to Broaden Maine’s Tax Base, Increase Revenue Equity, and Reduce Local Property Tax Dependence

Purpose:

To modernize and reform Maine’s tax code across all major categories — including income, sales, corporate, excise, and estate taxes — in order to diversify the state’s revenue, improve fairness, and relieve pressure on municipal property taxes.

SUBSECTION A – Personal Income Tax (Title 36 §5111 et seq.)

1. Rate Structure Reform (§5111):

- Add two new brackets:
 - 8.5% on income > \$250,000 (single) / \$500,000 (joint)
 - 9.25% on income > \$500,000 (single) / \$1,000,000 (joint)

2. Pass-Through Entity Surcharge (§5200-A):

- Impose a 1.5% surtax on pass-through income above \$500,000 (unless materially active).

3. Alternative Minimum Tax (§5203):

- Require high-income taxpayers to pay at least 5.5% of Maine AGI, regardless of deductions.

4. Tax Base Expansion (§5122):

- Include:
 - Capital gains on second-home sales
 - Out-of-state trust income received by Maine residents

5. Progressive Credits:

- Expand Earned Income Tax Credit (§5219-S) to 40% of federal EITC; make refundable
- Establish a refundable \$500 **Child Tax Credit** per dependent (§5219-NN)

6. Deduction Limits (§5125):

- Cap itemized deductions at \$50,000 for income above \$500,000

SUBSECTION B – Sales, Lodging, and Service Tax (Title 36 §1811, §2552)

1. Sales & Use Tax Reform (§1811):

- Expand base to include luxury and professional services (e.g., accounting, consulting, personal training)
- Increase rate from 5.5% to 5.75%; dedicate the extra 0.25% to K–12 education

2. Lodging Tax Restructuring (§1811):

- Dedicate 1% of the 9% lodging tax to municipalities with high tourism or STR density

3. Service Provider Tax Expansion (§2552):

- Add high-income service sectors (law, design, investment services)
- Exempt providers earning under \$100,000 or operating in rural areas

SUBSECTION C – Excise Tax Reforms (Title 36 §§1482, 1495-A, 1498, 2903, 4925)

1. Vehicle Excise Tax Reform (§1482):

- Add MSRP-based surcharge:
 - +0.5 mills for vehicles \$30K–\$60K
 - +1.0 mill for \$60K–\$100K
 - +2.0 mills over \$100K
- Add 0.4% one-time surcharge on vehicles >\$75,000

2. Boat and Aircraft Excise (New §1495-A):

- Boats >30 ft: \$15/ft + 0.25% of value
- Aircraft: \$1,000 base + 0.4% of value
- 50% revenue to municipalities, 50% to Climate & Infrastructure Stress Fund

3. STR Excise Tax (New §1498):

- 3% on gross revenue from short-term rentals >60 nights/year
- 70% revenue to host municipality, 30% to Tourism Resilience Fund

4. Carbon-Based Fuel Surcharge (§2903):

- 2¢/gallon surcharge on aviation fuel, marine diesel, and other high-CO₂ fuels
- Revenue dedicated to rural transit and EV infrastructure

5. Tiered Cannabis Excise Tax (§4925):

- 10% on monthly revenue up to \$50K
- 15% on \$50K–\$200K
- 20% over \$200K
- Small growers (<2,000 sq ft) capped at 10%

SUBSECTION D – Corporate and Estate Taxes

1. Corporate Income Tax (§5200):

- Add 10% bracket for corporate net income over \$5 million
- Apply AMT of 5.5% of Maine AGI for businesses grossing over \$5 million (§5203)

2. Estate Tax Reform (§4061):

- Lower exemption threshold from \$6.41M to \$3.5M
- Add tiered rates:
 - 10% baseline
 - 12% for estates >\$5M
 - 15% for estates >\$10M

SUBSECTION E – Revenue Allocation and Property Tax Relief (Title 30-A §5681)

1. Expanded Revenue Sharing Sources:

- Add revenue from:
 - STR excise
 - Lodging tax
 - Cannabis excise
 - Boat and aircraft excise

2. Revenue Sharing II Formula Reform:

- Incorporate:
 - Seasonal population
 - % of tax-exempt property
 - Local housing affordability stress

3. Local Incentives:

- Add performance bonuses (up to 5%) for municipalities sharing services regionally

Summary of Proposed Statutory Amendments

SECTION 1: Local Option Sales Tax (LOST)

Purpose: Authorize municipalities to adopt a 1% local sales tax for property tax relief and infrastructure.

Statute Affected	Type	Change
New (Title 36)	Addition	Authorizes municipalities to enact up to 1% local option sales tax by local vote
New	Addition	State Tax Assessor administers and redistributes LOST revenue to the imposing town
New	Addition	Specifies eligible use of funds: tax relief, infrastructure, capital investment

SECTION 2: Seasonal Residential Property Surcharge

Purpose: Introduce a surcharge on high-value, non-resident seasonal homes.

Statute Affected	Type	Change
New (Title 36)	Addition	Defines “seasonal residence” and imposes 0.75% surcharge on assessed value
New	Addition	50% of revenue remains local; 50% goes to Disproportionate Tax Burden Fund under §5681

SECTION 3: Tourism Resilience Fee

Purpose: Support tourism-impacted towns through a statewide fee on lodging.

Statute Affected	Type	Change
New (Title 36)	Addition	Imposes 1% fee on revenue from hotels, short-term rentals, attractions
New	Addition	Establishes “Tourism Resilience Grant Fund” to support seasonal infrastructure needs
New	Addition	Grants administered by Department of Administrative and Financial Services

SECTION 4: Revenue Sharing Amendments (Title 30-A §5681)

Purpose: Strengthen the existing Revenue Sharing I & II structure.

Statute Affected	Type	Change
§5681(5)	Amendment	Expands 5% pool to include lodging, short-term rental, cannabis, and marketplace tax revenues
§5681(2)(E)	Amendment	Adds seasonal population, tourism, and exempt property to disproportionate burden formula
§5681(9)	Addition	Establishes LOST revenue retention (80% to enacting municipality)
§5681(10–13)	Addition	Creates new sub-funds: Rural Service Fund, Climate & Infrastructure Stress Fund, Regional Compacts, and Shared Services Bonuses

SECTION 5: New Revenue Sharing Enhancements

Purpose: Expand capacity and equity of the revenue sharing system.

Statute Affected	Type	Change
§5681(10)	Addition	Establishes Rural Service Fund for small towns with high costs
§5681(11)	Addition	Creates Climate & Infrastructure Stress Fund with flexible revenue sources
§5681(12)	Addition	Enables regional revenue-sharing compacts between municipalities
§5681(13)	Addition	Provides performance bonuses for municipalities that share services

SECTION 6: Education Funding Formula Reforms (Title 20-A, Chapter 606-B)

Purpose: Make EPS formula more progressive and reduce local property tax dependence.

Statute Affected	Type	Change
§15688-A(2)	Amendment	Changes fiscal capacity index to include property value, income, and student need
§15688(3-A)	Amendment	Replaces uniform mill rate with tiered required local effort (5.5–8.5 mills)

Statute Affected	Type	Change
§15683-A(5)	Addition	Requires state to fund at least 60% of EPS costs
§15681(1-A–1-C)	Addition	Adds weights for poverty, English learners, and rural sparsity
§15689(4)	Addition	Caps subsidy benefit for districts with very high valuation per pupil
§15689-A(7)	Addition	Requires DOE to annually update cost inputs for modern infrastructure needs

SECTION 7: Income Tax Reform (Title 36, Part 8)

Purpose: Broaden the income tax base and make the tax code more progressive to reduce reliance on local property taxes.

Statute Affected	Type	Change
§5111	Amendment	Adds two new income brackets: 8.5% and 9.25% for high earners
§5200-A	Addition	Imposes a 1.5% surcharge on high-income pass-through business income
§5203	Addition	Establishes a state Alternative Minimum Tax (AMT) of 5.5% of AGI for incomes > \$400,000
§5122	Amendment	Expands capital gains tax to second home sales and out-of-state trust income
§5219-S	Amendment	Increases the state Earned Income Tax Credit (EITC) match to 40%; makes it fully refundable
§5219-NN	Addition	Creates a \$500-per-child State Child Tax Credit, refundable and phased out by income
§5125	Addition	Phases out and caps itemized deductions for high-income taxpayers

Section 8 Excise Tax Amendments (Title 36, Part 7)

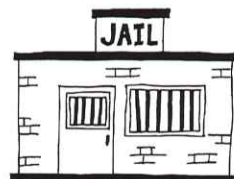
Purpose: Broaden and Modernize Maine’s Excise Tax System to reduce reliance on local property taxes.

Statute Affected	Type	Change
§1482	Amendment	Adds progressive vehicle tax tiers and luxury surcharge
§1495-A (New)	Addition	Excise tax on large recreational boats and aircraft

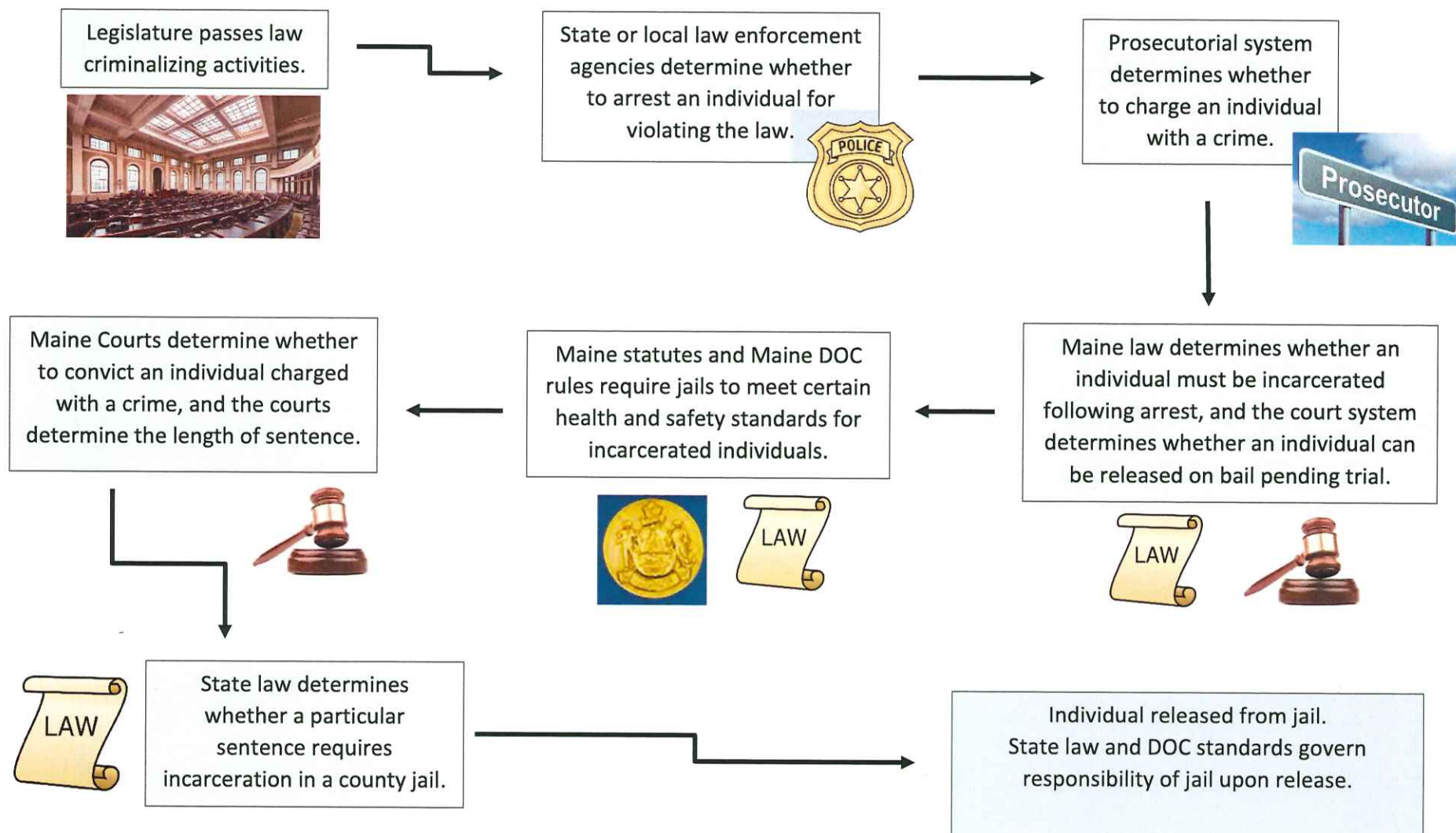
Statute Affected	Type	Change
§2903	Amendment	2¢ carbon surcharge on high-emission fuels
§1498 (New)	Addition	3% excise tax on short-term rentals (in addition to lodging tax)
§4925	Amendment	Tiered cannabis excise tax based on retailer revenue

Summary Table: Section 9 – Comprehensive Tax Reforms

Tax Area	Statute(s)	Key Amendments
Income Tax	§5111 et seq.	New top brackets, pass-through surtax, AMT, credits, capital gains
Sales Tax	§1811	Rate bump, luxury services added, 1% lodging share to towns
Property Tax Relief	§5681	Expanded sources, reweighted sharing formula, 5% share codified
Excise Taxes	§§1482, 1495-A, 1498, 2903, 4925	New taxes on STRs, luxury goods, fuel carbon, cannabis tiers
Corporate Tax	§5200	New top rate for large corporations
Estate Tax	§4061	Lower threshold, new progressive rate tiers
Service Provider Tax	§2552	Base expansion and exemption for low-revenue providers



THE COST OF INCARCERATION IN COUNTY JAILS: A TIMELINE



State of Maine



MAINE'S UNORGANIZED TERRATORIES

- Maine allows Municipalities to deorganize under Title 30-A, Chapter 302: DEORGANIZATION OF MUNICIPALITIES AND PLANTATIONS.
- These laws allow smaller Municipalities that can no longer support themselves to follow a process that ensures the residence are in favor of this process and they do not burden anyone with a debt when they deorganize.
- The entire process is 12 steps and can take as long as 2 years to accomplish.
- The process is very lengthy and difficult at times to navigate but the thoroughness of the process ensures the Municipality does their due diligence.



THE UNORGANIZED TERRITORY (UT)

*THE UT'S MAKE UP
ABOUT 56% OF THE
ACREAGE IN MAINE
AND .65% OF THE
POPULATION.*

*THERE ARE 429
TOWNSHIPS IN MAINE
AND 482
MUNICIPALITIES*

Oxford County

THE BUILDING BLOCKS TO THE MCC

- EACH STATE AGENCY BUILDS A BUDGET OR IS LEGISLATIVELY MANDATED A PERCENTAGE OF THE OVERALL STATE VALUE OF ALL UT'S
- EACH COUNTY REVIEWS ITS OWN NEEDS FOR THE FOLLOWING FISCAL YEAR FOR ITEMS LIKE.

ROADS AND BRIDGES, SNOW REMOVAL, SOLID WASTE, FIRE PROTECTION & PUBLIC SAFETY, COMMUNITY SUPPORT & RECREATION, CAPITAL, RESERVE AND LAYOUT, MUNICIPALITY SERVICES

THE COUNTIES FUND ALL OF THIS THROUGH TAXES, COLLECTED, LOCAL ROADS (MDOT), RECREATIONAL VEHICLE REGISTRATION





Waite Pond Baxter State Park

HOW THE MCC IS BUILT

- State Agencies budgets are submitted to the FAUT
 - Maine Revenue Services, DOE Education in the UT, Maine Forestry, OSA, DHHS, LUPC— Percentage is mandated statutorily in Title 12 685-G at 9.8%
- Counties submit their individual budgets to the FAUT
 - 10 counties submit budgets for the MCC
- All budgets are reviewed by the FAUT. The budgets are compiled to be submitted to the Legislation as a bill.
- The information is then used to set the Mill rate for each County by MRS



SETTING THE MIL RATE FOR EACH COUNTY

1. **The UT County Services Mil Rate** is specific to the county in which the taxpayer owns property. UT county services include the cost of services provided to the UT by the county. These services may include road and bridge maintenance, snow removal, solid waste management, cemetery maintenance, as well as other expenditures.

UT County Services Mil Rate = the UT County Services budget divided by the UT property valuation within the county

2. **The State Agency Services Mil Rate** is the same amount throughout the Unorganized Territory Tax District. State services may include education, tax administration, land use planning, permitting, forest fire prevention, as well as other expenditures.

State Agency Services Mil Rate = the State Agency Services budget divided by the state property valuation in the tax district

3. **The UT County Tax Mil Rate** is also specific to each county. Annually, county taxes are assessed by each county to each municipality and UT property owner located within that county.

UT County Tax Mil Rate = the UT county tax divided by the UT property valuation within the county

Aggregate UT Mil Rate = the UT County Services Mil Rate + the State Agency Services Mil Rate + the UT County Tax Mil Rate

Mt. Katahdin

CHALLENGES IN THE UT

*DIFFERENCE IN REGIONAL NEEDS ACROSS THE
COUNTIES AND THE STATE*

*REMOTENESS TO SERVICES – INCREASE COST IF
THE SERVICE IS AVAILABLE IN THAT AREA*

*INCREASE IN YEAR-ROUND RESIDENTS AND
SERVICES NEEDED*

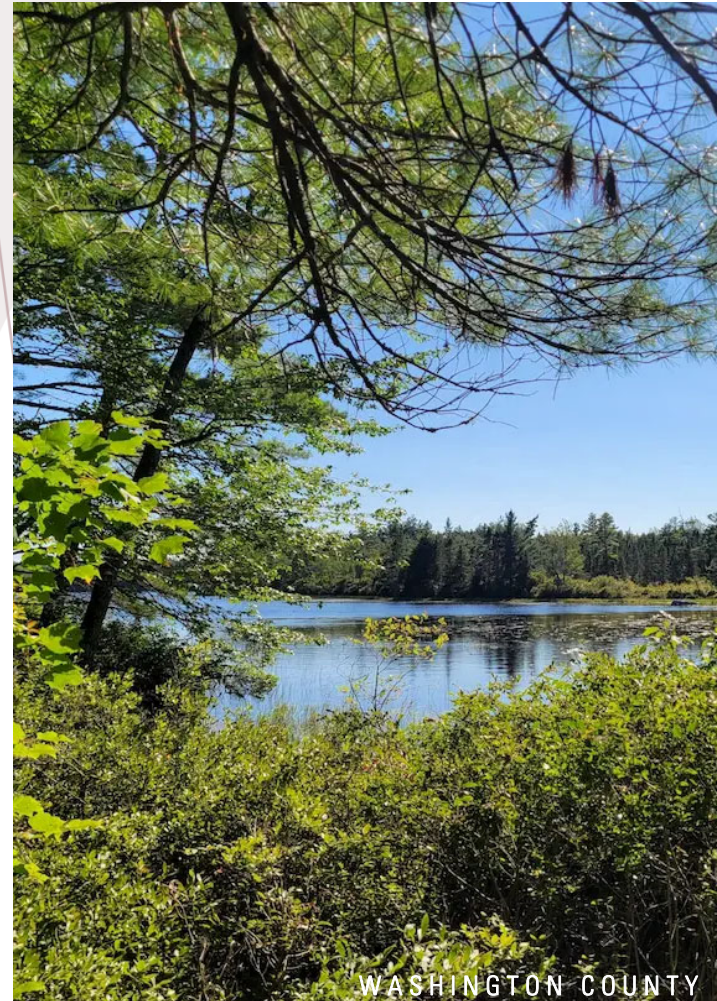
*SUPPLEMENTALLY FUNDED DIFFERENTLY THAN
MUNICIPALITIES BUT EXPECTED TO PROVIDE THE
SAME SERVICES*

TRANSPORTATION FUNDING

EDUCATIONAL FUNDING

TREE GROWTH REIMBURSEMENT

*ACCORDING TO THE US CENSUS BUREAU,
THE UT BY COUNTY HAVE A LOWER MEDIAN
INCOME AVERAGE AND A HIGHER POVERTY RATE
THAN THE STATE OF MAINE'S AVERAGE.*



RECOMMENDATIONS FOR TAX RELIEF

Education in the State of Maine

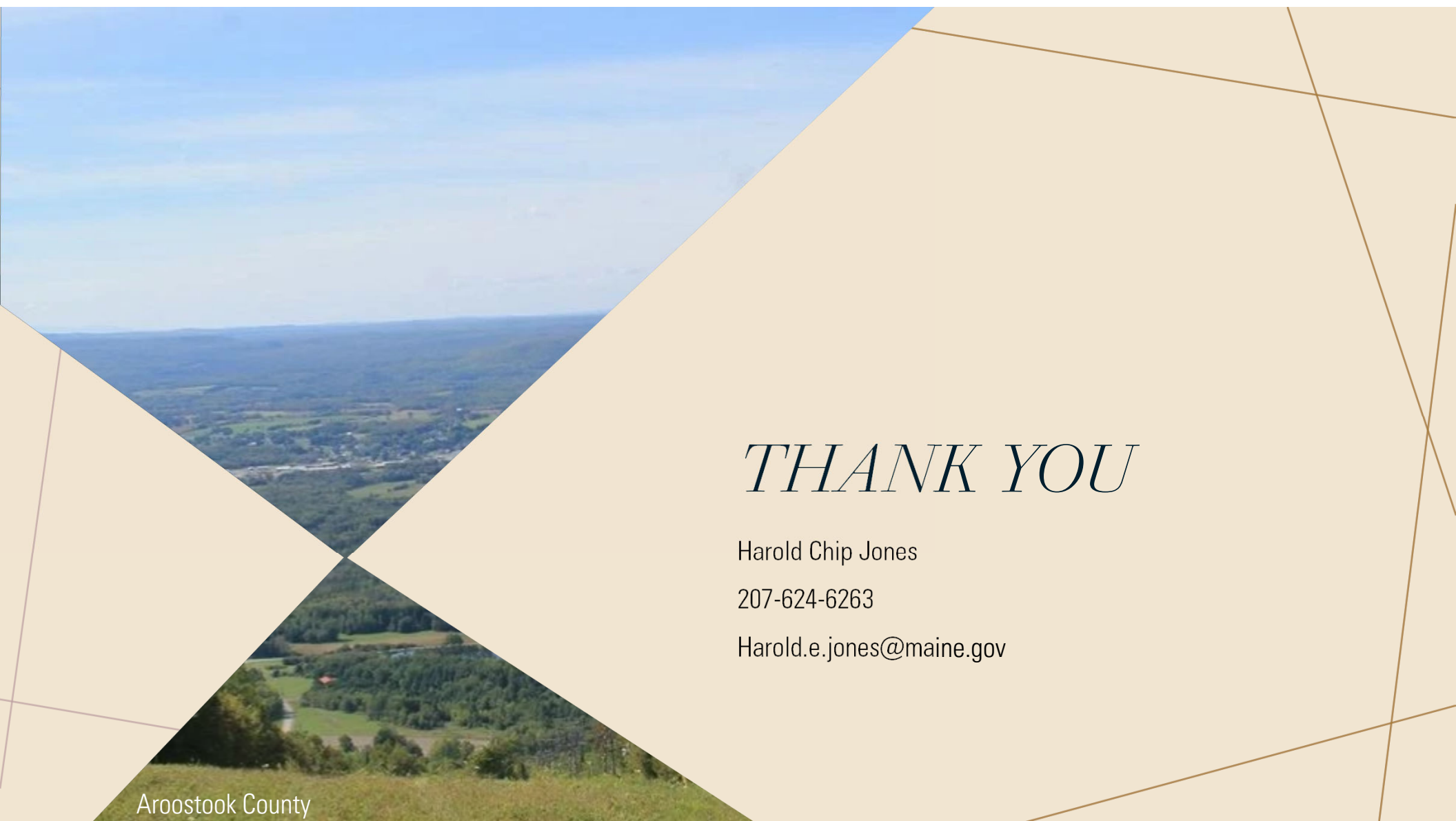
- DOE/EUT run 3 Elementary Schools in Kingman, Connor and Edmunds
- There are 842 students living in the UT
- All Education and transportation cost are shared across all UT's
- The UT receive no General-Purpose AID for any of the Students
- Most of this GPA funding comes from Income and Sales Tax.
- Approve legislation to include UT Students in GPA which will be presented in the next Legislative Session

Change Transportation Funding for Bridges

Title 23-Chapter 9-Bridges-Subchapter 4-A: LOCAL BRIDGES

- §565. Bridges
 1. **Generally.** The department has maintenance responsibility and capital responsibility for all bridges on state aid highways and town ways except as provided in subsection 2 or unless provided otherwise pursuant to section 566, subsection 5.
 2. **Low use or redundant bridges on town ways.** A municipality has maintenance responsibility for all low use bridges on town ways and all redundant bridges on town ways.

For the capital improvement of a low use bridge on a town way or a redundant bridge on a town way located wholly within one municipality, the municipality shall pay 50% of the cost or 1% of its property valuation, whichever is less. For a bridge located on a town line, each municipality shall pay 25% of the cost of the capital improvement or 1% of its property valuation, whichever is less, unless the municipalities and the department agree otherwise. The department shall pay the remaining portion of the cost of the capital improvement.



THANK YOU

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Aroostook County