

Real Estate Property Tax Relief Task Force

Resolve 2025, chapter 108
Tuesday, September 29th at 10 a.m.
Room 126 (Transportation Committee Room)
State House, Augusta, ME

Agenda

- 10:00 am** **Welcome**
Chairs, Senator Nicole Groboski & Representative Ann Matlack
- 10:05 am** **Regionalization Efforts**
Samantha Horn, Maine Office of Community Affairs
- 10:35 am** **Follow up to Items Discussed at September 15th Meeting & Discussion**
Task Force Staff & Members (items may be taken up in any order)
- Impact fees – Review of report pursuant to Public Law 2025, c. 85
 - Service charges – Draft language for review
 - PILOTs – Other state data
 - Property Tax Fairness Credit program – Funding information
 - Property Tax Deferral program
 - Funding information
 - Proposed amendments to the program (Rep. Matlack)
 - Constitutional Considerations with Changes to the Property Tax System – Task Force discussion
- 12:00 pm** **Lunch**
- 1:00 pm** **Property Tax Fairness Credit – Timing of Benefit Disbursement**
Dan Pittman, John Sagaser, Daniel D'Alessandro
Office of Tax Policy, Maine Revenue Services
- 1:30 pm** **Follow up to Items Discussed at June 30th Meeting & Discussion**
Task Force Staff & Members
- Mandates in State Law & Fees
 - Municipal & County Auditing Standards
 - Property Tax Assessment Administration – Maine & Other States
 - Revenue Sharing & Service Centers
 - Education (EPS) Total Costs
 - Current Use and Exemptions Review Options

The meeting can be livestreamed either on the Legislature's webpage or on YouTube:

- <https://legislature.maine.gov/Audio/#126>
- <https://www.youtube.com/mainestatelegislature> (Select the Maine Legislature Channel that includes the committee room where the meeting is being held.)

Links to archived meeting video for both the Legislature's webpage and YouTube will be posted to the Task Force's webpage when they are available.

Maine Office of Community Affairs

Real Estate Property Tax Relief Task Force Meeting
September 29, 2026





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Maine Office of Community Affairs

One-stop-shop to assist municipalities, Tribal governments and regional planning organizations in building a more resilient future.

- Foster communications and partnerships between the State and Maine communities
- Provide coordinated and efficient planning, technical assistance and financial support
- Better plan for challenges, pursue solutions and create stronger, more resilient communities



Programs now in MOCA

*Community Resilience
Partnership*

*Housing Opportunity
Program*

*Municipal Planning
Assistance Program*

*Division of Building Codes
& Standards*

*Maine Coastal
Program*

State Resilience Office

*Floodplain Management
Program*

*Manufactured Housing
Program*

Volunteer Maine

MOCA Funding Finder & Phone Line

Maine Community Funding Finder

Search Tool



Use the Search Tool to quickly filter through the database of available funding opportunities.

Navigator Tool



Use the Navigator Tool to discover relevant funding opportunities by answering a few guiding questions.

- <https://www.maine.gov/moca/funding-finder>
- Simplify the process of navigating state programs and funding for municipalities
- View funding opportunities from state agencies, federal agencies, and the Efficiency Maine Trust

GET IN TOUCH!

- **Email:**
 - info.moca@maine.gov
- **MOCA phone line:**
 - (207) 287-6622 (MOCA)

Development Ready Advisory Committee

Mission: To help Maine communities plan for and achieve sustainable, coordinated development. We accomplish this by creating best practices and offering technical assistance.

- Support sustainable growth and local priorities.
- Promote collaboration among state, regional, and municipal partners.
- Advance housing for households of all income levels.
- Protect natural and historic resources.
- Build local capacity through education and funding support.



- Meetings are open to the public
- Visit the MOCA web page for updates and meeting info

Housing Opportunity Program

Encourages and supports the development of additional housing units, particularly housing units for low-and middle-income individuals and units targeted to community workforce housing needs.

Services

- Technical assistance to municipalities to support housing development
- Funding to support ordinance development, housing master planning , and public engagement
- Research and information about opportunities to encourage housing development
- Collecting data about Maine's housing production progress



Housing Opportunity Program

Current Initiatives

- **MHB Joining MOCA:** Updating procedures and policies to better support manufactured housing communities
- **Municipal Housing Data Collection**
- **Developing Technical Assistance Documents:** Housing development and land use planning

Funding Opportunities

- **LD 1829, LD 997, LD 427, LD 2173 Municipal Ordinance Development Grants:** Fund ordinance changes to comply with housing legislation
- **Service Provider Grants/Funding:** Municipal land use planning and housing projects



Municipal Planning Assistance Program

Offering land use planning technical assistance to Maine citizens, municipalities, regional planning councils, state agencies, and the legislature.

Technical Assistance Topics Include

- Floodplain Management
- Resilience & Climate Adaptation
- Data Hub for Regional Planning Efforts
- Maine Planning Basics Webinar
- Municipal Growth Management
- Comprehensive Plan Review
- Land Use Ordinance Development



Municipal Planning Assistance Program

Current Initiatives

- Growth Management Program (Comp planning) rule update (LD 1751)
- Subdivision law modification/update (LD 161)
- Financial assistance to Regional Councils
- Service Center update (every 5 years – last in 2023)

Funding Opportunities

- **Coastal Community Grants:** Projects designed to improve water quality, restore coastal habitat, promote sustainable development



State Resilience Office

Programs

- Community Resilience Partnership
- Maine Floodplain Management Program
- Flood Ready Maine initiative

Objectives

- Improve access to data about inland and coastal flooding, sea level rise, wildfire, extreme heat
- Increase community and regional capacity to understand vulnerabilities, set priorities, and act to reduce risk
- Enable community and regional projects that protect against extreme weather and improve energy efficiency

Initiatives

1. Climate Vulnerability Assessment of State-owned Facilities
2. Online Risk Data Hub
3. Network of certified flood professionals across Maine
4. Flood data and prevention tools
5. Climate-informed inland flood risk model
6. Infrastructure Resilience Implementation Committee

Community Resilience Partnership

Through grants and technical assistance, the **Community Resilience Partnership** assists communities to:

- Reduce carbon emissions,
- Transition to clean energy, and
- Become more resilient to climate change effects such as to extreme weather, flooding, rising sea levels, public health impacts, and more.



Program Highlights

- 322 Maine communities participating
- Over \$29 million awarded to communities
- Up to **\$5.25 million available** for Round 8 Grants



Town and state leaders in Norway, Maine

Community Resilience Partnership

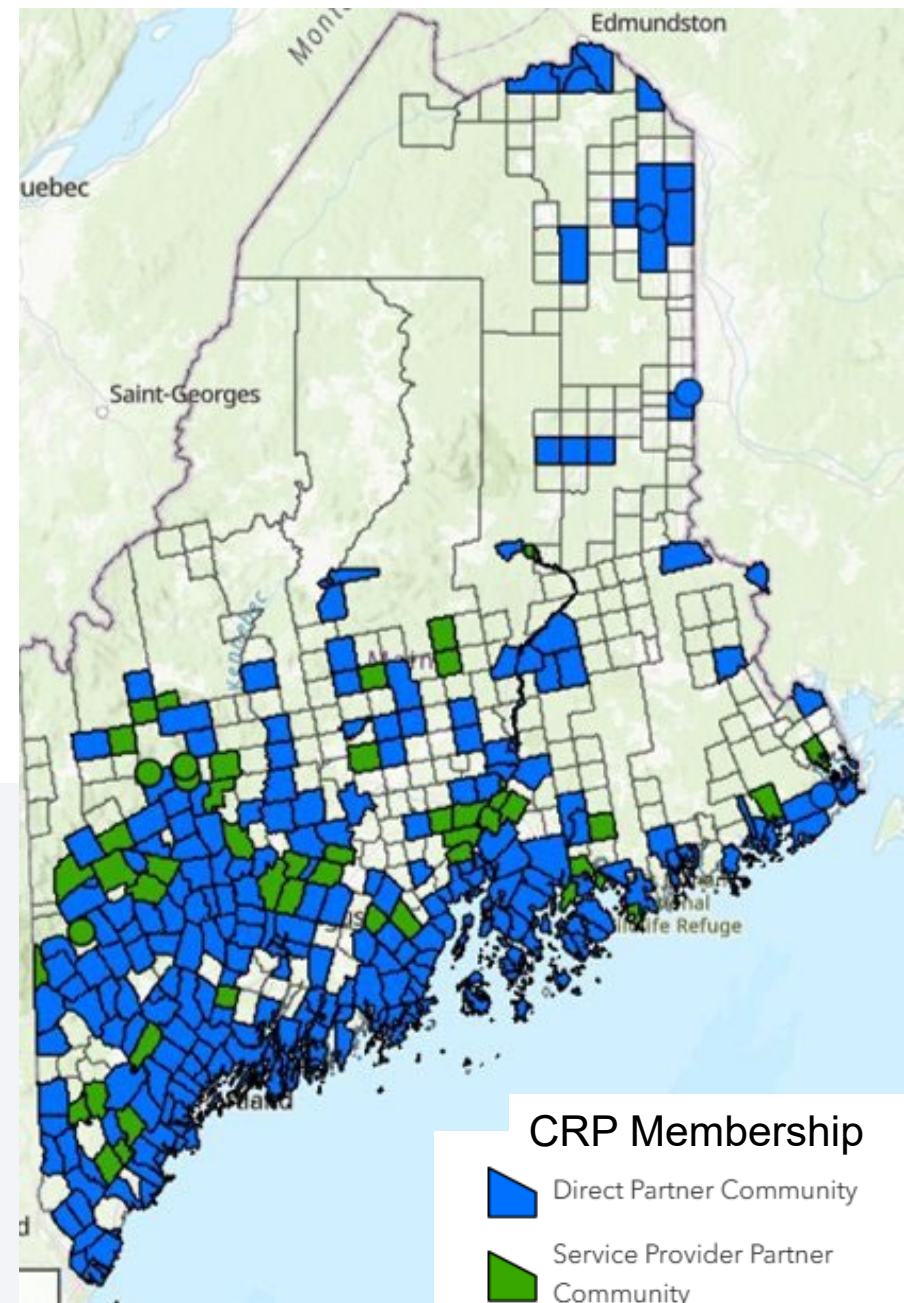
Current Initiatives

Resilience Collaborative – Assistance provider network:

- Regional Resilience Coordinators at each regional council
- Tribal Resilience Coordinators
- Resilience Finance Coordinators who focus on capital investment planning, municipal/tribal budgeting practices

Funding Opportunities

- **Nature-based Design Technical Assistance Program** - 30% preliminary designs for nature-based or hybrid strategies – awards will be made soon
- **Round 8 Community Action Grants** and Nature-based Design TA are anticipated to open in Winter 2027
- **Rolling Service Provider Grants** support organizations to assist communities with climate action, energy and resilience planning



Floodplain Management

The *Maine Floodplain Management Program* offers informational support to a wide array of community stakeholders, while also providing technical assistance and training related to the National Flood Insurance Program (NFIP).

Objectives

- Reduce the risk to improved property and loss of life during flood events.
- Reduce the amount of disaster assistance paid out for flooding events.
- Make flood insurance available to those at risk.
- Require development standards for building/improving in flood prone areas in order to break the cycle of having repeat flood damages.

National Flood Insurance Program (NFIP)

- The NFIP is a voluntary federal program available to local communities administered by FEMA.
- Approximately 98% of Maine communities participate, with the help of the Maine Floodplain Management Program.

Example of Pile Foundation, Saco, ME. Image by P.A. Slovinsky, 12/2009.



Floodplain Management



Current Initiatives

- Administering FEMA's RISK Map program
- Help communities with floodplain ordinance development and reviews for federal consistency
- Coordinate FEMA's effort to remap and digitize the State's Flood Insurance Rate Maps
- Co-chairing the state USACE Silver Jackets
- Outreach to real estate agents and sellers to comply with a new state law requiring disclosure of flood risk during certain real estate transactions

Volunteer Maine

Objectives

Promotes volunteerism throughout Maine and its communities, while enhancing community engagement

- **Funds AmeriCorps Programs** to support communities to address priority needs through a national service model
- Manages the **Maine Service Fellows** program & facilitates the **Maine Climate Corps Network**
- Provides **resources and training** for volunteer managers
- Connects Mainers to **volunteer opportunities** through [ServeMaine.org](https://www.ServeMaine.org)



**A Stronger
Maine through
Volunteerism.**



Volunteer Maine

Initiatives

- **AmeriCorps Programs:** Over 100 AmeriCorps members serving across the state to address community identified needs
- **Maine Service Fellows:** Five fellows serving 10 months embedded in local government and nonprofits
- **Maine Climate Corps Network:** Maine-based climate-focused volunteer and service programs
- **Volunteer Leadership and Recognition:** Suite of programming, training, support, and Governor's Awards for Service and Volunteerism
- **SNAP and MaineCare** eligibility through volunteerism pathways



Building Codes and Standards

The Technical Building Codes and Standards Board:

Duties of the board are to adopt and amend the Maine Uniform Building and Energy Code, identify, and resolve conflicts of the building code and life safety codes.

The Code Enforcement Training and Certification Program has two primary functions:

- Provide a program of professional training to prepare individuals to work as municipal code officials; and
- Conduct examinations for state certification in the areas of land use, shoreland zoning, internal plumbing, external plumbing, building standards, and legal issues



Building Codes and Standards

Current Initiatives:

- Officer exams and training updates in progress
- Two new positions being created to better support CEOs and the industry – hiring later this summer
 - Training and Certification Coordinator
 - Circuit Rider
- Regional code enforcement pilot project - \$1M
- Manufactured and modular housing program has moved to MOCA effective July 29
- Review underway of building codes for all types of structures and how to harmonize them
- Modular and manufactured housing stakeholder sessions underway regarding the recodification of the Manufactured Housing Act



Maine Coastal Program

Current Priorities

- **Planning Assistance** for conservation of Working Waterfronts and restoration of Coastal Ecosystems
- **Building capacity** in towns, tribes and regional governments to better manage coastal resources
- **Building replicable training programs** for local officials
- **Research and Pilot Projects** that advance coastal science and lead to better management solutions
- Co-managing two **large-scale restoration projects** in Downeast and Southern Maine.
- Updating the **Maine Coastal Access Guide**

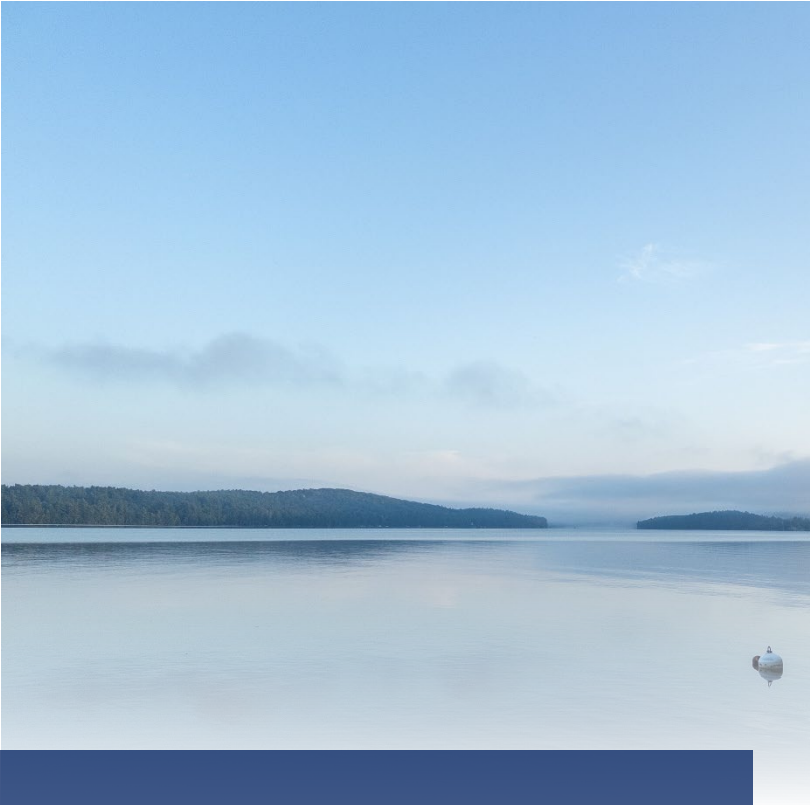


The Maine Coastal Program - A state, federal, local partnership working to balance the conservation and development of Maine's 5300-mile shoreline. Established in 1978 and funded by NOAA with State match.

Maine Coastal Program

Selected Initiatives

- Working Waterfront Advisory Council is addressing the issue of insurance for private working waterfront facilities
- Another round of Coastal Community and Shore and Harbor grants to be awarded shortly
- Planning for a round of coastal infrastructure grants



The Maine Coastal Program - A state, federal, local partnership working to balance the conservation and development of Maine's 5300-mile shoreline. Established in 1978 and funded by NOAA with State match.

Regional Code Enforcement

A three-year pilot program to support regional building code enforcement, beginning in 2027

Existing Challenges

- Communities face a severe shortage of code enforcement officers (CEOs), especially in rural areas
 - This exacerbates the housing shortage by delaying development projects
 - Many CEOs currently work on multiple part-time contracts without benefits
- The pilot program was established in statute (PL 2026, ch. 736, § 6) to “promote, incentivize and support the adoption of regionalized approaches to code enforcement by municipalities”
 - One model (already used by KVCOG) is to hire a full-time CEO at a regional council to cover a regional service area
 - Another possible model is hiring CEOs at the county level

Regional Resilience Coordinator Network

A network of 10 regional resilience coordinators at regional councils and three tribal resilience coordinators at Tribal Governments

- Positions are funded by a NOAA grant awarded to MOCA which ends in 2029
- Resilience coordinators:
 - Help communities apply for and manage grants for sustainability and resilience projects
 - Provide training and outreach
 - Meet monthly with each other and State agencies
 - Significantly increase the capacity of low-resource communities for resilience projects: waste diversion, infrastructure resilience, nature-based solutions, and more

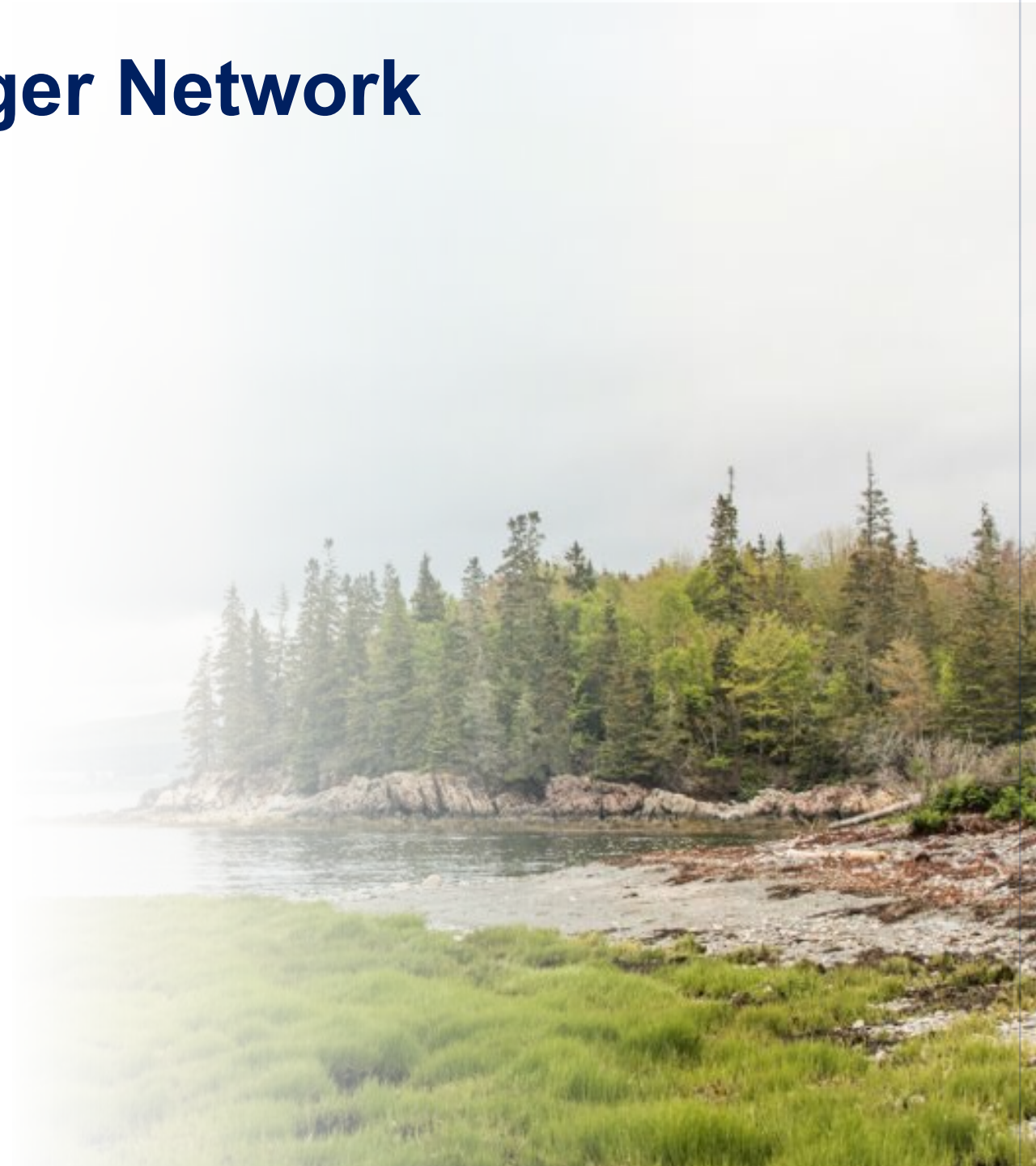
Successes and Lessons Learned

- Regional resilience coordinators have secured millions of dollars for Maine communities, including communities with high levels of social vulnerability
- The network has strengthened trust and collaboration between MOCA, regional councils, and Tribal Governments
- Regular communication between resilience coordinators, as well as their focus across many communities, creates organic opportunities for regional projects and grant applications
- While the program currently provides \$100,000 per position, around \$120,000 is needed to cover a full-time staff member with benefits

Regional Floodplain Manager Network

A network of permanent certified floodplain managers at each of the 10 regional councils

- Regional floodplain manager positions are funded by MOCA's State Resilience Office (SRO) as a result of LD 1, from Bureau of Insurance fees
- The regional floodplain managers help communities:
 - Administer local floodplain ordinances
 - Develop local projects to reduce risk from coastal and inland flooding
- SRO provides ongoing training and professional education for regional and local floodplain managers



Additional opportunities for regionalization

- Regionalization/sharing arrangements can be useful in cases where professionals are:
 - Difficult to find
 - Expensive to employ



Impact fee technical assistance

In response to LD 1246, MOCA convened a working group on impact fees in 2025. This working group recommended:

1

Update the impact fee technical assistance manual published by the State Planning Office in 2003

3

Develop best practices and create training courses for municipalities and developers, respectively

2

Establish and regularly update an inventory of Maine municipalities that have adopted impact fee ordinances

4

Increase standardization of municipal impact fee ordinances



MOCA is now working to create a revised technical assistance manual, training courses, and a model ordinance

Impact fee technical assistance

The working group also made legislative recommendations:

5

Add a “sunset” date to 30-A M.R.S. §4354 (2) (d) to specify that funds collected from impact fees must be used within five years

Add a provision that allows a municipality to extend this by five years if funds are applied to a project listed in a comprehensive plan with unexpired consistency status



THANK YOU!

Do you have any questions?

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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Lindsay J. Laxon, Legislative Analyst
DATE: September 29, 2026
RE: Report of the Working Group to Review the Process for Setting Impact Fees

As noted at the Task Force's September 15, 2026 meeting, the Department of Economic and Community Development issued a report pursuant to Resolve 2025, chapter 85 (L.D. 1246) regarding a working group review of the process for setting impact fees. This report was submitted in January, 2026 to the Joint Standing Committee on Housing and Economic Development.

Membership

The working group included representatives from municipalities, developers, municipal attorneys, regional councils of government, the Maine Municipal Association, the Governor's Office of Policy Innovation and the Future, and the Maine Office of Community Affairs.

Review Process

The working group examined the impact fee laws in 30-A M.R.S. §4354 and reviewed the existing processes by which municipalities within the working group, as well as those not engaged in the working group, establish and impose impact fees. The working group also reviewed state-level statutory enabling act provisions for impact fees across select states.

Recommendations¹

1. **Update the State Planning Office's 2003 Impact Fee Manual.** The working group recommended that a state agency or partner organization review and update the State Planning Office's 2003 Impact Fee Manual to focus on recent legislative changes to state statutes regarding impact fees and highlight best practices for drafting a municipal impact fee ordinance.
2. **Establish an inventory of municipalities across the state that have adopted impact fee ordinances.** The working group recommended that a state agency or partner organization establish an inventory of municipalities across the state that have adopted impact fee ordinances. This inventory could include municipalities that currently levy impact fees, those that have adopted impact fee ordinances in the past but no longer have a codified ordinance, and, if possible, municipalities that

¹ For full recommendation language, see <https://legislature.maine.gov/doc/12267>.

may be interested in adopting impact fee ordinances that have not yet adopted an ordinance.

3. **Develop training courses and best practices.** The working group recommended that a state agency or partner organization develop training courses and best practices, in addition to updating the State Planning Office Impact Fee Manual. These training courses should highlight best practices for developing an impact fee ordinance, as well as the nexus between a legally defensible ordinance and the fees charged to the development.
4. **Increase the standardization of municipal impact fee ordinances.** The working group recommended increasing the standardization of municipal impact fee ordinances to ease the burden of varying fee schedules and methods in the type of impact fees being levied in support of development. More synchrony between the timing of the permit process in which the fee was charged, the nexus to the development's impacts, and the “end result” of the fee would help raise greater awareness of proper impact fee use. This standardization could include, but is not limited to, the drafting of a model ordinance that municipalities could adopt.
5. **Amend section 4354 to require funds be used within a particular timeframe.** The working group recommended that the legislature add a “sunset” date to 30-A M.R.S. §4354(2)(d), to clarify the period in which funds should be utilized. This provision should specify that funds collected through impact fees must be used within five years. Additional recommendations include adding a provision that allows a municipality to extend the period by up to 5 additional years if the funds are applied to a project listed in a Comprehensive Plan with an unexpired consistency status under 30-A M.R.S. §4326.

The working group also discussed the statutory changes enacted by PL 2025, chapter 480 (effective September 24, 2025) including the requirement that a municipality encumber the funds within 360 days of receipt. The report noted that:

Terms such as “earmark” or “designate” require the intended funds to be allocated for a particular use, but do not require a contract or purchase order. If the recent statutory amendment intended to require a municipality to have secured a good or service through a purchase order or have a signed legal contract, then “encumber” is the correct term to utilize. However, if the amendment were instead intended to ensure that a municipality will, within a specific period, specify an intended use for the funds without immediately contracting those funds, then a less formal term such as “designate” or “earmark” would be more appropriate. No consensus was reached on appropriate terminology for a statutory amendment; however, the working group recommends that the Maine Office of Community Affairs or a partner agency monitor municipal use of impact fees to understand if a legislative amendment or agency rulemaking should be recommended in the future to add clarity to the use of impact fees.

DRAFT LEGISLATION TO AMEND THE LAWS RELATED TO MUNICIPAL SERVICE CHARGES
--

Sec. 1 36 MRS §508, sub-§1 is amended to read:

§508. Service charges

1. Imposition. A municipality may impose service charges on the owner of ~~residential real property, other than student housing or parsonages, that is totally exempt from taxation under section 652 and that is used to provide rental income.~~ Such service charges must be calculated according to the actual cost of providing municipal services to that real property and to the persons who use that property, and revenues derived from the charges must be used to fund, to the extent possible, the costs of those services. The municipal legislative body shall identify those institutions and organizations upon which service charges are to be levied.

A municipality that imposes service charges on any institution or organization must impose those service charges on every similarly situated institution or organization. For the purposes of this section, "municipal services" means all services provided by a municipality other than education and welfare.

2. Limitation. The total service charges levied by a municipality on any institution or organization under this section may not exceed 2% of the gross annual revenues of the institution or organization. In order to qualify for this limitation, the institution or organization must file with the municipality an audit of the revenues of the institution or organization for the year immediately prior to the year in which the service charge is levied. The municipal officers shall abate the portion of the service charge that exceeds 2% of the gross annual revenues of the institution or organization.

3. Administration. Municipalities shall adopt any ordinances necessary to carry out the provisions of this section. Determinations of service charges may be appealed in accordance with an appeals process provided by municipal ordinance. Unpaid service charges may be collected in the manner provided in Title 38, section 1208.

SUMMARY

This bill amends the law governing a municipality's authority to impose service charges on institutions and organizations that own certain property exempt from taxation to remove the limitation that the property subject to the charge must be residential property used to provide residential income. It also removes the exemption for student housing and parsonages.



MAINE MUNICIPAL ASSOCIATION **SINCE 1936**

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To: Real Estate Property Tax Relief Task Force
From: Amanda Campbell, Legislative Advocate
RE: Revaluations, Regionalization and Reporting

September 29, 2026

After the September 15, 2026, meeting of the task force, MMA was asked to provide comment on several items for discussion. Those responses are included in this memo for the task force's consideration.

1. In what ways could the state support or assist municipalities in conducting more frequent valuations?

Support for the revaluation process could fall into two categories.

For communities that have completed a full measure and list revaluation recently (a currently undefined timeframe), technical and financial support could assist with annual, or interim, updates that capture information necessary to maintain a certified ratio of 100%. This could be achieved through additional training or grants for software upgrades. Several assessors have suggested that access to a state-based aerial photograph program to assist with more frequent updates would be valuable. One municipality reported an annual expense of \$9,600 for this tool.

For municipalities facing a mandated revaluation based on statutory requirements, financial assistance for that process, to achieve statutory compliance, would help alleviate the burden on the taxpayers. It seems somewhat contradictory to require property taxpayers to pay for a process that is intended to provide equity to those same taxpayers. Once a community has completed a full measure and list revaluation, frequent adjustments become more attainable.

It may also be worth considering if the minimum assessing standards, initially adopted in 1975, are appropriate in 2026. While MMA typically opposes any sort of mandate or preemption of home rule, if a higher standard for revaluations were adopted *and funded* as a mandate, revaluations triggered by a higher threshold may be more apt to be completed.

In the report from the Progress and Poverty Institute (PPI), the findings state that while support and opposition to more frequently mandated revaluations by surveyed assessors was virtually equal, respondents from both camps agreed that "compliance with the certified-ratio standard, not the existence of a periodic full revaluation, is the right operational test."

2. Regionalization efforts, both specific to assessing and more globally.

MMA will always advocate that municipal officials are best placed to decide if a solution fits the needs of their specific municipality. Localized, grassroots regionalization efforts have been happening in Maine for decades and implemented by communities who have determined that a group effort can solve a particular problem for the members of that group. While top-down regionalization efforts may be well intentioned, if the time for a process to walk through the potential barriers and hurdles of implementation is not afforded, those efforts are unlikely to succeed. It's easy to identify a solution to a problem but without the proper time, resources and desire to foster success, it becomes understandable why many efforts fail.

Many instances of regionalization are happening in Maine, including assessing. The report from PPI identifies that "soft regionalization" is already occurring with many communities sharing assessors (although not sharing an aggregate cost of the assessor). The report also describes the pay-for-service assessing model offered by Cumberland County.

MMA's stance on regionalization in this sphere is captured well in the recommendation by PPI, which suggests regional support is more appropriate than regionalization. The recommendation continues, "The task force could pursue much of the *outcome* of regionalization...by providing regional and statewide *support*: training and continuing education, pooled software licensing, MRS oversight funding, and entry-pathway development for the assessment profession."

3. Municipal Reporting for Payment-In-Lieu-of-Taxes (PILOT) revenues.

If this type of reporting were to be integrated into an already existing reporting mechanism, it is unlikely to cause much of an issue. However, even if PILOT revenue drastically increased, or the allowance of service charges were to be expanded as was discussed at the September 15th task force meeting, the purpose of this kind of reporting is unclear. Revenues are already reported in an annual audit. While the method of this reporting varies by auditor (general tax revenue, donation, PILOT, or other revenue) the fact remains that the revenues are already reported. If the purpose of this potential additional reporting is to show the impacts of a PILOT or service charge as a reduction to the property tax burden, that information could possibly be integrated into the annual Municipal Valuation Report. However, this would only be true if the payments were required statewide and not voluntary, and only if Maine Revenue Services felt that the information was beneficial for statistical analysis.

MMA greatly appreciates the opportunity to provide the task force with this information. I look forward to working with the task force during the interim and with the new taxation committee during the 133rd Legislature to continue this partnership, enhance the ways we already work together, and to brainstorm how we can increase opportunities for collaboration.

Please feel free to contact me with any questions.

Sincerely,

Amanda Campbell (acampbell@memun.org)



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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Rachel Olson, Legislative Analyst
DATE: September 29, 2026
RE: Fiscal Information for *Circuit Breaker Programs and Maine's Property Tax Fairness Credit Program (PTFC)*

During the Task Force's September 15, 2026, meeting, members received a general overview of circuit breaker programs, their use in other states, and a summary and brief history of Maine's Property Tax Fairness Credit. During the discussion, members expressed an interest in learning more about the programs' funding and usage, with a specific interest in how these two elements have changed as a result of legislative actions. The purpose of this follow up memorandum is to provide a brief legislative history of circuit breaker programs in the State and information related to the programs' cost and participation rates.

Brief General Legislative History – Maine circuit breaker programs

- **Public Law 1971, c. 503**, *An Act to Relieve Certain Elderly Householders from the Extraordinary Impact of Property Taxes*

Enacted a program known as the "Elderly Householders Tax Relief Act" (36 MRSA c. 901). The Act was effective for claims filed after August 1, 1972. This program was later expanded to include rent relief and remained in effect until July 1, 1988.

- **Public Law 1987, c. 516**, *An Act to Provide Relief from Property Taxes through Extension of the Elderly Tax and Rent Refund Circuit Breaker to Both Elderly and Nonelderly Individuals*

Repealed earliest circuit breaker program and replaced it with the *Household Tax and Rent Refund Act* (36 MRSA c. 907), later known as the "Maine Residents Property Tax Program" or "the Circuitbreaker Program." This program, which took effect on July 1, 1988, was amended several times while in effect. Although this program is still in statute, no benefits are allowed for an application filed on or after August 1, 2013.

- **Public Law 2013, c. 368, Part L** (*Budget*)

Replaced the "Maine Residents Property Tax Program" with the first iteration of the property tax fairness credit (36 MRSA §5219-II). This version of the program was only for tax years beginning on or after January 1, 2013, and before January 1, 2014.

- **Public Law 2013, c. 551** *An Act To Provide Property Tax Relief to Maine Residents*

Enacted a new version of the property tax fairness credit for tax years beginning on or after January 1, 2014 (36 MRSA §5219-KK). This is the version that is still in effect, although it has been substantively amended during this time.

Costs and Participation Rates

PTFC History		
Tax Year	PTFC \$	PTFC #
2013	\$21,750,638	80,355
2014	\$15,055,024	54,489
2015	\$15,032,201	53,245
2016	\$16,001,219	56,579
2017	\$15,653,606	55,414
2018	\$27,593,324	55,601
2019	\$29,004,864	57,931
2020	\$40,354,848	76,473
2021	\$50,122,003	86,098
2022	\$75,618,831	118,742
2023	\$81,226,443	122,376
2024	\$117,476,828	139,251
2025*	\$124,246,911	143,308
2026**	\$146,500,000	
9/25/2026		
Amounts will change over time as returns are amended and adjusted and 2025 extension returns are filed. The 2025 credit will likely increase 6% or more from its current level.		
**2026 is the March 1st forecast plus the fiscal note for increasing the maximum credit for taxpayers under 65.		

*Chart provided by Dr. Allen, MRS

See additional chart on next page.

Costs and Participation Rates: Maine Circuitbreaker Programs since 1972

	Current Dollars	2026 Dollars*	Participants	CPI-U>>	Year	Annual	Notes
1972	\$1,658,589	\$13,132,113			1972	41.8	
1973	\$1,973,793	\$14,712,644			1973	44.4	
1974	\$3,123,826	\$20,970,654			1974	49.3	
1975	\$3,854,393	\$23,710,781			1975	53.8	
1976	\$3,759,492	\$21,866,992			1976	56.9	
1977	\$4,350,585	\$23,760,038			1977	60.6	
1978	\$5,870,373	\$29,798,212			1978	65.2	
1979	\$5,478,176	\$24,973,043			1979	72.6	
1980	\$6,094,302	\$24,477,602			1980	82.4	
1981	\$5,917,705	\$21,545,746			1981	90.9	
1982	\$6,030,252	\$20,681,415			1982	96.5	
1983	\$5,752,544	\$19,114,930			1983	99.6	
1984	\$5,613,999	\$17,882,527			1984	103.9	
1985	\$5,344,434	\$16,438,476			1985	107.6	
1986	\$5,179,454	\$15,640,316			1986	109.6	
1987	\$5,242,785	\$15,274,107			1987	113.6	
1988	\$9,339,741	\$26,128,964			1988	118.3	End of Elderly Householders Tax Relief Act
1989	\$19,326,866	\$51,583,624			1989	124	
1990	\$19,406,227	\$49,140,279			1990	130.7	
1991	\$21,195,303	\$51,503,249			1991	136.2	
1992	\$23,266,538	\$54,884,056			1992	140.3	
1993	\$11,305,852	\$25,894,501			1993	144.5	
1994	\$10,841,009	\$24,209,934			1994	148.2	
1995	\$14,249,480	\$30,944,691			1995	152.4	
1996	\$14,737,433	\$31,086,440			1996	156.9	
1997	\$20,590,036	\$42,457,476			1997	160.5	
1998	\$22,607,094	\$45,901,749			1998	163	
1999	\$22,066,197	\$43,835,361			1999	166.6	
2000	\$21,564,491	\$41,445,575			2000	172.2	
2001	\$20,668,005	\$38,623,542			2001	177.1	
2002	\$21,634,432	\$39,800,308			2002	179.9	
2003	\$24,164,926	\$43,465,007			2003	184	
2004	\$25,152,825	\$44,068,362			2004	188.9	
2005	\$44,352,539	\$75,160,272	~95,000		2005	195.3	
2006	\$44,244,453	\$72,634,075			2006	201.6	
2007	\$46,924,012	\$74,899,679			2007	207.342	
2008	\$47,844,613	\$73,545,323			2008	215.303	
2009	\$40,399,378	\$62,322,459			2009	214.537	
2010	\$41,956,012	\$63,679,298			2010	218.056	
2011	\$43,019,807	\$63,295,932	~90,000		2011	224.939	Approx. 90,000 participants
2012	\$42,170,207	\$60,787,923			2012	229.594	~ End of Maine Residents Property Tax Program
2013	\$21,750,638	\$30,900,701	80,355		2013	232.957	
2014	\$15,055,024	\$21,046,954	54,489		2014	236.736	Start of current PTFC program
2015	\$15,032,201	\$20,990,132	53,245		2015	237.017	
2016	\$16,001,219	\$22,064,864	56,579		2016	240.007	
2017	\$15,653,606	\$21,135,268	55,414		2017	245.12	
2018	\$27,593,324	\$36,367,823	55,601		2018	251.107	Change to benefit base % and max credit
2019	\$29,004,864	\$37,547,865	57,931		2019	255.657	
2020	\$40,354,848	\$51,604,204	76,473		2020	258.811	Decrease to 5%
2021	\$50,122,003	\$61,218,024	86,098		2021	270.97	Credit increases \$250/\$300
2022	\$75,618,831	\$85,515,751	118,742		2022	292.655	Decrease to 4%
2023	\$81,226,443	\$88,225,521	122,376		2023	304.702	
2024	\$117,476,828	\$123,943,862	139,251		2024	313.689	Inc. credit over 65 by \$500 in 2024
2025*	\$124,246,911	\$127,725,825	143,308		2025	321.943	
2026**	\$146,500,000	\$146,500,000	<<CEFC forecast >>		2026	330.9574	Inc. credit under 65 by \$500 in 2026

Chart provided by Dr. Allen, MRS (9.25.2026). OPLA added notes and participation rates.



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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Rachel Olson, Legislative Analyst
DATE: September 29, 2026
RE: Fiscal Information for *Maine's Homestead Property Tax Deferral for Seniors and Persons with Disabilities Program*

During the Task Force's September 15, 2026, meeting, members received a general overview of property tax deferral programs in other states and a summary of *Maine's Homestead Property Tax Deferral for Seniors and Persons with Disabilities Program*. During the discussion, members expressed an interest in learning more about the funding associated with the start of the program. The purpose of this follow up memorandum is to provide information related to the programs' initial and later funding sources.

Public Law 1989, c. 534, *An Act to Provide Comprehensive Property Tax Relief*¹ established a program where "an individual, or 2 or more individuals jointly, may elect to defer the property taxes on their homestead by filing a claim for deferral with the municipal assessor after January 1st and on or before April 1st of the first year in which deferral is claimed." This was known as the elderly tax deferral program. To be eligible, the individual(s) must be 65 years of age or older and have an income (combined) of less the \$32,000 for the calendar year immediately preceding the calendar year in which the claim is filed. The municipal assessor then forwards each claim to the Bureau of Taxation, and the bureau shall place a lien against the tax-deferred property. The interest rate was set at 6% annually. Deferred taxes are paid by the bureau to the applicable municipalities from a revolving account established in the State Treasury for that purpose known as the Senior Property Tax Deferral Revolving Account.

The law provided that funds necessary to make payments under the program shall be advanced to the bureau from time to time as necessary, and if there is not sufficient money in the revolving account to make required payments, the State Tax Assessor shall require an appropriation from the General Fund. When the bureau determines that funds in sufficient amounts are available in the revolving account, the bureau shall repay to the General Fund the amounts advanced as appropriations, plus accrued interest.

¹ This law also: (1) amended the Maine Residents Property Tax Program in a few ways, including changing the benefit base and benefit calculation, substantially increasing the income eligibility amount, including readability requirements for the application and instructions, and requiring outreach and coordination efforts; (2) established homestead property tax exemptions; (3) established the Commission to Study Problems with the Municipal Assessment, Valuation and Collection of Property Taxes; (4) adjusted elements related to school funding; and (5) established a revenue-sharing program that distributes surplus funds from the General Fund during times of prosperity to municipalities experiencing an inordinate amount of growth for the purpose of property tax relief. (PL 1989, c. 534)

The enacted law included allocated funds from the *Property Tax Relief Reserve Fund* of \$55,080 in FY90 and \$443,418 in FY91.

During the next legislative session, **Public Law 1989, c. 875**, a supplemental appropriations and allocations (budget) bill, repealed the previous allocation and replaced it with funds allocated from the *Property Tax Relief Reserve Fund* in the amount of \$15,000 in FY90 and \$150,918 in FY91.

Public Law 1993, c. 395, *An Act Concerning Technical Changes to the Tax Laws* paused applications for this program from the effective date of this legislation, June 21, 1993, until January 1, 1994.

Public Law 1993, c. 707, another supplemental appropriations and allocations (budget) bill, enacted the following year, deappropriated \$70,000 from the program by phasing out the elderly tax deferral program. Under the phase out, new taxpayer claims for participation in the deferral program are not allowed regarding applications filed on or after April 1, 1991.

Public Law 2021, c. 483, *An Act to Provide Allocations for the Distribution of State Fiscal Recovery Funds* reestablished the program for property taxes based on the status of property on or after April 1, 2022. It amended the source of transferred funds in order to make required payments to municipalities for taxes deferred from the *Property Tax Relief Reserve Fund* to the *Housing Opportunities for Maine Fund*, established in Title 30-A, section 4853,² with funds returned to that Fund in the same manner as previously provided. The elderly tax deferral program received \$844,370 in FY22 and \$2,390,889 in FY23 from the Federal Expenditures Fund – American Rescue Plan (ARP) State Fiscal Recovery funds.

² PL 1987, c. 737, §§A2, C106 (NEW)

Real Estate Property Tax Relief Task Force

Memo

To: Members, Real Estate Property Tax Relief Task Force

From: Rep Ann Matlack, Committee House Chair

cc: Rachel Olson, Lindsay Laxon, Jessica Griswold, Steven Langlin

Date: September 29, 2026

Re: Maine Property Tax Deferral Program

At the request of the Real Estate Property Tax Relief Task Force, I reviewed details of the Maine Property Tax Deferral Program (PTDP) and the Statewide Property Tax Deferral Programs spreadsheet prepared by Rachel Olson, and reached out to lawyers at Legal Services for Maine Elders (LSME). The spreadsheet was compiled from material developed by the Lincoln Institute of Land Policy and the George Washington Institute of Public Policy.

The PTDP is woefully underutilized here in Maine and in various states across the country. Only 235 households in Maine have used this program since its inception, while there is a potential pool of applicants numbering nearly 91,000 households. There are several reasons why homeowners do not apply to the PTDP: they may have concerns about not being able to pass along their highest value asset to their family due to the liens; they may not know about this program or misunderstand how it works, and various requirements of the program might not provide the relief intended.

Following are some issues that should be addressed so that the PTDP is improved and more homeowners choose to utilize it.

- Changes to interest rates or the calculation of interest rates.

In Maine, "Interest accrues at the general rate set by statute for delinquent taxes, minus one percentage point." Other states set fixed interest rates, such as 5%, 6% or no more than 7%. Still others cap the dollar amount that deferred taxes cannot exceed. Another suggestion would be to tie the interest rate to the Maine Bond Bank 10- or 20-year rate plus 0.5%.

Review "costs associated with participating" in the program to determine whether which are unnecessary.

- Changes to acreage limits.

The definition in Maine of “Homestead’ includes the taxpayer-occupied principal dwelling and up to 10 contiguous acres upon which it is located that is held in a revocable living trust for the benefit of the taxpayer.” States such as Texas have higher allowable acreages for their programs (up to 20 acres) while several other states limit acreage to 1 acre, with homeowners responsible for paying property taxes on any additional acreages. If “the PDRP is intended to benefit households that could be considered ‘land-rich and cash-poor,’ as Hanna Sanders and Leo Delicata of LSME suggest, increasing the acreage included or eliminating the cap on acreage, may benefit those who need the help most and may eliminate another barrier to homeowners looking for assistance.

- Proposed changes to impact of lien on credit.

Reassess language in the Loan Servicer Good Faith Act to address the program’s unintended consequences of mortgagor foreclosures. Banks should be discouraged from proceeding with foreclosures when property owners are applying to this program in good faith. This was a concern of LSME.

- Proposed changes to eligible home ownership types.

To qualify for tax deferral in Maine, the property must meet all of the following requirements when the claim is filed and thereafter as long as the payment of taxes by the taxpayer is deferred.: The property must be the claimant’s homestead, be a fee simple estate, there must be no prohibition to the deferral in federal law, no duplicate municipal deferrals, and no municipal lien.

Other states set maximum debt to value ratios or cash value limits, or state that property taxes and interest deferred may not exceed property value. They also have state and/or municipal residency requirements.

- Additional considerations.

Insurance

Proof of fire and extended casualty coverage insurance

Name Maine Revenue Service as “loss payee” to the extent of the state’s interest

Program Information

Lack of visibility may be hampering uptake of this program. Encourage municipalities to highlight PTDP to delinquent taxpayers and Maine Municipal Association to make the program more visible.

Notes re: Property Tax Deferral Program 36 MRS sec 6250

The *Research and Analysis for the Maine Real Estate Property Tax Relief Task Force Mid-2026 Report* indicates that 235 households engaged in the Property Tax Deferral Program (PTDP) since its inception. The report estimates a potential eligibility pool of 90,900 households, implying a participation rate of 0.26%. Due to the low enrollment numbers the report was hesitant to describe patterns of behavior across counties. However, the mid-coast region did show participation rates above the statewide average.

This rate may seem paltry compared to rates of participation in the Property Tax Fairness Credit and Homestead Exemption programs. It is noteworthy that **235** households avoided foreclosure by participating in the program, which should be viewed as a net positive and evidence that the program is working as intended. The PTDP is designed to keep vulnerable people in their homes and supports Maine's national standing as one of the lowest overall rates of foreclosure in the country.

However, we are concerned about programmatic visibility and potentially excluded households. Also worth consideration is a formal assessment of current practices by the individual municipalities with respect to disseminating PTDP information.

There are three aspects we would encourage the Task Force to consider with respect to changes or improvements:

- Requirement that all municipalities include PTDP-specific information with each notice mailed to delinquent taxpayers. Although this may raise concerns regarding unfunded mandates, the benefit to both taxpayers and municipalities would outweigh minimal added costs of printing and postage.
- Removal of the statutory provision "up to 10 contiguous acres" in section 5250(3) definition of Homestead. The PRDP is intended to benefit households that could be considered "land-rich and cash-poor". Generational family homes in rural areas of the state may contain higher acreages that would be otherwise excluded by this provision.
- Coordination with the Maine Municipal Association for Public Service Announcements and/or low-cost social media marketing to the target populations regarding the PTDP opportunity. The MMA may also benefit from additional education around the benefits and processes of this program.

Legal Services for Maine Elders is also working to address the program's unintended consequences of mortgagor foreclosures by re-evaluating language in the Loan Servicer Good Faith Act alongside an amendment to the statutes regarding prohibition of contract clauses preventing participation in the deferral programs.

Effective 1/1/2026

59-2a-801 Nondiscretionary property tax and tax notice charge deferral for property with qualifying increase.

- (1) A county shall grant a deferral for any real property if an owner of the property:
 - (a) applies for a property tax deferral on or before the date provided in Section 59-2a-802; and
 - (b) has a qualifying increase for the calendar year that begins on January 1, 2023, or January 1, 2024.
- (2)
 - (a) The period of deferral is five years.
 - (b) The property owner shall pay 20% of the taxes and tax notice charges due during each year of the five-year deferral period.
 - (c) A county shall grant a separate five-year deferral period if an owner has a qualifying increase for both the calendar year that begins on January 1, 2023, and the calendar year that begins on January 1, 2024.
- (3)
 - (a) Taxes and tax notice charges deferred under this part accumulate as a lien against the real property.
 - (b) A lien described in this Subsection (3) has the same legal status as a lien described in Section 59-2-1325.
 - (c) To release the lien described in this Subsection (3), an owner shall pay the total amount subject to the lien on or before the earlier of:
 - (i) the day on which the five-year deferral period ends; or
 - (ii) the day the owner sells or otherwise disposes of the real property.
 - (d) When the deferral period ends:
 - (i) the lien becomes due and subject to the collection procedures described in Section 59-2-1331; and
 - (ii) the date of levy is the date that the deferral period ends.
- (4)
 - (a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or interest during the period of deferral.
 - (b) If the property owner does not make all deferred payments before the day on which the five-year deferral period ends, the county may assess a penalty or interest in accordance with Section 59-2-1331 on the unpaid amount.
- (5)
 - (a) If a county grants an owner more than one deferral for the same property, the county is not required to submit for recording more than one lien.
 - (b) Each subsequent deferral relates back to the date of the initial lien filing.
- (6)
 - (a) For each property for which the county grants a deferral, the county treasurer shall maintain a record that is an itemized account of the total amount of deferred property taxes and deferred tax notice charges subject to the lien.
 - (b) The record described in this Subsection (6) is the official record of the amount of the lien.
- (7) For a property that has a qualifying increase for the calendar year that begins on January 1, 2023, or January 1, 2024, a county assessor shall include with the notice provided in accordance with Section 59-2-919.1 for the calendar year that begins on January 1, 2024, a notice informing the owner of record of:
 - (a)

- (i) for a property that has a qualifying increase for the calendar year that begins on January 1, 2023, the option to file an appeal under the extended period described in Section 59-2-1004.1; or
- (ii) for a property that has a qualifying increase for the calendar year that begins on January 1, 2024, the option to file an appeal under Section 59-2-1004;
- (b) instructions for filing an appeal;
- (c) the option to apply for a deferral in accordance with this section; and
- (d) the ability of the county to waive any penalty or interest assessed in accordance with Section 59-2-1331.

Renumbered and Amended by Chapter 172, 2025 General Session



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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force

FROM: Jessica Griswold Dixon, Legislative Analyst

DATE: September 29, 2026

RE: **State mandates and statutory fees collected by municipalities for implementing state programs**

At the meeting of June 30, 2026, members of the Real Estate Property Tax Relief Task Force requested additional information related to unfunded mandates. The Chairs asked nonpartisan staff to provide a legal definition of mandate, identify cost types, and identify past efforts to update statutory fees collected at the municipal level for implementing state programs. The Chairs also asked nonpartisan staff to provide a copy of LD 634, *Resolve, to Establish the Commission to Study the Reduction of Unfunded and Outdated Municipal and County Mandates*, which was reported out of the Joint Standing Committee on State and Local Government as majority Ought to Pass as Amended and died on the Special Study Table when the 132nd Legislature adjourned in April, together with the Committee Amendment (H-259) and fiscal note.

This memorandum provides a legal definition of “mandate” as provided in Article IX, Section 21 of the Maine Constitution (approved by voters in 1992) and the implementing legislation (enacted in 1993), discusses authoritative precedent interpreting the mandate provision, and provides a high-level summary of the legislative process associated with mandates. The following materials are included with this memorandum:

- A list of bills enacted with a mandate preamble beginning with the 132nd Legislature (2025-2026) and ending with the 116th Legislature (1993-1994). The purpose of this list is to provide Task Force members with information as to the proposals for which the Legislature has created exceptions to Article IX, Section 21.
- A list provided by the Office of Fiscal and Program Review (OFPR) of each bill that was flagged by OFPR in a fiscal note as a potential State mandate during the 132nd Legislature and a brief description of any actions the committee took relating to the mandate flag.
- A copy of LD 634, the Committee Amendment (H-259) and the fiscal note.

- A working list of State and federal mandates in Maine provided by MMA in connection with LD 634.
- A list produced by MMA of fees collected at the municipal level for implementing state programs. This was presented to the Task Force on October 24, 2025.¹

In addition to this memorandum and included materials, the Mid-2026 Report produced by the Progress and Poverty Institute (PPI) and presented to the Task Force on May 18, 2026 contains information regarding unfunded mandates that members may wish to review.²

Legal Definition of Mandate

Article IX, Section 21 of the Maine Constitution reads as follows:

Section 21. State mandates. For the purpose of more fairly apportioning the cost of government and providing local property tax relief, the State may not require a local unit of government to expand or modify that unit’s activities so as to necessitate additional expenditures from local revenues unless the State provides annually 90% of the funding for these expenditures from State funds not previously appropriated to that local unit of government. Legislation implementing this section or requiring a specific expenditure as an exception to this requirement may be enacted upon the vote of 2/3 of all members elected to each House. This section must be liberally construed.

This provision is clear in that it prohibits the State from imposing mandates on local units of government unless it either provides 90% of the funding annually or the Legislature votes to establish an exception by a 2/3 vote of each chamber. But whether something *is* a State mandate under Article IX, Section 21 is not always clear. In other words, when does the State *require a local unit of government to expand or modify that unit’s activities so as to necessitate additional expenditures from local revenues*?

The implementing statute, 30-A M.R.S. §5685, provides some guidance as to the application of Article IX, Section 21 but does not answer all questions. As defined in the implementing statute, “local unit of government” or “local unit” means a city, town, plantation, county, school administrative unit, or other local governmental entity that is established under legislative authority to provide public services and is funded by local revenues and administered by a locally elected or appointed governing body. 30-A M.R.S. §5685(1)(B). “Local revenues” include revenues generated by local units of government, including property taxes, other locally levied taxes and user fees and other revenues, such as excise taxes collected and retained by local units of government pursuant to statutory authority. 30-A M.R.S. §5685(1)(A). The implementing statute defines “mandate” as:

...any law, rule or executive order of this State enacted, adopted or issued after November 23, 1992 that requires a local unit of government to expand or modify that unit’s activity so as to necessitate additional expenditures from that unit’s

¹ <https://legislature.maine.gov/doc/12063>.

² <https://legislature.maine.gov/doc/12515>.

local revenues. “Mandate” includes laws, rules or executive orders that primarily affect the performance of a local unit’s governmental activities.

30-A M.R.S. §5685(1)(C). This definition specifies that Article IX, Section 21 applies to State laws, rules, and executive orders. It also seems to carve out an exemption for State laws, rules, and executive orders that do not “primarily affect the performance of a local unit’s governmental activities.” The exact scope of what this language exempts from the mandate provision is not entirely clear, but it could be interpreted to mean that State laws, rules, and executive orders of general applicability that happen to affect local units but do not rise to the level of *primarily affecting* local units are not mandates.

In addition, the implementing statute excludes the following from “required state mandate funds” (i.e., State funds required to be paid to local units of government under Article IX, Section 21, 30-A M.R.S. §5685(1)(E)):

- The costs incurred by local units of government to comply with a federal law or regulation or to become eligible for the receipt of federal funds, except to the extent that the State imposes requirements or conditions that exceed the federal requirements. 30-A M.R.S. §5685(3)(D).
- The costs to local units of implementing laws, rules, executive orders or judicial decisions or orders to comply with certain requirements of the Maine Constitution, including: the reapportionment requirements of Article IV, Part First, Section 2 and Article IV, Part Second, Section 2; the constitutional referenda provisions of Article X, Section 4; the people’s veto of legislation provisions of Article IV, Part Third, Section 17; and the direct initiative of legislation provisions of Article IV, Part Third, Section 18. 30-A M.R.S. §5685(3)(E).

As noted above, the implementing statute provides some guidance as to the application of the mandate provision, but whether a State law, rule, or executive order that does not fall within an express or implied exemption or exclusion *is* a mandate under Article IX, Section 21 remains subject to interpretation.

Law Court Precedent

The only case in which the Law Court has provided an authoritative interpretation of Article IX, Section 21 is *Town of Wells v. Town of Ogunquit*, 2001 ME 122, 775 A.2d 1174. In *Wells*, the question for the Court was whether a statutory revision of the funding formula for the community school district including Wells and Ogunquit constituted an unfunded mandate under Article IX, Section 21. The Court held that the revised funding formula did not violate the constitutional prohibition against unfunded mandates as it did not require Wells to expand or modify its activities.

The previous funding formula for the community school district divided the cost between the two towns based on each town’s respective portion of the total State valuation for the district. *Id.* ¶ 2 (citing P. & S.L. 1979, ch. 45, § 6). That formula was amended (P. & S.L. 1999, ch. 83) so that only a portion of the school district’s funding is allocated according to the respective state

valuations of each town, and the remainder of the district's funding is met by an assessment based on the average number of students of each town who are educated at public expense. *Id.* ¶ 3. This split formula increased the funding obligation of Wells while decreasing the funding obligation of Ogunquit. *Id.*

Wells argued that the State required it to modify its activities by changing the funding formula because increasing its tax rate in order to meet its increased funding obligations was a modification of its activities. *Id.* ¶ 8. The Court disagreed, holding that the State did not require Wells to expand or modify its activities and suggesting in dicta that requirements to build a new transportation system, provide computers to all of its residents, expand or modify the educational program of the school district, hire more teachers or provide new courses “[p]resumably...would be expansions that would necessitate the town to expend additional revenues.” *Id.* ¶ 8.

The Court also noted in dicta that, while the “harsh reality” is that Wells will have to spend more money if the school budget remains the same under the new funding formula, “Wells controls the votes on the board of the school district,” and “Wells, not the State, controls the expenditures of the school district.” *Id.* ¶ 9. “The State has not required Wells to raise taxes....” *Id.* ¶ 10. This suggests that the Town's control of the overall school budget may have had constitutional significance related to whether the revised funding formula necessitated additional expenditures from local revenues, but this was not the deciding factor in this case. The Court's holding rests on its conclusion that the revised funding formula did not require Wells to expand or modify its activities. *Id.* ¶ 11.

The Legislative Process

In accordance with Joint Rule 312³, a proposal that may fall within the terms of Article IX, Section 21 will be identified as a potential State mandate in the fiscal note prepared by the Office of Fiscal and Program Review (OFPR). A fiscal note that identifies a proposal as a potential State mandate is not a legal determination that the proposal *is* a mandate under Article IX, Section 21. Once a legislative proposal is identified by OFPR as a potential State mandate, the committee of jurisdiction initially determines whether the proposal constitutes a mandate.

If the committee determines that a proposal identified by OFPR as a potential State mandate *is* a State mandate under Article IX, Section 21, it may:

1. Amend the proposal to remove the mandate (e.g., make the required expansion or modification of activity optional);
2. Provide funding for 90% of the necessitated additional local expenditures; or
3. Amend the proposal to add a mandate preamble⁴ stating that the legislation is being enacted as an exception to Article IX, Section 21 and that the legislation is therefore

³ Every bill or resolve that affects state revenues, appropriations or allocations or that requires a local unit of government to expand or modify that unit's activities so as to necessitate additional expenditures from local revenues and that has a committee recommendation other than “Leave to Withdraw,” “Ought Not to Pass” or “Referral to Another Committee” must include a fiscal note prepared by the Office of Fiscal and Program Review. Me. Joint Rule 312 (132nd Legis. 2025).

⁴ Standard mandate preamble language is as follows: Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of

exempt from the funding requirement. This option requires a 2/3 vote of the elected membership of each chamber.

If the committee determines that a proposal identified by OFPR as a potential State mandate is *not* a State mandate under Article IX, Section 21, the committee may include language in the summary of the committee amendment stating its determination and report the proposal out without funding or a mandate preamble. In this case, the proposal will typically be placed on the Special Appropriations Table and a decision regarding final enactment will be deferred until the Joint Standing Committee on Appropriations and Financial Affairs (AFA) decides on bills placed on this table.

A committee may also decide that no further action is necessary and report out a proposal identified as a potential State mandate without addressing the issue in the summary of a committee amendment and without funding or a mandate preamble. In this case, the proposal will likely still be placed on the Special Appropriations Table and a decision regarding final enactment will be deferred until AFA decides how to address the potential mandate as part of its review of bills on the table.

If a law is a mandate but is passed without a mandate preamble or funding, the mandate is not binding on any local unit of government. The implementing statute makes clear that “[a] local unit of government is not bound by any mandate unless funded or exempted from state funding in accordance with this section and the Constitution of Maine, Article IX, Section 21.” 30-A M.R.S. §5685(4).

Key Takeaways Regarding Mandates

The key takeaway is that whether a proposal is a mandate under Article IX, Section 21 is not always clear. The implementing statute and Law Court precedent provide some guidance, but they do not answer all questions that may arise when analyzing a potential mandate. The initial determination is typically made at the committee level. If a law is a mandate but is passed without a mandate preamble or funding, the mandate is not binding on any local unit of government.

Please see attached materials for more information regarding mandates.

Maine, Article IX, Section 21, two thirds of all of the members elected to each House have determined it necessary to enact this measure.

Legislative Documents Enacted with a Mandate Preamble (1993-2026)

The following is a list of Legislative Documents enacted with a mandate preamble from 1993 through 2026. The list is organized by Legislature, starting with the 132nd Legislature (2025-2026) and ending with the 116th Legislature (1993-1994). Staff gathered this information from the Legislature's Bill Tracking & Text Search database¹ using the session and mandate filters. For laws enacted by the 116th Legislature, which are not available through the Bill Tracking & Text Search database, staff used the Law and Legislative Digital Library Laws of Maine database² to confirm that a mandate preamble was included in the text. The core subject matter categories of bills enacted with a mandate preamble include education funding and school administration; public health and safety, law enforcement, and emergency response; municipal employment, labor, and benefits; utilities and environmental protection; land use; elections; public records; counties and county jails; and property taxation.

The purpose of this list is to provide Task Force members with information as to the proposals for which the Legislature has created exceptions to Article IX, Section 21 of the Maine Constitution. It does not provide any legal analysis, opinions, or determinations regarding State mandates.

132nd Legislature (2025-2026)

LD 82 An Act to Amend the Workers' Compensation Laws by Extending Indefinitely the Presumption Applying to Law Enforcement Officers, Corrections Officers, E-9-1-1 Dispatchers, Firefighters and Emergency Medical Services Persons Diagnosed with Post-traumatic Stress Disorder, P.L. 2025, c. 433

131st Legislature (2023-2024)

LD 101 An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property, P.L. 2023, c. 358

LD 436 An Act to Provide Career and Technical Education Students with Credit Toward High School Graduation for Work Completed in Career and Technical Education Centers and Regions, P.L. 2023, c. 247

LD 747 An Act Regarding the Reporting of Adult Name Changes by the Probate Courts to the State Bureau of Identification, P.L. 2024, c. 560

¹ https://legislature.maine.gov/bills/default_ps.asp?snum=0&PID=1456

² <https://legislature.maine.gov/legis/lawlib/lldl/open.htm>

130th Legislature (2021- 2022)

- LD 129 Resolve, To Protect Consumers of Public Drinking Water by Establishing Maximum Contaminant Levels for Certain Substances and Contaminants, Resolve 2021, c. 82
- LD 213 An Act to Require Coverage for Female Firefighters Facing Reproductive System Cancer, P.L. 2021, c. 325
- LD 621 An Act to Increase the Number of Franklin County Commissioners, P. & S.L, 2021, c. 8
- LD 1318 An Act to Increase High School Graduation Rates for Students Experiencing Education Disruption, P.L. 2021, c. 445
- LD 1345 An Act to Implement the Recommendations of the Right to Know Advisory Committee, P.L. 2021, c. 313
- LD 2011 An Act to Allow the Annexation of Certain Lands by Columbia Falls, P. & S.L, 2022, c. 25

129th Legislature (2019-2020)

- LD 167 An Act to Prevent Food Shaming in Maine’s Public Schools, P.L. 2019, c. 54
- LD 773 An Act Regarding Secondary School Education Concerning Sexual Activity and Sexual Assault, P.L. 2019, c. 196
- LD 1370 An Act to Address Dangerous Behavior in the Classroom, P.L. 2019, c. 458
- LD 1416 An Act to Implement the Recommendations of the Right to Know Advisory Committee Concerning Freedom of Access Training for Public Officials, P.L. 2019, c. 300
- LD 1455 An Act to Change the Name of Township 17, Range 3 to Van Buren Cove, P. & S.L. 2019, c. 10
- LD 1553 An Act Directing That the Towns Constituting Hospital Administrative District No. 4 Hold a Vote on the Proposed Merger with Northern Light Health, P. & S.L. 2019, c. 5

128th Legislature (2017-2018)

- LD 24 An Act to Change the Name of Township 17, Range 4, WELS, in the Unorganized Territory to Sinclair, P. & S.L. 2017, c. 2

- LD 848 An Act to Support Law Enforcement Officers and First Responders Diagnosed with Post-traumatic Stress Disorder, P.L. 2017, c. 294
- LD 858 An Act to Strengthen the Law Regarding Dangerous Dogs and Nuisance Dogs, P.L. 2018, c. 404
- LD 1479 An Act to Modernize and Improve Maine’s Property Tax System, P.L. 2018, c. 367
- LD 1924 An Act to Improve Information Sharing Relating to Investigations of Educators, P.L. 2018, c. 477

127th Legislature (2015-2016)

- LD 192 An Act to Clarify the Law Governing the Collection of Unpaid Sanitary District Charges, P.L. 2015, c. 174
- LD 231 An Act to Ensure That Schoolchildren with Dyslexia Receive the Assistance Needed, P.L. 2015, c. 338
- LD 299 An Act to Protect Children in School Facilities by Requiring Boiler Inspections, P.L. 2015, c. 311
- LD 1180 An Act to Require Education in Public Preschool Programs and Elementary Schools Regarding Child Sexual Abuse, P.L. 2015, c. 292
- LD 1325 An Act to Ensure a Public Process When Discontinuing or Abandoning a Public Road, P.L. 2016, c. 464
- LD 1372 An Act to Encourage the Redevelopment of Upper Floors of Buildings in Downtowns and on Main Streets, P.L. 2015, c. 349

126th Legislature (2013-2014)

- LD 27 An Act to Enable the Town of Livermore Falls to Withdraw from Androscoggin County and Join Franklin County, P. & S.L. 2013, c. 18
- LD 92 An Act Relating to Private School Student Participation in Public School Cocurricular, Interscholastic and Extracurricular Activities, P.L. 2013, c. 428
- LD 274 An Act to Preserve and Protect Ancient Burial Grounds and Burial Grounds in Which Veterans Are Buried, P.L. 2013, c. 421
- LD 345 An Act to Ensure the Confidentiality of Concealed Handgun Permit Holder Personal Information, P.L. 2013, c. 54

- LD 609 An Act to Increase Suicide Awareness and Prevention in Maine Public Schools, P.L. 2013, c. 53
- LD 719 An Act to Ensure Access to Information in the Property Tax Abatement Process, P.L. 2013, c. 182
- LD 906 An Act to Permit a School Administrative Unit Discretion Concerning Participation of Students from Charter Schools in School Extracurricular and Interscholastic Activities, P.L. 2014, c. 601
- LD 973 An Act to Make Veterans' Property Tax Exemption Applications Confidential, P.L. 2013, c. 222
- LD 1096 An Act to Amend the Laws Governing Students Experiencing Education Disruption, P.L. 2013, c. 439
- LD 1164 An Act to Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption, P.L. 2013, c. 416
- LD 1353 An Act to Further Reduce Student Hunger, P.L. 2013, c. 445
- LD 1727 An Act to Establish Guidelines for the Stocking and Administration of Epinephrine Autoinjectors in Schools, P.L. 2014, c. 526

125th Legislature (2011-2012)

- LD 81 An Act to Change the Name of Township 3, Range 9, NWP, to Cedar Lake Township, P. & S.L. 2011, c. 2
- LD 978 An Act to Provide for School Enrollment and an Appeal Process in Specific Cases in Which Students Do Not Reside with Parents, P.L. 2012, c. 502
- LD 1138 An Act to Amend the Maine Tree Growth Tax Law and the Open Space Tax Law, P.L. 2012, c. 618
- LD 1154 An Act to Implement the Recommendations of the Right To Know Advisory Committee, P.L. 2011, c. 320
- LD 1177 An Act to Make Minor Changes to Municipal Health Inspection Activities, P.L. 2011, c. 193
- LD 1237 An Act to Prohibit Bullying in Schools, P.L. 2012, c. 659
- LD 1465 An Act to Amend the Laws Governing Freedom of Access, P.L. 2012, c. 662
- LD 1711 An Act to Adopt the Use of Standardized Risk Assessment in the Management of Domestic Violence Crimes, P.L. 2012, c. 680

- LD 1742 An Act to Amend Education Laws, P.L. 2012, c. 678
- LD 1779 An Act to Update the Career and Technical Education Laws, P.L. 2012, c. 679
- LD 1838 Resolve, Regarding Legislative Review of Chapter 33: Regulations Governing Timeout Rooms, Therapeutic Restraints and Aversives in Public Schools and Approved Private Schools, a Major Substantive Rule of the Department of Education, Resolve 2012, c. 146
- LD 1865 An Act to Enhance Career and Technical Education, P.L. 2012, c. 686
- LD 1873 An Act to Direct the Commissioner of Education to Adopt a Model Policy Regarding Management of Head Injuries in School Activities and Athletics, P.L. 2012, c. 688

124th Legislature (2009-2010)

- LD 33 An Act to Change the Name of Township 16, Range 4, WELS, to Madawaska Lake, P. & S.L. 2009, c. 7
- LD 1592 An Act to Update the Laws Affecting the Maine Center for Disease Control and Prevention, P.L. 2010, c. 589
- LD 1635 An Act to Avoid Unnecessary Removal of Land from the Maine Tree Growth Tax Law Program, P.L. 2010, c. 577

123rd Legislature (2007-2008)

- LD 313 An Act to Extend the Property Tax Exemption for Veterans to Persons Living in Cooperative Housing, P.L. 2007, c. 418
- LD 468 An Act to Amend the Laws Governing Compulsory School Attendance, P.L. 2007, c. 143
- LD 736 An Act to Require Notification Before Withdrawal of Land from Classification under the Maine Tree Growth Tax Law for Failure to File Certain Statements, P.L. 2007, c. 425
- LD 1431 An Act to Provide for the Protection of Communities That Host a Solid Waste Disposal Facility, P.L. 2007, c. 406
- LD 1965 An Act to Amend the Lucerne-in-Maine Village Corporation Charter, P. & S.L. 2008, c. 33
- LD 2093 An Act to Help Prevent Identity Theft, P.L. 2008, c. 626

LD 2279 An Act to Ensure Equitable Payment for E-9-1-1 Services, P.L. 2008, c. 622

122nd Legislature (2005-2006)

LD 361 An Act to Reestablish the Penobscot County Budget Committee, P.L. 2005, c. 124

LD 564 An Act to Amend the Laws Governing the Student Code of Conduct, P.L. 2005, c. 307

LD 791 An Act Concerning the Taxation of Property Owned by Certain Veterans' Organizations, P.L. 2006, c. 645

LD 1115 An Act to Facilitate Voting by Participants in the Address Confidentiality Program, P.L. 2005, c. 364

LD 1203 An Act to Amend the Laws Concerning Eminent Domain, P.L. 2006, c. 642

LD 1552 An Act to Make Owners of Cooperative Housing Eligible for the Homestead Exemption, P.L. 2006, c. 647

LD 1626 Resolve, Regarding the Town of Cooper, Resolve 2005, c. 78

LD 1799 An Act to Exempt Trail-grooming Equipment from the Personal Property Tax, P.L. 2006, c. 652

LD 1889 An Act to Amend the Election Laws, P.L. 2006, c. 568

LD 1952 An Act to Prevent the Use of Performance-enhancing Substances by Maine Student Athletes, P.L. 2006, c. 674

LD 1968 An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2006 and June 30, 2007, P.L. 2006, c. 519

121st Legislature (2003-2004)

LD 249 An Act to Aid Law Enforcement in Complying with Maine's Freedom of Access Laws, P.L. 2003, c. 185

LD 325 An Act to Clarify the Laws Pertaining to the Surcharge for Records Preservation for the Registry of Deeds, P.L. 2003, c. 294

LD 475 An Act to Improve Conditions for Inmates with Mental Illness, P.L. 2003, c. 482

LD 541	An Act to Ensure Timely Responses to Requests for School Administrative District Reapportionments, P.L. 2003, c. 354
LD 808	An Act to Control County Jail Health Care Expenses, P.L. 2003, c. 461
LD 1199	An Act to Establish the Lincoln and Sagadahoc Multicounty Jail Authority, P.L. 2003, c. 228
LD 1224	An Act to Increase Requirements for Notification of Release to Victims of Stalkers, P.L. 2003, c. 186
LD 1434	An Act to Ensure Basic Standards for Death Investigations by Law Enforcement Agencies, P.L. 2003, c. 370
LD 1514	An Act to Amend the Sex Offender Registration and Notification Laws, P.L. 2003, c. 371
LD 1567	An Act to Implement Recommendations of the MCJUSTIS Policy Board Concerning the Drafting of Crimes and Civil Violations Pursuant to Resolve 1997, Chapter 105, as Amended, P.L. 2003, c. 452
LD 1573	An Act to Make Minor Changes to the Required Law Enforcement Policies, P.L. 2003, c. 361
LD 1574	An Act to Make Additional Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2003, June 30, 2004 and June 30, 2005, P.L. 2003, c. 51
LD 1614	An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2003, June 30, 2004 and June 30, 2005, P.L. 2003, c. 451
LD 1746	An Act to Provide Equity in Veterans' Property Tax Exemptions, P.L. 2004, c. 702
LD 1768	An Act to Authorize Certain School Children to Carry Emergency Medication on Their Persons, P.L. 2004, c. 531
LD 1789	An Act to Revise the Minimum Firefighter Safety Standards, P.L. 2004, c. 570
LD 1794	An Act to Expand Maine's Homestead Exemption for the Blind, P.L. 2004, c. 686
LD 1803	An Act Requiring Blood Testing of All Drivers Involved in Fatal Accidents, P.L. 2004, c. 565

- LD 1847 An Act to Implement the Recommendations of the Commission to Improve Community Safety and Sex Offender Accountability Regarding Public Notification by Law Enforcement, P.L. 2004, c. 656
- LD 1925 An Act to Change the Names of Certain Townships in the Unorganized Territory, P. & S. L. 2004, c. 46
- LD 1946 An Act to Promote the Coordination of School Calendars for Career and Technical Education Students, P.L. 2004, c. 617

120th Legislature (2001-2002)

- LD 92 An Act to Establish the Washington County Emergency Medical Services Authority, P. & S.L. 2001, c. 1
- LD 241 An Act to Change the Fiscal Year of Sagadahoc County, P.L. 2001, c. 143
- LD 269 An Act to Implement the Recommendations Relating to Education Made by the Joint Study Committee to Study Bomb Threats in Maine Schools, P.L. 2001, c. 67
- LD 483 An Act to Revise the Sewer Lien Laws, P.L. 2001, c. 319
- LD 623 An Act to Require Election Law Training to Voter Registrars and Clerks, P.L. 2001, c. 415
- LD 1301 An Act to Implement Changes in Cost-sharing Agreements in School Districts, P.L. 2001, c. 375
- LD 1306 An Act to Implement the Recommendations of the Task Force on Educational Programming at Juvenile Correctional Facilities, P.L. 2001, c. 452
- LD 1626 An Act to Make the Laws Affecting Certain Bridges Consistent with Federal Law, P.L. 2001, c. 314
- LD 1661 An Act to Amend the Charter of the Portland Water District to Permit the Extension of Water and Wastewater Service to the Town of Raymond, P. & S.L. 2001, c. 25
- LD 1681 An Act Relating to Personal Privacy and Governmental Information Practices, P.L. 2001, c. 321
- LD 1746 An Act Regarding Workers' Compensation Benefits for Firefighters, Rescue Workers and Safety Workers Who Contract Certain Communicable Diseases, P.L. 2002, c. 663

- LD 1772 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 2001, Resolve 2001, c. 19
- LD 1773 An Act to Revise the Salaries of Certain Kennebec County Officers, P.L. 2001, c. 161
- LD 1967 An Act to Assist Municipalities of Sagadahoc County with the Change in the County Budget Year, P.L. 2002, c. 499
- LD 1970 An Act to Clarify the Status of Retirees Who Return to Service Under the Maine State Retirement System, P.L. 2002, c. 557
- LD 1975 An Act Concerning Student Threats, P.L. 2002, c. 634
- LD 2124 Resolve, Regarding Legislative Review of Portions of Chapter 126: Immunization Requirements for School Children, a Rule of the Department of Human Services, and Portions of Chapter 261: Immunization Requirements for School Children, a Rule of the Department of Education, Major Substantive Rules Jointly Adopted by the Department of Human Services and the Department of Education, Resolve 2002, c. 117
- LD 2205 Resolve, to Adjust the Valuation of St. John Plantation as a Result of a Fire, Resolve 2002, c. 119
- LD 2209 An Act to Implement the Recommendations of the Secretary of State and the University of Maine System to Develop a Comprehensive Plan for Preserving and Protecting Historical Records and Access to Those Records, P.L. 2002, c. 704

119th Legislature (1999-2000)

- LD 54 Resolve, to Authorize the Knox County Commissioners to Hold a Referendum Election in November 1999 to Borrow Not More than \$500,000 to Construct the Knox County Communications Center, Resolve 1999, c. 39
- LD 87 An Act to Require All Voting Places to be Accessible, P.L. 1999, c. 252
- LD 232 An Act to Restrict the Posting on the Internet of Personal Information About Public School Students, P.L. 1999, c. 17
- LD 368 Resolve, Naming the Beach Next to the Lincolnville Ferry Terminal French Beach, Resolve 1999, c. 24
- LD 624 An Act to Require Public Hearings for School Administrative District Referenda, P.L. 1999, c. 93
- LD 757 An Act Concerning Recreational Clam Harvesting Licenses, P.L. 1999, c. 255

- LD 897 An Act to Extend the Management Plan Requirement for Forest Owners under the Maine Tree Growth Tax Law, P.L. 1999, c. 33
- LD 923 An Act to Extend the Penobscot County Budget Committee, P.L. 1999, c. 89
- LD 970 Resolve, Authorizing the Knox County Commissioners to Borrow Not More than \$1,000,000 for Construction or Renovation of a District Court and Office Areas in Knox County, Resolve 1999, c. 59
- LD 1048 An Act to Amend the Androscoggin County Budget Process, P.L. 1999, c. 253
- LD 1261 An Act to Require the Training of School Personnel Who Administer Medications, P.L. 2000, c. 669
- LD 1348 An Act to Ensure Support Services for Teachers Serving Under a Certification Waiver, P.L. 1999, c. 238
- LD 1400 An Act to Amend Juvenile Corrections Laws and to Establish a Juvenile Records Repository, P.L. 1999, c. 260
- LD 1524 An Act to Include the Income of a Lessee for the Purpose of Determining Eligibility in Farm and Open Space Tax Laws, P.L. 1999, c. 449
- LD 1658 An Act to Release Juvenile Crime Records to School Personnel, P.L. 1999, c. 345
- LD 1798 An Act to Implement the Recommendations of the Commission to Study Providing Educators with More Authority to Remove Violent Students from Educational Settings, P.L. 1999, c. 351
- LD 1936 An Act to Modify the Juvenile Code with Regard to the Service of Juvenile Summonses, P.L. 1999, c. 266
- LD 1938 An Act to Provide Equity for Veterans of the Vietnam War and the Persian Gulf Conflict, P.L. 1999, c. 462
- LD 2022 An Act to Improve the Marketability of Real Estate Titles, P.L. 1999, c. 343
- LD 2046 An Act to Amend the Powers of Hospital Administrative District No. 1, P. & S.L. 2000, c. 84
- LD 2136 An Act to Create the Capital Riverfront Improvement District, P. & S.L. 1999, c. 58
- LD 2186 An Act to Authorize York County to Hold Bond Referenda for New County Facilities P. & S.L. 1999, c. 36
- LD 2197 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1999, Resolve 1999, c. 20

- LD 2219 An Act Relating to the Kennebec Regional Development Authority, P. & S.L. 1999, c. 38
- LD 2240 An Act to Revise the Salaries of Certain Kennebec County Officers, P.L. 1999, 377
- LD 2246 An Act to Amend the Nutrient Management Laws, P.L. 1999, c. 530
- LD 2249 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1999, Resolve 1999, c. 60
- LD 2253 An Act to Authorize a General Fund Bond Issue in the Amount of \$50,000,000 to Finance the Acquisition of Lands and Interests in Lands for Conservation, Water Access, Outdoor Recreation, Wildlife and Fish Habitat and Farmland Preservation and to Access \$25,000,000 in Matching Contributions from Public and Private Sources, P.L. 1999, c. 514
- LD 2311 An Act to Authorize School Administrative Units to Utilize Alternative Delivery Methods for a Limited Range and Number of School Construction Projects, Including the use of an Owner's Representative for Certain School Construction Projects, P. & S.L. 2000, c. 79
- LD 2412 An Act to Clarify the Process for a County Bond Referendum Election, P.L. 2000, c. 717
- LD 2569 Resolve, to Authorize the Waldo County Commissioners to Borrow not more than \$600,000 to Build a Waldo County Communications and 9-1-1 Center, Resolve 2000, c. 98
- LD 2597 An Act to Improve Public Water Supply Protection, P.L. 2000, c. 761
- LD 2620 An Act to Amend the Farmington Falls Standard Water District, P. & S.L. 2000, c. 80
- LD 2677 An Act to Revise the Salaries of Certain Kennebec County Officers, P.L. 2000, c. 662
- LD 2678 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 2000, Resolve 2000, c. 109

118th Legislature (1997-1998)

- LD 2 An Act to Clarify Municipal Review and Enforcement of Sludge Spreading and Storage Permits, P.L. 1997, c. 38

LD 65	An Act to Amend the Laws Regarding Reimbursement to the Counties for Community Corrections, P.L. 1998, c. 753
LD 71	An Act to Return a Certain Parcel of Land to Hartland from Pittsfield, P. & S.L. 1997, c. 7
LD 317	An Act Relating to the State Valuation of the Town of Corinna, P. & S.L. 1997, c. 27
LD 408	An Act to Include Operation and Maintenance in the Life-cycle Costs Analysis Required for Public Improvements, P.L. 1997, c. 541
LD 753	An Act to Require Law Enforcement Agencies to Collect Data Regarding Public Intoxication, P.L. 1998, c. 756
LD 805	An Act to Create the Oquossoc Standard Water District, P. & S.L. 1997, c. 21
LD 863	An Act to Amend the North Yarmouth-Cumberland Town Line, P. & S.L. 1997, c. 10
LD 866	An Act to Amend the Law Concerning Municipal Review and Regulation of Subdivisions, P.L. 1997, c. 226
LD 935	An Act to Increase the Debt Limit of the Waldoboro Utility District, P. & S.L. 1997, c. 18
LD 988	An Act to Exclude Coaches from Participation in the Maine State Retirement System, P.L. 1997, c. 355
LD 1069	An Act to Require Prisoners to Pay Court Fines and Family Support, P.L. 1997, c. 358
LD 1073	An Act to Create the Tenants Harbor Standard Water District, P. & S.L. 1997, c. 17
LD 1216	An Act to Allow the Separation of Frye Island from the Town of Standish, P. & S.L. 1997, c. 41
LD 1390	An Act to Protect the Voting Rights of Stalking Victims, P.L. 1997, c. 248
LD 1393	An Act Amending the Compensation for Members of the Panel of Mediators, P.L. 1997, c. 412
LD 1408	An Act to Redistrict Knox County and Provide for 5 County Commissioners, P.L. 1997, c. 510
LD 1542	An Act Concerning Time-out Areas, P.L. 1997, c. 428
LD 1591	An Act to Amend the Washington County Budget Process, P.L. 1997, c. 279

- LD 1605 An Act to Prohibit Towns from Cancelling Health Insurance Provided to Retired Employees, P.L. 1997, c. 419
- LD 1679 An Act to Assist the Law Enforcement Community in Locating Missing Children, P.L. 1997, c. 468
- LD 1850 An Act to Allow the Town of Chester to Annex a Certain Parcel of Land, P. & S.L. 1997, c. 55
- LD 1860 An Act to Authorize Hancock County to Hold a Referendum Election in November 1997 on a Bond Issue of \$6,000,000 to Construct a New Jail and to Provide Necessary Renovations to the Courthouse to Comply with State Mandates, P. & S.L. 1997, c. 40
- LD 1867 An Act to Protect Victims of Domestic Violence, P.L. 1997, c. 507
- LD 1880 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1997, Resolve 1997, c. 48
- LD 1884 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1997, Resolve 1997, c. 55
- LD 1919 An Act to Inform Crime Victims about the Disposition of Charges, P.L. 1998, c. 615
- LD 1990 An Act to Amend the Charter of the Bingham Water District, P. & S.L. 1998, c. 63
- LD 2027 An Act to Ensure Collection of Essential Data by the Department of Public Safety, P.L. 1998, c. 608
- LD 2125 An Act to Improve Public Sector Labor Relations, P.L. 1998, c. 773
- LD 2221 An Act to Amend the Charter of the Ogunquit Sewer District, P. & S.L. 1998, c. 78
- LD 2233 Resolve, Regarding Legislative Review of Chapter 231: Rules Relating to Drinking Water, a Major Substantive Rule of the Department of Human Services, Resolve 1998, c. 114
- LD 2252 An Act to Implement the Recommendations of the Governor's Commission on School Facilities, P.L. 1998, c. 787
- LD 2290 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1998, Resolve 1998, c. 108
- LD 2292 An Act to Revise the Salaries of Certain County Officers, P.L. 1998, c. 721

117th Legislature (1995-1996)

- LD 23 An Act to Increase the Debt Limit of the West Paris Water District, P. & S.L. 1995, c. 8
- LD 38 An Act to Amend the Charter of the Sewer District of the Town of Kennebunk by Expanding Its Territorial Limits, P. & S.L. 1995, c. 8
- LD 71 An Act to Amend the Charter of the Port Clyde Water District, P. & S.L. 1995, c. 4
- LD 284 An Act Amending the Charter of the Department of Electric Works within the Town of Madison, P. & S.L. 1995, c.15
- LD 337 An Act to Increase the Debt Limit of the Richmond Utilities District, P. & S.L. 1995, c. 10
- LD 362 An Act to Expand the Boundaries of the Presque Isle Water District and the Presque Isle Sewer District, P. & S.L. 1995, c. 11
- LD 415 An Act to Amend the Charter of the Bangor Water District, P. & S.L. 1995, c. 23
- LD 418 An Act to Amend the Governmental Structure and Budget Approval Process for Cumberland County, P.L. 1995, c. 380
- LD 439 An Act Requiring That Disbursement Warrants Receive an Affirmative Vote by Municipal Officers, P.L. 1995, c. 83
- LD 556 An Act Concerning the Participation of Teachers of Adult Education in the Maine State Retirement System, P.L. 1995, c. 471
- LD 562 An Act to Increase Compensation of Trustees of the Gray Water District BY REQUEST, P. & S.L. 1995, c. 16
- LD 627 An Act to Amend the Kennebec Water District Charter by Allowing the Town of Vassalboro and the Town of Benton to have a Permanent Member on the Board of Trustees, P. & S.L. 1995, c. 31
- LD 646 An Act to Create a Process for Identifying New Owners for Dams or Releasing Current Owners from Water Level Maintenance Obligations, P.L. 1996, c. 630
- LD 694 An Act to Create the Franklin Utility District, P. & S.L. 1995, c. 17
- LD 706 An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1996 and June 30, 1997, P.L. 1995, c. 368

- LD 819 An Act to Require Notification to the Landowner When Land Is Being Considered for Placement in a Resource Protection Zone BY REQUEST, P.L. 1996, c. 542
- LD 874 Resolve, to Establish Tuition Policy for the Town of Dennysville and Edmunds Township, Resolve 1995, c. 33
- LD 938 An Act to Authorize the Towns of Mechanic Falls, Minot and Poland to Form a Community School District, P. & S.L. 1995, c. 13
- LD 986 An Act to Regulate Hybrid Wolves, P.L. 1995, c. 409
- LD 1206 An Act to Amend the Medical Examiner Act, P.L. 1995, c. 272
- LD 1221 An Act to Establish Responsibility for the Investigation of the Use of Deadly Force by Law Enforcement Officers, P.L. 1995, c. 200
- LD 1230 An Act Concerning Educational Technicians, P. & S.L. 1995, c. 35
- LD 1245 An Act Limiting the Types of Municipal Investments, P.L. 1995, c. 206
- LD 1326 An Act Concerning the Kennebec Water District, P. & S.L. 1995, c. 40
- LD 1444 An Act to Strengthen the Governmental Ethics and Campaign Reports and Finances Laws, P.L. 1995, c. 483
- LD 1471 An Act to Protect the Rights of Children Who Have Been Victims of Sexual Abuse, P.L. 1995, c. 308
- LD 1510 An Act to Make Comprehensive Changes to the Sex Offender Laws P.L. 1996, c. 680
- LD 1531 Resolve, Establishing a Moratorium on Implementation of the Law Requiring Public Employers to Pay the Costs of Early Retirement Incentives, Resolve 1995, c. 39
- LD 1541 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1995, Resolve 1995, c. 31
- LD 1542 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1995, Resolve 1995, c. 32
- LD 1572 An Act to Amend the Charter of the Corinna Water District, P. & S.L. 1995, c. 42
- LD 1580 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1995, Resolve 1995, c. 57
- LD 1581 Resolve, to Establish an Education Plan for the Towns of Mechanic Falls, Minot and Poland, Resolve 1995, c. 55

- LD 1586 An Act to Revise the Salaries of Certain County Officers, P.L. 1995, c. 500
- LD 1595 An Act to Increase the Number of Washington County Commissioners from 3 to 5, P.L. 1995, c. 501
- LD 1638 An Act to Revise the Charter of the Boothbay Harbor Water System, P. & S.L. 1996, c. 74
- LD 1640 An Act to Amend the Laws Regarding the Apportionment of Costs of the Mount Desert Island Regional School District among Member Towns, P. & S.L. 1996, c. 54
- LD 1705 An Act to Establish Educational Services for Grades 7 to 12 in the Towns of Mechanic Falls, Minot and Poland, P. & S.L. 1996, c. 53
- LD 1792 An Act Concerning the Number of Washington County Commissioners, P.L. 1996, c. 611
- LD 1797 An Act to Implement the Recommendations of the Task Force on Tax Increment Financing, P.L. 1996, c. 669
- LD 1818 An Act to Require that Public Schools Permit Participation in Curricular, Cocurricular and Extracurricular Activities for Students Enrolled in Approved Equivalent Instruction Programs, P.L. 1996, c. 610
- LD 1828 An Act to Transfer Land from the Town of Brownfield to the Town of Hiram, P. & S.L. 1996, c. 69
- LD 1840 Resolve, for Laying the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1996, Resolve 1996, c. 66
- LD 1845 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1996, Resolve 1996, c. 67
- LD 1881 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1996, Resolve 1996, c. 82
- LD 1883 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1996, Resolve 1996, c. 83

116th Legislature (1993-1994)

- LD 92 An Act to Provide for Water Rights to the Town of New Gloucester, P. & S.L. 1993, c. 32

- LD 283 An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1994 and June 30, 1995, P.L. 1993, c. 410
- LD 323 An Act to Continue the Franklin County Budget Committee, P.L. 1993, c. 449
- LD 334 An Act to Establish an Automobile Recycling Permit, P.L. 1993, c. 173
- LD 353 An Act to Amend the Charter of the North Berwick Water District, P. & S.L. 1993, c. 21
- LD 397 An Act to Ensure Equitable Treatment of Manufactured Home Owners, P.L. 1993, c. 299
- LD 431 An Act to Amend the Charter of the Northern Maine Regional Planning Commission, P. & S.L. 1993, c. 23
- LD 468 Resolve, Creating the Kennebec County Law Enforcement Examination Commission, Resolve 1993, c. 39
- LD 544 An Act Regarding Missing Children, P.L. 1993, c. 425
- LD 569 An Act to Clarify the Days During Which Prisoners May Be Delivered to the Custody of the Department of Corrections, P.L. 1993, c. 337
- LD 669 An Act to Reapportion Maine School Administrative District No. 72, P. & S.L. 1993, c. 29
- LD 709 An Act to Encourage the Implementation of the Solid Waste Management Hierarchy, P.L. 1993, c. 298
- LD 724 An Act to Amend the Mars Hill Utility District, P. & S.L. 1993, c. 17
- LD 746 An Act to Increase Tenant Representation on Housing Authorities, P.L. 1993, c. 218
- LD 801 An Act to Amend the Charter of the Lewiston-Auburn Water Pollution Control Authority, P. & S.L. 1993, c. 28
- LD 805 An Act to Clarify Maine Election Laws, P.L. 1993, c. 447
- LD 922 An Act to Clarify the Definition of Teacher under the Laws of the Maine State Retirement System, P.L. 1994, c. 482
- LD 938 An Act Regarding Visually Impaired Voters, P.L. 1993, c. 255
- LD 948 An Act Relating to the Portland Harbor Commission and Portland Harbor, P. & S.L. 1993, c. 34

LD 976	An Act to Deorganize the Town of Greenfield, P.L. 1993, c. 79
LD 1012	An Act to Amend the Waldoboro Utility District Charter, P. & S.L. 1993, c. 33
LD 1040	An Act to Provide Consistency in the Animal Welfare Laws, P.L. 1993, c. 468
LD 1108	An Act to Amend the Child Labor Laws, P.L. 1993, c. 434
LD 1114	An Act to Amend the Laws Governing the Training and Certification of Law Enforcement Officers, P.L. 1994, 744
LD 1246	An Act to Amend Laws Administered by the Maine State Retirement System, P.L. 1993, c. 387
LD 1263	An Act to Amend and Improve the Laws Related to Education, P.L. 1993, c. 435
LD 1307	An Act to Clarify Responsibility for Workers' Compensation Coverage for Town Forest Fire Wardens and Laborers Hired for Forest Fire-fighting Activities, P.L. 1993, c. 439
LD 1342	An Act Related to the State Valuation of the Town of Mexico, P. & S.L. 1993, c. 56
LD 1424	An Act to Ensure Prompt and Equitable Payment for Construction Services, P.L. 1993, c. 461
LD 1438	An Act to Reapportion Maine School Administrative District Number 30, P. & S.L. 1993, c. 37
LD 1441	An Act to Amend the Laws Governing the Knox County Budget Committee, P.L. 1993, c. 345
LD 1526	An Act to Amend the Charter of the Oxford Water District, P. & S.L. 1993, c. 42
LD 1606	An Act to Amend the Charter of the Portland Water District, P. & S.L. 1994, c. 58
LD 1616	An Act to Make Changes to the Public Utilities Commission Laws, P.L. 1994, c. 589
LD 1631	An Act Concerning Level I and Level II Educational Technicians, P. & S.L. 1994, c. 89
LD 1639	An Act to Amend the Boothbay Harbor Sewer District Charter, P. & S.L. 1994, c. 59
LD 1640	An Act to Authorize the Towns of Appleton, Camden, Hope, Lincolnville and Rockport to Form a Community School District, P. & S.L. 1994, c. 64

LD 1664	An Act to Increase the Debt Limit for the Richmond Utilities District, P. & S.L. 1994, c. 66
LD 1684	An Act to Amend the Charter of the Brewer Water District, P. & S.L. 1994, c. 61
LD 1695	An Act to Amend the Waldoboro Utility District Charter, P. & S.L. 1994, c. 62
LD 1696	An Act to Create the Mount Desert Water District, P. & S.L. 1994, c. 83
LD 1788	An Act to Reduce the Property Tax Burden in Androscoggin County, P.L. 1994, c. 573
LD 1797	An Act to Amend the Charter of the Madison Water District, P. & S.L. 1994, c. 69
LD 1799	An Act to Expand the Powers of the Great Salt Bay Sanitary District, P. & S.L. 1994, c. 85
LD 1814	An Act to Extend the Sagadahoc County Budget Advisory Committee, P.L. 1994, c. 559
LD 1817	An Act Creating the York County Budget Committee, P.L. 1994, c. 623
LD 1887	Resolve, for Laying of the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1994, Resolve 1994, c. 49
LD 1915	An Act to Establish the Somerset County Budget Committee, P.L. 1994, c. 582
LD 1970	Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1994, Resolve 1994, c. 58
LD 1988	Resolve, for Laying of the County Taxes and Authorizing Expenditures of Somerset County for the Year 1994, Resolve 1994, c. 70
LD 2004	An Act to Revise the Salaries of Certain County Officers, P.L. 1994, c. 653

LD	Short Title	Final Disposition	Committee Actions Related to Mandate Flag
11	AN ACT REGARDING TEMPERATURE STANDARDS FOR SCHOOL BUILDINGS	Enacted	Majority report decided not mandate
82	AMEND THE WORKERS' COMPENSATION LAWS BY EXTENDING	Emergency Enacted	Majority report added mandate preamble
115	AN ACT TO ASSESS IMPACT FEES ON MEGAYACHTS	Died On Adjournment	Majority report ONTP, minority report decided not a
124	AN ACT TO PROTECT THE RIGHT TO FOOD	Enacted	OFPR revoked mandate flag (clerical error)
155	MAKE MENSTRUAL PRODUCTS AVAILABLE IN CERTAIN SCHOOLS	Leave to Withdraw Pursuant to Joint Rule 310	Original bill funded mandate; LTW
168	IMPROVE SAFETY IN PUBLIC SCHOOLS BY REQUIRING SILENT	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
217	REQUIRE SCHOOLS TO PROVIDE ACCESS TO FREE CONDOMS FOR STU	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
247	REGARDING RECOMMENDATIONS FOR CHANGING PLACE NAMES IN THE	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
266	REQUIRE THE UPDATING OF VOTER REGISTRATION SIGNATURES	Accepted Majority (ONTP) Report	Majority report ONTP, minority report decided not a mandate
313	IMPROVE VOTER CONFIDENCE IN ELECTRONIC BALLOT COUNTING BY	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
396	PROVIDE FOR A LATER STARTING TIME FOR HIGH	Finally Passed	Majority report amended bill to remove mandate
407	PROHIBIT THE USE OF AQUEOUS FILM-FORMING FOAM AT THE FORME	Finally Passed	Majority report decided not mandate
542	AN ACT REGARDING MUNICIPAL PROPERTY TAX LEVY LIMITS	Accepted Report B (ONTP)	Committee tied - report A fiscal note flagged unfunded mandate, report B ONTP
549	ESTABLISH A STATEWIDE SEXUAL ASSAULT FORENSIC EXAMINATION	Died On Adjournment	Majority report added mandate preamble
587	REQUIRE CARDIAC EMERGENCY RESPONSE PLANS AND ATHLETIC	Enacted	Majority report amended bill to remove mandate; Senate amendment added mandatory provisions back in
600	AN ACT TO INITIATE RECOUNTS IN TIED ELECTIONS	Enacted	Majority report decided not mandate
647	REGARDING TELEPHONE AND VIDEO CALL ACCESS IN DETENTION AND	Accepted Majority (ONTP) Report	Majority report ONTP, minority report fiscal note flagged as unfunded mandate
660	PROVIDE TRANSPARENCY AND PUBLIC ACCESS TO PUBLIC SCHOOL	Accepted Majority (ONTP) Report	Majority report ONTP, minority report fiscal note flagged as unfunded mandate
718	REQUIRE MUNICIPAL CLERKS TO ISSUE ABSENTEE BALLOTS ONLY TO	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP (analysis not completed)
734	PROMOTE VOTER REGISTRATION FOR STUDENTS IN MAINE'S HIGH SCHOO	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
755	PREVENT OPIOID OVERDOSE DEATHS BY ALLOWING MUNICIPALITIES TO	Leave to Withdraw Pursuant to Joint Rule 310	Unfunded mandate - LTW
808	REQUIRE SCHOOL BOARDS AND GOVERNING BODIES OF APPROVED	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
849	ESTABLISH A RECALL PROCESS FOR PUBLIC SCHOOL BOARD MEMBERS	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP (analysis not completed)
915	MODERNIZE DEED DUPLICATION FROM MICROFILM TO A DIGITAL	Enacted	Majority report decided not mandate
927	REQUIRE CHAPLAINS IN SCHOOL ADMINISTRATIVE	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
991	PREVENT CONFLICTS OF INTEREST WHEN VOTING ON MUNICIPAL EMPLO	Leave to Withdraw Pursuant to Joint Rule 310	Unfunded mandate - LTW (analysis not completed)
1013	PROTECT TAXPAYERS BY REQUIRING REFERENDA ON SIGNIFICANT MUNIC	Died Between Houses	Majority report fiscal note flagged as unfunded mandate

LD	Short Title	Final Disposition	Committee Actions Related to Mandate Flag
1069	REQUIRE PERSONAL FINANCE TO BE TAUGHT AS A SEPARATE COURSE IN	Finally Passed	Majority report amended bill to remove mandate
1097	PROVIDE DE-ESCALATION AND BEHAVIOR INTERVENTION TRAINING	Finally Passed	Majority report fiscal note flagged unfunded mandate; Senate amendment modified bill to remove mandate
1114	PROVIDE THAT SPOUSES AND CHILDREN OF CORRECTIONS OFFICE	Died Between Houses	Majority report added mandate preamble
1148	IMPROVE ACCESS TO ABSENTEE BALLOTS FOR MUNICIPAL ELECTION	Finally Passed	Majority report amended bill to remove mandate
1149	REQUIRE AN INDIVIDUAL TO PRESENT PHOTOGRAPHIC IDENTIFIC	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
1184	REQUIRE MUNICIPAL REPORTING ON RESIDENTIAL BUILDING PERMITS	Enacted	Majority report provided funding; minority report amended bill to remove mandate; Senate amendment removed some funding
1196	REQUIRE THE TOWNS OF KITTELY AND YORK TO DEVELOP A BOUNDARY	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
1222	LIMIT SOVEREIGN IMMUNITY FOR SCHOOLS AND SCHOOL SUPERINTEND	Accepted Majority (ONTP) Report	Majority report ONTP, minority report added mandate preamble
1244	ESTABLISH REQUIREMENTS FOR WARMING SHELTERS	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
1344	AN ACT TO IMPROVE THE RESPONSE TIME TO TENANT MOLD COMPLAINTS	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP
1588	AN ACT TO ENSURE TRANSPARENCY IN STUDENT TRANSFER REQUESTS	Died On Adjournment	Majority report fiscal note flagged as unfunded mandate
1600	PROVIDE REGIONAL SUPPORT FUNDING FOR MUNICIPAL POLICE	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP (analysis not completed)
1626	IMPROVE PROFESSIONAL DEVELOPMENT FOR EDUCATIONAL	Died On Adjournment	Majority report fiscal note flagged as unfunded mandate
1635	STREAMLINE MUNICIPAL REFERENDA RECOUNT INITIATION	Enacted	Majority report amended bill to remove mandate
1760	PROMOTE PUBLIC EDUCATION IN MAINE BY AMENDING THE LAWS GOV	Accepted Majority (ONTP) Report	Majority report ONTP, minority report fiscal note flagged as unfunded mandate
1784	REQUIRE POLICE DEPARTMENTS TO PUBLISH AND MAKE ACCESSIBLE	Enacted	Majority report amended bill to remove mandate
1816	ESTABLISH A STATEWIDE SEXUAL ASSAULT FORENSIC EXAMINATION	Died On Adjournment	Majority report ONTP, minority report added mandate preamble
1823	AN ACT TO PROMOTE TRANSPARENCY IN THE CRIMINAL JUSTICE SYSTEM	Accepted Majority (ONTP) Report	Majority report ONTP, minority report added mandate preamble
1926	REQUIRE INCREASED HOUSING DENSITY OR LOWER MINIMUM LOT	Ought Not to Pass Pursuant to Joint Rule 310	Unfunded mandate - ONTP (analysis not completed)
2008	PROVIDE FUNDING TO THE MAINE SCHOOL OF SCIENCE AND	Enacted	Majority report amended bill to remove mandate
2012	AMEND THE LAWS GOVERNING CARBON MONOXIDE DETECTORS	Died Between Houses	Majority report added mandate preamble
2100	UPDATE THE LAWS REGARDING FUEL GAS DETECTOR REQUIREMENTS	Died Between Houses	Majority report added mandate preamble
2114	REGARDING PUBLIC PRESCHOOL PROGRAMS SERVING CHILDREN WHO	Enacted	Majority report amended bill to remove mandate
2159	REQUIRE SCHOOL BUSES TO BE EQUIPPED WITH AND TO USE	Died On Adjournment	Majority report provided funding



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 634

H.P. 402

House of Representatives, February 25, 2025

**Resolve, to Establish the Commission to Study the Reduction of
Unfunded and Outdated Municipal and County Mandates**

Received by the Clerk of the House on February 20, 2025. Referred to the Committee on State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink, reading "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TUELL of East Machias.
Cosponsored by Senator MOORE of Washington and
Representatives: FOSTER of Dexter, JAVNER of Chester, MINGO of Calais, MORRIS of
Turner, POIRIER of Skowhegan, STROUT of Harrington, WOOD of Norway, WOODSOME
of Waterboro.

1 **Sec. 1. Commission established. Resolved:** That the Commission to Study the
2 Reduction of Unfunded and Outdated Municipal and County Mandates, referred to in this
3 resolve as "the commission," is established.

4 **Sec. 2. Commission membership. Resolved:** That, notwithstanding Joint Rule
5 353, the commission consists of 15 members appointed as follows:

6 1. Two members of the Senate, one member appointed by the President of the Senate
7 and one member appointed by the Senate Minority Leader;

8 2. Two members of the House of Representatives, one member appointed by the
9 Speaker of the House and one member appointed by the House Minority Leader;

10 3. One member representing the Governor's office, appointed by the Governor;

11 4. Three members, one of whom is a representative of the Maine Municipal
12 Association, one of whom is a representative of the Maine County Commissioners
13 Association and one of whom is a representative of a municipality with 5,001 to 7,000
14 residents, appointed by the President of the Senate;

15 5. Two members, one of whom is a representative of the Maine Town and City Clerks'
16 Association and one of whom is a representative of a municipality with 10,001 to 20,000
17 residents, appointed by the Speaker of the House;

18 6. Two members who are representatives of municipalities of 2,000 residents or less,
19 one appointed by the President of the Senate and one appointed by the Speaker of the
20 House; and

21 7. Three members, one of whom is a representative of a municipality with 2,001 to
22 5,000 residents, one of whom is a representative of a municipality with 7,001 to 10,000
23 residents and one of whom is a representative of a municipality with more than 20,000
24 residents, appointed by the Governor.

25 A legislative member's term is vacated if the member is not reelected. When such a
26 vacancy occurs, the President of the Senate, the Speaker of the House, the Senate Minority
27 Leader or the House Minority Leader shall appoint a new legislative member, as
28 appropriate.

29 **Sec. 3. Chairs. Resolved:** That the Senate member appointed by the President of
30 the Senate is the Senate chair and the House of Representatives member appointed by the
31 Speaker of the House is the House chair of the commission.

32 **Sec. 4. Appointments; convening of commission. Resolved:** That all
33 appointments must be made no later than 30 days following the effective date of this
34 resolve. The appointing authorities shall notify the Executive Director of the Legislative
35 Council once all appointments have been completed. After appointment of all members,
36 the chairs shall call and convene the first meeting of the commission. If 30 days or more
37 after the effective date of this resolve a majority of but not all appointments have been
38 made, the chairs may request authority and the Legislative Council may grant authority for
39 the commission to meet and conduct its business.

40 **Sec. 5. Duties. Resolved:** That the commission shall meet at least twice annually
41 and may meet up to 4 times annually to review unfunded and outdated municipal and
42 county mandates in order to provide recommendations and to report out a list of mandates

1 for the Legislature to consider eliminating or revising. The commission is authorized to
2 conduct meetings remotely.

3 **Sec. 6. Staff assistance. Resolved:** That, notwithstanding Joint Rule 353, the
4 Legislative Council shall provide necessary staffing services to the commission.

5 **Sec. 7. Report. Resolved:** That, no later than December 1, 2027, the commission
6 shall submit a report that includes its findings and recommendations, including suggested
7 legislation, for presentation to the joint standing committee of the Legislature having
8 jurisdiction over state and local government matters.

9 SUMMARY

10 This resolve establishes the Commission to Study the Reduction of Unfunded and
11 Outdated Municipal and County Mandates. The commission is required to meet at least
12 twice a year and may meet up to 4 times a year for 2 years to review unfunded and outdated
13 municipal and county mandates in order to provide recommendations and to report out by
14 December 1, 2027 a list of mandates for the Legislature to consider eliminating or revising.

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Date: (Filing No. H-)

STATE AND LOCAL GOVERNMENT

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 402, L.D. 634, “Resolve, to Establish the Commission to Study the Reduction of Unfunded and Outdated Municipal and County Mandates”

Amend the resolve by striking out everything after the title and inserting the following:

'Sec. 1. Commission established. Resolved: That the Commission to Study the Reduction of Unfunded and Outdated Municipal and County Mandates, referred to in this resolve as "the commission," is established.

Sec. 2. Commission membership. Resolved: That, notwithstanding Joint Rule 353, the commission consists of 15 members appointed as follows:

1. Two members of the Senate, appointed by the President of the Senate, including a member from each of the 2 parties holding the largest number of seats in the Legislature;
2. Two members of the House of Representatives, appointed by the Speaker of the House, including a member from each of the 2 parties holding the largest number of seats in the Legislature;
3. One member representing the Governor's office, designated by the Governor;
4. A representative of a statewide association representing municipalities, appointed by the President of the Senate;
5. A representative of a statewide association representing town and city clerks, appointed by the Speaker of the House;
6. A representative of a statewide association representing county commissioners, appointed by the President of the Senate;
7. A representative of a county with 100,000 or more residents, appointed by the Speaker of the House;
8. A representative of a municipality with more than 20,000 residents, appointed by the President of the Senate;

COMMITTEE AMENDMENT “ ” to H.P. 402, L.D. 634

committee of the Legislature having jurisdiction over state and local government matters,
which is authorized to report out legislation related to each report.

FISCAL NOTE REQUIRED

(See attached)



132nd MAINE LEGISLATURE

LD 634

LR 816(02)

Resolve, to Establish the Commission to Study the Reduction of Unfunded and Outdated Municipal and County Mandates

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: State and Local Government

Fiscal Note Required: Yes

Fiscal Note

Legislative Cost/Study

Legislative Cost/Study

The general operating expenses of this study are projected to be \$3,050 in fiscal year 2025-26 and \$3,050 in fiscal year 2026-27. The Legislature's proposed budget for the 2026-2027 biennium includes \$22,196 in each of fiscal years 2025-26 and 2026-27 for the costs of legislative studies, as well as \$8,265 in projected balances from fiscal year 2024-25 and \$33,073 of balances carried over from prior years for this purpose. Whether these amounts are sufficient to fund all studies will depend on the number of studies authorized by the Legislative Council and the Legislature. The additional costs of providing staffing assistance to the study during the interim can be absorbed utilizing existing budgeted staff resources.

State and Federal Mandates in Maine

Prepared by:

Garrett Corbin
Maine Municipal Association
September 12, 2013

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I. Introduction

As defined by Maine’s Constitution (Article IX Section 21, included in Appendix A), a state mandate is an action of the State (statutory or regulatory) that requires a local unit of government to expand or modify its activities in a way which necessitates the expenditure of additional local revenue. As used herein, the term “state mandate” is based on this constitutional definition and only refers to requirements placed on local government, not mandates on the general public or the private sector. Local governmental units (i.e. one or more town, city, plantation, school system, county, quasi-municipal district, etc.) are not bound by state mandate requirements unless the State provides 90% of the annual funding for such additional expenditures. The Legislature is authorized to enact a state mandate without any responsibility to provide 90% of the required local level expenditures by approving legislation properly identified as a state mandate with at least a 2/3 vote in both the House and Senate.

The statute enacted to implement the constitutional amendment is 30-A MRSA, Section 5686 (Appendix A). Important elements of that implementing statute include:

- The State cannot meet its obligation to properly fund a mandate by authorizing the municipalities to levy new taxes or fees or by using funding previously appropriated to the local governments for other purposes;
- The Legislature must expressly and knowingly override its general obligation to properly fund new state mandates. A two-thirds vote by itself, without the “mandate preamble” being part of the bill, is insufficient to override the State’s financial obligation; and
- If a mandate is enacted without the necessary two-thirds vote, there is no obligation on the local level to perform the mandated function.

It is not uncommon for a number of bills identified as state mandates to be considered during any legislative session. Of the dozens of bills identified as unfunded state mandates that are enacted by each Legislature, many are identified as mandates for technical reasons, even though the municipal fiscal impacts are truly “insignificant” in nature. Some mandates enacted in a typical legislative session, however, are more significant.

The Maine Municipal Association has conducted a review of state mandates existing in Maine statute. Some were enacted prior to the adoption of a constitutional amendment limiting unfunded state mandates which was approved by the voters in 1992. Legislation enacted since 1993 containing a mandate preamble is identified in Appendix B of this report. That list does not contain mandates of “general applicability” which are laws that place new obligations and financial burdens on local government as well as other broad elements of the private sector generally. Examples of generally applicable mandates include minimum wage increases and other elements of employment law that affect all employers, not just municipalities.

II. Significant Unfunded State Mandates

The following index of state-imposed mandates is organized into eight categories: Administrative; Education; Elections; Environment; Health, Welfare and Public Safety; Licensing and Permitting; Planning and Zoning, and Public Works and Transportation. See Section III for an index of federally-imposed mandates. Please note that a few mandates identified below are not explicitly required; they are included herein because the vast majority of Maine's municipalities bear the costs of implementing them for reasons of practicality if not necessity. For example, there is no law requiring a town to have a fire department, but fire protection is a core municipal function nonetheless.

Administrative

- Annual meeting. 30-A MRSA § 2525.
- Annual post audit of municipal accounts. 30-A MRSA § 5823.
- Annual report publication. 30-A MRSA § 2801.
- Conditional gift compliance. 30-A MRSA § 5654.
- Freedom of Access Act compliance. 1 MRSA §§ 408 – 409.
- Lost, stolen or unclaimed property management. 25 MRSA § 3501, et. seq.
- Municipal officials required by Maine law
 - Animal Control Officer. 7 MRSA § 3947.
 - Assessor. 36 MRSA § 327(3), 30-A MRSA § 2526(5).
 - Building Inspector. 25 MRSA § 2351-A.
 - Civil Emergency Preparedness Agency Director. 37-B MRSA § 782(1).
 - Clerk. 30-A MRSA § 2525(2).
 - Code Enforcement Officer. 30-A MRSA § 4451.
 - Election (Ballot) Clerks. 30-A MRSA § 2528(8) and 21-A MRSA § 503(3).
 - Excise Tax Collector. 36 MRSA § 1487(1).
 - Fence Viewers (if services requested). 30-A MRSA § 2953.
 - Fire Chief. 30-A MRSA § 3153.
 - Fire Inspector. 25 MRSA § 2391.
 - Forest Fire Warden. 12 MRSA § 8902.
 - Harbor Master (if services requested). 38 MRSA § 1.
 - Health Officer. 22 MRSA § 451.
 - Inspector of Boats. 38 MRSA § 123.
 - Local Sealer. 10 MRSA § 2451.
 - Moderator. 30-A MRSA § 2525.
 - Municipal General Assistance Overseer. 22 MRSA §§ 4301 (12) - 4302.
 - Municipal Officers. 30-A MRSA § 2525.

- Plumbing Inspector. 30-A MRSA §4221.
 - Registrar of Voters. 21-A MRSA §101.
 - Road Commissioner. 23 MRSA § 2701 and 30-A MRSA §2526(7).
 - School Officials
 - Community School District Board of Trustees. 20-A MRSA §§ 1651.
 - School Administrative Unit Board of Directors. 20-A MRSA § 1251.
 - School Committee. 30-A MRSA § 2525 and 20-A MRSA § 2302.
 - School Superintendent. 20-A MRSA § 1051.
 - Selectmen. 30-A MRSA 2525.
 - Shellfish Warden. Required if a municipality enacts a shellfish conservation ordinance. 12 MRSA § 6671(8).
 - Tax Collector. 36 MRSA §§ 501, 751.
 - Treasurer. 30-A § 5602, 36 MRSA § 751.
 - Zoning Board of Appeals. 30-A MRSA § 2691(2).
- Record-keeping
 - Freedom of Access. 1 MRSA Chapter 13.
 - Local health officer record maintenance and reporting. 22 MRSA §454-A.
 - Maintenance of denials and conditional approvals for licenses, certificates, and permits. 1 MRSA §407.
 - Personnel
 - Maintenance of records of decisions involving dismissal or contract renewal refusals related to public officials, employees or appointees. 1 MRSA § 407.
 - Maintenance of records of final employee disciplinary actions. 30-A MRSA § 2702(B)(5).
 - Records preservation, generally. 5 MRSA § 95-B, Secretary of State Maine State Archives Rules Chapter 10 Sec. 45.
 - Revenue receipt and disbursement records. 30-A MRSA Chapters 221 and 223.
 - Vital records (birth/marriage/death) recordings and certificates. 19-A MRSA §§ 652, 654; 22 MRSA § 2702; and 30-A MRSA § 2652.
 - Tax assessment and collection requirements.
 - Property Tax assessing and collection. 36 MRSA Chapter 105.
 - Management of Property Tax exemptions and “current use.”
 - Airport runways. Subchapter 4.
 - Animal waste storage facilities. Subchapter 4.
 - Benevolent and Charitable Institutions and Organizations. Subchapter 4.
 - Business Equipment. Subchapter 4-C.
 - Estates of the Legally Blind. Subchapter 4.
 - Estates of Servicemen and Veterans. Subchapter 4.
 - Farmland and Open Space. Subchapter 10.
 - Homestead and Volunteering. Subchapter 4-B.
 - Mines and mining property. Subchapter 4.
 - Pollution control facilities. Subchapter 4.
 - Public Property. Subchapter 4.

- Tree Growth. Subchapter 2-A.
 - Various personal property items. Subchapter 4.
 - Water supply infrastructure. Subchapter 4.
- Aircraft, trailer, and vehicle excise taxation. 36 MRSA Chapter 111.
- Business Equipment Tax Exemption Program (BETE). 36 MRSA Chapter 915.
- Weights and measure equipment required for Local Sealer. 10 MRSA § 2354.

Education

- Provision of education.
 - Maine Const. Art. VIII § 1: “Legislature are authorized, and it shall be their duty to require, the several towns to make suitable provision, at their own expense, for the support and maintenance of public schools.”
 - 20-A MRSA §§ 2, 4501.
- Bomb threat preparedness. 20-A MRSA §§ 263(2), 1001(17-18).
- Career and Technical Education calendaring. 20-A MRSA § 4801 (2-A).
- Duplicate credentials fee. 20-A MRSA §13007.
- Essential programs and services model implementation. 20-A MRSA Chapter 606-B.
- Fencing. 20-A MRSA § 4004.
- Financial expenditure requirements.
 - School district cost sharing. 20-A MRSA §§ 1301, 1704.
 - School administrative unit minimum salary. 20-A MRSA § 13406.
- Health Requirements.
 - Appointment of a school physician. 20-A MRSA § 6402-A.
 - Hazardous chemical management. 20-A MRSA § 4003-A.
 - Immunization. 20-A MRSA §§ 6352-6359
 - Medication administration. 20-A MRSA § 254.
 - Private water supply standards. 20-A MRSA § 4003.
 - Sanitary facilities. 20-A MRSA §6501.
 - Sight and hearing screening. 20-A MRSA § 6451.
 - Ventilation. 20-A MRSA §6302.
- Sharing of investigative records. 20-A MRSA § 6101(3).
- Learning results assessment. 20-A MRSA Chapter 222.

- Pesticide management on school grounds. 7 MRSA Chapter 103, Subchapter 2-A and 22 MRSA Chapter 258-A.
- School Board Duties. 20-A MRSA § 1001.
- School Budget Validation Referendum related to Reorganization. 20-A MRSA § 1461.
- School committee election. 20-A MRSA §2302.
- Special education and disabled students.
 - Generally, 20-A MRSA Chapter 301.
 - Opportunities, facilities, and achievements. 20-A MRSA §§ 7201-7202.
 - Student transportation. 20-A MRSA § 5401.
- Student records management. 20-A MRSA § 6001.
 - Records transfer. 20-A MRSA § 6001-B.
- Suicide Awareness and Prevention. 20-A MRSA § 4502 (5-B), 34-B MRSA § 3007.
- Teacher certification and employment requirements. 20-A MRSA Chapters 501-502.
- Transportation. 20-A MRSA §§ 2303, 5401-5402.
- Truancy prevention. 20-A MRSA § 5151.

Elections

- Announcement and notice. 21-A MRSA §§ 125, 621-A, 622-A.
- Appeals and registration appeals board. 21-A MRSA §§ 103, 163.
- Ballot and voter list management. 21-A MRSA § 196-A, 313, 739.
- Ballot question petition verification. 21-A MRSA § 902.
- Campaign reporting. 21-A MRSA § 1011.
- Clerk appointment and duties. 21-A MRSA § 505, 851, and 30-A MRSA § 2528(8).
- Coverage of expenses. 21-A MRSA § 633.
- Disabled voter registration assistance. 21-A MRSA § 153-A.
- Election administration. 21-A MRSA §§ 23, 607-608, 626-630, 632, 651-2, 695, 698, 711, 759, 760-B, 814, 818, 821, 828, 845, 849, 852.

- Municipal election duties and procedures. 30-A MRSA §§ 2526-2533, 2551-2556.
- National Voter Registration Act compliance. 21-A MRSA § 180-182.
- Party petition management. 21-A MRSA § 303.
- Provision of ballots, machine key envelopes, polling place and voting booths. 21-A MRSA §§ 627, 629, 631-A, 760-A, 827.
- Registrar appointment and duties. 21-A MRSA §§ 23, 101, 161.

Environmental (See also “Planning and Zoning” category below)

- Sand and Salt Storage Facilities. 23 MRSA §§ 1851-1852.
- Solid Waste management. 38 MRSA §§ 1304-1305, DEP Rules Chapters 401 and 402.
 - Landfill closure. 38 MRSA §§ 1310-1310(H).
 - Municipal Solid Waste reporting. 38 MRSA §§ 1304-C.
 - Recycling
 - Recycling goal attainment. 38 MRSA §§ 2132-2133.
 - Recycled goods procurement. 30-A MRSA §5656(1).
 - Universal Waste 38 MRSA § 1319 (O), DEP Rules Chapter 850 (Sec. 3 Sub. A (13)).
 - Waste discharge biological monitoring. DEP Rules Chapter 579.
 - Wastewater Management
 - Wastewater treatment. 38 MRSA § 414-B.
 - Malfunctioning domestic waste water disposal unit nuisance abatement. 30-A MRSA § 3428.
 - Septage management and disposal. 38 MRSA §1305.
 - Water quality monitoring. DEP Rules Chapter 405.
- Stormwater management. 38 MRSA § 420-D.

Health, Welfare, and Public Safety

- Animal control. 7 MRSA Chapter 725.
 - Animal control officer. 7 MRSA § 3947.
 - Dog and kennel licensing. 7 MRSA §§ 3921, et. seq., 3931-A, et. seq., and § 3942.
 - Accounting for license fees. 7 MRSA § 3945.
 - Dog and other domesticated or undomesticated animal control. 7 MRSA § 3948.
 - Issue municipal warrants. 7 MRSA § 3943.
 - Posting of law concerning dog licenses and municipal duties. 7 MRSA § 3941.
 - Rabid animal management. 7 MRSA §§ 3916, 3922. Department of Human Services Rules Chapter 251.

- Boiler Inspection. 32 MRSA §§ 15117-15118, Department of Professional and Financial Regulation, Board of Boiler Rules Chapter 12.
- Building
 - Codes and ordinances. 30-A MRSA §§ 4103-4104.
 - Electrical inspection certification. 30-A MRSA §§ 4172.
 - Inspection. 25 MRSA § 2351.
 - Maine Uniform Building and Energy Code. 10 MRSA §§ 9721-9725
 - Permitting. 5 MRSA § 4582(B).
- Code Enforcement Officer training. 30-A MRSA § 4451.
- Emergency management and planning services. 32 MRSA Chapter 2-B, 37-B MRSA §§ 781-786, Office of Emergency Medical Services Rules Chapter 451.
 - E-911 database maintenance. 25 MRSA § 2923-A, Department of Public Safety Emergency Services Communication Bureau Rules Chapter 1.
 - EMS Background checks. 32 MRSA § 85.
- Fire protection. 30-A MRSA Chapter 153. (*Not explicitly required but provided as a matter of public safety).
 - Firefighter training and certification. 26 MRSA §§ 2102, Department of Labor Bureau of Labor Standards Chapter 4.
 - Fire Ward/Inspector requirement. 25 MRSA § 2391.
 - Forest fire control and costs responsibility. 12 MRSA §§ 9201, 9202, 9204, 9206.
 - Minimum safety equipment and maintenance. 26 MRSA § 2103.
 - Workers Compensation
 - Communicable Diseases 39-A MRSA §328-A.
 - Presumption of Cancer 39-A MRSA §328-B. (*Limited to municipalities providing fire protection).
- General Assistance. 22 MRSA Chapters 1161 & 1251.
- Health officer appointment and disease reporting. 22 MRSA §§ 451, 454-A.
- Law enforcement and police protection. 30-A MRSA Chapter 123, Subchapter 4. (*Not explicitly required but provided as a matter of public safety).
 - Examples:
 - Concealed weapons permitting. 25 MRSA Chapter 252.
 - Police officers training. 25 MRSA § 2804-C.
- Marine Safety
 - Harbor Master appointment. 38 MRSA § 1.
 - Port Warden election. 38 MRSA § 41.
 - Stone, sand, and gravel transportation inspection. 38 MRSA §§ 121, 123.
- Pesticide ordinance notification. 22 MRSA § 1471-U.

- Plumbing regulation
 - Compliance. 30-A MRSA Chapter 185, Subchapter 3.
 - Enforcement. 30-A MRSA §4211.
 - Plumbing inspector.
 - Appointment. 30-A MRSA § 4221.
 - Permitting. 30-A MRSA § 4215.
- Public Safety Answering Point (PSAP) Quality Assurance. 25 MRSA Chapters 192-B and 352.

Licensing and Permitting

- Accounting of municipal license fees. 7 MRSA § 3945.
- Alcohol licensing. 28-A MRSA § 653.
 - Bottle clubs. 28-A MRSA § 161-B.
 - Live music, dancing and entertainment at licensed establishments. 28-A MRSA § 1054.
- Amusement permitting.
 - Beano and Bingo. 17 MRSA § 313.
 - Bowling alleys, shooting galleries, pool, and bagatelle and billiard rooms. 8 MRSA §§ 1-2.
 - Games of Chance. 17 MRSA §§ 1832 (4-5) & 1836 (1).
 - Off-track betting approval. 8 MRSA § 275(D)(5).
 - Pinball machine operator licensing. 8 MRSA § 441.
 - Public exhibitions licensing. 8 MRSA §§ 501-502.
 - Roller skating rink licensing. 8 MRSA § 601, et. seq.
- Cable TV franchise contract issuance and compliance. 30-A MRSA §§ 3008, 3010.
- Closing-out sale licensing. 30-A MRSA § 3781, et. seq.
- Fishing/hunting/trapping permitting. 12 MRSA § 7072.
- Food vehicle licensing. 30-A MRSA § 3931.
- Installation of stationary engines. 17 MRSA § 2795.
- Junkyard, automobile recycling/graveyard operation licensing. 30-A MRSA §3751, et. seq.
- Pawnbroker licensing. 30-A MRSA §3961.
- Transportation-related permitting: See below.
- Wharf, fish weir, and trap application hearing and licensing. 38 MRSA §§ 1021-1022.

Planning and Zoning

- Comprehensive planning compliance. 30-A MRSA §4346.
- Shoreland zoning and land use controls. 38 MRSA § 438-A.
 - Shoreland zoning code enforcement officers. 38 MRSA § 441.
 - Permitting for conversion of seasonal dwelling to year-round/principal. 30-A MRSA § 4215.
- Subdivision review. 30-A MRSA § 4401.
- Zoning appeals board requirement. 30-A MRSA § 4353.
- Zoning change notice. 30-A MRSA § 4352.

Public Works and Transportation

- Burial ground maintenance. 13 MRSA § 1101, 30-A MRSA § 2901.
 - Veteran Grave Maintenance. 13 MRSA §1101.
- Conduit, pipeline, pole and wire permitting. 23 MRSA § 754, 35-A MRSA § 2501, et. seq.
- Drain maintenance. 30-A MRSA § 3403.
- Licensing and Permitting
 - ATV registration. 12 MRSA § 7854.
 - Automobile excise tax collection. 12 MRSA § 13002, 29-A MRSA §§ 102, 201, and 36 MRSA § 1487.
 - Aircraft excise tax collection. 36 MRSA § 1484.
 - Mobile home and over-limit vehicle travel permitting. 29-A MRSA §§ 1001-2, 2382.
 - Property ingress and egress authorization in urban compact municipalities on state highways and state-aid highways. 23 MRSA § 704.
 - Snowmobile registration. 12 MRSA § 7824.
 - Watercraft salvage and abandonment permitting in harbors. 38 MRSA § 9.
- Municipal water departments and PUC regulation
 - Rate filing. 35-A MRSA § 304.
 - Water utility accounting. Public Utilities Commission rules chapter 610.
 - Water utility suspension, investigation, hearing and rate substitution. Title 35-A MRSA § 6104.
- Maintenance of public roads for safety and convenience. 23 MRSA § 3651.
 - Debris removal. 23 MRSA § 2702.
 - Damage prevention. 23 MRSA § 3659.

- Drains, ditches, and culverts. 23 MRSA § 705 and §3251, 30-A MRSA § 3401, et. seq.
 - Excavation notice. 23 MRSA § 3351 et. seq.
 - Highway defect correction. 14 MRSA § 8104-A.
 - Roads in urban compact municipalities. 23 MRSA § 754.
 - Snow removal and liability. 23 MRSA §§ 3201-2.
 - Winter maintenance of state aid roads. 23 MRSA § 1003.
- Professional engineer required for public works projects exceeding \$100,000.00. 32 MRSA § 1254.

III. Federally-Imposed Mandates

Federal law sometimes requires state, local, or tribal governments to spend money to achieve certain goals. In some cases, a requirement is imposed as a condition for receiving federal aid; in others, requirements can be imposed through the exercise of the federal government's sovereign power. The Unfunded Mandates Reform Act of 1995 (UMRA) focuses attention on requirements that are not conditions of aid.

Congress determined that some types of legislation should not be subject to UMRA's requirements. UMRA therefore excludes legislation from review for possible mandates if it:

- Costs below a certain nationwide threshold (originally set at \$50 million, the threshold was increased to \$69 million in 2009 and is adjusted annually for inflation);
- Enforces the constitutional rights of individuals;
- Establishes or enforces statutory rights that prohibit discrimination;
- Provides emergency aid at the request of another level of government;
- Requires compliance with accounting and auditing procedures for grants;
- Is designated as emergency legislation;
- Is necessary for national security or the ratification of a treaty; or
- Relates to Title II of the Social Security Act (Old-Age, Survivors, and Disability Insurance benefits).

The two most significant unfunded federal mandates falling upon local governments are in the area of environmental regulation and education. Specifically, the federal requirements under the Clean Water Act regarding the management of drinking water, wastewater and stormwater, and the Individual's with Disabilities in Education Act (IDEA), also referred to as to "special education." Compliance with these two mandates alone places a burden on Maine's property taxpayers and utility rate payers valued at hundreds of millions of dollars annually.

The following intergovernmental mandate statutes have been imposed since UMRA's implementation:

- Asbestos management on school grounds. 15 USC § 2641.
- Automotive fire equipment purchased with public money must comply with National Fire Protection Pamphlet 1901 standards.
- Elimination of federal matching funds for administrative expenses funded by incentive payments to states related to the child support enforcement program (PL 109-171, [2006]);
- Emergency Medical Treatment and Active Labor Act. 42 USC § 1395dd.
- Firefighter certification. 29 CFR 1910.134.
- Homeland Security National Incident Management Compliance (for grant receipt). Presidential Directive No. 5.
- Minimum wage increases (PL 104-188 [1996] and PL 110-28 [2007]);
- National Voter Registration Act compliance. 42 USC Chapter 20.
- Preemption of state authority to tax certain internet services and transactions (PL 108-435 [2004] and PL 110-108 [2007]);

- Preemption of state taxes on prescription drug plan premiums contained in the Medicare Prescription Drug and Modernization Act of 2003 (PL 108-173 [2003]);
- REAL ID Act (PL 109-13) (although below UMRA's mandate threshold amount);
- Reduction in federal funding to administer the Food Stamps program (PL 105-185 [1998]);
- Required programs for students with special needs (20 USC Ch. 33)
- Requirement that all government entities, including state and local governments, withhold 3 percent on certain, non-essential government payments for property or services (PL 109-222 [2006]);
- Requirements imposed on rail and transit owners and operators:
 - Requirement that all public transit and rail carriers implement worker training programs and submit reports to the Department of Homeland Security (PL 110-53 [2007]).
 - Requirement that railroads install train control technology (PL 110-432 [2008]).
- Requirement that state and local governments meet certain standards for issuing vital-statistics documents (PL 108-458 [2004], with funding authorized to help governments comply).;
- Requirement that students be assessed annually under No Child Left Behind law (PL 106-113 [2000]).
- Spill Prevention Control. 33 USC § 1251.
- Storm water management. 33 USC § 1313.
 - Runoff and drainage 33 USC § 1342.
- Uniformed Services Employment and Reemployment Act compliance. 38 USC §§ 4301-4333.
- Water quality monitoring related to landfills. 42 USC § 6294(p).

The following 11 federal rules promulgated between 1995-2011 met UMRA's definition of a state, local, or tribal government mandate:

- EPA's Rule on Standards of Performance for Municipal Waste Combustors and Emissions Guidelines (1995), with estimated costs of \$320 million annually;
- EPA's Standards of Performance for New Stationary Sources and Guidelines for Control of Existing Sources: Municipal Solid Waste Landfills (1996), with estimated costs of \$110 million annually;
- EPA's National Primary Drinking Water Regulations: Disinfectants and Disinfection Byproducts (1998), with estimated costs of \$700 million annually;
- EPA's National Primary Drinking Water Regulations: Interim Enhanced Surface Water Treatment (1998), with estimated costs of \$300 million annually;
- EPA's National Pollutant Discharge Elimination: System B Regulations for Revision of the Water Pollution Control Program Addressing Storm Water Discharges (1999), with estimated costs of \$803.1 million annually;
- EPA's National Primary Drinking Water Regulations; Arsenic and Clarifications to Compliance and New Source Contaminants Monitoring (2001), with estimated costs of \$206 million annually;
- EPA's National Primary Drinking Water Regulations: Long Term 2 Enhanced Surface Water Treatment (2005), with estimated costs between \$60 million and \$170 million per year;

- EPA's National Primary Drinking Water Regulations: Stage 2 Disinfection Byproducts Rule (2006), with estimated costs of at least \$100 million annually;
- Health Insurance Reform; Modifications to the Health Insurance Portability and Accountability Act (HIPAA) Electronic Transaction Standards (2009), with estimated costs of \$1.1 billion per year;
- EPA's National Emission Standards for Hazardous Air Pollutants from Coal- and Oil-Fired Electric Utility Steam Generating Units and Standards for Performance for Electric Utility Steam Generating Units (2011), with estimated costs of \$8.2 billion annually; and
- U.S. Department of Agriculture's Nutrition Standards in the National School Lunch and School Breakfast Programs (2012), with estimated costs of \$479 million annually.

Appendix A

Maine Mandate Law

Maine Constitution Article IX Section 21. State mandates. For the purpose of more fairly apportioning the cost of government and providing local property tax relief, the State may not require a local unit of government to expand or modify that unit's activities so as to necessitate additional expenditures from local revenues unless the State provides annually 90% of the funding for these expenditures from State funds not previously appropriated to that local unit of government. Legislation implementing this section or requiring a specific expenditure as an exception to this requirement may be enacted upon the vote of 2/3 of all members elected to each House. This section must be liberally construed.

30-A MRSA §5685. Funding for required activities.

1. *Definitions.* As used in this section and in the Constitution of Maine, Article IX, Section 21, unless the context otherwise indicates, the following terms have the following meanings.

A. "Local revenues" means revenues generated by local units of government, including property taxes, other locally levied taxes and user fees and other revenues, such as excise taxes collected and retained by local units of government pursuant to statutory authority.

B. "Local unit of government" or "local unit" means a municipality, as defined in this Title; a plantation, as governed by chapter 301; a county; a school administrative unit, as defined in Title 20-A, section 1; or a governmental entity that is:

- (1) Created or authorized by special act of the Legislature or authorized to be created by a general purpose unit of government under a general act of the Legislature;
- (2) Established to provide public services;
- (3) Funded by local revenues;
- (4) Governed by a locally elected body or a body appointed by a municipality or county; and
- (5) Not an agency of State Government or other entity having statewide authority, jurisdiction or purpose.

C. "Mandate" means any law, rule or executive order of this State enacted, adopted or issued after November 23, 1992 that requires a local unit of government to expand or modify that unit's activity so as to necessitate additional expenditures from that unit's local revenues. "Mandate" includes laws, rules or executive orders that primarily affect the performance of a local unit's governmental activities.

D. "Mandate payment distribution schedule" means a schedule for distribution of state payments required by the Constitution of Maine, Article IX, Section 21, to be made to local units of government during the state fiscal year.

E. "Required state mandate funds" means those state funds required to be paid to local units of government under the Constitution of Maine, Article IX, Section 21.

2. *Requirement for state funding.* The State may not impose a mandate on a local unit of government unless the State provides annually at least 90% of the funding for those expenditures

from state funds not previously appropriated, allocated or otherwise designated for payment to that local unit of government. The Legislature may impose a mandate on a local unit of government without providing 90% funding as an exception to the provisions of the Constitution of Maine, Article IX, Section 21 if enacted upon the votes of 2/3 of all members elected to the Senate and the House of Representatives.

3. *Implementation.* In implementing this section and the provisions of the Constitution of Maine, Article IX, Section 21, the following provisions apply.

A. The State may not meet its obligation to provide required state mandate funds by authorizing a local unit of government to levy fees or taxes not previously levied by that local unit of government.

B. The State may not meet its obligation to provide required state mandate funds by requiring a local unit of government to spend funds previously appropriated to that local unit of government.

C. Reduction of state funds that are the State's share of the cost of mandates that have been suspended or reduced does not preclude imposition of a new mandate if the required state mandate funds are provided for that new mandate.

D. Required state mandate funds do not include the costs incurred by local units of government to comply with a federal law or regulation or to become eligible for the receipt of federal funds, except to the extent that the State imposes requirements or conditions that exceed the federal requirements.

E. Required state mandate funds do not include for the costs to local units of government of implementing laws, rules, executive orders or judicial decisions or orders that are required to comply with the following provisions of the Constitution of Maine:

- (1) The reapportionment requirements of Article IV, Part First, Section 2 and Article IV, Part Second, Section 2;
- (2) The constitutional referenda provisions of Article X, Section 4;
- (3) The people's veto of legislation provisions of Article IV, Part Third, Section 17; and
- (4) The direct initiative of legislation provisions of Article IV, Part Third, Section 18.

F. Legislation, even though enacted by a 2/3 vote of each House of the Legislature, may not be construed to override the funding requirements of the Constitution of Maine, Article IX, Section 21, unless the legislation contains specific language indicating that it is the intent of the Legislature to create an exception to the Constitution of Maine.

4. *Local units of government not bound.* A local unit of government is not bound by any mandate unless funded or exempted from state funding in accordance with this section and the Constitution of Maine, Article IX, Section 21.

5. *Appropriation and payment of state funds.* The State must appropriate, allocate or otherwise designate for payment in each state fiscal year a sum sufficient to meet at least 90% of the cost of each mandate imposed on local units of government.

A. The state agency to which state funds are appropriated, allocated or otherwise designated for payment to fund a mandate, referred to in this subsection as the "agency," shall pay to each local unit of government in each state fiscal year the required state mandate funds. The agency need not pay to local units of government the entire amount at the beginning of each

fiscal year. However, the agency must make payments to local units of government in accordance with the mandate payment distribution schedule.

B. A mandate payment distribution schedule describes the number of annual payments, the time of each payment and the amount of each payment to be made during the state fiscal year to ensure that the State pays local units of government the required state mandate funds prior to the local units of government having to make expenditures required by a mandate.

C. A mandate payment distribution schedule must be established for each mandate that requires state funding under this section. The agency shall establish a mandate payment distribution schedule for a mandate by consulting with the affected local unit or units of government or with a representative sample of affected local units of government. If necessary, different mandate payment distribution schedules may be established for a single mandate.

D. Following public hearing and in accordance with the Maine Administrative Procedure Act, the State Controller shall adopt rules necessary to implement this subsection. At a minimum, those rules must include a process for establishing mandate payment distribution schedules for distribution of payments under this subsection, including the provision of public notice and an opportunity for comment on the schedules by local units of government and other affected persons.

E. Following public hearing and in accordance with the Maine Administrative Procedure Act, the State Auditor shall adopt rules establishing a process for oversight of local unit of government compliance with mandates and use of state funds provided under this subsection.

F. In accordance with the Maine Administrative Procedure Act, a local unit of government may appeal the number, amount and timing of payments under this section to the agency making payments. Decisions on appeals from the number, amount and timing of payments awarded under the schedule constitute final agency action.

6. *Collection of data; report.* A state agency making payments to local units of government under this section shall submit a report to the Department of Administrative and Financial Services by September 1st each year. The report must identify specific mandates administered by the agency during the previous fiscal year, describe the payment schedule developed by the agency for each mandate and contain any other information requested by the department. The Department of Administrative and Financial Services shall compile that information and shall issue a report annually not later than January 15th to the Governor and the Legislature summarizing state agency activities under this section.

Appendix B

Legislation Enacted As Mandates: 1993-2013

The following index includes all legislation enacted with a mandate preamble since the mandate law was adopted by the voters in 1992, broken down into the following general categories: *Budgeting and Taxation, County, Education and School Mandates, Election Administration, Environment, Health and Public Safety, Information Sharing, Insurance, Legislation Dealing with Mandates, Licensing and Training, Miscellaneous, Municipal and Quasi-Municipal District Technical Organizational Mandates, State Budgets with Mandates, Unlabeled Mandates and Veteran Mandates.*

<u>Leg. Session</u>	<u>Year</u>
116 th	1993-1994
117 th	1995-1996
118 th	1997-1998
119 th	1999-2000
120 th	2001-2002
121 st	2003-2004
122 nd	2005-2006
123 rd	2007-2008
124 th	2009-2010
125 th	2011-2012
126 th	2013-2014

Budgeting and Taxation Mandates

Across the broad range of tax and budget related subjects in this category, an example can be teased out that demonstrates how an unfunded state mandate can grow incrementally over several biennia to become an issue of significance. That example is in the area of managing the Tree Growth tax program, particularly with respect to landowners' compliance with the timber harvest and management plan requirements. See LD 736 in the 123rd, LD 1635 in the 124th and LD 1138 in the 125th.

- 117th
 - L.D. 1790 An Act to Implement Performance Budgeting in State Government
 - L.D. 1797 An Act to Implement the Recommendations of the Task Force on Tax Increment Financing
- 118th
 - L.D. 430 An Act to Clarify the Provisions that Implement Performance Budgeting in State Government
 - L.D. 2002 An Act to Delay the Implementation of Performance Budgeting for State Government
- 119th
 - L.D. 897 An Act to Extend the Management Plan Requirement for Forest Owners under the Maine Tree Growth Tax Law

- L.D. 1524 An Act to Include the Income of a Lessee for the Purpose of Determining Eligibility in Farm and Open Space Tax Laws
- 120th
 - L.D. 483 An Act to Revise the Sewer Lien Laws
- 121st
 - L.D. 1794 An Act To Expand Maine's Homestead Exemption for the Blind
- 122nd
 - L.D. 1 An Act To Increase the State Share of Education Costs, Reduce Property Taxes and Reduce Government Spending at All Levels
 - L.D. 1552 An Act To Make Owners of Cooperative Housing Eligible for the Homestead Exemption
 - L.D. 1799 An Act To Exempt Trail-grooming Equipment from the Personal Property Tax
- 123rd
 - L.D. 736 An Act To Require Notification before Withdrawal of Land from Classification under the Maine Tree Growth Tax Law for Failure To File Certain Statements
 - L.D. 1144 An Act To Provide Information to Property Tax Payers
- 124th
 - L.D. 51 An Act To Allow Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption
 - L.D. 1635 An Act To Avoid Unnecessary Removal of Land from the Maine Tree Growth Tax Law Program (*significant)
- 125th
 - L.D. 1138 An Act To Amend the Maine Tree Growth Tax Law and the Open Space Tax Law (*significant)
- 126th
 - L.D. 719 An Act To Ensure Access to Information in the Property Tax Abatement Process
 - L.D. 1164 An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption

County Mandates

A general observation might be made that the number of mandates affecting county government during the 1990s was substantially reduced beginning in the early 2000s. The primary reason for that reduction is the Legislature relinquishing its county budget adoption duties and finally giving that authority over to the counties and the county budget committees.

- 116th
 - L.D. 323 An Act to Continue the Franklin County Budget Committee
 - L.D. 468 Resolve, Creating the Kennebec County Law Enforcement Examination Commission
 - L.D. 1531 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1993
 - L.D. 1532 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1993

- L.D. 1533 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1993
- L.D. 1534 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1993
- L.D. 1537 An Act to Establish a Development Authority for Loring Air Force Base
- L.D. 1544 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Somerset County for the Year 1993
- L.D. 1557 Resolve, for Laying of the County Taxes and Authorizing Expenditures of York County for the Year 1993
- L.D. 1558 An Act to Revise the Salaries of Certain County Officers
- L.D. 1788 An Act to Reduce the Property Tax Burden in Androscoggin County
- L.D. 1814 An Act to Extend the Sagadahoc County Budget Advisory Committee
- L.D. 1817 An Act Creating the York County Budget Committee
- L.D. 1887 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1994
- L.D. 1915 An Act to Establish the Somerset County Budget Committee
- L.D. 1970 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1994
- L.D. 1988 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Somerset County for the Year 1994
- L.D. 2004 An Act to Revise the Salaries of Certain County Officers
- 117th
 - L.D. 418 An Act to Amend the Governmental Structure and Budget Approval Process for Cumberland County
 - L.D. 1541 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1995
 - L.D. 1542 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1995
 - L.D. 1579 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1995
 - L.D. 1580 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1995
 - L.D. 1586 An Act to Revise the Salaries of Certain County Officers
 - L.D. 1595 An Act to Increase the Number of Washington County Commissioners from 3 to 5
 - L.D. 1792 An Act Concerning the Number of Washington County Commissioners
 - L.D. 1840 Resolve, for Laying the County Taxes and Authorizing Expenditures of Piscataquis County for the Year 1996
 - L.D. 1845 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Penobscot County for the Year 1996
 - L.D. 1881 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1996
 - L.D. 1883 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1996
 - L.D. 1887 An Act to Revise the Salaries of Certain County Officers

- 118th
 - L.D. 65 An Act to Amend the Laws Regarding Reimbursement to the Counties for Community Corrections
 - L.D. 1408 An Act to Redistrict Knox County and Provide for 5 County Commissioners
 - L.D. 1591 An Act to Amend the Washington County Budget Process
 - L.D. 1880 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1997
 - L.D. 1884 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1997
 - L.D. 1890 An Act to Revise the Salaries of Certain County Officers
 - L.D. 2290 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1998
 - L.D. 2292 An Act to Revise the Salaries of Certain County Officers
- 119th
 - L.D. 54 Resolve, to Authorize the Knox County Commissioners to Hold a Referendum Election in November 1999 to Borrow Not More than \$500,000 to Construct the Knox County Communications Center
 - L.D. 923 An Act to Extend the Penobscot County Budget Committee
 - L.D. 970 Resolve, Authorizing the Knox County Commissioners to Borrow Not More than \$1,000,000 for Construction or Renovation of a District Court and Office Areas in Knox County
 - L.D. 1048 An Act to Amend the Androscoggin County Budget Process
 - L.D. 2186 An Act to Authorize York County to Hold Bond Referenda for New County Facilities
 - L.D. 2197 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 1999
 - L.D. 2249 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Androscoggin County for the Year 1999
 - L.D. 2240 An Act to Revise the Salaries of Certain Kennebec County Officers
 - L.D. 2569 Resolve, to Authorize the Waldo County Commissioners to Borrow not more than \$600,000 to Build a Waldo County Communications and 9-1-1 Center
 - L.D. 2677 An Act to Revise the Salaries of Certain Kennebec County Officers
 - L.D. 2678 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 2000
- 120th
 - L.D. 92 An Act to Establish the Washington County Emergency Medical Services Authority
 - L.D. 241 An Act to Change the Fiscal Year of Sagadahoc County
 - L.D. 1772 Resolve, for Laying of the County Taxes and Authorizing Expenditures of Kennebec County for the Year 2001
 - L.D. 1773 An Act to Revise the Salaries of Certain Kennebec County Officers
 - L.D. 1967 An Act to Assist Municipalities of Sagadahoc County with the Change in the County Budget Year

- 121st
 - L.D. 325 An Act To Clarify the Laws Pertaining to the Surcharge for Records Preservation for the Registry of Deeds
- 122nd
 - L.D. 361 An Act To Reestablish the Penobscot County Budget Committee
- 126th
 - L.D. 27 An Act To Enable the Town of Livermore Falls To Withdraw from Androscoggin County and Join Franklin County

Education and School Mandates

The stream of local government mandates flows very strong in the area of education, not only in terms of quantity but also significance. In fact, a majority of local dollars are spent in the area of K-12 public education each year. LD 1791 in the 117th, LD 1760 in the 120th, LD 1577 in the 121st, LD 1 in the 122nd, LD 1742 in the 125th, and LD 609 in the 126th are all examples of education-related mandates imposing significant local costs.

- 116th
 - L.D. 922 An Act to Clarify the Definition of Teacher under the Laws of the Maine State Retirement System
 - L.D. 1263 An Act to Amend and Improve the Laws Related to Education
 - L.D. 1560 An Act Requiring Public Schools to Purchase Insurance through a Competitive Bidding Process
- 117th
 - L.D. 874 Resolve, to Establish Tuition Policy for the Town of Dennysville and Edmunds Township
 - L.D. 1535 An Act Regarding School Construction in School Administrative District No. 49
 - L.D. 1581 Resolve, to Establish an Education Plan for the Towns of Mechanic Falls, Minot and Poland
 - L.D. 1705 An Act to Establish Educational Services for Grades 7 to 12 in the Towns of Mechanic Falls, Minot and Poland
 - L.D. 1791 An Act to Initiate Education Reform in Maine (*significant)
 - L.D. 1818 An Act to Require that Public Schools Permit Participation in Curricular, Cocurricular and Extracurricular Activities for Students Enrolled in Approved Equivalent Instruction Programs
- 118th
 - L.D. 1542 An Act Concerning Time-out Areas
 - L.D. 2252 An Act to Implement the Recommendations of the Governor's Commission on School Facilities
- 119th
 - L.D. 232 An Act to Restrict the Posting on the Internet of Personal Information About Public School Students
 - L.D. 624 An Act to Require Public Hearings for School Administrative District Referenda
 - L.D. 1348 An Act to Ensure Support Services for Teachers Serving Under a Certification Waiver

- L.D. 1658 An Act to Release Juvenile Crime Records to School Personnel
- L.D. 1798 An Act to Implement the Recommendations of the Commission to Study Providing Educators with More Authority to Remove Violent Students from Educational Settings
- 120th
 - L.D. 269 An Act to Implement the Recommendations Relating to Education Made by the Joint Study Committee to Study Bomb Threats in Maine Schools
 - L.D. 291 An Act to Require Teaching of Maine Native American History and Culture in Maine's Schools
 - L.D. 1760 An Act to Implement Maine's System of Learning Results
 - L.D. 1975 An Act Concerning Student Threats
 - L.D. 2124 Resolve, Regarding Legislative Review of Portions of Chapter 126: Immunization Requirements for School Children, a Rule of the Department of Human Services, and Portions of Chapter 261: Immunization Requirements for School Children, a Rule of the Department of Education, Major Substantive Rules Jointly Adopted by the Department of Human Services and the Department of Education
 - L.D. 2136 Resolve, Regarding Legislative Review of the Amendments to Chapter 127, Instructional Program, Assessment and Diploma Requirements, a Major Substantive Rule of the Department of Education
- 121st
 - L.D. 1577 An Act To Amend and Improve the Education Laws (*significant)
 - L.D. 1768 An Act To Authorize Certain School Children To Carry Emergency Medication on Their Persons
 - L.D. 1946 An Act To Promote the Coordination of School Calendars for Career and Technical Education Students
- 122nd
 - L.D. 1 An Act To Increase the State Share of Education Costs, Reduce Property Taxes and Reduce Government Spending at All Levels (Part C - municipal property tax levy limit)
 - L.D. 564 An Act To Amend the Laws Governing the Student Code of Conduct
 - L.D. 796 An Act To Implement the Recommendations of the Commission To Study Public Health That Concern Schools, Children and Nutrition
 - L.D. 1952 An Act To Prevent the Use of Performance-enhancing Substances by Maine Student Athletes
- 123rd
 - L.D. 222 An Act to Ensure the Integrity of School Crisis Response Plans
 - L.D. 468 An Act To Amend the Laws Governing Compulsory School Attendance
 - L.D. 1040 An Act to Increase College Attainment
 - L.D. 1860 An Act to Implement the Recommendations of the Task Force To Engage Maine's Youth Regarding Successful School Completion
- 125th
 - L.D. 978 An Act To Provide for School Enrollment and an Appeal Process in Specific Cases in Which Students Do Not Reside with Parents
 - L.D. 1237 An Act To Prohibit Bullying and Cyberbullying in Schools
 - L.D. 1742 An Act To Amend Education Laws (*significant)
 - L.D. 1779 An Act To Update the Career and Technical Education Laws

- L.D. 1865 An Act To Enhance Career and Technical Education
- L.D. 1873 An Act To Direct the Commissioner of Education To Adopt a Model Policy Regarding Management of Head Injuries in School Activities and Athletics
- 126th
 - L.D. 61 An Act To Amend Standards for Participation in Certain Public School Services by Students Who Are Homeschooled
 - L.D. 92 An Act Relating to Private School Student Participation in Public School Cocurricular, Interscholastic and Extracurricular Activities
 - L.D. 609 An Act To Increase Suicide Awareness and Prevention in Maine Public Schools (*significant)

Election Administration Mandates

The management of state elections is constantly being scrutinized, amended, and redesigned by state and federal lawmakers. The biannual bills carrying election-related mandates tend to sweep through Title 21-A making numerous detailed changes in elections practice. Sweeping changes of this type require constant vigilance on the part of municipal election officials in order to keep up with the amended procedures. LD 87 in the 119th is an example of a significant election-related mandate.

- 116th
 - L.D. 805 An Act to Clarify Maine Election Laws
 - L.D. 938 An Act Regarding Visually Impaired Voters
- 117th
 - L.D. 1444 An Act to Strengthen the Governmental Ethics and Campaign Reports and Finances Laws
- 118th
 - L.D. 1390 An Act to Protect the Voting Rights of Stalking Victims
- 119th
 - L.D. 87 An Act to Require All Voting Places to be Accessible (*significant)
 - L.D. 2412 An Act to Clarify the Process for a County Bond Referendum Election
- 120th
 - L.D. 623 An Act to Require Election Law Training to Voter Registrars and Clerks (see also Licensing & Training Mandates, below)
- 122nd
 - L.D. 1115 An Act To Facilitate Voting by Participants in the Address Confidentiality Program
 - L.D. 1889 An Act To Amend the Election Laws
- 123rd
 - L.D. 27 An Act to Clarify Election Laws Concerning Election Clerks' Qualifications

Environmental Mandates

The major environment-related mandates were enacted in the decades prior to the mandate-limiting law's adoption in 1992. Shoreland zoning, subdivision, junkyard management and solid waste laws are examples of long-standing environmental mandates impacting local government. The environmental mandates enacted since then have generally been less significant than the earlier legislation.

- 116th
 - L.D. 334 An Act to Establish an Automobile Recycling Permit (*significant)
 - L.D. 709 An Act to Encourage the Implementation of the Solid Waste Management Hierarchy
- 117th
 - L.D. 646 An Act to Create a Process for Identifying New Owners for Dams or Releasing Current Owners from Water Level Maintenance Obligations
 - L.D. 819 An Act to Require Notification to the Landowner When Land Is Being Considered for Placement in a Resource Protection Zone
 - L.D. 1726 An Act to Implement the Recommendations of the Task Force to Study the Operations of the Department of Inland Fisheries and Wildlife
- 118th
 - L.D. 2 An Act to Clarify Municipal Review and Enforcement of Sludge Spreading and Storage Permits
 - L.D. 866 An Act to Amend the Law Concerning Municipal Review and Regulation of Subdivisions
 - L.D. 2233 Resolve, Regarding Legislative Review of Chapter 231: Rules Relating to Drinking Water, a Major Substantive Rule of the Department of Human Services
- 119th
 - L.D. 2253 An Act to Authorize a General Fund Bond Issue in the Amount of \$50,000,000 to Finance the Acquisition of Lands and Interests in Lands for Conservation, Water Access, Outdoor Recreation, Wildlife and Fish Habitat and Farmland Preservation and to Access \$25,000,000 in Matching Contributions from Public and Private Sources
 - L.D. 2278 An Act to Amend the Low-emission Vehicle Program
 - L.D. 2597 An Act to Improve Public Water Supply Protection
- 122nd
 - L.D. 2015 Resolve, Authorizing Certain Land Transactions by the Department of Conservation, Bureau of Parks and Lands
- 123rd
 - L.D. 1431 An Act To Provide for the Protection of Communities That Host a Solid Waste Disposal Facility
 - L.D. 2160 An Act To Protect Shellfish Waters and Shellfish Resources from Coastal Pollution
- 125th
 - L.D. 1623 An Act To Simplify Toll Discounts and Amend Certain Powers and Procedures of the Maine Turnpike Authority
 - L.D. 1649 An Act To Authorize the Registration of Farmland

Health and Public Safety Mandates

Many of this category's enacted mandates are related to police procedures and practices. The management of the sex offender registry system, for example, is an issue that is affected by legislation in almost every biennium. Despite the focus on police activity, other public health and safety issues crop up from time to time as significant unfunded state mandates. LD 1040 in the 116th, which significantly expanded the municipal obligation to manage undomesticated animals posing a threat to public safety (i.e., rabid wild animals), was enacted the first year after the voters amended the constitution to limit state mandates.

- 116th
 - L.D. 544 An Act Regarding Missing Children
 - L.D. 569 An Act to Clarify the Days During Which Prisoners May Be Delivered to the Custody of the Department of Corrections
 - L.D. 1040 An Act to Provide Consistency in the Animal Welfare Laws (*significant)
 - L.D. 1108 An Act to Amend the Child Labor Laws
- 117th
 - L.D. 986 An Act to Regulate Hybrid Wolves
 - L.D. 1221 An Act to Establish Responsibility for the Investigation of the Use of Deadly Force by Law Enforcement Officers
 - L.D. 1344 An Act to Make Certain Changes to Postconviction Review
 - L.D. 1471 An Act to Protect the Rights of Children Who Have Been Victims of Sexual Abuse
 - L.D. 1510 An Act to Make Comprehensive Changes to the Sex Offender Laws
- 118th
 - L.D. 1069 An Act to Require Prisoners to Pay Court Fines and Family Support
 - L.D. 1679 An Act to Assist the Law Enforcement Community in Locating Missing Children
 - L.D. 1919 An Act to Inform Crime Victims about the Disposition of Charges
 - L.D. 2027 An Act to Ensure Collection of Essential Data by the Department of Public Safety
- 119th
 - L.D. 2246 An Act to Amend the Nutrient Management Laws
 - L.D. 1400 An Act to Amend Juvenile Corrections Laws and to Establish a Juvenile Records Repository
 - L.D. 1721 An Act to Create the Sex Offender Registration and Notification Act of 1999
 - L.D. 1936 An Act to Modify the Juvenile Code with Regard to the Service of Juvenile Summonses
- 120th
 - L.D. 1306 An Act to Implement the Recommendations of the Task Force on Educational Programming at Juvenile Correctional Facilities
- 121st
 - L.D. 249 An Act to Aid Law Enforcement in Complying with Maine's Freedom of Access Laws
 - L.D. 475 An Act To Improve Conditions for Inmates with Mental Illness
 - L.D. 808 An Act To Control County Jail Health Care Expenses
 - L.D. 1199 An Act To Establish the Lincoln and Sagadahoc Multicounty Jail Authority

- L.D. 1224 An Act To Increase Requirements for Notification of Release to Victims of Stalkers
- L.D. 1434 An Act To Ensure Basic Standards for Death Investigations by Law Enforcement Agencies
- L.D. 1514 An Act To Amend the Sex Offender Registration and Notification Laws
- L.D. 1567 An Act To Implement Recommendations of the MCJUSTIS Policy Board Concerning the Drafting of Crimes and Civil Violations Pursuant to Resolve 1997, Chapter 105, as Amended
- L.D. 1573 An Act To Make Minor Changes to the Required Law Enforcement Policies
- L.D. 1803 An Act Requiring Blood Testing of All Drivers Involved in Fatal Accidents
- L.D. 1847 An Act To Implement the Recommendations of the Commission To Improve Community Safety and Sex Offender Accountability Regarding Public Notification by Law Enforcement
- 123rd
 - L.D. 2220 An Act To Aid Victims of Identity Theft in Securing a Police Report
 - L.D. 2279 An Act To Ensure Equitable Payment for E-9-1-1 Services
- 124th
 - L.D. 1592 An Act To Update the Laws Affecting the Maine Center for Disease Control and Prevention
 - L.D. 1813 An Act Relating to the Recommendations of the Office of Program Evaluation and Government Accountability Regarding Emergency Communications Services
- 125th
 - L.D. 1177 An Act To Make Minor Changes to Municipal Health Inspection Activities
 - L.D. 1711 An Act To Adopt the Use of Standardized Risk Assessment in the Management of Domestic Violence Crimes

Information Sharing Mandates

There has been a steady biennial focus on Maine’s Freedom of Access, or “Right to Know”, laws since they were enacted throughout America in the post-Watergate mid-1970s. LD 1465 in the 125th provides an example of a significant new mandate in this area.

- 118th
 - L.D. 753 An Act to Require Law Enforcement Agencies to Collect Data Regarding Public Intoxication
 - L.D. 1867 An Act to Protect Victims of Domestic Violence
- 120th
 - L.D. 1681 An Act Relating to Personal Privacy and Governmental Information Practices
 - L.D. 2209 An Act to Implement the Recommendations of the Secretary of State and the University of Maine System to Develop a Comprehensive Plan for Preserving and Protecting Historical Records and Access to Those Records

- 123rd
 - L.D. 1822 An Act To Implement the Recommendations of the Right To Know Advisory Committee
 - L.D. 2093 An Act To Help Prevent Identity Theft
- 125th
 - L.D. 1154 An Act To Implement the Recommendations of the Right To Know Advisory Committee
 - L.D. 1465 An Act To Amend the Laws Governing Freedom of Access (*significant)
- 126th
 - L.D. 345 An Act To Ensure the Confidentiality of Concealed Handgun Permit Holder Personal Information

Insurance Mandates

Municipalities have faced a significant expansion in workers' compensation law pertaining to their employees, while the State has managed to avoid such a broad widening of scope with respect to its employees. A very significant mandate in this area was enacted in the 124th Legislature, LD 621, which is listed in the "unlabeled mandates" category on page 36 because it was not considered a mandate by the Legislature due to its lack of a mandate preamble. Like other municipally-related workers' compensation expansion bills (see LD 1746 in the 120th), LD 621 creates the "rebuttable presumption" that firefighters who get cancer contracted the disease as a workplace injury. LD 621 supporters told the Legislature that the bill would not significantly impact the municipalities but it turns out that the mandate has created very significant impacts on local government insurance costs.

- 116th
 - L.D. 1246 An Act to Amend Laws Administered by the Maine State Retirement System
 - L.D. 1307 An Act to Clarify Responsibility for Workers' Compensation Coverage for Town Forest Fire Wardens and Laborers Hired for Forest Fire-fighting Activities
- 117th
 - L.D. 556 An Act Concerning the Participation of Teachers of Adult Education in the Maine State Retirement System
 - L.D. 1531 Resolve, Establishing a Moratorium on Implementation of the Law Requiring Public Employers to Pay the Costs of Early Retirement Incentives
- 118th
 - L.D. 988 An Act to Exclude Coaches from Participation in the Maine State Retirement System
 - L.D. 1605 An Act to Prohibit Towns from Cancelling Health Insurance Provided to Retired Employees
 - L.D. 2190 An Act to Implement the Recommendations of the Blue Ribbon Commission to Study the Effects of Government Regulation and Health Insurance Costs on Small Businesses in Maine
- 120th
 - L.D. 1746 An Act Regarding Workers' Compensation Benefits for Firefighters, Rescue Workers and Safety Workers Who Contract Certain Communicable Diseases

- L.D. 1970 An Act to Clarify the Status of Retirees Who Return to Service Under the Maine State Retirement System
- L.D. 2084 An Act Regarding Workers' Compensation and Liability Immunity Coverage for Emergency Management Forces

Legislation Dealing with Mandates

The following three bills are not mandates in themselves, but are included because they address the topic of mandates.

- 116th - L.D. 779 An Act to Implement the Constitutional Requirement for State Funding of Mandates Imposed on Local Units of Government
- 121st - L.D. 66 An Act to Repeal the Mandate to Perambulate the Municipal Boundary Lines when there is No Boundary Dispute
- 122nd - L.D. 1369 Resolve, Directing the Intergovernmental Advisory Group to Review Unfunded Mandates

Licensing and Training Mandates

Some training-related mandates are very targeted and establish training programs conducted by the state. In those cases, the only direct compliance expenses to the municipality are the softer costs of transportation to the training programs and the time investment. Other training mandates, however, are much more cost intensive. LD 1789 in the 121st is an example of the more costly approach.

- 116th
 - L.D. 1114 An Act to Amend the Laws Governing the Training and Certification of Law Enforcement Officers
 - L.D. 1631 An Act Concerning Level I and Level II Educational Technicians
- 117th
 - L.D. 1230 An Act Concerning Educational Technicians
- 119th
 - L.D. 757 An Act Concerning Recreational Clam Harvesting Licenses
 - L.D. 1261 An Act to Require the Training of School Personnel Who Administer Medications
- 120th
 - L.D. 623 An Act to Require Election Law Training to Voter Registrars and Clerks (see also Election Administration Mandates, above)
- 121st
 - L.D. 1789 An Act To Revise the Minimum Firefighter Safety Standards (*significant)
- 125th
 - L.D. 1858 An Act To Ensure Effective Teaching and School Leadership

Miscellaneous Mandates

- 116th
 - L.D. 397 An Act to Ensure Equitable Treatment of Manufactured Home Owners
 - L.D. 746 An Act to Increase Tenant Representation on Housing Authorities
 - L.D. 1424 An Act to Ensure Prompt and Equitable Payment for Construction Services

- L.D. 1616 An Act to Make Changes to the Public Utilities Commission Laws
- 117th
 - L.D. 439 An Act Requiring That Disbursement Warrants Receive an Affirmative Vote by Municipal Officers
 - L.D. 1206 An Act to Amend the Medical Examiner Act
 - L.D. 1245 An Act Limiting the Types of Municipal Investments
 - L.D. 1348 An Act to Reform the Process of Periodic Review of Programs and Agencies
 - L.D. 1842 An Act to Recodify and Revise the Maine Revised Statutes, Title 19
- 118th
 - L.D. 408 An Act to Include Operation and Maintenance in the Life-cycle Costs Analysis Required for Public Improvements
 - L.D. 429 An Act to Protect the Potato Industry from the Spread of Serious Disease
 - L.D. 1393 An Act Amending the Compensation for Members of the Panel of Mediators
 - L.D. 1860 An Act to Authorize Hancock County to Hold a Referendum Election in November 1997 on a Bond Issue of \$6,000,000 to Construct a New Jail and to Provide Necessary Renovations to the Courthouse to Comply with State Mandates
 - L.D. 2125 An Act to Improve Public Sector Labor Relations
 - L.D. 2237 Resolve, Regarding Legislative Review of Chapter 820: Requirements for Non-Core Utility Activities and Transactions Between Affiliates, a Major Substantive Rule of the Public Utilities Commission
- 119th
 - L.D. 2022 An Act to Improve the Marketability of Real Estate Titles
- 120th
 - L.D. 1626 An Act to Make the Laws Affecting Certain Bridges Consistent with Federal Law
- 122nd
 - L.D. 1203 An Act To Amend the Laws Concerning Eminent Domain
 - L.D. 1909 An Act To Make Minor Technical Changes to Maine's Spending Growth Benchmarks
 - L.D. 1965 An Act To Ensure the Ability of Municipalities To Provide Assistance to Their Citizens

Municipal and Quasi-Municipal District Technical Organizational Mandates

Unlike municipalities, water and sewer districts and other quasi-municipal organizations must go to the Legislature to have their charters amended. Because there are typically some administrative acts associated with implementing charter changes, these bills affecting the organization of local utility districts are tagged as mandates, creating a long list in this category of mandates that are mainly technical in nature and do not impose significant financial costs.

- 116th
 - L.D. 92 An Act to Provide for Water Rights to the Town of New Gloucester
 - L.D. 353 An Act to Amend the Charter of the North Berwick Water District

- L.D. 431 An Act to Amend the Charter of the Northern Maine Regional Planning Commission
- L.D. 669 An Act to Reapportion Maine School Administrative District No. 72
- L.D. 724 An Act to Amend the Mars Hill Utility District
- L.D. 801 An Act to Amend the Charter of the Lewiston-Auburn Water Pollution Control Authority
- L.D. 948 An Act Relating to the Portland Harbor Commission and Portland Harbor
- L.D. 976 An Act to Deorganize the Town of Greenfield
- L.D. 1012 An Act to Amend the Waldoboro Utility District Charter
- L.D. 1342 An Act Related to the State Valuation of the Town of Mexico
- L.D. 1438 An Act to Reapportion Maine School Administrative District Number 30
- L.D. 1441 An Act to Amend the Laws Governing the Knox County Budget Committee
- L.D. 1526 An Act to Amend the Charter of the Oxford Water District
- L.D. 1606 An Act to Amend the Charter of the Portland Water District
- L.D. 1639 An Act to Amend the Boothbay Harbor Sewer District Charter
- L.D. 1640 An Act to Authorize the Towns of Appleton, Camden, Hope, Lincolnville and Rockport to Form a Community School District
- L.D. 1664 An Act to Increase the Debt Limit for the Richmond Utilities District
- L.D. 1684 An Act to Amend the Charter of the Brewer Water District
- L.D. 1695 An Act to Amend the Waldoboro Utility District Charter
- L.D. 1696 An Act to Create the Mount Desert Water District
- L.D. 1797 An Act to Amend the Charter of the Madison Water District
- L.D. 1799 An Act to Expand the Powers of the Great Salt Bay Sanitary District
- 117th
 - L.D. 23 An Act to Increase the Debt Limit of the West Paris Water District
 - L.D. 38 An Act to Amend the Charter of the Sewer District of the Town of Kennebunk by Expanding Its Territorial Limits
 - L.D. 71 An Act to Amend the Charter of the Port Clyde Water District
 - L.D. 284 An Act Amending the Charter of the Department of Electric Works within the Town of Madison
 - L.D. 337 An Act to Increase the Debt Limit of the Richmond Utilities District
 - L.D. 362 An Act to Expand the Boundaries of the Presque Isle Water District and the Presque Isle Sewer District
 - L.D. 415 An Act to Amend the Charter of the Bangor Water District
 - L.D. 562 An Act to Increase Compensation of Trustees of the Gray Water District
 - L.D. 627 An Act to Amend the Kennebec Water District Charter by Allowing the Town of Vassalboro and the Town of Benton to have a Permanent Member on the Board of Trustees
 - L.D. 694 An Act to Create the Franklin Utility District
 - L.D. 983 An Act to Authorize the Towns of Mechanic Falls, Minot and Poland to Form a Community School District
 - L.D. 1099 An Act to Combine the Sabattus Water District and the Sabattus Sanitary District
 - L.D. 1326 An Act Concerning the Kennebec Water District
 - L.D. 1572 An Act to Amend the Charter of the Corinna Water District
 - L.D. 1638 An Act to Revise the Charter of the Boothbay Harbor Water System
 - L.D. 1640 An Act to Amend the Laws Regarding the Apportionment of Costs of the Mount Desert Island Regional School District among Member Towns

- L.D. 1828 An Act to Transfer Land from the Town of Brownfield to the Town of Hiram
- 118th
 - L.D. 71 An Act to Return a Certain Parcel of Land to Hartland from Pittsfield
 - L.D. 317 An Act Relating to the State Valuation of the Town of Corinna
 - L.D. 805 An Act to Create the Oquossoc Standard Water District
 - L.D. 863 An Act to Amend the North Yarmouth-Cumberland Town Line
 - L.D. 935 An Act to Increase the Debt Limit of the Waldoboro Utility District
 - L.D. 1073 An Act to Create the Tenants Harbor Standard Water District
 - L.D. 1216 An Act to Allow the Separation of Frye Island from the Town of Standish
 - L.D. 1850 An Act to Allow the Town of Chester to Annex a Certain Parcel of Land
 - L.D. 1990 An Act to Amend the Charter of the Bingham Water District
 - L.D. 2221 An Act to Amend the Charter of the Ogunquit Sewer District
- 119th
 - L.D. 368 Resolve, Naming the Beach Next to the Lincolnville Ferry Terminal French Beach
 - L.D. 2046 An Act to Amend the Powers of Hospital Administrative District No. 1
 - L.D. 2136 An Act to Create the Capital Riverfront Improvement District
 - L.D. 2219 An Act Relating to the Kennebec Regional Development Authority
 - L.D. 2311 An Act to Authorize School Administrative Units to Utilize Alternative Delivery Methods for a Limited Range and Number of School Construction Projects, Including the use of an Owner's Representative for Certain School Construction Projects
 - L.D. 2620 An Act to Amend the Farmington Falls Standard Water District
- 120th
 - L.D. 1301 An Act to Implement Changes in Cost-sharing Agreements in School Districts
 - L.D. 1661 An Act to Amend the Charter of the Portland Water District to Permit the Extension of Water and Wastewater Service to the Town of Raymond
 - L.D. 1820 An Act to Amend the Charter of the Limestone Water and Sewer District
 - L.D. 2205 Resolve, to Adjust the Valuation of St. John Plantation as a Result of a Fire
- 121st
 - L.D. 541 An Act To Ensure Timely Responses to Requests for School Administrative District Reapportionments
 - L.D. 1925 An Act To Change the Names of Certain Townships in the Unorganized Territory
- 122nd
 - L.D. 1626 Resolve, Regarding the Town of Cooper
 - L.D. 1735 An Act To Authorize Chebeague Island To Secede from the Town of Cumberland
 - L.D. 1736 An Act To Amend the Charter of the Boothbay Harbor Sewer District
 - L.D. 2115 An Act To Amend the Boundaries between the City of Saco and the Town of Old Orchard Beach

- 123rd
 - L.D. 1965 An Act To Amend the Lucerne-in-Maine Village Corporation Charter
- 124th
 - L.D. 33 An Act To Change the Name of Township 16, Range 4, WELS, to Madawaska Lake
- 125th
 - L.D. 81 An Act To Change the Name of Township 3, Range 9, NWP, to Cedar Lake Township

State Budgets Labeled As Mandates

It is often the case that state budgets need to receive a two-thirds “super majority” vote in both the House and Senate to be enacted as emergency legislation. It is not uncommon, therefore, for state budgets to include a “mandate preamble”, sometimes as a precautionary measure just in case the budget includes some mandatory elements. In other cases, the mandate impacts within a state budget are very significant, even to the point of being the budget’s centerpiece. The school consolidation law enacted as part of the 2007-2008 state budget (LD 499 in the 123rd) is an example.

- 116th
 - L.D. 283 Biennial State Budget – Fiscal Years 1994 and 1995
 - L.D. 284 Supplemental State Budget – Fiscal Years 1994 and 1995
- 117th
 - L.D. 706 Biennial State Budget – Fiscal Years 1996 and 1997
 - Part Z – “School Finance Act of 1995”
 - L.D. 958 Supplemental State Budget – Fiscal Years 1996 and 1997
 - Part Z – “School Finance Act of 1995”
- 121st
 - L.D. 1574 Supplemental State Budget – Fiscal Years 2003 and 2004
 - L.D. 1614 Supplemental State Budget – Fiscal Years 2003 and 2004
 - Part SS – Land Use Planning Assessment
 - Subchapter 3 – Pine Tree Development Zone Exemptions
- 122nd
 - L.D. 1968 Supplemental State Budget – Fiscal Years 2005 and 2006
 - Part AAAA – Essential Programs and Services Adjustments
- 123rd
 - L.D. 499 Biennial State Budget – Fiscal Years 2007 and 2008 (*significant)
 - Part D – Regionalization, Consolidation and Efficiency Assistance Adjustment
- 124th
 - L.D. 353 Biennial State Budget – Fiscal Years 2009 and 2010

Unlabeled Mandates

Two bills were enacted in the 2009-2010 biennium that have turned out to be unfunded state mandates even though they were not recognized as such by the Legislature when they were enacted. As discussed above under Insurance-related Mandates, the impacts of LD 621 are very significant.

- 124th
 - L.D. 621 An Act Allowing Workers' Compensation Benefits for Firefighters Who Contract Cancer
 - L.D. 1813 An Act Relating to the Recommendations of the Office of Program Evaluation and Government Accountability Regarding Emergency Communications Services

Veteran Mandates

Municipal officials understand why the Legislature enacts laws that are beneficial to the state's veterans. When the expense of providing those benefits fall entirely on local government, however, it is less clear why the state doesn't also financially participate, at least to some degree. LD 274, enacted in 2013, is an example.

- 119th
 - L.D. 873 An Act to Clarify Responsibilities for the Maintenance of Veterans' Grave Sites
 - L.D. 1938 An Act to Provide Equity for Veterans of the Vietnam War and the Persian Gulf Conflict
- 121st
 - L.D. 1746 An Act To Provide Equity in Veterans' Property Tax Exemptions
- 122nd
 - L.D. 791 An Act Concerning the Taxation of Property Owned by Certain Veterans' Organizations (*significant)
- 123rd
 - L.D. 313 An Act To Extend the Property Tax Exemption for Veterans to Persons Living in Cooperative Housing
- 126th
 - L.D. 274 An Act To Preserve and Protect Ancient Burial Grounds and Burial Grounds in Which Veterans are Buried (*significant)
 - L.D. 973 An Act To Make Veterans' Property Tax Exemption Applications Confidential

Service	Language
IFW licenses, permits, processing applications for moose lottery or antlerless deer permits	12 MRSA §10803 <u>§10803. Agent fee cap</u> A clerk or agent appointed by the commissioner under section 10801 to issue licenses or permits or process applications for the moose lottery or antlerless deer permits may charge agent fees as provided in this Part up to a maximum of \$6 during a single transaction. For purposes of this section, "transaction" means a single event in which one or more licenses or permits are issued to a person in that person's name.
Vehicle registrations - applications, renewals, duplicates, license plates	29-A MRSA §201(3) <u>3. Service fees.</u> Municipal agents appointed in accordance with subsection 1 may charge service fees for registrations and renewals of registrations as follows. A. A municipal agent may charge an applicant a fee not to exceed \$5 over the required fee for each renewal of a registration issued and a fee not to exceed \$6 over the required fee for each new registration issued. [PL 2023, c. 271, §2 (AMD).] B. In a municipality in which agents are authorized to issue registrations for applicants from another municipality or from an unorganized territory, the agent may charge those applicants \$1 in addition to the fees authorized by this subsection for each registration or renewal. [PL 2023, c. 271, §2 (AMD).] C. A municipal agent authorized to issue temporary registration permits may charge an applicant a fee not to exceed \$1 over the required permit fee. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).] D. A municipal agent authorized to process permits and decals for vehicles with gross vehicle weight in excess of 6,000 pounds may charge a fee not to exceed \$1 over the required fee for each permit or decal issued. [PL 2017, c. 475, Pt. A, §46 (AMD).]

	E. A municipal agent may charge a fee not to exceed \$1 over the required fee for the issuance of a duplicate registration. [PL 2023, c. 271, §2 (AMD).] G. A municipal agent may charge an applicant a fee not to exceed \$2 over the required fee when an applicant is requesting issuance of a set of plates designated as specialty license plates by the Secretary of State to replace previously issued plates. [PL 2023, c. 271, §2 (AMD).] H. The Secretary of State may authorize municipal agents to charge a fee not to exceed \$1 over the required fee for other transactions that the municipal agent carries out on behalf of the Secretary of State and that are not listed in this subsection. [PL 2005, c. 573, §2 (NEW).] The municipality may retain all service fees authorized in this subsection.
Vital records requests	30-A MRSA §2652 <u>§2652. Fee schedule</u> Except as provided in Title 11 and this section, the clerk shall charge for services according to the following fee schedule: [PL 1997, c. 32, §1 (AMD).] 1. Recording; general. Recording the following: A. Administration of an oath, \$1; (1) The municipality shall pay this fee; [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).] B. A birth, marriage or death as required by Title 19-A, section 654 and Title 22, sections 2702, 2703 and 2763, 50¢; (1) The municipality shall pay this fee; [PL 1995, c. 694, Pt. D, §55 (AMD); PL 1995, c. 694, Pt. E, §2 (AFF).]

	C. Affidavit establishing or correcting a record of birth, marriage or death as provided by Title 22, sections 2705 and 2764, \$4; (1) Issuance of a copy of the record to the applicant, \$15 for the first copy and \$6 for each additional copy; [PL 2009, c. 589, §4 (AMD).] D. Affidavit legitimating a birth as provided by Title 22, section 2765, \$4; (1) Issuance of a copy of the amended birth record to the applicant, \$15 for the first copy and \$6 for each additional copy; [PL 2009, c. 589, §5 (AMD).] E. Release of an attachment, \$4; [PL 1993, c. 405, §1 (AMD).] F. Certificate of partnership, \$10; [PL 1993, c. 405, §1 (AMD).] G. Certificate of withdrawal of a partner, \$10; [PL 1993, c. 405, §1 (AMD).] H. Certificate of a person engaging in trade under a name, style or designation other than that person's own, \$10; [PL 1993, c. 405, §1 (AMD).] I. Honorable discharge or release papers of veterans of the Armed Forces of the United States of America, \$4; (1) A copy of such a document attested by the clerk is prima facie evidence of its existence and validity; [PL 1993, c. 405, §1 (AMD).] J. Petition for enforcement of a lien on monumental works, \$4; [PL 1993, c. 405, §1 (AMD).] K. License for clam cultivation or an assignment of it, \$2; and [PL 1993, c. 405, §1 (AMD).]
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	L. Any instrument entitled to be recorded, except those under the Uniform Commercial Code, including an executed assignment attached to or made a part of it before it is received for recording, \$4 for the first page and \$2 for each succeeding page or part of a page; (1) The acts of any municipality in recording any instrument by microfilm before September 21, 1963 are ratified, confirmed and made effective; [PL 1993, c. 405, §1 (AMD).] [PL 2009, c. 589, §§4, 5 (AMD).] 2. Marriage intentions and license. Recording marriage intentions and issuing a marriage license, \$40, except, when the laws of this State require 2 licenses, the fee is \$20 each; [PL 2009, c. 589, §6 (AMD).] 3. Birth, marriage or death certificates. Issuing the following: A. Certificate of birth, marriage or death, the clerk may charge up to \$15 for the first copy and \$6 for each additional copy; and [PL 2009, c. 589, §7 (AMD).] B. Permit for the disposition of human remains, \$20, except that a fee is not owed if the disposition of human remains is paid for through the municipal general assistance program under Title 22, chapter 1161; and [RR 2021, c. 2, Pt. A, §107 (COR).]
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Maine State Legislature
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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Lindsay J. Laxon, Legislative Analyst
DATE: September 29, 2026
RE: Task Force Area of Interest – Municipal and County Auditing

At its June 30, 2026, meeting, a majority of Task Force members expressed interest in continuing the discussion of municipal auditing, including examining any current requirements for municipal and county audits and comparing them to practice. This memo provides an overview of the statutory requirements for municipal and county auditing.

Municipal Audits

[Title 30-A, section 5823](#) requires each municipality and quasi-municipal corporation to have an annual postaudit covering the last complete fiscal year. The audit must be completed according to government auditing standards promulgated by the United States Government Accountability Office and conducted either by the Office of the State Auditor or a CPA. Within 30 days after the postaudit is completed, the auditor must send to the State Auditor a certified copy of the postaudit report and a certified copy of the [audit procedural form](#) prescribed by the State Auditor for governmental audits. The law provides that any auditor who fails to file the copies within 30 days after the postaudit is completed commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

Municipal audits are available on the [website](#) of the Office of the State Auditor. Of the 487 filing entities listed on the State Auditor's website, the chart below shows the number of unfiled audits.¹ For the audits of 2022-2026, 23 auditing firms were used, with more than 50% completed by two firms.

Year	No audit listed
2026	462
2025	210
2024	84
2023	41
2022	27

¹ Information provided is as of September 1, 2026.

County Audits

[Title 30-A, section 951](#) requires each county in the State to have an annual audit made covering the last complete fiscal year. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting and conducted by the Office of the State Auditor or by a CPA selected by the county commissioners. If the audit is performed by a CPA, the audit must be sent to the Office of the State Auditor. If the auditor finds evidence of improper transactions during the course of the audit, the auditor is required to report the evidence to the district attorney immediately.

[Public Law 2025, chapter 673](#) (LD 2009 - effective July 29, 2026) amended section 951 to require that audits completed by a CPA must be forwarded to the Office of the State Auditor within 12 months of the date of the close of the fiscal year. It also requires the Office of the State Auditor to review the audit for completeness and post the audit to the Office's website. The State Auditor is authorized to grant an exception to the 12-month filing requirement under "extenuating circumstances," as determined by the State Auditor, and the State Auditor must make public any requests for an exception along with the State Auditor's decision within 60 days of the receipt of a request for an exception.

County audits are available on the [website](#) of the Office of the State Auditor. For the 16 counties, the chart below shows the number of unfiled audits.² For the audits of 2022-2026, 5 auditing firms were used, with more than 50% completed by one firm.

Year	No audit listed
2026	16
2025	9
2024	4
2023	3
2022	1

² Information provided is as of September 17, 2026.

AUDITORS AND COMPTROLLERS
State Auditors: Audits of Local Governments
Source: The Council of State Governments - 2023 Data

<i>State or other jurisdiction</i>	<i>Types of Local Governments Audited</i>							
	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
Alabama	✓	×	✓(100%)	×	✓(98.5% county; 5.6% city)	×	GAAS, GAGAS	✓
Alaska	×	×	×	×	×	×	GAAS, GAGAS	✓
Arizona	✓	×	✓(60%)	×	×	Community College Districts (90%).	GAAS, GAGAS, Federal Uniform Guidance	✓
Arkansas	✓	✓(92%)	✓(100%)	×	✓(83.3%)	Prosecuting attorney judicial districts (100%).	GAAS, GAGAS; very small local governments may have a financial and compliance report in lieu of a full audit report.	×- regulatory basis per Arkansas Code.
California	✓	✓	✓	✓	✓	Any publicly created entity.	GAGAS	✓
Colorado	×	×	×	×	×	×	GAAS	✓
Connecticut	×	×	×	×	×	×	GAGAS	✓
Delaware	✓	✓	×	✓	✓	Local government audits are performed based on mandates, resources and hotline tips.	GAAS, GAGAS	✓
Florida	✓	×	×	×	✓(100%)	Cities, towns, special districts, etc., as directed by law or the Legislative Auditing Committee, through citizen petition, or governing body request, or auditor general's discretion.	GAAS, GAGAS	✓
Georgia	✓	×	×	×	✓(approx. 75%)	×	GAAS, GAGAS	✓
Hawaii	×	×	×	×	×	×	×	×

AUDITORS AND COMPTROLLERS
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<i>State or other jurisdiction</i>	<i>Types of Local Governments Audited</i>							
	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
Idaho	×	×	×	×	×	×	GAGAS per Idaho Statute	×
Illinois	✓	×	×	×	×	As directed by the General Assembly.	GAAS, GAGAS	Generally, agencies preparing GAAP financials are expected to continue preparing GAAP financials. Some smaller units of local government report on a cash basis or modified cash basis.
Indiana	✓	✓(98%)	✓(86%)	×	✓(66%)	Public libraries, townships, special taxing districts, and state universities.	GAAS, GAGAS (c)	Counties with populations greater than 100,000; cities with populations great than 75,000; and school corporations with student counts in excess of 15,000 must prepare GAAP financial statements beginning in 2019 if they will issue bonded debt in 2020 or after. This amounts to 34 governments currently. Regulatory basis used for others.

AUDITORS AND COMPTROLLERS
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<i>State or other jurisdiction</i>	<i>Types of Local Governments Audited</i>							
	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
Iowa	✓	✓(9%)	✓(38%)	✓(<1%)	✓(<1%)	Intergovernmental entities organized under Chapter 28E of the Code of Iowa, landfills, community colleges, area education agencies, merged area schools, and hospitals.	GAAS, GAGAS	✓- for counties, schools, hospitals, community colleges, area education agencies and merged area schools. ✗- for cities, landfills and entities organized under Chapter 28E of the Code of Iowa.
Kansas	✗	✗	✗	✗	✗	✗	✗	✗
Kentucky	✓	✗	✓(38%)	✗	✗	Clerk fee - 100%; sheriff fee - 100%; sheriff tax settlements - 100%	GAAS, GAGAS	✗- Regulatory basis for 116/120 counties; 4 of 120 counties follow GAAP.
Louisiana	✓	✗	✗	✗	✗	Almost all audit and other attest engagements of local governments are performed by CPA firms that are approved by the legislative auditor. However, the legislative auditor has the authority to perform local government audits in certain circumstances prescribe by the audit law. LLA's Financial Audit Services performed the audit of one	GAGAS (d)	✓- Louisiana local governments that may issue debt are required by LRS 24:514 to prepare their financial statements in accordance with GAAP.

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<i>State or other jurisdiction</i>	<i>Types of Local Governments Audited</i>							
	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
						local government (a retirement system) for the fiscal year ended 6/30/17-6/30/22.		
Maine	×	×	×	×	×	×	×	N/A
Maryland	×	×	×	×	×	×	GAAS	✓
Massachusetts	✓	✓	✓	✓	✓	Counties, cities, towns and school districts are audited by request. Nonprofit organizations are audited as vendors receiving state funds.	GAGAS	✓
Michigan	×	×	×	×	×	×	×	×
Minnesota	LA- × SA- ✓	LA- × SA- ✓ (0.4%)	LA- × SA- ✓ (40%)	LA- × SA- ×	LA- × SA- ×	LA- × SA- Regional development commissions - 10%	LA- × SA- GAAS, GAGAS	LA- × SA- Most entities are required to prepare financial statements in accordance with GAAP. Very small entities report on a non-GAAP basis. Entities use both a

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	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
								cash basis and regulatory basis.
Mississippi	✓	×	✓(30%)	×	×	×	GAAS, GAGAS	×
Missouri	✓	×	✓(78%)	×	✓	Other political subdivisions such as cities and special districts upon petition by a subdivision's voters. Also, performance audits of transportation development districts and community improvement districts under separate statutory authority.	GAGAS	×
Montana	×	×	×	×	×	×	GAAS, GAGAS	✓
Nebraska	✓	✓(1%)	✓(18%)	✓(<1%)	✓(<1%)	×	GAAS, GAGAS	×
Nevada	×	×	×	×	×	×	×	×
New Hampshire	×	×	×	×	×	×	×	×

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	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
New Jersey	SA- ✓ SC- ✓	SA- ✕ SC- ✓	SA- ✕ SC- ✓	SA- ✕ SC- ✓	SA- ✓ (<5% a year) SC- ✓	SA- There are 607 school districts in NJ. Statutorily required to audit any district with a negative fund balance or those receiving more than 80% of their school funding from the state. Districts are selected based on risk assessment. Actual school district audits - 3 to 4 per year. SC- ✕	SA- GAGAS SC- GAGAS	SA- School districts and public authorities follow GAAP; cities and counties follow OCBOA (modified cash basis) as required by Department of Community Affairs, Division of Local Government Services. SC- ✕
New Mexico	✓	✓(100% OSA oversight)	✓(100% OSA oversight)	✕	✓(100% OSA oversight)	State agencies and other entities that expend state public funds - 100% OSA oversight.	GAAS, GAGAS	✓- Certain local public bodies may be eligible for an AUP engagement in place of a full financial audit based on annual cash revenue in accordance with the State Audit Act. Others use cash basis.

AUDITORS AND COMPTROLLERS
State Auditors: Audits of Local Governments
Source: The Council of State Governments - 2023 Data

State or other jurisdiction	Types of Local Governments Audited								
	Audits local governments	Cities, towns & villages	Counties	Non-profit organizations/for-profits receiving state/federal awards	School districts	Other	Audit standards used	GAAP required for local government financial statements	
New York	✓	✓(100%)	✓(100%)	✓(100%)	✓(100%)	×	GAGAS	✓- The city of New York is required by law to prepare GAAP financial statements. School districts and Boards of Cooperative Education Services are required by the State Education Department to prepare GAAP financial statements. All other local governments are encouraged to do so, but are not required.	
North Carolina	×	×	×	×	×	×	×	×	
North Dakota	✓	✓(15%)	✓(7%)	×	✓(15%)	42%	GAAS, GAGAS, Uniform Guidance if single audit is required	×	Modified cash or cash basis is used.
Ohio	✓	✓(475)	✓(71%)	✓(15%)	✓(61%)	×	GAAS, GAGAS	✓- Ohio Administrative Code 117-2-03 requires counties, cities and school districts, including educational service centers and community schools, and government insurance pools organized	

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<i>State or other jurisdiction</i>	<i>Types of Local Governments Audited</i>							
	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
								pursuant to section 9.833 or 2744.081 of the Ohio Revised Code to file annual financial reports prepared using GAAP. Other local governments follow OCBOA and regulatory basis.
Oklahoma	✓	✓(a)	✓(100%)	✓(a)	✓(a)	District attorneys - 100%; emergency medical service districts - 100%; circuit engineering districts - 100%	GAAS, GAGAS (e)	×- Counties may chose GAAP or regulatory basis.
Oregon	×	×	×	×	×	×	GAAS, GAGAS	Cities and counties are required to follow GAAP, but other local government entities may not. They use cash/modified cash basis.

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	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
Pennsylvania	✓	✓	✓	✓	×	Audits of cities, towns, villages, and counties are only if part of the entity and not an audit of the complete entity. Examples are audits of pension plans that receive state funds and county offices that receive state funds or collect funds for the state with the audit limited to the state funds. All nonprofit volunteer firefighters' relief associations are audited, but other nonprofit or for-profit entities may receive state funds that the office does not audit.	GAGAS (f)	×- We conduct primarily compliance audits related to state funding. Any financial audits are conducted by other auditors. For some engagements of counties and municipal governments we conduct attestation examinations of statements prepared on a regulatory basis. Other audits of local governments primarily focus on compliance and do not provide an opinion on financial information.
Rhode Island	N/A	N/A	N/A	N/A	N/A	×	GAGAS	✓
South Carolina	×	×	×	×	×	×	×	×
South Dakota	✓	✓a few, varies year to year	✓(100%)	×	✓a few, varies year to year	×	GAGAS	×- Not required of any local governments, but school districts all prepare GAAP statements. Local governments (other than

AUDITORS AND COMPTROLLERS
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State or other jurisdiction	Types of Local Governments Audited								
	Audits local governments	Cities, towns & villages	Counties	Non-profit organizations/for-profits receiving state/federal awards	School districts	Other	Audit standards used	GAAP required for local government financial statements	
								school districts) generally use modified cash basis.	
Tennessee	✓	×	✓(96%)	×	×	All school districts are included in the audits of the counties and cities	All municipalities, 4 counties, and approximately 1,500 additional organizations that receive state and/or federal funds are audited through a contractual process with CPA firms.	✓	
Texas	×	×	×	×	×	×	×	×	
Utah	×	×	×	×	×		GAAS, GAGAS	×	
Vermont	×	×	×	×	×	The office does not routinely audit municipalities, counties or school districts or nonprofits. However, statute gives the authority to audit all three if state or federal money is involved.	(g)	×	×
Virginia	×	×	×	×	×		GAAS, GAGAS (h)	✓	

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	<i>Audits local governments</i>	<i>Cities, towns & villages</i>	<i>Counties</i>	<i>Non-profit organizations/for-profits receiving state/federal awards</i>	<i>School districts</i>	<i>Other</i>	<i>Audit standards used</i>	<i>GAAP required for local government financial statements</i>
Washington	✓	✓(100%)	✓(100%)	×	✓(100%)	94%	GAGAS	Schools may report on a regulatory modified-accrual basis, regulatory cash basis, or GAAP. All other local govts generally have a choice to report on a regulatory cash basis or GAAP, although certain govts are required by regulatory or granting agencies to report GAAP.
West Virginia	×	×	×	×	×	×	×	×
Wisconsin	×	×	×	×	×	×	×	×
Wyoming	✓	✓(2%)	×	×	✓(20%)	×	×	×
Guam	✓	✓	×	✓	✓	×	GAAS, GAGAS	×- cash/modified cash
Puerto Rico	✓	✓(100%)	×	×	✓(100%)	×	GAGAS (g)	✓

Sources: The National Association of State Auditors, Comptrollers and Treasurers *Auditing in the States: A Summary*, 2023 edition. and state constitutions and statutes.

AUDITORS AND COMPTROLLERS
State Auditors: Audits of Local Governments
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Key:

✓ —	Yes.
✗ —	No.
SA —	State Auditor.
SC —	State Comptroller.
LA —	Legislative Auditor.
N/A —	Did not respond.
GAAP —	Generally Accepted Accounting Principles.
GAAS —	Generally Accepted Auditing Standards.
GAGAS —	Generally Accepted Government Auditing Standards.
SAS —	Statement on Auditing Standards.
(a)	Special investigative audits only.
(b)	For audits started before June 30, 2016, the Office of the Comptroller had its own set of auditing standards. After July 1, 2016, all audits are performed under GAGAS.
(c)	GAGAS is the standard for single audits only.
(d)	Louisiana Revised Statute 24:513A. (5) (a) (i) requires CPAs to perform the audits and review engagements of local governments in accordance with GAGAS.
(e)	Special investigative audits do not follow standards.
(f)	Most, but not all, local government audits are conducted in accordance with GAGAS.
(g)	Some towns have elected auditors and others hire external auditors (CPA firms). For those towns that hire external auditors, GAGAS is utilized.
(h)	Localities are also required to follow the Auditor of Public Accounts Specifications for Audits, which include additional audit procedures specifically related to compliance with state laws and regulations.



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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Lindsay J. Laxon, Legislative Analyst
DATE: September 29, 2026
RE: Task Force Area of Interest – Property Tax Assessment Administration – Municipal Valuations

At its June 30, 2026, meeting, a majority of Task Force members expressed interest in continuing discussions of ways to ensure more frequent municipal revaluations. This memo is intended to provide Task Force members with information regarding Maine’s current valuation requirements, examples of incentives and penalties that exist in other states, and summary information regarding the Task Force’s work on this topic. Additionally, Maine Municipal Association was asked for any feedback regarding ways in which the State could support or assist municipalities in conducting more frequent valuations.

I. Valuation Process Refresher

Property taxes are determined by first identifying the amount that needs to be raised, as determined by the governing body of the municipality. The municipal assessor is annually responsible for determining the total taxable value of all the real and personal property in the municipality. Once the amount to be raised and the total taxable value of property within the municipality have been determined, the tax rate, often reported as a mill rate, can be established. The taxable value of each property, in conjunction with the established mill rate, is how the tax burden is apportioned and how the tax amounts for each property are determined.

II. Maine Constitution and Selected Statutory Provisions

- The Maine Constitution, Article IX, section 7, provides that “[w]hile the public expenses shall be assessed on estates, a general valuation shall be taken at least once in 10 years.”
- Title 36, [section 328\(7\)](#) requires physical inspection and inventory of each real parcel and personal property account at least every 4 years.
- Title 36, [section 328\(8\)](#) provides that “[a]ssessors will conduct annual sales ratio studies.”

III. Minimum Assessing Standards

State law, 36 MRS §327(1), establishes minimum assessing standards, requiring that a municipality's assessment ratio be between 70-110% of just value. If a municipality fails to meet the minimum assessing standard, it impacts:

- **Municipal reimbursement for the Tree Growth Program.** [Title 36, section 578](#), provides that municipalities are reimbursed 90% of the tax lost as a result of property in the Tree Growth Program; however, a municipality that fails to achieve the minimum assessment ratio loses 10% of the reimbursement for each one percentage point the minimum assessment ratio falls below 70%.
- **Taxpayer Exemptions.** The exemption amounts that a taxpayer may receive in connection with the Homestead Exemption,¹ the Veterans Exemption,² the Blind Exemption,³ and the Business Equipment Tax Exemption⁴ will all be affected by the municipality's assessment ratio. A municipality with an assessment ratio of less than 100% will have a corresponding reduction in the amount of the exemption to which its residents are entitled.

[Title 36, section 329](#) provides that if the Bureau of Revenue Services determines that a municipality has not met the minimum assessing standards established in Title 36, subchapter 5 [which includes minimum assessment ratios], the municipality may appeal the bureau's determination or accept the determination. In the case of acceptance by the municipality, the bureau must consult with the officers of the municipality and require steps by which the municipality is to achieve an acceptable level of just assessing practices. In requiring those steps, the bureau must endeavor to accommodate the preferences of the municipal officers. The steps may include membership, where applicable, in a primary assessing district, joining with a companion municipality in the hiring of a professional assessor or an assessing firm or other arrangements approved by the bureau.

IV. Valuation Practices

During its meetings in 2025, the Task Force learned that frequent revaluations provide benefits such as improving data quality, reducing significant changes in value, and making taxpayers more aware of the valuation process.⁵ Members also heard of examples of municipalities conducting infrequent revaluations and the impact it has on municipalities, local taxpayers, and public perception of the property tax system.

Some of the challenges to more frequent valuations mentioned by members and presenters before the Task Force included:

- Costs associated with full revaluations;
- Difficulties in finding a firm to perform assessing services;
- A lack of sufficient recent valuation data and staff to be able to conduct statistical analysis; and
- A lack of understanding about the importance of frequent revaluations by residents and municipal officials.

¹ See [36 MRS §683](#). For property tax years beginning on or after April 1, 2027, see 36 MRS §683-A.

² See [36 MRS §653](#). For property tax years beginning on or after April 1, 2027, see 36 MRS §683-A.

³ See [36 MRS §654-A](#). For property tax years beginning on or after April 1, 2027, see 36 MRS §683-A.

⁴ See [36 MRS §691](#).

⁵ See Lincoln Institute of Land Policy presentation to the Task Force dated October 24, 2025, available here: <https://legislature.maine.gov/doc/12063>.

In preparing its mid-2026 report to the Task Force, Progress and Poverty Institute (PPI) analyzed 2024 MVR data to determine overall compliance with the State’s valuation requirements and reviewed results of a survey distributed by the Maine Municipal Association to assessors within the State.⁶

PPI found that 91.1% of Maine jurisdictions are at or above the 70% minimum assessment threshold; however, 42 jurisdictions (8.5%) were below the minimum. In evaluating compliance with the 10-year valuation standard by Maine’s 494 municipalities, PPI depicted the distribution of municipalities by time since last valuation. See figure 1.

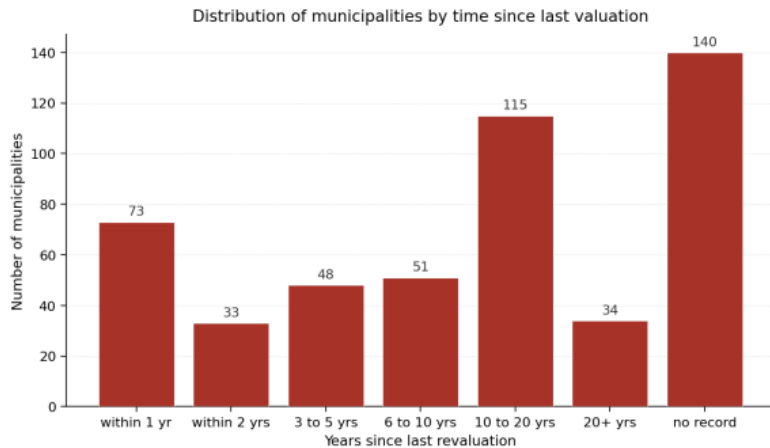
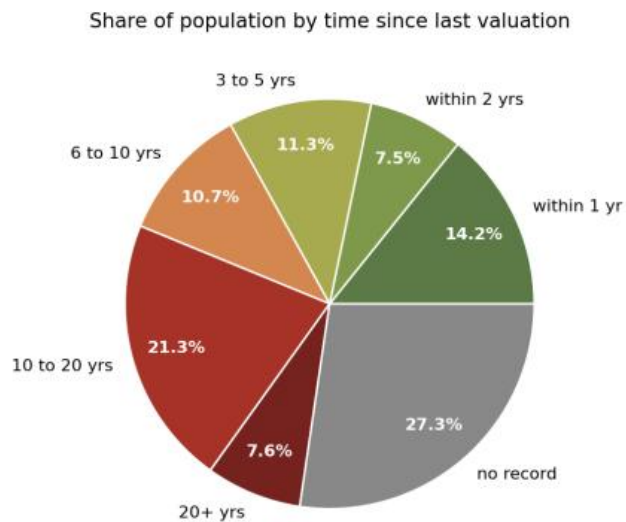


Figure 1

Figure 2, below, shows the re-weighting of the same distribution by 2022 population to provide “a clearer picture of how many Maine residents are actually affected.”



Share of Maine's population by time since last valuation.

Figure 2

⁶ Responses were received from 36 assessors representing approximately 60 jurisdictions.

PPI's report included the following key findings related to valuation practices:⁷

1. **The compliance failures are clustered.** 149 municipalities are more than ten years past their last recorded revaluation, and another 139 lack any recorded valuation date at all. Of the jurisdictions with certified ratios below 0.7, the large majority are also long overdue for revaluation. Enforcement of the existing constitutional ten-year standard, paired with better reporting infrastructure, would mechanically resolve a large share of the certified-ratio compliance problem.
2. **Assessors oppose hard regionalization, but soft regionalization is already happening.** Less than 14% of survey respondents support regionalization. At the same time, roughly 84% of very small jurisdictions in the sample share an assessor with at least one neighbor, and the contractor and software-vendor markets are concentrated in a small number of regional players. The state-level intervention with the broadest assessor support is regional support (training, software-licensing assistance, MRS oversight funding, professional-entry development), not regionalization.
3. **Residential assessments have not outpaced commercial assessments.** Both grew at similar rates from 2016 to 2024 in the MVR; if anything, market evidence suggests assessed values for commercial property have grown faster than the corresponding market prices, while assessed values for homesteads have grown more slowly than residential market prices. Assessment practice is not a major driver of rising homeowner tax bills.
4. **Exemptions should be periodically reviewed.** The single most-cited unprompted concern from assessors was the proliferation and administrative complexity of Maine's property-tax exemptions, with BETE singled out as having produced large unreimbursed local revenue losses. A statutory annual review of exempt properties, paired with a defined reauthorization cadence at the legislative level, would be a high-leverage step.

V. Other State Data

- **Other State Data – Failure to Comply with Revaluation Timing Requirements**
See attached memo provided by the National Conference of State Legislatures.
- **Property Tax Assessment Administration – 50 states and the District of Columbia**
See attached chart from the Lincoln Institute of Land Policy Property Tax Database [year: 2024]

⁷ For a full discussion of PPI's findings, please see Final Report: Research and Analysis for the Maine Real Estate Property Tax Relief Task Force, Progress and Poverty Institute & Center for Land Economics; 5 June 2026 at page 131, available here: <https://legislature.maine.gov/doc/12515>.

Failure to Reassess Property

Property reassessment requirements vary in every state; some require annual reassessments while other states don't have specific requirements. In states that outline the frequency with which property must be reassessed there may be penalties for towns and/or counties or assessors that do not comply.

Penalties range from losing state funding and/or grants awarded for the purpose of completing assessments (Connecticut, New York), fines (Massachusetts, Wisconsin), or removal from office (Kentucky). There is detailed information and links to statutes for several states below.

Connecticut

Reassessment required at least every 5 years.

[CT Gen Stat § 12-62.d\(1\)](#)

"... Any town that fails to effect a revaluation for the assessment date required by this section shall be subject to a penalty effective for the fiscal year commencing on the first day of July following such assessment date, and continuing for each successive fiscal year in which the town fails to levy taxes on the basis of such revaluation, provided the secretary shall not impose such penalty with respect to any assessment year in which the provisions of subsection (b) of section 12-117 are applicable. Such penalty shall be the forfeit of the amount otherwise allocable to such town pursuant to section 7-536, and the loss of fifty per cent of the amount of the grant that is payable to such town pursuant to sections 3-55i, 3-55j and 3-55k. Upon imposing said penalty, the secretary shall notify the chief executive officer of the amount of the town's forfeiture for said fiscal year and that the secretary's certification to the State Comptroller for the payments of such grant in said year shall reflect the required reduction."

Kentucky

Reassessment required at least every 4 years.

[KRS Sec. § 132.690\(3\)](#)

Taxable real property must be revalued at least once every 4 years. If a property value administrator fails to revalue property as required, the department has the authority to order and emergency revaluation. Furthermore, if a property valuation administrator willfully violates the revaluation requirements or refuses to comply with directions of the department to correct the assessment shall have their compensation suspended by the department and be subject to removal from office.

Marcus C. Evans Jr.

President, NCSL

Assistant Majority Leader,
Illinois

Lonnie Edgar

Staff Chair, NCSL

Mississippi Joint Legislative
PEER Committee

Tim Storey

Chief Executive Officer,
NCSL

Massachusetts

Property is reassessed annually and [certified by the state](#) every 5th year.

MGL §93. Failure to Assess Taxes Required by Law Penalized.

“An assessor who neglects to assess a state, county or district tax required by law shall be punished by a fine of not more than two hundred dollars.”

New Jersey

Property is reassessed annually

N.J. Stat. § 54:1-27

“The Director of the Division of Taxation may, if necessary, direct an assessor or other taxing officer to make a reassessment of any or all of the property, according to rules which they shall prescribe. If the assessor or other taxing officer fails to comply with the order, the director may appoint or designate some other person to make the new assessment under his direction. The assessment so made and affirmed by the director when certified by him to the taxing district shall be the assessment of such property for the year.

New York

Property must be reassessed at least once every four years.

NY CLS § 1573

New York provides financial assistance to assessing units or counties assessing on behalf of an assessing unit. Assessing units that fail to implement a revaluation in accordance with a plan approved by the commissioner are required to remit state aid they received for the purpose of revaluation.

Wisconsin

Property must be reassessed at least once in every 5-year period.

Wis. Stat. § 70.83

“If any person appointed or required to perform any duty under [ss. 70.75](#) and [70.76](#) shall be unable or neglect to do so, that person’s place may be filled by appointment by said department. If any person required to perform any duty under [ss. 70.75](#) to [70.84](#) shall willfully neglect or refuse to do so, that person shall forfeit to the state not less than \$50 nor more than \$250. In the appointment of persons to perform services under [ss. 70.75](#) to [70.84](#) the department of revenue shall not be required to select any of such persons from the residents of the district in which the reassessment is to be made. It shall not be necessary for the said department to wait until the assessment in any district is completed before making an order for reassessment therein under [ss. 70.75](#) to [70.84](#); but it shall be entitled to make such order whenever it shall be satisfied from the work already done upon such assessment that when completed it will not be in substantial compliance with law.”

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State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
Alabama	2024	Assessment administration is primarily performed at the county level. There are 67 assessing districts. At local option, city councils may appoint an assessor.	Appointed	Every year	No, physical re-inspection is not required by the state		Properties are assessed annually as of 1 October. All Alabama counties are under an ‘annual reappraisal’ program which requires the assessing official to review 1/4 of the County each year, and to assess any/all additional buildings identified during this process for the upcoming tax year.
Alaska	2024	Assessment administration is primarily performed at the borough and municipal levels. There are 19 boroughs, only 15 levy a property tax, and of the 145 home rule, first and second class cities, only 9 of those located outside of boroughs and 12 located within organized boroughs levy a property tax.	Appointed	No fixed schedule	No, physical re-inspection is not required by the state		Properties are assessed annually as of 1 January. Properties are revalued on locally determined cycles not to exceed 6 years. Not all municipalities levy a property tax; therefore, not all municipalities have assessors. For those municipalities that do not levy a property tax, the State Assessor must estimate the full and true value without the assistance of a local assessor. The State Assessor then compiles the full value determination for each municipality annually and notifies each of the FVD. The full and true value of all taxable property, whether taxed or not, is included in the full value determination for the municipality. Re-inspection cycles are determined at local option, not to exceed 6 years.
Arizona	2024	Property is assessed by county assessors of the 15 Arizona counties.	Elected	Every year	Other		Real property is valued annually. For property classified as class 2, 3, or 4, which includes residential and agriculture property, the assessor may use the same valuation for up to 3 years. To use the same valuation for 3 years the assessor must file a specific plan for the valuations with the Department of Revenue, and the plan must be implemented uniformly throughout the county. Property will be assessed no later than December 15 of each year.

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							Assessors must make an on-site inspection of and appraise all agricultural properties every 4 years.
Arkansas	2024	There are 75 counties conducting assessments.	Elected	Every 4 years	No, physical re-inspection is not required by the state	Arkansas Department of Finance and Administration Assessment Coordination Training and Designation Program, amended 2020 [https://www.arkansasassessment.com/media/1338/training-and-designation-program-2021.pdf Assessed 02/24/2023] https://apps.lincolnst.edu/uploads/sources/arkansas/2021/ar-training-and-designation-program-2021.pdf Arkansas Assessment Coordination Department, Commercial Personal Property Manual (2021) [https://www.dfa.arkansas.gov/wp-content/uploads/2026_PP_Manual.pdf Accessed 01/26/2026] https://apps.lincolnst.edu/uploads/sources/arkansas/2024/ar-commercial-personal-property-appraisal-manual-2021-pp-manual.pdf Arkansas Assessment Coordination Department, Guidelines for the Mass Appraisal of Cropland, Timberland, and Pastureland in the	Effective in 2023, each county shall appraise all real property every 4 years. This was enacted in Act 139. The assessor must make an abstract of assessment showing the total assessed value of the county. On August 1st, the assessor turns over to the County Equalization Board his/her Real Property Assessment Book and his/her Personal Property Assessment Book. After August 1st, the County Equalization Board and not the assessor, has the legal authority to make value changes in any of the assessment books. The Assessment Coordination Division may grant an exception to the requirements to allow a county to temporarily remain on a reappraisal cycle of 3 to 5 years. With passage of legislation in 2023, all counties will be on a four-year cycle. The act grants some flexibility to allow transitions to the new 4-year system. All counties we be on a 4 year cycle by 2028. State statute and administrative code do not provide for regular re-inspections.

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						State of Arkansas revised 2023 [https://www.dfa.arkansas.gov/wp-content/uploads/2026_Guidelines_Report_Handout.pdf Accessed 01/26/2026] https://apps.lincolninst.edu/uploads/sources/arkansas/2024/ar-2026-guidelines-cropland-timberland-report-handout.pdf	
California	2024	There are 58 counties conducting assessments.	Elected	Other - see footnote	No, physical re-inspection is not required by the state	Section 15606, subdivision (c), of the Government Code directs the BOE to prescribe rules and regulations governing assessors in the performance of their duties, and subdivision (f) provides that the BOE shall issue instructions, such as those set forth in https://www.boe.ca.gov/proptaxes/ahcont.htm While regulations adopted by the BOE are binding as law, Board-adopted handbook sections are advisory only. California State Board of Equalization, State Assessment Manual (Mar 2016) [http://www.boe.ca.gov/proptaxes/pdf/SAM_2016.pdf Accessed 11/14/2024] https://apps.lincolninst.edu/uploads/sources/california/2016/CA-State-	Proposition 13 which limits revaluation to changes in ownership or completion of new construction, does not apply to personal property or property assessed by the Board of Equalization. Personal property is assessed annually. The county assessor is responsible for the assessment of most property. However, the California Constitution (article XIII, section 19) requires the Board of Equalization to assess property (except franchises) owned or used by regulated railway, telegraph or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity. The California Constitution also requires the Board to assess pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties. The assessed values as determined by the Board (except for the railway car companies) are allocated to the counties and other local tax jurisdictions. These properties are assessed annually at full value. The assessed value of most property is based on its purchase

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						Assessment-Manual-Board-of-Equalization-Mar-2016.pdf The Assessors' Handbook is a series of manuals developed by the staff of the Board of Equalization. These manuals are available online at [http://www.boe.ca.gov/proptaxes/ahcont.htm Accessed 11/13/2024].	price and revalued upon a change in ownership or upon completion of new construction. The process to determine the value of real property was established by Proposition 13. Under this system, when real property is purchased, the county assessor assigns it an assessed value that is equal to its purchase price, or “acquisition value.” When market value falls below its assessed value as set by Proposition 13, value as set to its current market value and increases until reaches the Proposition 13 value. State assessed and personal property are assessed annually. See footnotes. State role: The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the County Assessor in the valuation of properties are in conformity with all provisions of law. State statutes and administrative code do not provide for regular re-inspections. However, the governing body of a taxing jurisdiction (except for a school district) may request a reassessment to be completed by no later than May 15.
Colorado	2024	County governments in Colorado are responsible for overseeing the discovery, listing, classification, and valuation of all property within the county. All 64 counties in the state oversee	Elected	Every 2 years	No, physical re-inspection is not required by the state	Colorado Department of Local Affairs, Administrative and Assessment Procedures Vol. 2 (revised 2021) [https://drive.google.com/file/d/1dH2d3aNbEiOQlerIKuXqB18pS6XZ9	The board of commissioners within each county has the option of breaking up the county into smaller assessment subdistricts and requiring the county assessor to appoint a deputy assessor in each subdistrict. Under the law, counties assess property every two years and

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		property assessments in their jurisdictions.				BsF/view Accessed 11/17/2025] https://apps.lincolnst.edu/uploads/sources/colorado/2021/co-assessors-reference-administrative-and-assessment-procedures-manual-october-2021-arl-volume-2-final.pdf	on January 1 of the odd-numbered year the assessor assigns a value based on data gathered from the prior 18 months. Colorado does not require the physical re-inspection of properties; however, the state assessment manual recommends that, through a predetermined period of time, all real property parcels should receive a complete physical inspection.
Connecticut	2024	169 cities and towns conduct assessments.	Mixed	Every 5 years	Yes, physical re-inspection is required by the state, but not on a fixed schedule	Connecticut Office of Policy and Management, Certified Connecticut Revaluation Employee Guidebook (2023) [https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/Revaluation-Guidebook.pdf Accessed 05/16/2023]] https://apps.lincolnst.edu/uploads/sources/connecticut/2022/ct-2023-revaluation-guidebook.pdf	Assessors must revalue property at least once every 5 years. This occurs on a rotating basis; reappraisals occur on varied cycles, so that some jurisdictions complete reappraisals in different years from others. At the town's option, may provide a phase-in, not less than 25% in any assessment year commencing prior to 1 October 2024, or 20% in any assessment year commencing on or after 1 October 2024. An assessor may, at any time, fully inspect a parcel of improved real property. Inspections are required once during every 10 assessment years.
Delaware	2024	There are 3 counties conducting assessments, but the counties can adopt local assessment lists. The Board of Assessment may enter into agreement with the proper authorities of any city, town or municipality to inspect and copy any assessment made for local	Appointed	Every 5 years	No, physical re-inspection is not required by the state		Chancery Court decision in a school funding case has resulted in each county undertaking reassessments. In New Castle County, property assessments are based upon 1983 property values. All taxable parcels in Kent County are valued as of the date of the last reassessment in the county, which is 1 June 1987, using building construction costs and land values prevailing as of that date. In Sussex County, real property is appraised based on 1973 market values. Each county anticipates that the final reassessment will be

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		purposes. If such local assessment assesses all property at its true value in money, the Board may adopt such local assessment as the assessment for county purposes.					completed by 2025. Legislation enacted in 2023 requires that revaluation must be undertaken at least once every 5 years. This is reflected in Ch. 162 (HB 62). In both New Castle and Sussex Counties, the Board of Assessment was abolished, and a Department of Finance was created, which now performs the assessments through its Property Tax Division. In these counties there is also a Board of Assessment Review, composed of 7 members (6-year terms), 6 of whom are appointed by the county council and one, a chairman, appointed by the county executive. The Board of Assessment Review hears any appeals and reviews assessment procedures of the Department of Finance. As of 8 January 2013, the Kent County Board of Assessment was eliminated, and the Board of Assessment Review was created with the Department of Finance exercising the assessment function. This was enacted in 2011, H169. Regarding assessment responsibilities, Kent County has an appointed Board of Assessment; New Castle has an appointed Department of Land Use; and Sussex has an appointed Department of Finance. The structures of these bodies and organization of labor are specific to each department. Each county must reassess all property at least once every 5 years. Each county is undertaking a revaluation, to be completed by 2025. Beginning with the adoption of that assessment, all real property must be reassessed by the

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							county at least once every 5 years. This new requirement was enacted in 2023, chapter 162 (HB 62). New Castle County Delaware has completed a revaluation of all real property effective for the 2025 Tax Roll. Your “2025 New Tentative Assessed Value” is based on 100% of the current fair market value of your property, as of July 1, 2024. Physical re-inspection is not required, but the Board of Assessment, or any member thereof, may personally inspect each tract, or parcel of real estate, and shall report in writing to the Board its or his opinion as to its value. If it shall appear that any property as returned by the owner or as listed on the books is not sufficiently valued, the board of assessment shall give notice thereof to the owner or person making such return and valuation, and shall fix a day, not less than 10 days after the date of the notice, for a hearing and determination. The powers granted in this section may be exercised by the Department of Finance in Sussex County and the Department of Land Use in New Castle County.
District of Columbia	2024	The District conducts property assessments.	Appointed	Every year	Yes, physical re-inspection is required by the state, but not on a fixed schedule	District of Columbia Office of Tax and Revenue, 2023 General Reassessment Program Reference Materials (Mar 2022) [https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/TY_2024_ARM_no_blanks.pdf Accessed 11/18/2025] https://apps.lincolnninst.edu/uploads/	Property must be assessed every year. A portion of all properties will be physically reviewed each year. During the review, the assessor will visit properties to verify property characteristics existing in our current assessment records. In certain circumstances, neighborhood inspections may be made in place of individual property inspections.

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						sources/dc/2024/dc-general-reassessment-program-ty-2024-arm-mar-2023.pdf	
Florida	2024	There are 67 counties conducting assessments under the supervision of the Florida Department of Revenue.	Elected	Other - see footnote	Yes, physical re-inspection is required by the state on a fixed schedule	Florida Department of Revenue, Florida Real Property Appraisal Guidelines (2002) [https://floridarevenue.com/property/Documents/FLrpg.pdf Accessed 11/18/2025] https://apps.lincolnninst.edu/uploads/sources/florida/2016/FL-The-Florida-Real-Estate-Appraisal-Guidelines-Department-of-Revenue-November-2002.pdf	Appraisers are encouraged to use mass data collections and ratio studies in revaluing property. Appraisers shall take into consideration the presence of imported drywall in assessing the value of a property. The effective date of the annual real property appraisal is 1 January. Homestead property that is eligible for and subject to the assessment limits under the constitutional amendment known as Save our Homes is assessed based on its purchase price and annual increase in assessment limited to 3 percent or less, not to exceed just value. The property is reassessed at just value upon a change in ownership or in the event of the termination of homestead status. For non-homestead properties, the assessments are limited to 10 percent increase over the prior year's assessment except for school district levies. The property is reassessed at just value upon a change in ownership. Re-inspection is required every 5 years. The property appraiser may use image technology to conduct assessments as he or she deems necessary.
Georgia	2024	County governments are in charge of conducting property assessments. There are 159 counties in the state.	Appointed	Every year	No, physical re-inspection is not required by the state	Georgia Secretary of State, Appraisal Procedures Manual (2022) [https://rules.sos.ga.gov/gac/560-11-10 Accessed 11/18/2025] https://www.lincolnninst.edu/sites/default/files/gwipp/upload/sources/Ge	Re-inspection is not required; however, the chief appraiser or other members of the county appraisal staff may inspect a property at any time to make an accurate determination of its fair market value.

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						orgia/2022/ga_department560rulesofdepartmentofrevenue.pdf	
Hawaii	2024	The 4 major counties conduct assessments; Kauai, Honolulu, Hawaii, and Maui. The fifth county, Kalawao, is under the jurisdiction of Maui and the State of Hawaii.	Mixed	Every year	No, physical re-inspection is not required by the state		According to state constitution, all functions, powers and duties relating to the taxation of real property shall be exercised exclusively by the counties, with the exception of the county of Kalawao. Property taxes are administered completely at the local level.
Idaho	2024	Assessment of locally assessed property is done by Idaho's 44 counties.	Elected	Every year	Yes, physical re-inspection is required by the state on a fixed schedule		Property must be revaluated at least once every 5 years. This is done on a rotating cycle. Annually, all taxable property, not appraised that year, shall be indexed to reflect current market value for assessment purposes using market value property transaction and result of the annual appraisal of taxable property. Revaluation of property includes a field inspection of property.
Illinois	2024	Counties and townships conduct assessments. There are 102 counties. County assessment officials on a statewide basis are collectively called chief county assessment officers. In Cook and St. Clair counties, the county assessor has primary assessment responsibility. In the commission counties, which have no township level government, the supervisor	Mixed	Other - see footnote	No, physical re-inspection is not required by the state		In a township or multi-township assessment district with \$25,000,000 or more of non-farm equalized assessed value or \$1,000,000 or more in commercial and industrial equalized assessed value, no person is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for, or be appointed to fill vacancies in, the office of township or multi-township assessor, unless he or she possesses at least one of the following qualifications: a currently active Certified Illinois Assessing Officer designation from the Illinois Property Assessment Institute; a currently active AAS, CAE, or MAS designation from the International Association of Assessing Officers; a currently active MAI, SREA, SRPA, SRA, or RM designation from the Appraisal Institute; a

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		of assessments has primary assessment responsibility. In the other counties, township or multi-township assessors have primary assessment responsibility. There are over 900 of these elected assessors, most of whom serve part-time only.					currently active professional designation by any other appraisal or assessing association approved by the Department. To be eligible for appointment or to be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of supervisor of assessments, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the Department to the county clerk: 1) A currently active Certified Illinois Assessing Officer designation from the Illinois Property Assessment Institute; 2) a currently active AAS, CAE, or MAS designation from the International Association of Assessing Officers; 3) a currently active MAI, SREA, SRPA, SRA, or RM designation from the Appraisal Institute. In the counties with less than 3,000,000 inhabitants, county assessors or assessment supervisors may be either elected or appointed after the county board adopts such an ordinance or a referendum is approved the voters in the county The term of office of supervisor of assessments shall be 4 years from the date of appointment and until a successor is appointed and qualified, or a successor is elected and qualified. Revaluation cycle: Cook County is divided into 3 assessment districts (City of Chicago, northern suburbs, and southern suburbs). One of Cook County's three assessment districts is revalued each year.

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							By law, each property, other than farmland, must be viewed, inspected, and revalued once every 4 years (every 3 years in Cook County). Farmland is reassessed each year. Between these general assessments, assessors may revalue property if its value is incorrect. A county board may, by resolution, divide the county into 4 assessment districts. In these counties, one district is reassessed each year on a rotating basis. State statutes and administrative code do not provide for regular re-inspection.
Indiana	2024	Counties and townships conduct assessments. There are 92 counties in Indiana.	Elected	Every year	Yes, physical re-inspection is required by the state, but not on a fixed schedule	Indiana Department of Local Government Finance, Assessor's Operations Manual (2021) [https://www.in.gov/dlgf/files/2021-assessment-guidelines/Assessment-Manual.pdf Accessed 01/26/2026] https://apps.lincolninst.edu/uploads/sources/indiana/2022/in-local-government-finance-2021-assessment-manual.pdf	Annual adjustments ensure an assessment reflects current market value-in-use of a property. With annually adjusted market-based assessments, taxpayers are assured their assessment reflects market conditions during the prior year. Reassessment shall be completed on or before May 1 of every fourth year, with property divided into four groups, with one group being assessed each year. Physical re-inspection is done during the revaluation cycle of real property.
Iowa	2024	Most real property is assessed locally by either the county or city assessor. Any city having a population in excess of 10,000 may provide by ordinance for the office of city assessor. There are 99 counties and 8 cities conducting assessments.	Appointed	Every 2 years	No, physical re-inspection is not required by the state	Iowa Department of Revenue, Iowa Real Property Appraisal Manual nd (9 volumes Residential Schedule presented here) [https://tax.iowa.gov/iowa-real-property-appraisal-manual Accessed11/17/2025] https://apps.lincolninst.edu/uploads/	State statutes and administrative code do not provide for regular re-inspections. However, state appraisal manual suggests physical inspection should take place every 4 to 6 years.

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						sources/iowa/2021/ia-residential-schedule.pdf	
Kansas	2024	Counties conduct assessments. However, multiple counties may form the basis of an appraisal district. Kansas has 105 counties.	Appointed	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	Kansas Department of Revenue 2019 Directive 19-048 Procedures and Guidelines for Valuing Property [https://www.ksrevenue.gov/pdf/dir19-048.pdf Accessed 11/17/2025] https://apps.lincolnst.edu/uploads/sources/kansas/2021/ks-procedures-and-guidelines-for-valuing-property-dir19-048-2019.pdf	An appraisal and classification of all parcels of real property shall be made on an annual basis. Every parcel of real property shall be actually viewed and inspected by the county or district appraiser once every 6 years. Any county or district appraiser shall be deemed to be in compliance with the foregoing requirement in any year if 17% or more of the parcels in such county or district are actually viewed and inspected.
Kentucky	2024	The assessment made for state purposes is the basis for the levy of ad valorem taxes by counties, school districts, and special districts. State assessments are made by the county with one property valuation administrator serving as a state employee in each county. Cities may opt to use county office valuations for properties situated within a county but are not required to do so (and are required to pay a fee for doing so). There are 120 counties that conduct assessments.	Elected	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	Kentucky Office of the PVA, 2023 Administration Assessment Manual (2023), [https://revenue.ky.gov/PVANetwork/PublishingImages/Pages/PVA-Education-Program/Administrative%20Manual%202022%20updates%20final.pdf accessed 11/17/2025] https://apps.lincolnst.edu/uploads/sources/kentucky/2021/ky-administrative-manual-2022-updates-final.pdf	Each city which elects to use the county assessment shall annually appropriate and pay each fiscal year to the office of the property valuation administrator for deputy and other authorized personnel allowance, supplies, maps and equipment, and other authorized expenses of the office \$0.005 for each \$100 of assessment, except that sums paid shall not be: 1) Less than \$250; 2) More than: a) \$ 40,000 in a city having an assessment subject to city tax of less than \$ 2,000,000,000; b) \$ 50,000 in a city having an assessment subject to city tax of \$ 2,000,000,000 or more, but less than \$3,000,000,000; c) \$ 60,000 in a city having an assessment subject to city tax of \$3,000,000,000 or more. Each parcel of real property shall be revalued each year. Property must be physically examined no less than once every 4 years.

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Louisiana	2024	Each of Louisiana's 64 parishes conduct assessments. Each parish is responsible for locally assessed property within their jurisdiction.	Elected	Other - see footnote	Yes, physical re-inspection is required by the state, but not on a fixed schedule	Louisiana Tax Commission, Rules, Regulations, and Guidelines Relating to the Assessment of Real and Personal Property [http://www.latax.state.la.us/Menu_RulesRegulations/Rules%20and%20Regs%20Changes/RULES.CS.pdf Accessed 05/24/2023] https://apps.lincolnst.edu/uploads/sources/louisiana/2020/la-rules-and-regs-tax-commission.pdf	The Louisiana Tax Commission provides certain information to assessors regarding the valuation of commercial property--depreciation rates and the average economic life of property. Assessors use Marshall & Swift to get cost information. Real property must be reappraised and valued at least every four years. Personal property is reassessed every year. For residential property subject to the homestead exemption, if the assessed value on the immovable property increases by a percent of the previous year's value, the value shall be phased-in over the four years, in equal percentage each year. In assessing land, the assessor shall personally, or by duly accredited deputy, visit each piece of taxable property or tract of land in his parish or district.
Maine	2024	For property tax assessment, property is divided into primary assessing areas and municipal assessing units. A primary assessing area is the basic geographic division of the state's territory for the purpose of property tax assessment and administration and is of the following two types. A single municipality that is a primary assessing area is designated as a primary assessing area and is called a primary assessing unit; the	Mixed	Fixed schedule, more than 5 years	Yes, physical re-inspection is required by the state on a fixed schedule		Treasurers and tax collectors of towns may not simultaneously serve as municipal officers or as elected or appointed assessors until they have completed their duties and had a final settlement with the town. The same person may serve as treasurer and tax collector of a municipality. Valuations must occur at least once every 10 years. Re-inspection must take place every 4 years.

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		unorganized territory also is handled this way. A multi-municipal area that is a primary assessing area is designated as a multi-municipal assessing area and is called a primary assessing district. Municipal assessing units arise because any municipality may decide not to be designated as a primary assessing area, either as a primary assessing unit or as part of a primary assessing district and is then designated a municipal assessing unit.					
Maryland	2024	The state Department of Assessments and Taxation is responsible for assessing all property values. Within the Department of Assessment and Taxation, the Real Property Valuation Division values the properties throughout the state, with 24 state assessment offices located in the counties. Those values are then certified to local governments.	Appointed	Every 3 years	Yes, physical re-inspection is required by the state on a fixed schedule	The Maryland Assessment Procedures Manual is a series of manuals developed by the staff of the Department of Assessments and Taxation. These manuals are available online at: [http://dat.maryland.gov/Pages/Procedures.aspx Accessed 11/13/2025].	Personal property subject to assessment is assessed annually. All properties are revalued every 3 years. For homestead property the taxable assessment is limited to a fixed percentage. A credit is calculated if assessment increased exceeding 10% or the lower cap enacted by the local governments from one year to the next. All properties are re-inspected every 3 years. Property is not required to be reviewed individually or separately but may be grouped. Physical inspection is needed if the property has been improved or subject of a recent sale or the department has been notified that the completed improvement has added at least \$1,000,000 in value.

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Massachusetts	2024	Cities and towns are responsible for assessing property.	Mixed	Every year	No, physical re-inspection is not required by the state	Massachusetts Department of Revenue, Assessment Administration: Law Procedures and Valuation Course 101 Handbook, Chapter 1 Assessment Administration Module (January 2023) [https://www.mass.gov/service-details/course-101 Accessed 11/17/2025] https://apps.lincolnst.edu/uploads/sources/massachusetts/2021/machapter1-assessment-administration.pdf	The former Fort Devens military base is operating under special legislation while being developed and is assessing taxes on property within its boundaries, even though it is located within 3 towns. According to the state, most cities and towns have 3-member elected boards of assessors. Appointed boards are usually found in cities and larger towns. Municipal assessors act as assessors for special improvement districts that levy taxes on property within the municipality. Many communities, particularly smaller towns, contract for revaluation services. Each city and town must value property each year. The Department of Revenue reviews local assessing practices every 3 years.
Michigan	2024	Assessments are conducted in all townships, villages, and cities, 4th class cities, home rule cities, and counties.	Mixed	Every year	No, physical re-inspection is not required by the state	Michigan Department of Treasury, State Tax Assessor's Manual Volume I & II (2003) Volume I - [http://www.michigan.gov/documents/Vol1-02GeneralInstructions-PricingExamples_120864_7.pdf Accessed on 11/24/2025] https://apps.lincolnst.edu/uploads/sources/michigan/2016/MI-Assessors-Manual-VolI-Department-of-Treasury-2003.pdf Volume II - [http://www.michigan.gov/docume	Effective 3 March 2024, a local jurisdiction may opt out of appointing an assessor may have the state Tax Commission appoint one by having an interlocal agreement executed by the county commissioners and a majority of the assessing districts. This was enacted Public Act 12 of 2024 (HB 4979) If a local assessing district does not have an assessor qualified by certification of the board, and has not employed a certified assessor, the assessment shall be made by the county tax or equalization department or the state tax commission and the cost of preparing the rolls shall be charged to the local assessing district. The board may also grant a conditional 6-month certification

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						nts/Vol1-02GeneralInstructionsPart2_120896_7.pdf Accessed on 11/24/2025] https://apps.lincolninst.edu/uploads/sources/michigan/2016/MI-Assessors-Manual-VolIII-Department-of-Treasury-2003.pdf Volume III - [http://www.michigan.gov/docume nts/Vol1-02GeneralInstructionsPart3_120866_7.pdf Accessed on 11/24/2025] https://apps.lincolninst.edu/uploads/sources/michigan/2016/MI-Assessors-Manual-VolIII-Department-of-Treasury-2003.pdf	to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term. A village that is located in more than 1 assessing district may, in a form and manner prescribed by the state tax commission, request state tax commission approval that the assessment of property within the village be combined with the assessment of property in 1 of those assessing districts. All assessing officials whose duty it is to assess real or personal property on which real or personal property taxes are levied by any taxing unit of the state shall use only the official assessor's manual or a manual approved by the state tax commission consistent with the official assessor's manual, with their latest supplements, as prepared or approved by the state tax commission as a guide in preparing assessments. Beginning with the tax assessing year 1978, all assessing officials shall maintain records relevant to the assessments, including appraisal record cards, personal property records, historical assessment data, tax maps, and, through calendar year 2018, land value maps, consistent with standards set forth in the assessor's manual published by the state tax commission. An assessment of all the property in the state liable to taxation shall be made annually in all townships, villages, and cities by the applicable assessing officer. Property is assessed at 50% of its true cash value. Taxable value cannot increase in any year by more than the lesser of 5% or inflation as measured by the U.S. Consumer Price Index.

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							When property is transferred, the property is reassessed to market value with assessed value which is 50% of market value. The cap remains on agricultural and timber land when transferred if kept in current use State statutes and administrative code do not provide for regular re-inspection.
Minnesota	2024	Assessors in each of the state's 87 counties determine the value of all property subject to taxation. In addition, assessors in first class cities have the powers and authorities of a county assessor.	Appointed	Every 5 years	Yes, physical re-inspection is required by the state on a fixed schedule	Minnesota Department of Revenue, Property Tax Administrator's Manual-(2025) [https://www.revenue.state.mn.us/sites/default/files/2025-10/combined-module_0.pdf Accessed 11/24/2025] https://apps.lincolnst.edu/uploads/sources/minnesota/2024/mn-all-modules-assessment-guide-combined-module-2025.pdf	County assessors make final valuation decisions by working with city assessors, who determine the market values of properties in their jurisdictions. County assessors have authority over local assessors, and have the responsibility to examine and, in some cases, override their appraisals. Local assessors are appointed by their city board. At least 1/3 of all properties must be revalued each year. Assessors are authorized to physically inspect properties for the purpose of accurately determining their market values. The assessor shall actually view and determine the market value of each tract or lot of real property listed for taxation, including the value of all improvements and structures thereon, at maximum intervals of five years. Before inspecting properties, however, they must receive permission from the owners.
Mississippi	2024	Assessors in each of Mississippi's 82 counties determine the value of all property subject to taxation. Counties with fewer than 5,000 residents must employ at least 1 assessor, and counties with greater than	Elected	Every year	No, physical re-inspection is not required by the state		Although physical re-inspection is not required, assessors have the right to request financial data, such as the insured value of any property, from all property owners. In addition, assessors have the authority to enter and inspect places of business during reasonable working hours.

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		5,000 residents must employ at least 2 assessors.					
Missouri	2024	Property tax assessment is done by Missouri counties and the City of St. Louis.	Mixed	Every 2 years	Yes, physical re-inspection is required by the state, but not on a fixed schedule	Missouri State Tax Commission, Assessor's Manual [https://stc.mo.gov/wp-content/uploads/sites/5/2019/05/CHAPTER1-Revised-05-17-2019.pdf Accessed 12/01/2025] https://apps.lincolnst.edu/uploads/sources/missouri/2019/mo-2019-assessors-manual-state-tax-commission-may-17-2019.pdf	Real property is assessed on a 2-year cycle. The value placed on a property for an odd-numbered year is placed on the property for the next even numbered year. Any physical change to a property which would affect value can be reflected on the tax rolls for the even-numbered year. However, changes due to things such as market conditions cannot be made in the even-numbered year. Personal property is assessed each year. Although no general physical re-inspection is required, before the assessor may increase the assessed valuation of any parcel of subclass 1 real property by more than 15% since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.
Montana	2024	The Montana Department of Revenue conducts all assessments of taxable property.	Appointed	Other - see footnote	No, physical re-inspection is not required by the state	Montana Department of Revenue, Montana Appraisal Guide [https://mtrevenue.gov/wp-content/uploads/dlm_uploads/2025/01/2025-2026-Res-Comm-Indust-Manual-FINAL.pdf 01/27/2025] https://apps.lincolnst.edu/uploads/sources/montana/2024/mt-2025-2026-res-comm-indust-manual-final.pdf	The department shall mail or provide electronically to each owner or purchaser under contract for deed a notice that includes the land classification, market value, and taxable value of the land and improvements owned or being purchased. A notice must be mailed or, with property owner consent, provided electronically to the owner only if one or more of the following changes pertaining to the land or improvements have been made since the last notice: (i) change in ownership; (ii) change in classification; (iii) change in valuation; (iv) addition or subtraction of personal property affixed to the land. The notice must include the following for the taxpayer's informational and informal classification and appraisal review purposes: (i) a notice of the availability of all the property tax assistance programs

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							available to property taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax assistance programs provided for in Title 15, chapter 6, part 3, and the residential property tax credit for the elderly provided; (ii) the total amount of mills levied against the property in the prior year; (iii) a statement that the notice is not a tax bill; (iv) a taxpayer option to request an informal classification and appraisal review by checking a box on the notice and returning it to the department. Effective 18 April 2019, during the second year of each reappraisal cycle, the department shall provide the revenue interim committee with a report, in accordance with 5-11-210, of tax rates for the upcoming reappraisal cycle that will result in taxable value neutrality for each property class. Admin. R. Mont. 42.18.120 was removed as it was repealed effective in 12/12/2014. The department shall administer and supervise a program for the reappraisal of all taxable property. Class three, agricultural, and Class four, residential, industrial, and commercial, must be revalued revalued every 2 years. Class ten, forestry, must be revalued every 6 years. All other property must be revalued annually While physical re-inspections are not required, members of the appraisal staff may inspect a property at any time to make an accurate determination of its value.
Nebraska	2024	Counties conduct assessments. The State has the authority assume the	Mixed	Every year	Yes, physical re-inspection is required by		Inspections on a portion of the parcels of land in each county are required each year prior to March 19. The apportionment

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		assessment function of the counties.			the state, but not on a fixed schedule		must be such that all property must be reinspected at least every 6 years.
Nevada	2024	There are 16 counties and the City of Carson City conducting assessments, for a total of 17 assessing districts.	Elected	Every year	No, physical re-inspection is not required by the state	Nevada Department of Taxation, Personal Property Manual [https://tax.nv.gov/wp-content/uploads/2024/04/2024-2025_Personal_Property_Manual.pdf Accessed 12/02/2025] https://apps.lincolnst.edu/uploads/sources/new-mexico/2024/nm-2024-2025-personal-property-manual-division-local-gov-services.pdf	Property of an interstate or intercounty nature is assessed by the Nevada Department of Taxation. Each year the county assessor shall then determine the taxable value of all such property. State statutes and administrative code do not provide for regular re-inspections.
New Hampshire	2024	Municipalities are responsible for conducting assessments, but any 2 or more municipalities are authorized to form Cooperative Assessment Districts.	Appointed	Other - see footnote	Yes, physical re-inspection is required by the state, but not on a fixed schedule	New Hampshire Assessing Standards Board, Understanding NH Property Taxes: The Official New Hampshire Assessing Reference Manual (2019) [https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/documents/assessing-reference-manual.pdf Accessed 12/02/2025] https://apps.lincolnst.edu/uploads/sources/new-hampshire/2020/nh-assessors-manual-asb-manual2019.pdf	The state constitution requires all estates to be revalued at least once every 5 years, though the general court may order more frequent revaluations. Municipalities with populations over 10,000 may authorize annual appraisals by a majority vote of the governing body after holding 2 public hearings and providing public notice. Physical re-inspection is required as part of the revaluation cycle. 100% interior inspections are required unless it is impossible to procure agreement from owners or either the structures or inhabitants pose a danger to inspectors.
New Jersey	2024	Municipal Tax Assessor's Offices and County Tax Boards are responsible for assessments. Municipalities	Mixed	Every year	No, physical re-inspection is not required by the state	New Jersey Department of the Treasury State, Real Property Appraisal Manual for New Jersey Assessors Third Edition (2021)	Annually, each county tax administrator will ascertain and determine, according to his best knowledge and information, the general ratio or percentage of true value at which the real property of each taxing district is in fact assessed, expresses

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		are the taxing districts which generally assess and collect local property taxes. A municipality may be a city, town, township, village, borough, or any political division less than a county, empowered to levy taxes, make assessments, or fix rates. The county Board of Taxation within each county has supervision and control of all the assessors and other officers charged with the duty of assessment of taxes in any municipality within that county.				[https://www.nj.gov/treasury/taxation/pdf/lpt/realpropertyappraisal.pdf Accessed 12/02/2025] https://apps.lincolnst.edu/uploads/sources/new-jersey/2020/nj-realpropertyappraisal-treasury-2021.pdf	the difference as a ratio and averages the ratios for each town and lists these ratios in a table. The county tax administrator and assessor shall prepare and submit an equalization table on or before March 1, or on or before May 15 in the case of a county board of taxation participating in the demonstration program. The property assessment appeal process will occur before the calculation of the Local Property Tax rate. State statutes and administrative code do not provide for regular re-inspections.
New Mexico	2024	Each of the 33 counties in New Mexico is responsible for assessment of locally assessed property within their county.	Elected	Every year	No, physical re-inspection is not required by the state	New Mexico Tax and Revenue Department, Standard Appraisal Report Guidelines 2023 [https://www.tax.newmexico.gov/businesses/wp-content/uploads/sites/4/2023/10/Standard-Appraisal-Report-Guidelines-10-27-2023.pdf accessed 12/02/2025] https://apps.lincolnst.edu/uploads/sources/new-mexico/2023/nm-standard-appraisal-report-guidelines-10-27-2023.pdf	However, residential property shall be valued at its current value; provided the value of a property in any tax year shall not exceed the higher of 103 percent of the value in the tax year prior to the tax year in which the property is being valued or 106.1 percent of the value in the tax year two years prior to the tax year in which the property is being valued. Upon change of ownership, the property value will revert to the current value. State statutes and administrative code do not provide for regular re-inspections.

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						New Mexico Business Personal Property Valuation Guidelines 2024 [https://www.tax.newmexico.gov/businesses/wp-content/uploads/sites/4/2024/01/2024-BPP-Manual.pdf Accessed 12/02/2025] https://apps.lincolninst.edu/uploads/sources/new-mexico/2023/nm-personal-property-2024-bpp-manual.pdf New Mexico EDGE County College, The New Mexico County Assessor Handbook 2022 edition [https://nmedge.nmsu.edu/documents/assessor_2022_handbook_final_november%2016.pdf Accessed 12/02/2025] https://apps.lincolninst.edu/uploads/sources/new-mexico/2024/nm-edge-assessor-2022-handbook-final-november-16.pdf	
New York	2024	Counties, cities, and towns can obtain assessing districts.	Mixed	No fixed schedule	Yes, physical re-inspection is required by the state on a fixed schedule	No single manual is available. New York Department of Taxation and Finance Office of Real Property Tax Services Uniform assessment standards [https://www.tax.state.ny.us/research/property/reports/ratio/uniformassm	The taxable status of a special franchise shall be determined on the basis of its value and its ownership as of the first day of January of the year preceding the year in which the assessment roll on which such property is to be assessed is completed and filed in the office of the city or town clerk, except that taxable status of such properties shall be determined on the basis of ownership as of the first day of January of the second year preceding the date required by

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						ntstd/index.htm Accessed 12/03/2025] https://apps.lincolninst.edu/uploads/sources/new-york/2024/ny-valuation-standards.pdf	law for the filing of the final assessment roll for purposes of all village assessment rolls. Assessors in Nassau County, Albany, Buffalo, Rochester, Syracuse, and Yonkers are not required to obtain basic certification. Assessing units that voluntarily agree to revalue real property every 4 years and inventory every 6 years receive no more than \$5 per parcel in state aid for doing so. For non-participating assessing units, the aid is not to exceed \$2 per parcel. New York State has no mandated reassessment cycle or that all assessments be at 100% of market value. However, a majority of cities and towns have conducted reassessments in recent years, and approximately 30% reassess every year or every third or fourth year. Office of Real Property Tax Services provides aid to municipalities that commit to a reassessment cycle (up to \$5 each reappraisal year; up to \$2 in interim years). A municipality must implement a program to physically inspect and re-appraise each property at least once every 6 years.
North Carolina	2024	100 counties conduct assessments.	Appointed	Other - see footnote	No, physical re-inspection is not required by the state	North Carolina Department of Revenue Local Government Division Assessor Handbook (Nov 2019) [https://www.ncdor.gov/media/10848/open Accessed 12/02/2025]	The assessor must annually review at least one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor must review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The period of the review

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State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
						https://apps.lincolninst.edu/uploads/sources/north-carolina/2020/nc-assessor-handbook-final-dor-nov-2019.pdf North Carolina Department of Revenue Local Government Division Reassessment Standards (2017) [https://www.ncdor.gov/documents/files/ncdor-reappraisal-standards/open Accessed 12/02/2025] https://www.lincolninst.edu/sites/default/files/gwipp/upload/sources/No%20rth%20Carolina/2022/nc-reappraisal_standards_final_november1_2017.doc	process is based on the average of the preceding three years' data. A county may elect to revalue more frequently. A county whose population is 75,000 or greater according to the most recent annual population estimates certified to the Secretary by the State Budget Officer must conduct a reappraisal of real property when the county's sales assessment ratio is less than .85 or greater than 1.15. A reappraisal required under this provision must become effective no later than January 1 of the earlier of the following years: a. The third year following the year the county received the notice. b. The eighth year following the year of the county's last reappraisal.
North Dakota	2024	Assessments are made by city and township assessors in their respective districts and by the district assessor in an unorganized territory.	Mixed	Every year	No, physical re-inspection is not required by the state	North Dakota Office of the State Tax Commissioner, Guideline - Property Tax: Dates and Procedures for the Assessment of Real Property (June 2023.) [https://www.tax.nd.gov/sites/www/files/documents/guidelines/property-tax/dates-procedures-for-assessment-of-real-property-guideline.pdf Accessed 12/02/2025] https://apps.lincolninst.edu/uploads/sources/north-dakota/2023/nd-	All counties or parts of counties that are not organized into civil townships must be divided into assessor districts. The board of county commissioners may order a reassessment of property when there is a showing of irregularities in assessment: (1) upon investigation of the county board; or (2) upon filing of a petition of at least ten freeholders in any political subdivision (a "freeholder" is an owner of real property in that subdivision but does not have to be a resident of the political subdivision in which the real property is located); or (3) upon request of the governing body of any political subdivision. The tax commissioner may order a reassessment of property.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
						guidelines-property-ta qx-dates-and-procedures-nd.pdf	A city having a class I assessor and has been determined by the state supervisor of assessments to have enough sales for an adequate sales ratio study, may maintain its property assessment records on behalf of the county. All real property subject to taxation must be listed and assessed every year with reference to its value, on 1 February of that year. However, individuals seeking an abatement, refund or compromise consents to inspection of the premises involved in the application by the board of county commissioners, the governing body of the city or township, or the state tax commissioner.
Ohio	2024	Auditors in each of Ohio's 88 counties are in charge of conducting property assessments and valuing property.	Elected	Fixed schedule, more than 5 years	No, physical re-inspection is not required by the state		A county auditor must obtain approval from the tax commissioner prior to entering into a contract with a private appraisal firm for revaluation services. Property must be revalued at least once every 6 years. County auditors must conduct full reappraisals of all property in their counties every six years, with updates every three years, and valuations of improvements based on building permits received from each city every year Physical re-inspections are not required; however, county auditors may enter a building for the purpose of viewing improvements and accurately determining the value of the property.
Oklahoma	2024	Counties conduct assessments. There are 77 counties in Oklahoma.	Elected	Every year	Yes, physical re-inspection is required by		All taxable real property is assessed annually as of January 1. All taxable personal property, except intangible personal property, personal property exempt from ad valorem

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
					the state on a fixed schedule		taxation, or household personal property, is listed and assessed each year as of January 1. Each county assessor must conduct a comprehensive program for the individual visual inspection of all taxable property within the county. Each assessor must maintain an active and systematic program of visual inspection on a continuous basis and establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each 4 years. Each county assessor will physically inspect real property as part of the visual inspection cycle and will require such examination as will provide adequate data from which to make accurate valuations.
Oregon	2024	There are 36 counties conducting assessments.	Mixed	Every year	No, physical re-inspection is not required by the state	Oregon Department of Revenue, Appraisal Methods Manual (May 2017) [https://www.oregon.gov/DOR/forms/FormsPubs/appraisal-methods_303-415.pdf Accessed 12/03/2025] https://apps.lincolnst.edu/uploads/sources/oregon/2017/OR-Appraisal-Methods-Department-of-Revenue-May-2017.pdf	All taxable property must be valued yearly. The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's maximum assessed value (MAV). MAV can't increase by more than 3 percent each year, unless there are changes to the property, such as the addition of a new structure, improvement of an existing structure, or subdivision or partition of the property. Each year the MAV and RMV for each property tax account are calculated. The property is then taxed on the lesser of these two values, which is called the "taxable assessed value." State statutes and administrative code do not provide for regular re-inspections.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
Pennsylvania	2024	Supervisory boards in the state's 67 counties, including the consolidated city-county government of Philadelphia, conduct assessments. In addition, some third class cities--meaning cities with populations below 250,000--conduct their own assessments.	Mixed	Other - see footnote	No, physical re-inspection is not required by the state		The State of Pennsylvania does not have a mandatory revaluation cycle. Ideally, revaluation is conducted every four to six years for every county.
Rhode Island	2024	Cities and towns conduct assessments.	Mixed	Fixed schedule, more than 5 years	No, physical re-inspection is not required by the state		Every city or town must conduct a revaluation within 9 years of the date of the prior revaluation and shall conduct an update of real property every 3 years from the date of the last revaluation. State statutes and administrative code do not provide for regular re-inspection.
South Carolina	2024	All property tax assessments are conducted by the state's 46 county governments. County assessors are responsible for the assessment of real property, and county auditors are responsible for the assessment of personal property.	Mixed	Every 5 years	No, physical re-inspection is not required by the state	South Carolina Department of Revenue, 2015 South Carolina Property Tax Manual (Mar 2015) [https://dor.sc.gov/resources-site/publications/Publications/Property_Tax_Guide.pdf Accessed 06/07/2021] http://www.lincolninst.edu/subcenters/significant-features-property-tax/upload/sources/South%20Caroli	Any increase in the fair market value of real property attributable to the periodic countywide appraisal and equalization program is limited to 15% within a 5-year period. The assessed value of the parcel is adjusted when ownership changes.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
						na/2014/SC%20Property%20Tax%202014%20Edition.pdf	
South Dakota	2024	Each county in the state is an assessment district. Assessment is done by the board of equalization. There are 66 counties in South Dakota.	Appointed	Every year	No, physical re-inspection is not required by the state		When practical, the director of equalization shall actually view each property. The director of equalization may enter upon and inspect all property for the purpose of determining the value of the property or to discover and list property that has been omitted from the assessment rolls. Each year, the director shall list the taxpayers whose property has been inspected and shall file the list with the county auditor.
Tennessee	2024	Assessment of locally assessed property is done by Tennessee counties. There are 95 counties in Tennessee.	Elected	Other - see footnote	Yes, physical re-inspection is required by the state on a fixed schedule		Reappraisal shall be accomplished in each county by a continuous 6-year cycle. Alternatively, if approved by the assessor and adopted by a majority vote of the county legislative body, the reappraisal program may be completed by a continuous 5-year cycle. For counties on a 6-year cycle, in the 3rd year of the review cycle, there shall be an updating of all real property values if the overall level of appraisal for the jurisdiction is less than 90% of fair market value. On-site re-inspection is done as part of revaluation ("reappraisal program"). On-site re-inspection are done over a 5-year period for counties on a 6-year revaluation cycle; over a 4-year period for counties on a 5-year revaluation cycle; over a 3-year period for counties on a 4-year revaluation cycle. Revaluation is done in the year after all on-site re-inspection is complete. Photo review of parcels as part of reappraisal is permitted

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
							only in compliance with rules adopted by the state board of equalization.
Texas	2024	County appraisal districts conduct assessments. Two or more county appraisal districts may consolidate assessment and collection functions into one district. A home-rule city may conduct assessments. Appraisal districts (253) are contiguous with counties (254) except that two counties have formed a single appraisal district. All other counties are single county districts.	Appointed	Every 3 years	No, physical re-inspection is not required by the state	Texas Comptroller of Public Accounts, Handbook of Texas Property Rules January 2025 [https://texreg.sos.state.tx.us/public/readtac\$ext.ViewTAC?tac_view=4&ti=34&pt=1&ch=9 Accessed 12/03/2025] https://apps.lincolnst.edu/uploads/sources/texas/2024/tx-property-tax-rules-202396-1717-4.pdf	All real and personal property located in the appraisal district must be reappraised at least once every three years. The assessed value of a residence homestead in any tax year is limited to the lesser of (1) the market value of the property or (2) a 10% increase over the prior year's value. The limit excludes improvements. Value is recovered upon sale. State statutes and administrative codes are silent on re-inspection requirements.
Utah	2024	The county assessor in each of the state's 29 counties is responsible for assessing property taxes.	Elected	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	A statewide assessment manual is not available, as county assessors are responsible for preparing manuals that are specific to their jurisdictions.	The county assessor annually updates property values based on a systematic review of current market data. Every 5 years, county assessors must complete a detailed review and physical inspection of property characteristics.
Vermont	2024	Real and personal property is valued and assessed for municipal property tax purposes by the town listers. The listers are responsible for developing the grand list of all taxable real and personal property in a municipality. In unorganized	Appointed	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	Vermont Department of Taxes, Property Valuation and Review Lister's Handbook (2025) [https://tax.vermont.gov/sites/tax/files/documents/GB-1143.pdf Accessed 12/03/2025] https://apps.lincolnst.edu/uploads/sources/vermont/2024/vt-lister-and-	Listers must determine the value of all property as of April 1 of each year. Municipalities are required to reappraise all property if their coefficient of dispersion, a measure of uniformity of appraisal, is above 20%. On April 1 the listers must make personal examinations of the properties that they are required to appraise.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
		towns and gores, the Board of Appraisers, who are appointed by the Director of the Division of Property Valuation, with the governor's approval, perform the same duties as listers.				assessor-handbook-a-guide-department-of-taxes-feb-2025.pdf	
Virginia	2024	Counties, cities, and towns conduct assessments.	Appointed	Other - see footnote	No, physical re-inspection is not required by the state	Virginia Association of Assessing Officers, Assessment Manual (2011) [http://vaao.org/wp-content/uploads/2015/05/VAAO-Manual.pdf Accessed 12/03/2025] http://www.lincolnst.edu/subcenters/significant-features-property-tax/upload/sources/Virginia/2011/V A_2011_VAAO_Manual_by_Virginia_Association_of_Assessing_Officers_docpub_July_2011.pdf	Real estate is re-assessed every 2 years in cities. Cities with populations of 30,000 or less may elect to have general re-assessments either annually or every 4 years. Real estate is re-assessed every 4 years in counties, though counties with populations of 50,000 or less and Augusta and Bedford Counties may opt to have re-assessments every 1, 2, 5, or 6 years. Any city or county having at least 1 full-time real estate appraiser or assessor qualified by the Tax Commissioner may provide by ordinance for annual or biennial assessment in lieu of the methods prescribed by law. In towns, re-assessments are every 4 years. Towns failing to conduct a general re-assessment within 5 years shall use the assessed values assigned by the county. State statutes and administrative code do not provide for regular re-inspection.
Washington	2024	Counties conduct assessments. There are 39 counties in Washington.	Elected	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	Washington Department of Revenue Property Tax Division, County Assessor's Manual (2025) [https://dor.wa.gov/sites/default/files/2022-02/AssessorRefManual.pdf Accessed 12/03/2025] https://apps.lincolnst.edu/uploads/	Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis. All counties revalue properties each year and are required to do a physical inspection at least every six years. All taxable real property in the county shall maintain an active and systematic program of physical re-inspection once each 6 years.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
						sources/washington/2024/wa-assessorrefmanual-dor-2025.pdf	
West Virginia	2024	There are 55 counties that conduct assessments.	Appointed	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	West Virginia State Tax Department, Guide for County Assessors Commercial and Industrial Real and Personal Property (2011) [https://tax.wv.gov/Documents/LegislativeRules/LegislativeRule.Title-110.Series-1P.pdf Accessed 12/04/2025] https://apps.lincolnst.edu/uploads/sources/west-virginia/2022/wv-valuation-of-commercial-and-industrial-real-and-personal-property-series-1p-2013.pdf	All property is assessed annually as of July 1 at its true and actual value. Physical re-inspections of each parcel are required at least every 3 years.
Wisconsin	2024	Assessment districts may be any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed.	Mixed	Other - see footnote	Yes, physical re-inspection is required by the state, but not on a fixed schedule	Wisconsin Department of Revenue, 2023 Wisconsin Property Assessment Manual (2023) [https://www.revenue.wi.gov/documents/wpam23.pdf Accessed 12/03/2025] https://apps.lincolnst.edu/uploads/sources/wisconsin/2023/wi-property-assessment-manual-dor-2023-wpam23.pdf Wisconsin Department of Revenue, Property Assessment Guide for Municipal Officials (Jan 2025) [https://newberlinwi.gov/Document	A revaluation can vary in authority, frequency, form, and the conditions under which it is performed, though it must occur at least once every 5 years. A revaluation can be done at the discretion of municipal officials to ensure fairness or it can be done at the discretion of citizens who challenge the existing fairness and who successfully petition the Department of Revenue. A revaluation can be done annually, or periodically as deemed necessary. The assessment manual states that it will be necessary for the assessor to periodically inspect all properties and update the property record cards to reflect current conditions.

Property Tax Assessment Administration

State	Year	Number and Type of Assessing Districts	Is Director of Assessment Appointed or Elected?	Revaluation Cycle	Is Re-Inspection Required?	Assessment Manual	Footnotes
						Center/View/18220/2025-Prop-Assessment-Muni-Officials-Guide?bidId= Assessed 12/03/2025] https://apps.lincolninst.edu/uploads/sources/wisconsin/2024/wi-2025-prop-assessment-muni-officials-guide.pdf	
Wyoming	2024	Assessment of locally assessed property is done by counties. Each board of county commissioners during its first meeting in January may annually divide the county into assessment districts. If the county is so divided the county assessor shall appoint 1 deputy assessor for each district to serve at the pleasure of the county assessor.	Elected	Every year	Yes, physical re-inspection is required by the state on a fixed schedule	Wyoming Department of Revenue Rules Chapter 9 Property Tax Valuation Methodology and Assessment (County Assessments) Rule [https://wyoleg.gov/InterimCommittee/2023/03-202306263-03WYDORRulesChapter9PropertyTaxValuationMethodologyandAssessment.pdf Accessed 12/04/2025] https://apps.lincolninst.edu/uploads/sources/wyoming/2022/wy-property-tax-valuation-methodology-chapter-9-dor.pdf	The county assessor may appoint one deputy for each district if the county is so divided. All taxable property shall be annually listed, valued and assessed for taxation in the county in which located. County Assessors shall physically inspect all real properties within their jurisdiction at least once every 6 years in order to assure the property characteristic data are correct. The Department may, if necessary, require a yearly plan from the assessor to assure compliance. Exempt properties shall be reviewed as deemed necessary by the assessor to assure the basis for the exemption remains valid and applicable.

Source: Lincoln Institute of Land Policy, year 2024



Maine State Legislature
OFFICE OF POLICY AND LEGAL ANALYSIS

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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force
FROM: Steve Langlin, Legislative Analyst
DATE: September 29, 2026
RE: **Revenue Sharing II Information Request**

The Real Estate Property Tax Relief Task Force asked nonpartisan staff to research the definition of “service center” in Revenue Sharing II (RS II) and determine how much money is expended through RS II.

Revenue Sharing Overview:

The statutory findings and purpose of revenue sharing are that the Legislature finds that:

1. The principal problem of financing municipal services is the burden on the property tax; and
2. To stabilize the municipal property tax burden and to aid in financing all municipal services, it is necessary to provide funds from the broad-based taxes of State Government.

To accomplish these findings and goals, 5% of the State’s monthly sales, corporate and personal income tax revenues are set aside to fund the municipal revenue sharing pool.

Revenue sharing can be thought of as two buckets: Revenue Sharing I (RS I) and Revenue Sharing II (RS II). RS I comprises 80% of the total of all revenue sharing; the other 20% falls in RS II.

Both RSI and RSII are governed by statutory formulas (attached). These formulas determine how much each municipality (including the unorganized territories, plantations, the Passamaquoddy Tribe and the Penobscot Nation) receives both in RS I and RS II.

Revenue Sharing II:

The so-called “Revenue Sharing II” comes from [Title 30-A, section 5681, subsection 3](#) and is known as the “Disproportionate Tax Burden Fund.” According to law, the purpose of the fund is to “provide additional support for municipalities experiencing higher-than-average property tax burden.”

As noted above, RS II funds come from 20% of the total revenue sharing raised by 5% of the State's monthly sales, corporate and personal income tax revenues are set aside to fund the municipal revenue sharing pool. Additionally, there is an annual transfer of \$4,000,000 by the Treasurer of State to the Disproportionate Tax Burden Fund to provide additional compensation to municipalities affected by property tax exemptions (36 MRSA §700-A, sub-§1).

RS II does not contain a definition of "service center." RS II is calculated by a formula in statute:

1. Assessment/state valuation = mil rate
2. (Mil rate - 0.01053) x population = computed number
3. Computed number/sum of all computed numbers = proportional share of RS II distributions

Therefore, these characteristics depend on how much a municipality receives under RS II.

Example: Town of Lisbon

Lisbon mil rate - statewide mil rate: $12.8219110708 - 10.69 = 2.1319107087$

Lisbon Rev II computed number: $2.131910708766 \times 9891 = 21,086.7324020405$

The sum of all towns in Rev II: 1,992,224.19

Lisbon Rev II Share: $21,086.7324020405 / 1,992,224.19 = 0.0105845178$

Rev II Pool * Lisbon Rev II Share: $\$58,105,946.80 * .0105845178 = \$615,023.62$

MOCA use of term "service center"; Task Force on Service Center Communities:

While the law that governs RS II does not contain a definition of "service center," Maine Office of Community Affairs (MOCA) does identify "service centers" via the Municipal Assistance Planning Program. There are MOCA rules governing this calculation. In 2023, the "service centers" list was updated. There are 4 categories: primary, secondary, small and specialized.

According to numbers provided by the Office of the State Treasurer, the Office of Fiscal and Program Review (OFPR) estimates that*:

- 224 (46.1%) of the 486 municipalities received an RS II distribution, as follows:
 - 51 (22.8%) of the municipalities designated as a "Service Center" received a distribution.
 - 173 (77.2%) of the municipalities not designated as a "Service Center" received a distribution.
- \$43.4 million (74.7%) was distributed to the 51 municipalities designated as a "Service Center."
- \$14.7 million (25.3%) was distributed to the 173 municipalities not designated as a "Service Center."

*Note that these figures above do not include urban compact areas designated as regional service centers or census-designated places designated as regional service centers

In 1998, the Task Force on Regional Service Center Communities was established by the 118th Legislature to recommend ways to reversing the decline of Maine's principal service center communities and ways of strengthening them as centers of job creation and for the delivery of critical services to surrounding regions.

The Task Force report¹ described specific actions that could be taken to reinvigorate the State's communities that serve as regional job, retail trade and service centers. One of the recommendations was a second tier formula for revenue sharing. The report noted that:

The current community revenue sharing formula is based primarily on population and a factor for tax effort. Some argue that this works against service center communities, where most of the income is generated. At present, the 69 service center communities generate about 73% of the revenues to be shared and provide 100% of the municipal services required of the businesses that produce the jobs and sales. However, because the formula is population-based and service centers either are growing slowly or losing population to the suburbs, they receive only 54% of the shared revenues. As a result, the Task Force recommends that a second tier formula for revenue sharing be considered. That is, all communities would be held harmless as to existing sums. But, growth in the taxes that result in revenue sharing could be distributed by a formula that recognizes the unique role and responsibilities of service center communities by including a share of state's jobs in the formula.

The report noted that alternatively, the formula used to distribute the second tier of revenue sharing could be based on the tax revenue lost by service center communities as a result of the tax-exempt state buildings and properties located in them (funds would serve as a payment in lieu of taxes, or PILOTs).

Disproportionate tax burden changes over time:

The disproportionate tax burden fund definition and fund were enacted via Public Law 1999, c. 731, and have been amended only a few times.

In Public Law 1999, ch. 731, Part U, the "Disproportionate Tax Burden Fund" was enacted, along with a definition of "disproportionate tax burden," which read *"Disproportionate tax burden" means the total real and personal property taxes assessed in the most recently completed municipal fiscal year, except the taxes assessed on captured value within a tax increment financing district, divided by the latest state valuation certified to the Secretary of State and reduced by .01."*

Public Law 2007, c. 662 amended the definition of disproportionate tax burden to read *"Disproportionate tax burden" means the total real and personal property taxes assessed in the ~~most recently completed~~ municipal fiscal year pertaining to the latest state valuation, except the*

¹ https://www.maine.gov/moca/sites/maine.gov/moca/files/2026-03/MPAP_revivingservicecenters.pdf

taxes assessed on captured value within a tax increment financing district, divided by the latest state valuation certified to the Secretary of State and reduced by .01”

Public Law 2011, c. 656, amended the definition to say that include at the end of the definition above “*Beginning on July 1, 2013 and each July 1st thereafter, if the total revenue-sharing distribution as calculated by subsection 5 is distributed to the municipalities without transfer or reduction, the reduction factor must be increased by either .0005 or the percentage increase necessary to equal the statewide average property tax rate, whichever increase is smaller, until the fiscal year when the percentage reduction factor reaches the statewide average property tax rate”*

Public Law 2023, c. 629 amended the definition of disproportionate tax burden to address sudden and severe disruption of valuation.

Other recommendations from the Task Force on Service Center Communities:

In addition to the second-tier revenue sharing formula discussed above, the report also suggested other ways that regional service center communities could receive help with property taxes. These include amending the tax laws on exempt properties by changing the definition of benevolent and charitable organizations in Maine law to more carefully identify the types of organizations that would be given tax-exempt status and to initiate a pilot program that would allow for state-paid contributions to municipalities that host large-scale institutions, such as state, educational and medical institutions, that provide services to a regional or statewide population, but where the tax exemption is borne solely by local taxpayers (PILOTs).

The Task Force also recommended that the Legislature consider designing a local option sales tax that would substitute for property taxes to finance major public facilities, modeled after an approach used in Georgia, where county voters can authorize a 10% sales tax for up to 5 years to pay for eligible public facilities. After 5 years, the tax expires unless reauthorized at referendum for one or more additional public facilities. The report noted that In Maine, the key question is whether the local option sales tax can be voted by communities over a certain size, by counties or by a combination of the two. If countywide, a revenue sharing program should be developed between the county’s service centers and the other municipalities.

Calculating Revenue Sharing

Via Office of the State Treasurer: <https://www.maine.gov/treasurer/revenue-sharing/monthly-distributions/calculate-revenue-sharing>.

Source of Funds: 5.0% of the State Government's monthly sales, corporate and personal income tax revenues are set aside to fund the municipal revenue sharing pool.

Source Information: Three statistics for each municipality are needed to calculate the distribution percentage:

1. State Valuation (provided by the State Tax Assessor);
2. Tax Assessment (provided by the Property Tax Division of Maine Revenue Services) and
3. Estimated or Actual Population (provided by the DHHS Office of Vital Records).

Revenue Sharing I - Timing and Calculation: Municipal Revenue Sharing is distributed by the 20th of each month to each municipality* based on the Revenue Sharing I (REV-I) formula, (see 30-A M.R.S.A. s. 5681). The REV-I calculations work as follows:

1. $(\text{population} \times \text{assessment}) / \text{state valuation} = \text{computed number}$
2. $\text{computed number} / \text{sum of all computed numbers} = \text{proportional share of REV-I distributions}$

REV-II Distributions: In fiscal year 2016, 2017, 2018, 2019, approximately 20% of funds are set aside in the Local Government Fund and a lump sum distribution of \$4 million at the end of each year. Distributions are to be made by the 20th of each month to each municipality under the REV-II formula. The REV-II calculation works as follows:

1. $\text{assessment} / \text{state valuation} = \text{mil. rate}$
2. $(\text{mil. rate} - 0.01053) \times \text{population} = \text{computed number}$
3. $\text{computed number} / \text{sum of all computed numbers} = \text{proportional share of REV-II distributions}$

*For purposes of the program, the unorganized territory, plantations, the Passamaquoddy Tribe, and the Penobscot Nation are treated as if they were municipalities.

FY2026 Revenue Sharing Projections						
Published On	5/2/2025		Total Population	1,395,722	Rev II Computed Number	\$1,992,224.19
Transfer to Municipal Rev Sharing	\$274,529,824.00		Total Tax Assessments	3,084,426,915.14	Rev I Projected Distribution	\$216,423,859.20
Fixed Transfer	\$4,000,000.00		Total State Valuation	311,026,900.00	Current MIL Rate	10.69
Balance	\$270,529,824.00		Rev I Computed Number	15,753,218.75	Rev II Projected Distribution	\$58,105,964.80
20% of Balance	\$54,105,964.80		Total MIL Rate	5,086.35	FY2026 Total Projected Distribution	\$274,529,824.00
Total Rev I	\$216,423,859.20		Rev II Total Preliminary Computed Number	832,950.57	Projected Revenue Distribution	\$274,529,824.00
Total Rev II	\$58,105,964.80				Difference	\$0.00
Projected Rev Total	\$274,529,824.00				Current MIL Rate	10.69

County	Municipality Name	July 1, 2023 Census Population	2023 Tax Assessment	2025 State Valuation	Rev I Computed Number	Rev I Distribution Percentage	Mil Rate	Rev II Preliminary Comp Number	Rev II Computed Number	Rev II Distribution Percentage	Rev I Projected Distribution	Rev II Projected Distribution	FY2026 Total Projected Distribution
Penobscot	BANGOR	31770	61,538,970.00	3,775,400.00	517,850.58	0.032873	16.299987	178,229.28	178229.28	0.08946	7,114,433.09	5,198,302.63	12,312,735.72
Androscoggin	LEWISTON	38116	62,487,738.00	4,211,750.00	565,509.02	0.035898	14.836526	158,048.98	158048.98	0.07933	7,769,183.35	4,609,716.42	12,378,899.77
Androscoggin	AUBURN	24523	48,415,719.25	3,224,350.00	368,228.85	0.023375	15.015653	106,077.98	106077.98	0.05325	5,058,871.42	3,093,910.43	8,152,781.86
Kennebec	WATERVILLE	16514	20,997,239.35	1,248,750.00	277,676.40	0.017627	16.814606	101,141.74	101141.74	0.05077	3,814,826.68	2,949,938.42	6,764,765.10
Penobscot	ORONO	11999	13,281,355.00	736,200.00	216,466.96	0.013741	18.040417	88,197.65	88197.65	0.04427	2,973,907.52	2,572,406.15	5,546,313.67
Cumberland	BRUNSWICK	22145	55,787,183.00	4,140,700.00	298,357.08	0.018939	13.472887	61,627.03	61627.03	0.03093	4,098,945.87	1,797,437.33	5,896,383.20
Aroostook	PRESQUE ISLE	8760	12,861,604.00	773,850.00	145,593.66	0.009242	16.620280	51,949.26	51949.26	0.02608	2,000,222.40	1,515,171.68	3,515,394.08
Penobscot	BREWER	9588	18,601,533.00	1,177,350.00	151,485.54	0.009616	15.799493	48,989.82	48989.82	0.02459	2,081,167.37	1,428,855.58	3,510,022.95
Kennebec	AUGUSTA	19087	39,589,010.00	3,018,550.00	250,330.60	0.015891	13.115241	46,290.57	46290.57	0.02324	3,439,139.36	1,350,128.30	4,789,267.66
Aroostook	HOULTON	6047	7,265,717.00	403,500.00	108,886.72	0.006912	18.006734	44,244.29	44244.29	0.02221	1,495,928.17	1,290,445.65	2,786,373.82
Aroostook	CARIBOU	7387	8,421,492.15	531,900.00	116,957.25	0.007424	15.832849	37,990.22	37990.22	0.01907	1,606,804.32	1,108,037.21	2,714,841.52
York	SANFORD	22478	34,852,613.06	2,824,700.00	277,345.22	0.017606	12.338518	37,055.40	37055.40	0.01860	3,810,276.70	1,080,771.76	4,891,048.45
Knox	ROCKLAND	6947	21,178,213.00	1,322,550.00	111,243.47	0.007062	16.013166	36,980.04	36980.04	0.01856	1,528,306.09	1,078,573.72	2,606,879.81
York	SACO	21084	49,273,359.00	3,968,000.00	261,814.39	0.016620	12.417681	36,426.43	36426.43	0.01828	3,596,908.14	1,062,427.06	4,659,335.20
Cumberland	PORTLAND	69610	207,769,103.00	18,568,850.00	778,874.69	0.049442	11.189121	34,743.79	34743.79	0.01744	10,700,484.04	1,013,350.49	11,713,834.53
Oxford	RUMFORD	6028	12,324,624.85	752,700.00	98,701.79	0.006265	16.373887	34,262.47	34262.47	0.01720	1,356,003.68	999,312.22	2,355,315.90
Penobscot	MILLINOCKET	4046	5,658,880.00	301,550.00	75,927.14	0.004820	18.765976	32,675.40	32675.40	0.01640	1,043,116.62	953,023.03	1,996,139.64
Aroostook	FORT FAIRFIELD	3352	4,526,950.00	228,850.00	66,306.91	0.004209	19.781298	30,474.03	30474.03	0.01530	910,950.18	888,817.10	1,799,767.28
Hancock	ELLSWORTH	8659	23,575,958.00	1,659,400.00	123,022.91	0.007809	14.207520	30,458.20	30458.20	0.01529	1,690,136.72	888,355.45	2,578,492.17
Aroostook	MADAWASKA	3820	8,146,900.00	446,050.00	69,770.56	0.004429	18.264544	28,934.76	28934.76	0.01452	958,535.14	843,922.14	1,802,457.28
Kennebec	WINSLOW	8144	14,919,486.00	1,062,750.00	114,330.08	0.007258	14.038566	27,270.72	27270.72	0.01369	1,570,711.22	795,388.18	2,366,099.40
Oxford	MEXICO	2823	3,348,537.60	167,550.00	56,418.51	0.003581	19.985303	26,240.64	26240.64	0.01317	775,099.50	765,344.49	1,540,443.99
Franklin	JAY	4756	7,891,751.00	487,050.00	77,062.25	0.004892	16.203164	26,220.61	26220.61	0.01316	1,058,711.19	764,760.17	1,823,471.37
Penobscot	EAST MILLINOCKET	1576	2,379,945.30	96,350.00	38,928.84	0.002471	24.701041	22,081.40	22081.40	0.01108	534,819.59	644,034.49	1,178,854.07
Androscoggin	LISBON	9891	14,517,608.81	1,132,250.00	126,821.52	0.008051	12.821911	21,086.73	21086.73	0.01058	1,742,323.50	615,023.62	2,357,347.12
York	BIDDEFORD	22803	52,989,864.90	4,571,400.00	264,323.38	0.016779	11.591605	20,559.31	20559.31	0.01032	3,631,377.59	599,640.55	4,231,018.14

County	Municipality Name	July 1, 2023 Census Population	2023 Tax Assessment	2025 State Valuation	Rev I Computed Number	Rev I Distribution Percentage	Mil Rate	Rev II Preliminary Comp Number	Rev II Computed Number	Rev II Distribution Percentage	Rev I Projected Distribution	Rev II Projected Distribution	FY2026 Total Projected Distribution
Aroostook	FORT KENT	4149	5,305,008.00	346,700.00	63,485.66	0.004030	15.301436	19,132.85	19132.85	0.00960	872,190.74	558,035.93	1,430,226.67
Penobscot	LINCOLN	4879	9,379,733.00	642,850.00	71,188.80	0.004519	14.590858	19,032.29	19032.29	0.00955	978,019.42	555,102.85	1,533,122.27
Penobscot	HAMPDEN	7941	15,312,788.00	1,185,800.00	102,545.83	0.006510	12.913466	17,656.54	17656.54	0.00886	1,408,814.63	514,977.43	1,923,792.07
Waldo	BELFAST	6901	17,375,137.00	1,334,650.00	89,840.65	0.005703	13.018497	16,068.96	16068.96	0.00807	1,234,265.83	468,673.30	1,702,939.14
Sagadahoc	TOPSHAM	9690	20,339,580.13	1,647,650.00	119,619.17	0.007593	12.344600	16,033.07	16033.07	0.00805	1,643,374.83	467,626.70	2,111,001.53
Cumberland	YARMOUTH	9002	39,461,125.00	3,177,600.00	111,791.62	0.007096	12.418531	15,560.24	15560.24	0.00781	1,535,836.83	453,835.81	1,989,672.64
Penobscot	OLD TOWN	7494	10,692,651.00	838,550.00	95,558.67	0.006066	12.751358	15,447.81	15447.81	0.00775	1,312,822.32	450,556.81	1,763,379.13
Sagadahoc	BATH	8830	20,614,755.00	1,661,450.00	109,559.89	0.006955	12.407689	15,167.19	15167.19	0.00761	1,505,176.53	442,372.13	1,947,548.67
Penobscot	DEXTER	3835	4,642,531.55	333,000.00	53,465.79	0.003394	13.941536	12,469.64	12469.64	0.00626	734,533.88	363,694.28	1,098,228.16
Kennebec	WINTHROP	6216	13,840,501.08	1,090,250.00	78,910.85	0.005009	12.694796	12,461.81	12461.81	0.00626	1,084,108.02	363,465.88	1,447,573.90
Piscataquis	DOVER-FOXCROFT	4552	6,687,559.00	507,950.00	59,930.64	0.003804	13.165782	11,269.76	11269.76	0.00566	823,350.49	328,698.09	1,152,048.58
Somerset	SKOWHEGAN	8640	18,305,260.43	1,530,750.00	103,320.24	0.006559	11.958361	10,958.64	10958.64	0.00550	1,419,453.66	319,623.70	1,739,077.37
Androscoggin	LIVERMORE FALLS	3144	3,854,085.00	274,400.00	44,159.05	0.002803	14.045499	10,549.69	10549.69	0.00530	606,674.24	307,696.24	914,370.48
Franklin	FARMINGTON	8136	10,402,471.00	868,200.00	97,482.73	0.006188	11.981653	10,508.89	10508.89	0.00527	1,339,255.71	306,506.19	1,645,761.90
Aroostook	ASHLAND	1205	1,980,568.84	104,850.00	22,761.90	0.001445	18.889545	9,880.45	9880.45	0.00496	312,711.88	288,177.01	600,888.90
Somerset	PITTSFIELD	3973	5,783,241.00	439,850.00	52,237.85	0.003316	13.148212	9,766.48	9766.48	0.00490	717,663.89	284,852.73	1,002,516.62
Lincoln	WALDOBORO	5342	10,593,647.08	847,300.00	66,790.11	0.004240	12.502829	9,684.13	9684.13	0.00486	917,588.60	282,451.09	1,200,039.69
Cumberland	WESTBROOK	20720	45,466,738.48	4,077,650.00	231,032.78	0.014666	11.150231	9,535.98	9535.98	0.00479	3,174,018.40	278,130.04	3,452,148.44
Penobscot	VEAZIE	1843	5,256,894.00	332,500.00	29,138.21	0.001850	15.810208	9,436.54	9436.54	0.00474	400,312.12	275,229.77	675,541.89
Knox	WARREN	4955	7,184,982.28	572,750.00	62,159.03	0.003946	12.544709	9,190.08	9190.08	0.00461	853,965.05	268,041.49	1,122,006.54
Washington	CALAIS	3090	3,649,282.50	269,800.00	41,794.97	0.002653	13.525880	8,762.87	8762.87	0.00440	574,195.59	255,581.19	829,776.77
Washington	MACHIAS	2081	3,295,264.49	222,200.00	30,861.59	0.001959	14.830173	8,615.70	8615.70	0.00432	423,988.56	251,288.78	675,277.34
Lincoln	WISCASSET	3898	10,761,688.00	837,050.00	50,115.36	0.003181	12.856685	8,445.74	8445.74	0.00424	688,504.31	246,331.57	934,835.88
Penobscot	MEDWAY	1200	1,672,016.72	97,050.00	20,674.09	0.001312	17.228405	7,846.09	7846.09	0.00394	284,028.65	228,841.92	512,870.57
Knox	THOMASTON	2772	8,658,818.00	641,650.00	37,407.07	0.002375	13.494612	7,774.39	7774.39	0.00390	513,912.84	226,750.67	740,663.51
Aroostook	MARS HILL	1325	2,785,054.00	169,600.00	21,758.23	0.001381	16.421309	7,593.98	7593.98	0.00381	298,923.10	221,489.02	520,412.13
Cumberland	GORHAM	18620	35,774,895.00	3,226,800.00	206,436.27	0.013104	11.086803	7,388.47	7388.47	0.00371	2,836,101.89	215,494.81	3,051,596.70
Penobscot	MILFORD	3134	3,774,671.00	292,050.00	40,506.14	0.002571	12.924742	7,003.68	7003.68	0.00352	556,489.17	204,272.05	760,761.23
Cumberland	CUMBERLAND	8738	30,261,192.00	2,640,150.00	100,154.27	0.006358	11.461921	6,745.05	6745.05	0.00339	1,375,958.40	196,728.68	1,572,687.07
Franklin	WILTON	3976	5,364,483.00	433,400.00	49,213.62	0.003124	12.377672	6,710.18	6710.18	0.00337	676,115.94	195,711.75	871,827.69
Androscoggin	MECHANIC FALLS	3165	3,781,384.00	295,700.00	40,473.72	0.002569	12.787907	6,639.87	6639.87	0.00333	556,043.80	193,661.10	749,704.90
Aroostook	WOODLAND	1212	1,428,478.00	88,500.00	19,562.89	0.001242	16.140994	6,606.61	6606.61	0.00332	268,762.54	192,690.75	461,453.29
Somerset	FAIRFIELD	6558	7,870,040.39	674,900.00	76,473.14	0.004854	11.661047	6,368.12	6368.12	0.00320	1,050,617.86	185,735.11	1,236,352.97
Sagadahoc	BOWDOINHAM	3167	6,696,189.80	528,500.00	40,126.46	0.002547	12.670179	6,271.23	6271.23	0.00315	551,272.92	182,909.01	734,181.93
Aroostook	VAN BUREN	2014	1,393,681.00	101,750.00	27,585.98	0.001751	13.697111	6,056.32	6056.32	0.00304	378,986.95	176,640.94	555,627.90
Penobscot	GREENBUSH	1461	1,717,009.00	116,400.00	21,551.12	0.001368	14.750936	5,933.03	5933.03	0.00298	296,077.66	173,044.94	469,122.60
York	SOUTH BERWICK	7774	14,404,289.00	1,257,800.00	89,027.62	0.005651	11.451971	5,923.56	5923.56	0.00297	1,223,096.17	172,768.85	1,395,865.01
Penobscot	HOWLAND	1101	1,716,733.00	107,650.00	17,558.04	0.001115	15.947357	5,788.35	5788.35	0.00291	241,219.20	168,825.21	410,044.41
Piscataquis	MILO	2359	2,112,303.75	161,850.00	30,787.30	0.001954	13.050996	5,569.59	5569.59	0.00280	422,967.93	162,444.78	585,412.71
Kennebec	CLINTON	3434	4,207,696.00	342,000.00	42,249.20	0.002682	12.303205	5,539.74	5539.74	0.00278	580,436.04	161,574.30	742,010.34
Cumberland	FREEMPORT	8951	29,722,013.00	2,631,550.00	101,096.97	0.006418	11.294489	5,410.78	5410.78	0.00272	1,388,909.61	157,812.93	1,546,722.55
Kennebec	GARDINER	6198	7,978,660.22	690,850.00	71,581.00	0.004544	11.549049	5,324.38	5324.38	0.00267	983,407.72	155,292.98	1,138,700.70
Somerset	ANSON	2348	3,040,696.54	235,500.00	30,316.58	0.001924	12.911663	5,216.46	5216.46	0.00262	416,501.04	152,145.36	568,646.40
Washington	EASTPORT	1284	3,349,581.36	228,550.00	18,818.04	0.001195	14.655792	5,092.08	5092.08	0.00256	258,529.53	148,517.46	407,046.99
Aroostook	ISLAND FALLS	779	1,919,809.64	112,400.00	13,305.44	0.000845	17.080157	4,977.93	4977.93	0.00250	182,795.35	145,188.26	327,983.61
Aroostook	WASHBURN	1534	1,711,445.00	122,900.00	21,361.73	0.001356	13.925509	4,963.27	4963.27	0.00249	293,475.77	144,760.61	438,236.39
Kennebec	HALLOWELL	2573	5,308,129.00	423,100.00	32,280.35	0.002049	12.545802	4,774.98	4774.98	0.00240	443,480.02	139,268.86	582,748.89
York	ELIOT	7197	15,096,709.00	1,334,050.00	81,444.48	0.005170	11.316449	4,508.55	4508.55	0.00226	1,118,916.07	131,498.21	1,250,414.28
York	BERWICK	8231	13,956,084.00	1,243,000.00	92,415.55	0.005866	11.227743	4,426.16	4426.16	0.00222	1,269,640.83	129,095.03	1,398,735.86
Knox	ROCKPORT	3704	18,596,738.01	1,572,650.00	43,800.16	0.002780	11.825096	4,204.40	4204.40	0.00211	601,743.63	122,627.05	724,370.68
Kennebec	FARMINGDALE	3052	4,918,098.64	407,850.00	36,802.84	0.002336	12.058597	4,176.96	4176.96	0.00210	505,611.72	121,826.71	627,438.43
Piscataquis	GUILFORD	1323	2,199,942.00	159,750.00	18,219.24	0.001157	13.771155	4,076.37	4076.37	0.00205	250,302.99	118,892.89	369,195.88
Oxford	BUCKFIELD	2098	2,862,222.91	227,000.00	26,453.50	0.001679	12.608911	4,025.88	4025.88	0.00202	363,428.44	117,420.23	480,848.68
Sagadahoc	RICHMOND	3602	5,380,429.86	455,700.00	42,528.66	0.002700	11.806956	4,023.28	4023.28	0.00202	584,275.25	117,344.38	701,619.63
Cumberland	NORTH YARMOUTH	4296	11,516,273.99	991,850.00	49,880.44	0.003166	11.610903	3,956.20	3956.20	0.00199	685,276.91	115,387.99	800,664.89
Kennebec	MONMOUTH	4223	8,586,098.00	741,900.00	48,873.29	0.003102	11.573120	3,729.42	3729.42	0.00187	671,440.27	108,773.60	780,213.87

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Piscataquis	BROWNVILLE	1155	1,428,452.00	102,850.00	16,041.44	0.001018	13.888692	3,694.49	3694.49	0.00185	220,383.55	107,754.88	328,138.43
Waldo	MONTVILLE	1047	1,751,172.00	125,250.00	14,638.54	0.000929	13.981413	3,446.11	3446.11	0.00173	201,109.96	100,510.54	301,620.50
Knox	UNION	2410	5,533,308.42	458,050.00	29,113.14	0.001848	12.080141	3,350.24	3350.24	0.00168	399,967.65	97,714.34	497,681.99
Oxford	CANTON	1099	1,795,173.00	130,900.00	15,071.77	0.000957	13.714079	3,323.46	3323.46	0.00167	207,061.90	96,933.39	303,995.29
Washington	PRINCETON	758	1,186,801.78	79,600.00	11,301.45	0.000717	14.909570	3,198.43	3198.43	0.00161	155,263.78	93,286.74	248,550.52
Oxford	DIXFIELD	2344	3,303,969.00	274,250.00	28,238.85	0.001793	12.047289	3,181.49	3181.49	0.00160	387,956.26	92,792.41	480,748.67
Oxford	PARIS	5322	6,815,783.66	603,950.00	60,060.60	0.003813	11.285344	3,168.42	3168.42	0.00159	825,135.96	92,411.40	917,547.36
Oxford	WEST PARIS	1813	2,003,225.00	161,300.00	22,516.10	0.001429	12.419250	3,135.13	3135.13	0.00157	309,334.96	91,440.39	400,775.34
Waldo	KNOX	833	1,157,451.46	80,800.00	11,932.64	0.000757	14.324894	3,027.87	3027.87	0.00152	163,935.22	88,311.91	252,247.13
Penobscot	PATTEN	883	1,096,337.00	77,800.00	12,443.00	0.000790	14.091735	3,003.73	3003.73	0.00151	170,946.81	87,607.99	258,554.80
Aroostook	BLAINE	670	862,540.11	57,250.00	10,094.36	0.000641	15.066203	2,932.06	2932.06	0.00147	138,680.20	85,517.45	224,197.65
Hancock	BUCKSPORT	5055	8,039,757.00	715,850.00	56,773.03	0.003604	11.231064	2,735.08	2735.08	0.00137	779,969.98	79,772.30	859,742.28
Waldo	THORNDIKE	807	1,071,477.00	76,250.00	11,340.09	0.000720	14.052157	2,713.26	2713.26	0.00136	155,794.59	79,136.00	234,930.59
Penobscot	NEWPORT	3169	5,884,288.00	510,500.00	36,527.54	0.002319	11.526519	2,650.93	2650.93	0.00133	501,829.57	77,318.00	579,147.57
Lincoln	SOMERVILLE	630	1,270,046.75	85,700.00	9,336.40	0.000593	14.819682	2,601.70	2601.70	0.00131	128,267.10	75,882.16	204,149.26
Aroostook	LITTLETON	1001	1,034,689.00	78,150.00	13,253.02	0.000841	13.239782	2,552.33	2552.33	0.00128	182,075.19	74,442.29	256,517.47
Somerset	DETROIT	904	1,358,492.00	100,550.00	12,213.59	0.000775	13.510612	2,549.83	2549.83	0.00128	167,795.10	74,369.39	242,164.49
Aroostook	OAKFIELD	653	890,732.20	61,100.00	9,519.61	0.000604	14.578268	2,539.04	2539.04	0.00127	130,784.10	74,054.58	204,838.68
Waldo	BURNHAM	1117	2,087,105.88	162,300.00	14,364.12	0.000912	12.859556	2,423.39	2423.39	0.00122	197,339.93	70,681.62	268,021.55
Franklin	KINGFIELD	1003	2,742,801.74	210,900.00	13,044.24	0.000828	13.005224	2,322.17	2322.17	0.00117	179,206.85	67,729.28	246,936.13
Waldo	BROOKS	1039	1,499,756.00	117,100.00	13,306.97	0.000845	12.807481	2,200.06	2200.06	0.00110	182,816.38	64,167.86	246,984.23
Aroostook	LIMESTONE	1514	1,636,361.57	134,950.00	18,358.29	0.001165	12.125688	2,173.63	2173.63	0.00109	252,213.36	63,396.95	315,610.32
Lincoln	NEWCASTLE	1914	5,363,205.00	453,750.00	22,622.97	0.001436	11.819736	2,162.31	2162.31	0.00109	310,803.23	63,066.86	373,870.10
Knox	APPLETON	1452	2,723,268.00	224,750.00	17,593.70	0.001117	12.116877	2,071.82	2071.82	0.00104	241,709.17	60,427.62	302,136.80
Franklin	TEMPLE	545	939,564.00	65,300.00	7,841.69	0.000498	14.388423	2,015.64	2015.64	0.00101	107,732.20	58,788.93	166,521.13
Waldo	FREEDOM	739	1,308,399.79	97,600.00	9,906.84	0.000629	13.405736	2,006.93	2006.93	0.00101	136,104.01	58,534.84	194,638.85
Penobscot	STACYVILLE	398	385,506.20	24,650.00	6,224.40	0.000395	15.639197	1,969.78	1969.78	0.00099	85,513.24	57,451.36	142,964.60
Waldo	SEARSPORT	2672	5,606,526.38	491,250.00	30,494.94	0.001936	11.412776	1,931.26	1931.26	0.00097	418,951.35	56,327.81	475,279.16
Washington	EAST MACHIAS	1362	1,797,558.83	148,850.00	16,447.94	0.001044	12.076311	1,888.16	1888.16	0.00095	225,968.14	55,070.64	281,038.79
Aroostook	BRIDGEWATER	523	700,406.24	49,400.00	7,415.23	0.000471	14.178264	1,824.36	1824.36	0.00092	101,873.35	53,210.03	155,083.38
Aroostook	WESTFIELD	443	622,730.00	42,700.00	6,460.64	0.000410	14.583841	1,724.97	1724.97	0.00087	88,758.81	50,311.17	139,069.98
Aroostook	FRENCHVILLE	1048	1,027,722.00	83,550.00	12,891.11	0.000818	12.300682	1,687.99	1687.99	0.00085	177,103.16	49,232.70	226,335.86
Penobscot	PASSADUMKEAG	361	532,529.42	34,850.00	5,516.30	0.000350	15.280615	1,657.21	1657.21	0.00083	75,785.11	48,334.87	124,119.97
Aroostook	PERHAM	379	473,325.03	31,600.00	5,676.90	0.000360	14.978640	1,625.39	1625.39	0.00082	77,991.53	47,406.88	125,398.40
Aroostook	MONTICELLO	716	899,799.63	69,700.00	9,243.28	0.000587	12.909607	1,589.24	1589.24	0.00080	126,987.77	46,352.34	173,340.11
Washington	INDIAN TOWNSHIP	789	63,300.00	5,000.00	9,988.74	0.000634	12.660000	1,554.33	1554.33	0.00078	137,229.20	45,334.18	182,563.38
Piscataquis	MONSON	636	1,455,749.29	111,000.00	8,341.05	0.000529	13.114858	1,542.21	1542.21	0.00077	114,592.60	44,980.68	159,573.28
Penobscot	EDDINGTON	2246	3,266,224.00	287,550.00	25,511.87	0.001619	11.358804	1,502.13	1502.13	0.00075	350,492.06	43,811.78	394,303.84
Franklin	NEW SHARON	1521	1,827,408.71	156,550.00	17,754.64	0.001127	11.673004	1,495.15	1495.15	0.00075	243,920.14	43,608.07	287,528.21
Cumberland	FALMOUTH	12688	48,270,929.22	4,466,750.00	137,115.70	0.008704	10.806723	1,480.98	1480.98	0.00074	1,883,748.92	43,194.80	1,926,943.72
Aroostook	MASARDIS	204	561,336.39	31,300.00	3,658.55	0.000232	17.934070	1,477.79	1477.79	0.00074	50,262.59	43,101.79	93,364.38
Penobscot	LEE	924	1,330,986.50	108,700.00	11,314.00	0.000718	12.244586	1,436.44	1436.44	0.00072	155,436.11	41,895.68	197,331.79
Washington	PLEASANT POINT	706	37,980.00	3,000.00	8,937.96	0.000567	12.660000	1,390.82	1390.82	0.00070	122,793.18	40,565.18	163,358.36
Androscoggin	SABATTUS	5166	6,338,005.00	578,500.00	56,598.33	0.003593	10.955929	1,373.79	1373.79	0.00069	777,569.92	40,068.48	817,638.39
Somerset	MOSCOW	482	2,084,338.38	154,000.00	6,523.71	0.000414	13.534665	1,371.13	1371.13	0.00069	89,625.25	39,990.85	129,616.10
Penobscot	WINN	402	509,182.44	36,350.00	5,631.12	0.000357	14.007770	1,333.74	1333.74	0.00067	77,362.57	38,900.47	116,263.04
Aroostook	NEW SWEDEN	588	721,529.00	55,750.00	7,610.03	0.000483	12.942224	1,324.31	1324.31	0.00066	104,549.53	38,625.26	143,174.79
Piscataquis	SHIRLEY	270	731,481.80	47,150.00	4,188.76	0.000266	15.513930	1,302.46	1302.46	0.00065	57,546.83	37,988.07	95,534.91
Aroostook	STOCKHOLM	250	339,816.00	21,500.00	3,951.35	0.000251	15.805395	1,278.85	1278.85	0.00064	54,285.17	37,299.39	91,584.56
Waldo	WALDO	831	1,270,695.96	104,200.00	10,133.86	0.000643	12.194779	1,250.47	1250.47	0.00063	139,222.94	36,471.72	175,694.65
Lincoln	DRESDEN	1808	2,974,864.00	261,550.00	20,564.15	0.001305	11.373978	1,236.63	1236.63	0.00062	282,518.34	36,068.09	318,586.44
Aroostook	GRAND ISLE	356	474,718.00	33,550.00	5,037.25	0.000320	14.149568	1,231.61	1231.61	0.00062	69,203.65	35,921.49	105,125.14
Aroostook	SMYRNA	449	410,929.56	30,650.00	6,019.82	0.000382	13.407163	1,220.01	1220.01	0.00061	82,702.58	35,583.17	118,285.75
Waldo	SEARSMONT	1474	3,163,127.00	275,250.00	16,938.96	0.001075	11.491833	1,181.90	1181.90	0.00059	232,714.06	34,471.79	267,185.85
Waldo	BELMONT	1019	1,387,063.00	117,500.00	12,029.08	0.000764	11.804791	1,135.97	1135.97	0.00057	165,260.22	33,132.20	198,392.43
Penobscot	HOLDEN	3384	5,688,632.85	516,250.00	37,288.78	0.002367	11.019144	1,113.82	1113.82	0.00056	512,287.82	32,486.15	544,773.96

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Washington	WHITNEYVILLE	205	290,487.00	18,050.00	3,299.16	0.000209	16.093463	1,107.71	1107.71	0.00056	45,325.14	32,307.88	77,633.03
Somerset	JACKMAN	784	1,862,207.71	154,400.00	9,455.77	0.000600	12.060931	1,074.81	1074.81	0.00054	129,907.05	31,348.31	161,255.36
Oxford	SUMNER	1025	1,536,402.00	131,850.00	11,943.97	0.000758	11.652651	986.72	986.72	0.00050	164,090.87	28,778.96	192,869.84
Somerset	SOLOH	995	1,791,518.26	153,400.00	11,792.34	0.000738	11.678737	983.79	983.79	0.00049	159,644.81	28,693.69	188,338.49
Washington	LUBEC	1242	3,433,822.18	299,550.00	14,237.38	0.000904	11.463269	960.40	960.40	0.00048	195,598.67	28,011.39	223,610.06
Aroostook	MERRILL	210	290,585.74	19,050.00	3,203.31	0.000203	15.253845	958.41	958.41	0.00048	44,008.29	27,953.27	71,961.56
Lincoln	ALNA	753	2,073,234.00	173,550.00	8,995.36	0.000571	11.946033	945.79	945.79	0.00047	123,581.80	27,585.35	151,167.15
Penobscot	MAXFIELD	86	245,974.00	11,500.00	1,839.46	0.000117	21.389043	920.12	920.12	0.00046	25,271.19	26,836.50	52,107.69
Knox	WASHINGTON	1605	2,771,457.54	246,800.00	18,023.46	0.001144	11.229569	866.01	866.01	0.00043	247,613.29	25,258.31	272,871.59
Somerset	BINGHAM	845	1,605,215.69	137,050.00	9,897.17	0.000628	11.712628	864.12	864.12	0.00043	135,971.19	25,203.27	161,174.46
Penobscot	MATTAWAMKEAG	591	871,690.00	71,750.00	7,180.05	0.000456	12.148990	862.26	862.26	0.00043	98,642.36	25,149.08	123,791.45
Penobscot	ENFIELD	1449	2,928,499.00	259,600.00	16,345.90	0.001038	11.280813	856.09	856.09	0.00043	224,566.31	24,968.98	249,535.29
Washington	PEMBROKE	802	1,333,999.80	113,800.00	9,401.30	0.000597	11.722318	827.92	827.92	0.00042	129,158.71	24,147.40	153,306.11
Washington	VANCEBORO	95	217,287.00	11,200.00	1,843.06	0.000117	19.400625	827.51	827.51	0.00042	25,320.67	24,135.45	49,456.12
Washington	DENNYSVILLE	305	322,933.50	24,100.00	4,086.92	0.000259	13.399730	826.47	826.47	0.00041	56,147.67	24,105.07	80,252.74
Franklin	CARTHAGE	524	1,244,449.06	101,600.00	6,418.22	0.000407	12.248514	816.66	816.66	0.00041	88,176.03	23,819.06	111,995.09
Penobscot	CORINTH	3016	2,443,201.00	223,100.00	33,028.66	0.002097	10.951147	787.62	787.62	0.00040	453,760.61	22,972.05	476,732.66
Aroostook	AMITY	252	264,820.42	19,200.00	3,475.77	0.000221	13.792730	781.89	781.89	0.00039	47,751.46	22,804.84	70,556.30
Washington	COLUMBIA	448	836,970.40	67,600.00	5,546.79	0.000352	12.381219	757.67	757.67	0.00038	76,203.91	22,098.38	98,302.28
Androscoggin	GREENE	4464	7,259,764.01	668,950.00	48,445.45	0.003075	10.852476	725.29	725.29	0.00036	665,562.53	21,154.20	686,716.73
Piscataquis	PARKMAN	789	1,363,285.12	118,250.00	9,096.25	0.000577	11.528838	661.84	661.84	0.00033	124,967.87	19,303.57	144,271.45
Aroostook	LUDLOW	430	449,960.00	36,800.00	5,257.68	0.000334	12.227174	660.98	660.98	0.00033	72,232.12	19,278.53	91,510.66
Aroostook	WADE	237	322,905.60	24,050.00	3,182.06	0.000202	13.426428	648.53	648.53	0.00033	43,716.43	18,915.37	62,631.80
Aroostook	CASWELL	286	320,675.00	25,050.00	3,661.20	0.000232	12.801397	603.86	603.86	0.00030	50,298.99	17,612.40	67,911.38
Aroostook	NEW CANADA	326	430,750.98	34,650.00	4,052.66	0.000257	12.431486	567.72	567.72	0.00028	55,677.08	16,558.46	72,235.55
Washington	DANFORTH	588	1,169,271.72	100,400.00	6,847.93	0.000435	11.646133	562.21	562.21	0.00028	94,079.48	16,397.51	110,476.99
Cumberland	POWNAI	1616	4,832,261.00	438,000.00	17,828.62	0.001132	11.032559	553.58	553.58	0.00028	244,936.47	16,145.81	261,082.28
Oxford	STOW	426	974,478.49	81,650.00	5,084.24	0.000323	11.934825	530.30	530.30	0.00027	69,849.21	15,466.80	85,316.01
Penobscot	SPRINGFIELD	317	353,223.00	28,600.00	3,915.09	0.000249	12.350455	526.36	526.36	0.00026	53,787.09	15,352.13	69,139.22
Penobscot	WOODVILLE	206	634,732.00	48,450.00	2,698.76	0.000171	13.100764	496.62	496.62	0.00025	37,076.58	14,484.53	51,561.11
Penobscot	BRADLEY	1570	2,004,740.00	182,200.00	17,274.65	0.001097	11.002964	491.35	491.35	0.00025	237,325.92	14,330.99	251,656.91
Penobscot	BRADFORD	1211	1,112,127.00	100,250.00	13,434.27	0.000853	11.093536	488.68	488.68	0.00025	184,565.27	14,253.09	198,818.36
Aroostook	CHAPMAN	490	492,725.00	42,300.00	5,707.69	0.000362	11.648345	469.59	469.59	0.00024	78,414.46	13,696.21	92,110.67
Aroostook	SAINT AGATHA	749	1,110,148.37	98,100.00	8,476.06	0.000538	11.316497	469.25	469.25	0.00024	116,447.37	13,686.22	130,133.58
Penobscot	LAGRANGE	630	527,394.00	46,150.00	7,199.53	0.000457	11.427822	464.83	464.83	0.00023	98,909.92	13,557.35	112,467.27
Franklin	AVON	460	764,690.00	65,400.00	5,378.55	0.000341	11.692508	461.15	461.15	0.00023	73,892.66	13,450.18	87,342.84
Franklin	PHILLIPS	937	1,577,489.28	141,100.00	10,475.60	0.000665	11.179938	459.07	459.07	0.00023	143,917.90	13,389.47	157,307.37
Washington	JONESBORO	601	988,799.67	86,650.00	6,858.26	0.000435	11.411421	433.57	433.57	0.00022	94,221.51	12,645.79	106,867.30
Washington	CHARLOTTE	348	608,052.90	51,450.00	4,112.78	0.000261	11.818327	392.66	392.66	0.00020	56,502.94	11,452.40	67,955.34
Washington	JONESPORT	1261	2,913,846.34	265,300.00	13,849.83	0.000879	10.983213	369.74	369.74	0.00019	190,274.38	10,784.01	201,058.39
Waldo	JACKSON	642	770,410.00	68,400.00	7,231.04	0.000459	11.263304	368.06	368.06	0.00018	99,342.86	10,735.01	110,077.88
Washington	BEALS	457	1,503,402.00	130,900.00	5,248.70	0.000333	11.485118	363.37	363.37	0.00018	72,108.67	10,598.16	82,706.84
Piscataquis	WELLINGTON	241	416,931.00	34,250.00	2,933.73	0.000186	12.173168	357.44	357.44	0.00018	40,304.77	10,425.33	50,730.10
Washington	COOPER	169	452,550.40	35,600.00	2,148.34	0.000136	12.712090	341.73	341.73	0.00017	29,514.78	9,967.12	39,481.90
Waldo	STOCKTON SPRINGS	1555	4,061,151.07	372,300.00	16,962.37	0.001077	10.908276	339.42	339.42	0.00017	233,035.63	9,899.62	242,935.25
Aroostook	HAMMOND	94	149,760.00	10,500.00	1,340.71	0.000085	14.262857	335.85	335.85	0.00017	18,419.18	9,795.49	28,214.66
Aroostook	HAYNESVILLE	97	217,521.78	15,400.00	1,370.10	0.000087	14.124791	333.17	333.17	0.00017	18,823.03	9,717.50	28,540.53
Waldo	LIBERTY	964	2,810,517.00	254,700.00	10,637.37	0.000675	11.034617	332.21	332.21	0.00017	146,140.35	9,689.39	155,829.74
Franklin	CHESTERVILLE	1384	1,970,136.00	180,250.00	15,127.15	0.000960	10.930019	332.19	332.19	0.00017	207,822.64	9,688.69	217,511.33
Washington	STEUBEN	1143	3,105,418.03	282,900.00	12,546.81	0.000796	10.977087	328.14	328.14	0.00016	172,372.98	9,570.68	181,943.66
Aroostook	CRYSTAL	262	285,928.00	23,950.00	3,127.90	0.000199	11.938539	327.12	327.12	0.00016	42,972.27	9,540.82	52,513.09
Aroostook	HODGDON	1322	909,471.00	83,200.00	14,450.97	0.000917	10.931142	318.79	318.79	0.00016	198,533.05	9,297.94	207,830.99
Aroostook	HERSEY	72	181,930.00	12,100.00	1,082.56	0.000069	15.035537	312.88	312.88	0.00016	14,872.61	9,125.54	23,998.15
Aroostook	WESTON	250	930,375.25	77,950.00	2,983.88	0.000189	11.935539	311.38	311.38	0.00016	40,993.77	9,081.96	50,075.74
Somerset	CAMBRIDGE	453	500,705.08	44,100.00	5,143.30	0.000326	11.353857	300.73	300.73	0.00015	70,660.62	8,771.12	79,431.74
Washington	WESLEY	126	396,738.71	30,550.00	1,636.30	0.000104	12.986537	289.36	289.36	0.00015	22,480.18	8,439.69	30,919.87

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Penobscot	PENOBSCOT NATION	554	177,118.00	15,800.00	6,210.34	0.000394	11.210000	288.08	288.08	0.00014	85,320.07	8,402.25	93,722.32
Washington	CHERRYFIELD	1111	1,707,275.00	156,150.00	12,147.18	0.000771	10.933557	270.59	270.59	0.00014	166,882.73	7,892.20	174,774.92
Washington	ALEXANDER	534	950,136.26	84,900.00	5,976.12	0.000379	11.191240	267.66	267.66	0.00013	82,102.29	7,806.73	89,909.03
Waldo	MONROE	963	1,624,321.00	148,100.00	10,561.93	0.000670	10.967731	267.46	267.46	0.00013	145,103.85	7,800.70	152,904.54
Aroostook	DYER BROOK	215	284,963.00	23,950.00	2,558.12	0.000162	11.898246	259.77	259.77	0.00013	35,144.49	7,576.64	42,721.13
Washington	TOPSFIELD	188	314,106.00	26,050.00	2,266.87	0.000144	12.057812	257.15	257.15	0.00013	31,143.12	7,500.09	38,643.22
Aroostook	CASTLE HILL	376	430,986.00	37,950.00	4,270.11	0.000271	11.356680	250.67	250.67	0.00013	58,664.46	7,311.18	65,975.64
Aroostook	ORIENT	158	689,232.15	56,150.00	1,939.42	0.000123	12.274838	250.40	250.40	0.00013	26,644.57	7,303.39	33,947.96
Washington	WAITE	69	148,380.86	10,450.00	979.74	0.000062	14.199125	242.13	242.13	0.00012	13,460.05	7,062.05	20,522.09
Hancock	FRENCHBORO	31	320,672.28	17,350.00	572.96	0.000036	18.482552	241.57	241.57	0.00012	7,871.54	7,045.70	14,917.23
Androscoggin	LEEDS	2324	3,772,536.88	349,550.00	25,081.89	0.001592	10.792553	238.33	238.33	0.00012	344,584.82	6,951.31	351,536.13
Oxford	GILEAD	207	621,910.00	53,000.00	2,428.97	0.000154	11.734151	216.14	216.14	0.00011	33,370.13	6,304.00	39,674.13
Aroostook	SAINT FRANCIS	444	399,397.66	35,900.00	4,939.63	0.000314	11.125283	193.27	193.27	0.00010	67,862.50	5,636.86	73,499.36
Penobscot	NEWBURGH	1664	2,147,069.00	198,850.00	17,966.92	0.001141	10.797430	178.76	178.76	0.00009	246,836.60	5,213.90	252,050.50
Penobscot	WEBSTER PLANTATION	65	116,709.21	8,750.00	866.98	0.000055	13.338195	172.13	172.13	0.00009	11,910.95	5,020.49	16,931.43
Aroostook	SHERMAN	829	742,700.80	68,200.00	9,027.84	0.000573	10.890041	165.83	165.83	0.00008	124,028.04	4,836.78	128,864.82
Washington	TALMADGE	67	104,507.49	8,000.00	875.25	0.000056	13.063436	159.02	159.02	0.00008	12,024.53	4,638.04	16,662.57
Penobscot	MOUNT CHASE	187	676,202.40	58,600.00	2,157.85	0.000137	11.539290	158.82	158.82	0.00008	29,645.35	4,632.12	34,277.47
Penobscot	EDINBURG	140	186,953.52	15,850.00	1,651.32	0.000105	11.795175	154.72	154.72	0.00008	22,686.54	4,512.75	27,199.29
Somerset	DENNISTOWN PLANTATION	61	152,361.04	11,850.00	784.31	0.000050	12.857472	132.22	132.22	0.00007	10,775.10	3,856.26	14,631.35
Hancock	AURORA	92	377,938.00	31,350.00	1,109.10	0.000070	12.055439	125.62	125.62	0.00006	15,237.25	3,663.89	18,901.14
Waldo	ISLESBORO	605	6,891,341.00	633,400.00	6,582.35	0.000418	10.879919	114.90	114.90	0.00006	90,430.91	3,351.25	93,782.16
Aroostook	MORO PLANTATION	43	178,083.00	13,700.00	558.95	0.000035	12.998759	99.28	99.28	0.00005	7,679.03	2,895.54	10,574.57
Somerset	NEW PORTLAND	765	1,473,118.26	136,450.00	8,258.96	0.000524	10.796030	81.11	81.11	0.00004	113,464.85	2,365.77	115,830.61
Waldo	MORRILL	1029	1,170,228.00	108,900.00	11,057.53	0.000702	10.745895	57.52	57.52	0.00003	151,912.61	1,677.54	153,590.15
Washington	COLUMBIA FALLS	478	751,833.00	69,550.00	5,167.16	0.000328	10.809964	57.34	57.34	0.00003	70,988.50	1,672.48	72,660.98
Washington	BAILEYVILLE	1328	4,345,428.70	405,100.00	14,245.20	0.000904	10.726805	48.88	48.88	0.00002	195,706.07	1,425.57	197,131.63
Washington	BARING PLANTATION	202	205,800.00	18,950.00	2,193.75	0.000139	10.860158	34.37	34.37	0.00002	30,138.62	1,002.51	31,141.13
Penobscot	CARROLL PLANTATION	135	340,230.07	31,150.00	1,474.51	0.000094	10.922314	31.36	31.36	0.00002	20,257.43	914.73	21,172.15
Somerset	BRIGHTON PLANTATION	60	193,462.15	17,600.00	659.53	0.000042	10.992168	18.13	18.13	0.00001	9,060.88	528.79	9,589.67
Piscataquis	ABBOT	671	1,123,643.28	127,750.00	5,901.88	0.000375	8.795642	(1,271.11)	0.00	0.00000	81,082.27	-	81,082.27
York	ACTON	2735	7,592,056.00	1,232,050.00	16,853.43	0.001070	6.162133	(12,383.72)	0.00	0.00000	231,539.04	-	231,539.04
Washington	ADDISON	1171	2,417,589.00	230,100.00	12,303.33	0.000781	10.506688	(214.66)	0.00	0.00000	169,027.97	-	169,027.97
Kennebec	ALBION	2089	2,249,019.00	242,700.00	19,358.06	0.001229	9.266663	(2,973.35)	0.00	0.00000	265,948.55	-	265,948.55
York	ALFRED	3146	5,369,304.00	565,200.00	29,886.47	0.001897	9.499830	(3,744.27)	0.00	0.00000	410,591.91	-	410,591.91
Aroostook	ALLAGASH	240	399,457.34	37,400.00	2,563.36	0.000163	10.680678	(2.24)	0.00	0.00000	35,216.47	-	35,216.47
Penobscot	ALTON	841	627,911.15	62,600.00	8,435.68	0.000535	10.030530	(554.61)	0.00	0.00000	115,892.60	-	115,892.60
Hancock	AMHERST	256	344,363.00	38,150.00	2,310.80	0.000147	9.026553	(425.84)	0.00	0.00000	31,746.64	-	31,746.64
Oxford	ANDOVER	837	1,395,468.00	142,150.00	8,216.72	0.000522	9.816870	(730.81)	0.00	0.00000	112,884.50	-	112,884.50
Sagadahoc	ARROWSIC	487	1,128,223.40	176,400.00	3,114.77	0.000198	6.395824	(2,091.26)	0.00	0.00000	42,791.88	-	42,791.88
York	ARUNDEL	4446	8,526,259.00	874,500.00	43,347.91	0.002752	9.749867	(4,179.83)	0.00	0.00000	595,530.49	-	595,530.49
Somerset	ATHENS	968	1,379,946.48	143,950.00	9,279.53	0.000589	9.586290	(1,068.39)	0.00	0.00000	127,485.79	-	127,485.79
Cumberland	BALDWIN	1552	2,565,483.00	290,600.00	13,701.41	0.000870	8.828228	(2,889.47)	0.00	0.00000	188,235.30	-	188,235.30
Hancock	BAR HARBOR	5221	22,137,634.32	2,913,550.00	39,670.02	0.002518	7.598165	(16,142.47)	0.00	0.00000	545,002.21	-	545,002.21
Piscataquis	BEAVER COVE	140	538,419.00	144,200.00	522.74	0.000033	3.733835	(973.86)	0.00	0.00000	7,181.56	-	7,181.56
Washington	BEDDINGTON	62	339,324.93	69,150.00	304.24	0.000019	4.907085	(358.54)	0.00	0.00000	4,179.76	-	4,179.76
Kennebec	BELGRADE	3364	9,375,399.77	1,233,350.00	25,571.69	0.001623	7.601573	(10,389.47)	0.00	0.00000	351,313.85	-	351,313.85
Kennebec	BENTON	2780	2,903,257.00	300,250.00	26,881.11	0.001706	9.669465	(2,837.09)	0.00	0.00000	369,303.22	-	369,303.22
Oxford	BETHEL	2643	7,735,042.53	1,073,000.00	19,052.86	0.001209	7.208800	(9,200.81)	0.00	0.00000	261,755.60	-	261,755.60
Hancock	BLUE HILL	2838	8,826,629.00	1,141,700.00	21,940.94	0.001393	7.731128	(8,397.28)	0.00	0.00000	301,433.21	-	301,433.21
Lincoln	BOOTHBAY	3120	10,116,075.94	1,752,550.00	18,009.28	0.001143	5.772204	(15,343.52)	0.00	0.00000	247,418.46	-	247,418.46
Lincoln	BOOTHBAY HARBOR	2054	8,727,167.38	1,363,250.00	13,149.17	0.000835	6.401737	(8,808.09)	0.00	0.00000	180,648.38	-	180,648.38
Sagadahoc	BOWDOIN	3206	4,054,377.97	423,600.00	30,685.40	0.001948	9.571242	(3,586.74)	0.00	0.00000	421,568.00	-	421,568.00
Piscataquis	BOWERBANK	141	541,053.76	131,400.00	580.58	0.000037	4.117609	(926.71)	0.00	0.00000	7,976.27	-	7,976.27
Lincoln	BREMEN	861	2,416,556.00	381,250.00	5,457.45	0.000346	6.338508	(3,746.64)	0.00	0.00000	74,976.64	-	74,976.64
Cumberland	BRIDGTON	5545	18,095,801.81	2,178,850.00	46,052.38	0.002923	8.305208	(13,223.67)	0.00	0.00000	632,685.50	-	632,685.50

County	Municipality Name	July 1, 2023 Census Population	2023 Tax Assessment	2025 State Valuation	Rev I Computed Number	Rev I Distribution Percentage	Mil Rate	Rev II Preliminary Comp Number	Rev II Computed Number	Rev II Distribution Percentage	Rev I Projected Distribution	Rev II Projected Distribution	FY2026 Total Projected Distribution
Lincoln	BRISTOL	2934	8,659,821.83	1,733,200.00	14,659.54	0.000931	4.996435	(16,704.92)	0.00	0.00000	201,398.49	-	201,398.49
Hancock	BROOKLIN	831	2,896,279.00	507,650.00	4,741.08	0.000301	5.705267	(4,142.31)	0.00	0.00000	65,134.77	-	65,134.77
Hancock	BROOKSVILLE	935	2,819,534.90	528,050.00	4,992.45	0.000317	5.339523	(5,002.70)	0.00	0.00000	68,588.27	-	68,588.27
Oxford	BROWNFIELD	1711	3,642,296.22	350,050.00	17,803.08	0.001130	10.405074	(487.51)	0.00	0.00000	244,585.68	-	244,585.68
Penobscot	BURLINGTON	399	646,132.58	68,350.00	3,771.86	0.000239	9.453293	(493.45)	0.00	0.00000	51,819.34	-	51,819.34
York	BUXTON	8515	14,664,876.21	1,482,450.00	84,233.14	0.005347	9.892324	(6,792.21)	0.00	0.00000	1,157,227.73	-	1,157,227.73
Oxford	BYRON	99	325,308.89	47,200.00	682.32	0.000043	6.892138	(375.99)	0.00	0.00000	9,374.00	-	9,374.00
Knox	CAMDEN	5182	22,504,901.59	2,329,900.00	50,053.82	0.003177	9.659171	(5,341.76)	0.00	0.00000	687,658.92	-	687,658.92
Somerset	CANAAN	2235	2,072,017.00	213,750.00	21,665.30	0.001375	9.693647	(2,226.85)	0.00	0.00000	297,646.34	-	297,646.34
Cumberland	CAPE ELIZABETH	9570	40,168,836.00	4,159,600.00	92,416.52	0.005867	9.656899	(9,886.78)	0.00	0.00000	1,269,654.18	-	1,269,654.18
Somerset	CARATUNK	84	459,055.54	59,450.00	648.62	0.000041	7.721708	(249.34)	0.00	0.00000	8,911.04	-	8,911.04
Penobscot	CARMEL	2984	3,126,800.00	327,850.00	28,459.27	0.001807	9.537288	(3,439.69)	0.00	0.00000	390,984.52	-	390,984.52
Franklin	CARRABASSETT VALLEY	711	5,194,251.22	1,440,050.00	2,564.57	0.000163	3.606994	(5,036.02)	0.00	0.00000	35,233.10	-	35,233.10
Cumberland	CASCO	3699	10,189,222.00	1,306,450.00	28,849.12	0.001831	7.799167	(10,693.19)	0.00	0.00000	396,340.45	-	396,340.45
Hancock	CASTINE	1341	3,491,632.98	473,750.00	9,883.44	0.000627	7.370202	(4,451.85)	0.00	0.00000	135,782.55	-	135,782.55
Penobscot	CHARLESTON	1614	1,037,931.57	114,650.00	14,611.61	0.000928	9.053045	(2,642.05)	0.00	0.00000	200,740.05	-	200,740.05
Cumberland	CHEBEAGUE ISLAND	392	3,264,894.00	441,900.00	2,896.22	0.000184	7.388310	(1,294.26)	0.00	0.00000	39,789.36	-	39,789.36
Kennebec	CHELSEA	2846	3,443,460.84	342,850.00	28,584.19	0.001814	10.043637	(1,839.55)	0.00	0.00000	392,700.74	-	392,700.74
Penobscot	CHESTER	551	1,434,878.00	147,850.00	5,347.43	0.000339	9.704958	(542.76)	0.00	0.00000	73,465.10	-	73,465.10
Kennebec	CHINA	4581	6,989,219.00	767,700.00	41,705.89	0.002647	9.104102	(7,265.00)	0.00	0.00000	572,971.78	-	572,971.78
Penobscot	CLIFTON	867	1,049,462.00	106,950.00	8,507.56	0.000540	9.812641	(760.67)	0.00	0.00000	116,880.18	-	116,880.18
Franklin	COPLIN PLANTATION	141	443,345.76	68,000.00	919.29	0.000058	6.519791	(588.00)	0.00	0.00000	12,629.57	-	12,629.57
Penobscot	CORINNA	2262	1,977,207.00	186,450.00	23,987.35	0.001523	10.604489	(193.43)	0.00	0.00000	329,547.62	-	329,547.62
York	CORNISH	1592	2,252,570.00	261,100.00	13,734.55	0.000872	8.627231	(3,283.93)	0.00	0.00000	188,690.62	-	188,690.62
Somerset	CORNVILLE	1356	1,441,664.68	167,200.00	11,691.97	0.000742	8.622396	(2,803.67)	0.00	0.00000	160,628.83	-	160,628.83
Hancock	CRANBERRY ISLES	160	2,218,868.00	237,800.00	1,492.93	0.000095	9.330816	(217.47)	0.00	0.00000	20,510.46	-	20,510.46
Washington	CRAWFORD	92	180,939.58	23,300.00	714.44	0.000045	7.765647	(269.04)	0.00	0.00000	9,815.25	-	9,815.25
Knox	CUSHING	1510	4,753,858.22	502,300.00	14,290.91	0.000907	9.464181	(1,850.99)	0.00	0.00000	196,334.14	-	196,334.14
Washington	CUTLER	545	1,030,160.48	106,900.00	5,251.99	0.000333	9.636674	(574.06)	0.00	0.00000	72,153.85	-	72,153.85
Aroostook	CYR PLANTATION	82	123,328.00	15,400.00	656.68	0.000042	8.008312	(219.90)	0.00	0.00000	9,021.75	-	9,021.75
Franklin	DALLAS PLANTATION	322	1,110,813.00	231,550.00	1,544.73	0.000098	4.797292	(1,897.45)	0.00	0.00000	21,222.08	-	21,222.08
Lincoln	DAMARISCOTTA	2295	6,364,378.00	604,750.00	24,152.54	0.001533	10.523982	(381.01)	0.00	0.00000	331,816.98	-	331,816.98
York	DAYTON	2207	3,995,094.00	399,350.00	22,078.81	0.001402	10.003991	(1,514.02)	0.00	0.00000	303,327.29	-	303,327.29
Washington	DEBLOIS	72	446,728.00	45,700.00	703.82	0.000045	9.775230	(65.86)	0.00	0.00000	9,669.31	-	9,669.31
Hancock	DEDHAM	1693	4,716,425.00	484,000.00	16,497.74	0.001047	9.744680	(1,600.43)	0.00	0.00000	226,652.42	-	226,652.42
Hancock	DEER ISLE	2159	4,931,640.00	963,950.00	11,045.60	0.000701	5.116074	(12,034.11)	0.00	0.00000	151,748.82	-	151,748.82
Oxford	DENMARK	1220	4,223,184.78	590,800.00	8,720.86	0.000554	7.148248	(4,320.94)	0.00	0.00000	119,810.60	-	119,810.60
Penobscot	DIXMONT	1226	1,492,872.00	168,050.00	10,891.17	0.000691	8.883499	(2,214.77)	0.00	0.00000	149,627.13	-	149,627.13
Androscoggin	DURHAM	4331	8,027,613.00	777,450.00	44,720.04	0.002839	10.325568	(1,578.35)	0.00	0.00000	614,381.28	-	614,381.28
Aroostook	EAGLE LAKE	774	1,326,833.34	128,900.00	7,967.18	0.000506	10.293509	(306.88)	0.00	0.00000	109,456.17	-	109,456.17
Hancock	EASTBROOK	442	1,099,976.65	112,750.00	4,312.10	0.000274	9.755890	(412.88)	0.00	0.00000	59,241.36	-	59,241.36
Aroostook	EASTON	1359	3,498,130.00	340,400.00	13,965.80	0.000887	10.276528	(561.91)	0.00	0.00000	191,867.62	-	191,867.62
Lincoln	EDGECOMB	1229	3,538,703.41	375,350.00	11,586.70	0.000736	9.427743	(1,551.31)	0.00	0.00000	159,182.55	-	159,182.55
Somerset	EMBDEN	923	3,388,106.66	436,550.00	7,163.49	0.000455	7.761096	(2,703.38)	0.00	0.00000	98,414.85	-	98,414.85
Penobscot	ETNA	1254	1,155,248.00	129,950.00	11,147.99	0.000708	8.889942	(2,257.27)	0.00	0.00000	153,155.40	-	153,155.40
Franklin	EUSTIS	668	2,179,774.65	285,800.00	5,094.78	0.000323	7.626923	(2,046.14)	0.00	0.00000	69,994.14	-	69,994.14
Penobscot	EXETER	985	925,180.68	118,900.00	7,664.45	0.000487	7.781166	(2,865.20)	0.00	0.00000	105,297.19	-	105,297.19
Kennebec	FAYETTE	1216	3,132,456.00	316,500.00	12,034.97	0.000764	9.897175	(964.07)	0.00	0.00000	165,341.04	-	165,341.04
Waldo	FRANKFORT	1260	1,446,216.15	164,150.00	11,101.02	0.000705	8.810333	(2,368.38)	0.00	0.00000	152,510.13	-	152,510.13
Hancock	FRANKLIN	1604	2,595,167.90	302,400.00	13,765.37	0.000874	8.581904	(3,381.39)	0.00	0.00000	189,114.08	-	189,114.08
Knox	FRIENDSHIP	1149	3,224,043.65	485,600.00	7,628.55	0.000484	6.639299	(4,654.26)	0.00	0.00000	104,804.06	-	104,804.06
Cumberland	FRYE ISLAND	32	3,569,524.00	339,400.00	336.55	0.000021	10.517160	(5.53)	0.00	0.00000	4,623.64	-	4,623.64
Oxford	FRYEBURG	3494	7,107,008.00	700,400.00	35,453.86	0.002251	10.147070	(1,897.00)	0.00	0.00000	487,078.99	-	487,078.99
Aroostook	GARFIELD PLANTATION	85	6,605.06	10,500.00	53.47	0.000003	0.629053	(855.18)	0.00	0.00000	734.59	-	734.59
Penobscot	GARLAND	1040	1,090,178.00	105,050.00	10,792.81	0.000685	10.377706	(324.79)	0.00	0.00000	148,275.89	-	148,275.89
Sagadahoc	GEORGETOWN	1104	4,879,393.74	942,800.00	5,713.67	0.000363	5.175428	(6,088.09)	0.00	0.00000	78,496.66	-	78,496.66

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Penobscot	GLENBURN	4777	5,346,570.92	538,700.00	47,411.49	0.003010	9.924951	(3,654.64)	0.00	0.00000	651,357.52	-	651,357.52
Aroostook	GLENWOOD PLANTATION	5	118,519.32	17,550.00	33.77	0.000002	6.753238	(19.68)	0.00	0.00000	463.89	-	463.89
Hancock	GOULDSBORO	1723	6,007,519.55	706,000.00	14,661.41	0.000931	8.509234	(3,757.46)	0.00	0.00000	201,424.18	-	201,424.18
Washington	GRAND LAKE STREAM PLANTATION	125	366,110.87	58,750.00	778.96	0.000049	6.231674	(557.29)	0.00	0.00000	10,701.65	-	10,701.65
Cumberland	GRAY	8537	18,482,651.00	1,962,450.00	80,402.76	0.005104	9.418151	(10,857.77)	0.00	0.00000	1,104,604.42	-	1,104,604.42
Hancock	GREAT POND	61	299,488.12	30,100.00	606.94	0.000039	9.949771	(45.15)	0.00	0.00000	8,338.32	-	8,338.32
Piscataquis	GREENVILLE	1510	5,540,793.00	549,200.00	15,234.15	0.000967	10.088844	(907.75)	0.00	0.00000	209,292.75	-	209,292.75
Oxford	GREENWOOD	802	2,958,973.00	340,950.00	6,960.25	0.000442	8.678613	(1,613.13)	0.00	0.00000	95,622.59	-	95,622.59
Aroostook	HAMLIN	168	221,111.00	27,600.00	1,345.89	0.000085	8.011268	(450.03)	0.00	0.00000	18,490.40	-	18,490.40
Hancock	HANCOCK	2485	4,077,104.00	638,750.00	15,861.61	0.001007	6.382942	(10,703.04)	0.00	0.00000	217,912.98	-	217,912.98
Oxford	HANOVER	300	729,841.00	74,050.00	2,956.82	0.000188	9.856057	(250.18)	0.00	0.00000	40,621.90	-	40,621.90
Somerset	HARMONY	821	999,456.77	96,050.00	8,542.99	0.000542	10.405588	(233.50)	0.00	0.00000	117,366.90	-	117,366.90
Cumberland	HARPSWELL	4998	14,819,954.00	3,236,750.00	22,884.11	0.001453	4.578653	(30,544.51)	0.00	0.00000	314,390.77	-	314,390.77
Washington	HARRINGTON	970	2,012,766.86	190,950.00	10,224.58	0.000649	10.540806	(144.72)	0.00	0.00000	140,469.29	-	140,469.29
Cumberland	HARRISON	2517	7,936,496.00	1,064,250.00	18,770.18	0.001192	7.457361	(8,136.55)	0.00	0.00000	257,872.00	-	257,872.00
Oxford	HARTFORD	1244	2,323,223.22	225,300.00	12,827.74	0.000814	10.311688	(470.62)	0.00	0.00000	176,232.48	-	176,232.48
Somerset	HARTLAND	1799	2,496,945.23	238,450.00	18,838.35	0.001196	10.471567	(392.96)	0.00	0.00000	258,808.59	-	258,808.59
Oxford	HEBRON	1282	1,599,616.09	167,700.00	12,228.43	0.000776	9.538557	(1,476.15)	0.00	0.00000	167,998.95	-	167,998.95
Penobscot	HERMON	6801	8,276,236.00	959,400.00	58,668.63	0.003724	8.626471	(14,034.06)	0.00	0.00000	806,012.47	-	806,012.47
Somerset	HIGHLAND PLANTATION	54	102,560.13	15,250.00	363.16	0.000023	6.725254	(214.10)	0.00	0.00000	4,989.28	-	4,989.28
Oxford	HIRAM	1672	2,605,366.75	330,950.00	13,162.63	0.000836	7.872388	(4,711.05)	0.00	0.00000	180,833.37	-	180,833.37
York	HOLLIS	4947	7,047,172.00	904,950.00	38,524.07	0.002445	7.787361	(14,359.36)	0.00	0.00000	529,258.73	-	529,258.73
Knox	HOPE	1737	3,642,618.76	389,250.00	16,254.92	0.001032	9.358044	(2,313.61)	0.00	0.00000	223,316.47	-	223,316.47
Penobscot	HUDSON	1453	1,552,875.00	161,350.00	13,984.06	0.000888	9.624264	(1,548.51)	0.00	0.00000	192,118.41	-	192,118.41
Franklin	INDUSTRY	815	1,462,450.85	159,950.00	7,451.69	0.000473	9.143175	(1,260.66)	0.00	0.00000	102,374.19	-	102,374.19
Knox	ISLE AU HAUT	94	655,590.00	84,100.00	732.76	0.000047	7.795363	(272.10)	0.00	0.00000	10,067.00	-	10,067.00
Lincoln	JEFFERSON	2678	5,747,419.00	698,300.00	22,041.51	0.001399	8.230587	(6,586.31)	0.00	0.00000	302,814.89	-	302,814.89
Penobscot	KENDUSKEAG	1388	1,211,156.00	134,200.00	12,526.71	0.000795	9.025007	(2,311.01)	0.00	0.00000	172,096.83	-	172,096.83
York	KENNEBUNK	11742	45,007,719.00	4,786,950.00	110,400.28	0.007008	9.402170	(15,121.70)	0.00	0.00000	1,516,722.12	-	1,516,722.12
York	KENNEBUNKPORT	3674	21,946,772.00	4,533,600.00	17,785.52	0.001129	4.840915	(21,489.54)	0.00	0.00000	244,344.43	-	244,344.43
Piscataquis	KINGSBURY PLANTATION	27	427,080.19	94,950.00	121.44	0.000008	4.497948	(167.19)	0.00	0.00000	1,668.45	-	1,668.45
York	KITTERY	10562	29,278,583.00	3,172,600.00	97,472.23	0.006187	9.228577	(15,435.55)	0.00	0.00000	1,339,111.47	-	1,339,111.47
Piscataquis	LAKE VIEW PLANTATION	158	461,500.00	197,600.00	369.01	0.000023	2.335526	(1,320.01)	0.00	0.00000	5,069.65	-	5,069.65
Penobscot	LAKEVILLE	102	313,154.22	114,600.00	278.72	0.000018	2.732585	(811.66)	0.00	0.00000	3,829.21	-	3,829.21
Hancock	LA MOINE	1762	3,554,515.88	483,650.00	12,949.56	0.000822	7.349356	(5,886.22)	0.00	0.00000	177,906.17	-	177,906.17
York	LEBANON	6682	8,895,846.00	1,028,650.00	57,786.46	0.003668	8.648079	(13,644.12)	0.00	0.00000	793,892.92	-	793,892.92
Penobscot	LEVANT	3121	2,866,905.00	318,850.00	28,062.13	0.001781	8.991391	(5,301.36)	0.00	0.00000	385,528.49	-	385,528.49
York	LIMERICK	3470	6,031,000.00	648,250.00	32,283.18	0.002049	9.303509	(4,811.12)	0.00	0.00000	443,518.88	-	443,518.88
York	LIMINGTON	4118	6,853,223.00	686,150.00	41,130.32	0.002611	9.987937	(2,891.10)	0.00	0.00000	565,064.43	-	565,064.43
Oxford	LINCOLN PLANTATION	42	119,167.41	40,900.00	122.37	0.000008	2.913629	(326.61)	0.00	0.00000	1,681.20	-	1,681.20
Waldo	LINCOLNVILLE	2393	7,601,839.70	842,850.00	21,582.97	0.001370	9.019208	(3,998.20)	0.00	0.00000	296,515.19	-	296,515.19
Aroostook	LINNEUS	974	1,071,524.00	105,100.00	9,930.20	0.000630	10.195281	(481.86)	0.00	0.00000	136,425.00	-	136,425.00
Kennebec	LITCHFIELD	3717	6,112,430.00	692,500.00	32,808.52	0.002083	8.826614	(6,926.21)	0.00	0.00000	450,736.28	-	450,736.28
Androscoggin	LIVERMORE	2182	3,465,996.00	342,200.00	22,100.54	0.001403	10.128568	(1,225.04)	0.00	0.00000	303,625.77	-	303,625.77
Cumberland	LONG ISLAND	232	1,374,185.00	255,150.00	1,249.50	0.000079	5.385793	(1,230.58)	0.00	0.00000	17,166.17	-	17,166.17
Oxford	LOVELL	1174	4,806,482.69	890,900.00	6,333.83	0.000402	5.395087	(6,216.23)	0.00	0.00000	87,016.65	-	87,016.65
Penobscot	LOWELL	369	850,408.00	80,950.00	3,876.47	0.000246	10.505349	(68.14)	0.00	0.00000	53,256.51	-	53,256.51
York	LYMAN	4671	7,910,446.00	1,085,900.00	34,026.79	0.002160	7.284691	(15,906.20)	0.00	0.00000	467,473.33	-	467,473.33
Washington	MACHIASPORT	999	1,725,595.00	228,600.00	7,540.99	0.000479	7.548535	(3,138.32)	0.00	0.00000	103,601.01	-	103,601.01
Aroostook	MACWAHOC PLANTATION	63	91,467.19	17,050.00	337.97	0.000021	5.364645	(335.50)	0.00	0.00000	4,643.20	-	4,643.20
Somerset	MADISON	4789	6,426,334.93	602,800.00	51,054.61	0.003241	10.660808	(139.80)	0.00	0.00000	701,408.11	-	701,408.11
Kennebec	MANCHESTER	2506	5,391,212.67	562,450.00	24,020.59	0.001525	9.585230	(2,768.55)	0.00	0.00000	330,004.18	-	330,004.18
Aroostook	MAPLETON	1924	1,998,348.00	198,850.00	19,335.29	0.001227	10.049525	(1,232.27)	0.00	0.00000	265,635.69	-	265,635.69
Hancock	MARIAVILLE	479	1,147,122.00	121,000.00	4,541.09	0.000288	9.480347	(579.42)	0.00	0.00000	62,387.21	-	62,387.21
Washington	MARSHFIELD	548	573,160.00	55,450.00	5,664.41	0.000360	10.336519	(193.71)	0.00	0.00000	77,819.91	-	77,819.91
Knox	MATINICUS ISLE PLANTATION	55	322,947.12	38,250.00	464.37	0.000029	8.443062	(123.58)	0.00	0.00000	6,379.67	-	6,379.67

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Washington	MEDDYBEMPS	134	229,290.00	39,500.00	777.84	0.000049	5.804810	(654.62)	0.00	0.00000	10,686.33	-	10,686.33
Piscataquis	MEDFORD	241	385,909.00	37,050.00	2,510.23	0.000159	10.415897	(66.06)	0.00	0.00000	34,486.54	-	34,486.54
Somerset	MERCER	726	1,204,237.23	117,100.00	7,466.07	0.000474	10.283836	(294.87)	0.00	0.00000	102,571.71	-	102,571.71
Washington	MILBRIDGE	1371	2,717,634.36	305,600.00	12,192.00	0.000774	8.892783	(2,463.99)	0.00	0.00000	167,498.52	-	167,498.52
Androscoggin	MINOT	2825	3,366,994.41	393,050.00	24,199.87	0.001536	8.566326	(5,999.38)	0.00	0.00000	332,467.26	-	332,467.26
Lincoln	MONHEGAN PLANTATION	68	743,710.00	94,200.00	536.86	0.000034	7.895011	(190.06)	0.00	0.00000	7,375.60	-	7,375.60
Somerset	MOOSE RIVER	193	519,677.98	52,850.00	1,897.78	0.000120	9.833074	(165.39)	0.00	0.00000	26,072.49	-	26,072.49
Hancock	MOUNT DESERT	2170	20,647,763.00	3,287,450.00	13,629.30	0.000865	6.280784	(9,568.00)	0.00	0.00000	187,244.65	-	187,244.65
Kennebec	MOUNT VERNON	1778	4,750,684.00	497,900.00	16,964.68	0.001077	9.541442	(2,042.14)	0.00	0.00000	233,067.44	-	233,067.44
Cumberland	NAPLES	4003	12,124,734.00	1,605,050.00	30,239.13	0.001920	7.554116	(12,552.94)	0.00	0.00000	415,436.91	-	415,436.91
Aroostook	NASHVILLE PLANTATION	26	46,762.00	61,250.00	19.85	0.000001	0.763461	(258.09)	0.00	0.00000	272.71	-	272.71
Cumberland	NEW GLOUCESTER	5854	8,797,421.00	961,900.00	53,539.98	0.003399	9.145879	(9,039.28)	0.00	0.00000	735,553.05	-	735,553.05
Aroostook	NEW LIMERICK	567	756,384.00	275,000.00	1,559.53	0.000099	2.750487	(4,501.70)	0.00	0.00000	21,425.38	-	21,425.38
Franklin	NEW VINEYARD	766	1,215,490.25	139,900.00	6,655.22	0.000422	8.688279	(1,533.32)	0.00	0.00000	91,432.03	-	91,432.03
York	NEWFIELD	1701	3,647,434.00	472,450.00	13,132.15	0.000834	7.720254	(5,051.54)	0.00	0.00000	180,414.62	-	180,414.62
Oxford	NEWRY	433	5,396,185.05	1,278,100.00	1,828.14	0.000116	4.222037	(2,800.63)	0.00	0.00000	25,115.73	-	25,115.73
Lincoln	NOBLEBORO	1867	4,582,238.00	577,650.00	14,810.07	0.000940	7.932551	(5,148.16)	0.00	0.00000	203,466.55	-	203,466.55
Somerset	NORRIDGEWOCK	3364	2,801,850.87	383,550.00	24,574.18	0.001560	7.305047	(11,386.98)	0.00	0.00000	337,609.65	-	337,609.65
York	NORTH BERWICK	5157	8,994,794.00	1,180,800.00	39,283.67	0.002494	7.617542	(15,844.66)	0.00	0.00000	539,694.31	-	539,694.31
Knox	NORTH HAVEN	433	4,933,679.00	491,600.00	4,345.57	0.000276	10.035962	(283.20)	0.00	0.00000	59,701.16	-	59,701.16
Washington	NORTHFIELD	187	492,720.62	69,950.00	1,317.21	0.000084	7.043897	(681.82)	0.00	0.00000	18,096.33	-	18,096.33
Waldo	NORTHPORT	1603	4,903,070.41	661,650.00	11,878.82	0.000754	7.410369	(5,257.25)	0.00	0.00000	163,195.87	-	163,195.87
Oxford	NORWAY	5281	8,026,538.03	828,150.00	51,184.14	0.003249	9.692131	(5,269.75)	0.00	0.00000	703,187.69	-	703,187.69
Kennebec	OAKLAND	6378	9,594,715.68	1,005,100.00	60,884.59	0.003865	9.546031	(7,296.23)	0.00	0.00000	836,456.16	-	836,456.16
York	OGUNQUIT	1602	13,169,655.00	2,499,800.00	8,439.79	0.000536	5.268283	(8,685.59)	0.00	0.00000	115,949.13	-	115,949.13
York	OLD ORCHARD BEACH	9243	33,621,064.00	3,241,950.00	95,855.73	0.006085	10.370630	(2,951.94)	0.00	0.00000	1,316,903.42	-	1,316,903.42
Hancock	ORLAND	2258	4,003,774.14	458,500.00	19,717.61	0.001252	8.732332	(4,420.41)	0.00	0.00000	270,888.15	-	270,888.15
Penobscot	ORRINGTON	3898	5,798,472.00	578,650.00	39,060.65	0.002480	10.020690	(2,608.97)	0.00	0.00000	536,630.40	-	536,630.40
Hancock	OSBORN	68	161,577.40	84,600.00	129.87	0.000008	1.909898	(597.05)	0.00	0.00000	1,784.25	-	1,784.25
Hancock	OTIS	696	1,997,576.00	292,550.00	4,752.39	0.000302	6.828152	(2,687.85)	0.00	0.00000	65,290.24	-	65,290.24
Oxford	OTISFIELD	1910	4,870,890.00	517,750.00	17,968.90	0.001141	9.407803	(2,449.00)	0.00	0.00000	246,863.80	-	246,863.80
Knox	OWLS HEAD	1494	5,672,302.00	627,650.00	13,501.82	0.000857	9.037365	(2,469.04)	0.00	0.00000	185,493.31	-	185,493.31
Oxford	OXFORD	4383	6,387,432.00	759,850.00	36,844.26	0.002339	8.406175	(10,010.01)	0.00	0.00000	506,180.87	-	506,180.87
Waldo	PALERMO	1648	2,880,620.60	348,100.00	13,637.64	0.000866	8.275267	(3,979.48)	0.00	0.00000	187,359.22	-	187,359.22
Somerset	PALMYRA	1987	2,203,715.25	241,750.00	18,112.85	0.001150	9.115678	(3,128.18)	0.00	0.00000	248,841.43	-	248,841.43
York	PARSONSFIELD	1866	3,422,098.00	352,300.00	18,125.56	0.001151	9.713591	(1,821.98)	0.00	0.00000	249,016.01	-	249,016.01
Hancock	PENOBSCOT	1151	2,310,123.00	321,350.00	8,274.32	0.000525	7.188807	(4,029.87)	0.00	0.00000	113,675.78	-	113,675.78
Washington	PERRY	825	1,557,942.40	149,550.00	8,594.47	0.000546	10.417535	(224.78)	0.00	0.00000	118,074.13	-	118,074.13
Oxford	PERU	1521	2,466,153.00	241,050.00	15,561.16	0.000988	10.230877	(698.33)	0.00	0.00000	213,785.34	-	213,785.34
Sagadahoc	PHIPPSBURG	2226	7,608,381.35	1,158,900.00	14,614.08	0.000928	6.565175	(9,181.86)	0.00	0.00000	200,773.92	-	200,773.92
Kennebec	PITTSTON	3089	3,260,877.00	384,900.00	26,170.04	0.001661	8.472011	(6,851.37)	0.00	0.00000	359,534.23	-	359,534.23
Somerset	PLEASANT RIDGE PLANTATION	83	919,811.97	102,350.00	745.91	0.000047	8.986927	(141.36)	0.00	0.00000	10,247.67	-	10,247.67
Penobscot	PLYMOUTH	1356	1,383,360.00	131,300.00	14,286.64	0.000907	10.535872	(209.00)	0.00	0.00000	196,275.46	-	196,275.46
Androscoggin	POLAND	6019	11,238,891.22	1,357,200.00	49,842.98	0.003164	8.280940	(14,500.13)	0.00	0.00000	684,762.22	-	684,762.22
Aroostook	PORTAGE LAKE	368	1,025,631.00	106,450.00	3,545.63	0.000225	9.634861	(388.29)	0.00	0.00000	48,711.23	-	48,711.23
Oxford	PORTER	1670	2,083,914.00	229,300.00	15,177.22	0.000963	9.088155	(2,675.08)	0.00	0.00000	208,510.55	-	208,510.55
Waldo	PROSPECT	708	919,440.94	99,350.00	6,552.23	0.000416	9.254564	(1,016.29)	0.00	0.00000	90,017.11	-	90,017.11
Kennebec	RANDOLPH	1775	1,636,578.00	160,050.00	18,150.12	0.001152	10.225417	(824.63)	0.00	0.00000	249,353.36	-	249,353.36
Franklin	RANGELEY	1262	8,429,567.00	973,200.00	10,931.07	0.000694	8.661701	(2,559.71)	0.00	0.00000	150,175.25	-	150,175.25
Franklin	RANGELEY PLANTATION	193	1,170,506.00	352,300.00	641.24	0.000041	3.322469	(1,421.93)	0.00	0.00000	8,809.56	-	8,809.56
Cumberland	RAYMOND	4646	16,808,316.92	2,109,750.00	37,014.55	0.002350	7.966971	(12,651.19)	0.00	0.00000	508,520.27	-	508,520.27
Kennebec	READFIELD	2684	5,100,732.00	490,850.00	27,891.14	0.001771	10.391631	(800.82)	0.00	0.00000	383,179.31	-	383,179.31
Aroostook	REED PLANTATION	123	199,711.41	19,950.00	1,231.30	0.000078	10.010597	(83.57)	0.00	0.00000	16,916.13	-	16,916.13
Somerset	RIPLEY	497	616,529.35	66,700.00	4,593.93	0.000292	9.243319	(719.00)	0.00	0.00000	63,113.19	-	63,113.19
Washington	ROBBINSON	538	598,098.00	67,000.00	4,802.64	0.000305	8.926836	(948.58)	0.00	0.00000	65,980.51	-	65,980.51
Kennebec	ROME	1192	3,543,484.00	653,400.00	6,464.39	0.000410	5.423147	(6,278.09)	0.00	0.00000	88,810.32	-	88,810.32

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Washington	ROQUE BLUFFS	303	811,623.15	124,000.00	1,983.24	0.000126	6.545348	(1,255.83)	0.00	0.00000	27,246.53	-	27,246.53
Oxford	ROXBURY	358	1,697,114.69	188,650.00	3,220.60	0.000204	8.996102	(606.42)	0.00	0.00000	44,245.92	-	44,245.92
Somerset	SAINT ALBANS	2124	2,795,072.00	296,600.00	20,015.96	0.001271	9.423709	(2,689.60)	0.00	0.00000	274,987.02	-	274,987.02
Knox	SAINT GEORGE	2623	9,838,316.00	1,413,500.00	18,256.74	0.001159	6.960252	(9,783.13)	0.00	0.00000	250,818.22	-	250,818.22
Aroostook	SAINT JOHN PLANTATION	271	203,695.42	25,550.00	2,160.53	0.000137	7.972423	(736.46)	0.00	0.00000	29,682.16	-	29,682.16
Franklin	SANDY RIVER PLANTATION	139	756,182.94	242,050.00	434.25	0.000028	3.124077	(1,051.66)	0.00	0.00000	5,965.85	-	5,965.85
Piscataquis	SANGERVILLE	1357	1,431,329.45	146,300.00	13,276.24	0.000843	9.783523	(1,230.09)	0.00	0.00000	182,394.17	-	182,394.17
Cumberland	SCARBOROUGH	23130	77,367,943.00	7,568,500.00	236,443.22	0.015009	10.222361	(10,816.48)	0.00	0.00000	3,248,349.13	-	3,248,349.13
Cumberland	SEBAGO	1962	7,367,738.00	862,250.00	16,764.86	0.001064	8.544782	(4,208.92)	0.00	0.00000	230,322.20	-	230,322.20
Piscataquis	SEBEC	698	1,104,657.00	131,250.00	5,874.67	0.000373	8.416434	(1,586.95)	0.00	0.00000	80,708.52	-	80,708.52
Penobscot	SEBOEIS PLANTATION	40	150,137.91	15,550.00	386.21	0.000025	9.655171	(41.39)	0.00	0.00000	5,305.86	-	5,305.86
Hancock	SEDGWICK	1204	2,995,444.00	351,400.00	10,263.27	0.000652	8.524314	(2,607.49)	0.00	0.00000	141,000.86	-	141,000.86
York	SHAPLEIGH	3020	6,374,722.00	1,041,250.00	18,488.99	0.001174	6.122182	(13,794.81)	0.00	0.00000	254,008.95	-	254,008.95
Kennebec	SIDNEY	4870	5,279,742.58	832,100.00	30,900.55	0.001962	6.345082	(21,159.75)	0.00	0.00000	424,523.78	-	424,523.78
Somerset	SMITHFIELD	950	2,083,898.00	239,800.00	8,255.64	0.000524	8.690150	(1,899.86)	0.00	0.00000	113,419.24	-	113,419.24
Hancock	SORRENTO	284	1,327,847.22	162,800.00	2,316.39	0.000147	8.156310	(719.57)	0.00	0.00000	31,823.50	-	31,823.50
Lincoln	SOUTH BRISTOL	1162	3,059,754.00	1,240,850.00	2,865.32	0.000182	2.465853	(9,556.46)	0.00	0.00000	39,364.90	-	39,364.90
Cumberland	SOUTH PORTLAND	27110	73,553,020.00	7,271,250.00	274,233.78	0.017408	10.115595	(15,572.12)	0.00	0.00000	3,767,530.55	-	3,767,530.55
Knox	SOUTH THOMASTON	1546	4,713,689.00	448,200.00	16,259.18	0.001032	10.516932	(267.56)	0.00	0.00000	223,374.91	-	223,374.91
Lincoln	SOUTHPORT	641	3,535,924.00	945,050.00	2,398.31	0.000152	3.741521	(4,453.98)	0.00	0.00000	32,948.98	-	32,948.98
Hancock	SOUTHWEST HARBOR	1806	9,301,262.00	1,141,050.00	14,721.60	0.000935	8.151494	(4,584.54)	0.00	0.00000	202,251.05	-	202,251.05
Cumberland	STANDISH	10685	18,957,468.00	2,035,150.00	99,531.02	0.006318	9.315022	(14,691.63)	0.00	0.00000	1,367,395.88	-	1,367,395.88
Somerset	STARKS	608	1,033,247.00	99,650.00	6,304.21	0.000400	10.368761	(195.31)	0.00	0.00000	86,609.65	-	86,609.65
Penobscot	STETSON	1207	1,629,330.00	153,400.00	12,820.09	0.000814	10.621447	(82.74)	0.00	0.00000	176,127.35	-	176,127.35
Oxford	STONEHAM	266	662,039.66	157,200.00	1,120.25	0.000071	4.211448	(1,723.29)	0.00	0.00000	15,390.37	-	15,390.37
Hancock	STONINGTON	1052	3,382,185.00	484,800.00	7,339.23	0.000466	6.976454	(3,906.65)	0.00	0.00000	100,829.20	-	100,829.20
Franklin	STRONG	1149	1,325,610.00	141,900.00	10,733.80	0.000681	9.341860	(1,549.01)	0.00	0.00000	147,465.10	-	147,465.10
Hancock	SULLIVAN	1232	2,821,050.13	299,400.00	11,608.33	0.000737	9.422345	(1,561.75)	0.00	0.00000	159,479.75	-	159,479.75
Hancock	SURRY	1669	3,996,358.00	582,300.00	11,454.44	0.000727	6.863057	(6,387.17)	0.00	0.00000	157,365.59	-	157,365.59
Hancock	SWANS ISLAND	359	1,980,744.07	212,700.00	3,343.15	0.000212	9.312384	(494.56)	0.00	0.00000	45,929.44	-	45,929.44
Waldo	SWANVILLE	1422	2,088,513.00	248,350.00	11,958.39	0.000759	8.409555	(3,242.79)	0.00	0.00000	164,288.99	-	164,288.99
Oxford	SWEDEN	409	1,583,583.00	174,450.00	3,712.73	0.000236	9.077575	(659.48)	0.00	0.00000	51,006.91	-	51,006.91
Somerset	THE FORKS PLANTATION	43	423,159.40	77,100.00	236.00	0.000015	5.488449	(223.67)	0.00	0.00000	3,242.31	-	3,242.31
Hancock	TREMONT	1570	6,592,682.00	813,500.00	12,723.43	0.000808	8.104096	(4,059.87)	0.00	0.00000	174,799.45	-	174,799.45
Hancock	TRENTON	1639	4,651,509.24	591,950.00	12,879.17	0.000818	7.857943	(4,641.74)	0.00	0.00000	176,939.03	-	176,939.03
Waldo	TROY	1051	1,079,398.00	120,000.00	9,453.73	0.000600	8.994983	(1,781.46)	0.00	0.00000	129,878.99	-	129,878.99
Androscoggin	TURNER	5964	8,333,509.56	852,850.00	58,276.43	0.003699	9.771366	(5,478.73)	0.00	0.00000	800,624.27	-	800,624.27
Waldo	UNITY	2375	2,315,876.00	232,650.00	23,641.55	0.001501	9.954335	(1,747.20)	0.00	0.00000	324,796.76	-	324,796.76
NONE	UNORGANIZED TERRITORY	8568	33,436,618.85	5,712,900.00	50,147.03	0.003183	5.852828	(41,444.89)	0.00	0.00000	688,939.40	-	688,939.40
Oxford	UPTON	71	451,375.43	42,400.00	755.84	0.000048	10.645647	(3.15)	0.00	0.00000	10,384.04	-	10,384.04
Kennebec	VASSALBORO	4670	5,166,785.00	593,150.00	40,679.23	0.002582	8.710756	(9,243.07)	0.00	0.00000	558,867.13	-	558,867.13
Hancock	VERONA	523	738,466.91	93,350.00	4,137.31	0.000263	7.910733	(1,453.56)	0.00	0.00000	56,840.02	-	56,840.02
Kennebec	VIENNA	598	1,282,615.00	131,900.00	5,815.04	0.000369	9.724147	(577.58)	0.00	0.00000	79,889.29	-	79,889.29
Knox	VINALHAVEN	1298	7,339,799.00	711,700.00	13,386.34	0.000850	10.313052	(489.28)	0.00	0.00000	183,906.77	-	183,906.77
Androscoggin	WALES	1651	2,305,870.00	221,850.00	17,160.20	0.001089	10.393825	(488.99)	0.00	0.00000	235,753.58	-	235,753.58
Aroostook	WALLAGRASS	536	618,135.00	69,850.00	4,743.31	0.000301	8.849463	(986.53)	0.00	0.00000	65,165.47	-	65,165.47
Hancock	WALTHAM	341	500,577.34	54,300.00	3,143.59	0.000200	9.218736	(501.70)	0.00	0.00000	43,187.85	-	43,187.85
York	WATERBORO	8179	14,361,160.00	1,536,550.00	76,443.93	0.004853	9.346367	(10,989.58)	0.00	0.00000	1,050,216.57	-	1,050,216.57
Oxford	WATERFORD	1654	3,438,702.00	437,550.00	12,998.77	0.000825	7.858992	(4,682.49)	0.00	0.00000	178,582.21	-	178,582.21
Kennebec	WAYNE	1154	3,801,789.00	364,750.00	12,028.14	0.000764	10.422999	(308.12)	0.00	0.00000	165,247.29	-	165,247.29
Franklin	WELD	396	1,129,564.00	185,700.00	2,408.76	0.000153	6.082736	(1,824.48)	0.00	0.00000	33,092.53	-	33,092.53
York	WELLS	11715	38,466,847.00	6,641,400.00	67,853.03	0.004307	5.791979	(57,380.32)	0.00	0.00000	932,191.37	-	932,191.37
Sagadahoc	WEST BATH	1974	4,833,757.02	699,750.00	13,636.06	0.000866	6.907834	(7,466.00)	0.00	0.00000	187,337.57	-	187,337.57
Somerset	WEST FORKS PLANTATION	54	239,558.17	39,650.00	326.26	0.000021	6.041820	(251.00)	0.00	0.00000	4,482.26	-	4,482.26
Kennebec	WEST GARDINER	3755	4,140,040.00	565,950.00	27,468.59	0.001744	7.315205	(12,672.36)	0.00	0.00000	377,374.24	-	377,374.24
Aroostook	WESTMANLAND	83	218,057.00	22,100.00	818.95	0.000052	9.866833	(68.32)	0.00	0.00000	11,251.01	-	11,251.01

County	Municipality Name	July 1, 2023 Census Population	2023 Tax Assessment	2025 State Valuation	Rev I Computed Number	Rev I Distribution Percentage	Mil Rate	Rev II Preliminary Comp Number	Rev II Computed Number	Rev II Distribution Percentage	Rev I Projected Distribution	Rev II Projected Distribution	FY2026 Total Projected Distribution
Lincoln	WESTPORT ISLAND	752	1,879,331.15	385,550.00	3,665.56	0.000233	4.874416	(4,373.32)	0.00	0.00000	50,358.91	-	50,358.91
Lincoln	WHITEFIELD	2497	3,466,544.00	361,250.00	23,961.14	0.001521	9.595970	(2,731.79)	0.00	0.00000	329,187.42	-	329,187.42
Washington	WHITING	507	980,638.99	116,650.00	4,262.19	0.000271	8.406678	(1,157.64)	0.00	0.00000	58,555.57	-	58,555.57
Piscataquis	WILLIMANTIC	142	509,610.71	89,300.00	810.36	0.000051	5.706727	(707.62)	0.00	0.00000	11,132.98	-	11,132.98
Cumberland	WINDHAM	19380	41,411,317.00	4,103,400.00	195,582.04	0.012415	10.091952	(11,590.16)	0.00	0.00000	2,686,982.23	-	2,686,982.23
Kennebec	WINDSOR	2739	4,615,038.00	482,300.00	26,208.98	0.001664	9.568812	(3,070.93)	0.00	0.00000	360,069.13	-	360,069.13
Hancock	WINTER HARBOR	451	2,117,847.52	296,300.00	3,223.59	0.000205	7.147646	(1,597.60)	0.00	0.00000	44,286.91	-	44,286.91
Waldo	WINTERPORT	3923	4,958,163.76	505,300.00	38,493.72	0.002444	9.812317	(3,443.15)	0.00	0.00000	528,841.72	-	528,841.72
Aroostook	WINTERVILLE PLANTATION	200	435,300.81	41,500.00	2,097.84	0.000133	10.489176	(40.16)	0.00	0.00000	28,820.88	-	28,820.88
Oxford	WOODSTOCK	1404	2,900,158.00	346,050.00	11,766.57	0.000747	8.380748	(3,242.19)	0.00	0.00000	161,653.74	-	161,653.74
Sagadahoc	WOOLWICH	3227	6,006,749.98	746,600.00	25,962.74	0.001648	8.045473	(8,533.89)	0.00	0.00000	356,686.25	-	356,686.25
York	YORK	14029	58,937,635.00	8,105,450.00	102,009.89	0.006475	7.271359	(47,960.12)	0.00	0.00000	1,401,451.66	-	1,401,451.66
Totals		1,395,722.00	3,084,426,915.14	311,026,900.00	15,753,218.75	1	5,086.35	832,950.57	1992224.19	1.00	216,423,859.20	58,105,964.80	274,529,824.00

Fully funding the cost of public education

Question: What would be the fiscal impact to the State if the State were to fully fund the cost of public education?

Received: September 14, 2026

From: Rachel Olson, OPLA; on behalf of Real Estate Property Tax Relief Task Force

Response Sent: September 18, 2026

Summary

- The cost of funding public education in fiscal year ending (FY) 2027 is budgeted at \$2.87 billion, of which the State is responsible for funding \$1.58, or 55%.
- To fund 100% of the \$2.87 billion total cost of public education, the State would need to spend an estimated additional \$1.29 billion.
- This funding would come out of the General Fund unless another source of funding is identified. A small portion (about 2%) of current public education funding comes from casino income in Other Special Revenue Funds.
- This cost estimate excludes teacher retirement costs, which are fully funded by the State.
- The chart below shows the total cost of public education and the additional funds required to fund 100%, from FY 2020 to FY 2027.
- The funding formula will change in FY 2028 and is expected to increase both the total cost of education and the State's share, as well as change the mill rate calculation for localities. The total cost of education for FY 2028 is not yet available.

Fiscal Year Ending	Total Cost of Public Education (State and Local Share)	Additional General Fund Appropriations Required to Fund 100% of Public Education
2020	\$2,291,903,129	\$1,128,145,201
2021	\$2,371,855,442	\$1,142,503,195
2022	\$2,387,410,974	\$1,074,334,938
2023	\$2,464,385,758	\$1,108,253,591
2024	\$2,545,271,841	\$1,145,097,328
2025	\$2,621,942,627	\$1,179,874,182
2026	\$2,738,246,642	\$1,232,210,988
2027	\$2,871,373,510	\$1,292,118,080

Additional Details

The State of Maine **must fund 55% of the total cost of public education from kindergarten to grade 12**, pursuant to State law ([20-A MRSA §15671](#)). In this context, the total cost of public education means the cost of the essential programs and services identified as necessary to ensure the opportunity for all students to meet the educational outcomes established by the Legislature. The Maine Department of Education uses a formula to determine the cost of these essential programs and services for each school district.

In FY 2027, the total cost of public education is estimated at **\$2.87 billion**, with **\$1.58 billion provided by the State** and \$1.29 provided by local school districts. To fund 100% of public education in FY 2027, the State would therefore require an additional **\$1.29 billion**. The funding to meet the State's share of public education comes almost entirely from the General Fund, with about 2%, or \$20-\$25 million, coming from Other Special Revenue Funds (namely slot machine and table game income from casinos, pursuant to [8 MRSA §1036](#)).

The State also funds 100% of the cost of teacher retirement, exclusively through General Fund appropriations. This cost is excluded from these calculations on the assumption that the State would continue to fund 100% of teacher retirement. In FY 2027, the cost of teacher retirement is budgeted at \$292 million.

The attached chart shows the cost of public education (excluding teacher retirement as noted above), from FY 2020 to FY 2027. The chart also indicates the additional funding required for the State to fund 100% of public education. Finally, the chart shows how this additional fund would increase the size of the General Fund, assuming that the increase from 55% to 100% funding of public education would be met entirely through the General Fund, with no increase in the percentage of casino revenue going to public education.

Please note that these estimates may not be accurate after FY 2027, due to expected changes in the funding formula for public education beginning in FY 2028. During the last legislative session, [LD 2226](#) made changes that, overall, are estimated to increase the total cost of education by approximately \$70.70 million, with \$44.72 million of this increase to be borne by the State and the rest by localities. These changes include a variable mill rate for localities that considers a locality's poverty rate in addition to its property tax base. The total cost of public education in FY 2028 has not yet been determined.

Chart 1. State's Share of Total Cost of Education

Fiscal Year Ending	Total Cost of Public Education (State and Local Share)	Total State Contribution	State Share % (Target = 55%)	General Fund Appropriations for Public Education	% of Total General Fund Appropriations	OSR Allocation (Casino Revenue)	Total Funds Appropriated or Allocated to Public Education	Additional General Fund Appropriations Required to Fund 100% of Public Education	% Increase in General Fund Required to Fund 100% of Public Education
2020	\$2,291,903,129	\$1,163,757,928	50.8%	\$1,142,663,155	29.0%	\$21,295,290	\$1,163,958,445	\$1,128,145,201	28.7%
2021	\$2,371,855,442	\$1,229,352,247	51.8%	\$1,207,777,019	31.0%	\$21,508,243	\$1,229,285,262	\$1,142,503,195	29.3%
2022	\$2,387,410,974	\$1,313,076,036	55.0%	\$1,299,988,114	31.9%	\$22,972,114	\$1,322,960,228	\$1,074,334,938	26.4%
2023	\$2,464,385,758	\$1,356,132,167	55.0%	\$1,335,940,626	30.0%	\$23,618,696	\$1,359,559,322	\$1,108,253,591	24.9%
2024	\$2,545,271,841	\$1,400,174,513	55.0%	\$1,376,441,847	27.1%	\$24,721,192	\$1,401,163,039	\$1,145,097,328	22.6%
2025	\$2,621,942,627	\$1,442,068,445	55.0%	\$1,417,216,737	25.7%	\$23,431,046	\$1,440,647,783	\$1,179,874,182	21.4%
2026	\$2,738,246,642	\$1,506,035,654	55.0%	\$1,481,695,043	25.5%	\$24,215,919	\$1,505,910,962	\$1,232,210,988	21.2%
2027	\$2,871,373,510	\$1,579,255,430	55.0%	\$1,564,660,456	25.4%	\$22,910,501	\$1,587,570,957	\$1,292,118,080	21.0%



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MEMORANDUM

TO: Members, Real Estate Property Tax Relief Task Force

FROM: Steve Langlin and Rachel Olson, Legislative Analysts

DATE: September 29, 2026

RE: **Considerations for Developing Legislation to Establish Review Cycles for Tax Exemptions for Current Use Programs, Exempt Property and Personal Property**

The Real Estate Property Tax Relief Task Force asked nonpartisan staff to help develop legislation for the Task Force to establish review cycles for current use programs, exempt property and personal property exemptions to ensure programs are still meeting the purpose for which they are created. The purpose of this memo is to provide information on existing statutory review provisions in order to assist the Task Force in further refining their potential recommended proposal.

Statutory review provisions

Government Evaluation Act (GEA)

The Government Evaluation Act (GEA) provides for regular, periodic review of the performance of certain state agencies and independent agencies that receive General Fund money or that are established by statute.

Each GEA review is conducted by the joint standing committee of jurisdiction (for example, the Joint Standing Committee on Taxation). The Act lists scheduling guidelines for review of agencies or independent agencies by committee jurisdiction in 3 MRSA §959.

The committee of jurisdiction may, with a 2/3rds vote of all committee members:

- exempt an agency or independent agency from review and establish a new review date;
- establish a modified review process in which an agency or independent agency may be asked to provide less information than required by the Act or additional information; or
- add an agency for review.

The Act provides that unless modified by the committee or jurisdiction, subsequent reviews must be scheduled on an ongoing basis every 8 years after the date specified in law.

The GEA occurs over an entire Legislature:

Important Dates: First Regular Session

By May 1st

Committee must notify the agency of its intent to review the agency during the 2nd Regular Session.

By November 1st

Agency must submit the Program Evaluation Report to the committee.

Important Dates: Second Regular Session

By February 1st

Committee must begin its review of each agency subject to review.

By March 15th

Committee must submit a final report to the full Legislature.

Accountability & Review of Tax Expenditures by Government Oversight Committee / [Office of Program Evaluation and Government](#)

There is a statutory review process for tax expenditures in the State conducted by the Office of Program Evaluation and Government Accountability via the Government Oversight Committee (GOC).

The law required GOC to consult with the Joint Standing Committee on Taxation and assign each tax expenditure to one of 3 categories by October 1, 2015:

- Full evaluation for tax expenditures that are intended to provide an incentive for specific behaviors, that provide a benefit to a specific group of beneficiaries or for which measurable goals can be identified;
- Expedited review for tax expenditures that are intended to implement broad tax policy goals that cannot be reasonably measured; and
- No review for tax expenditures with an impact on state revenue of less than \$50,000 or that otherwise do not warrant either a full evaluation or expedited review.

GOC, along with the Taxation Committee, must establish a prioritized schedule of ongoing review of the tax expenditures assigned above. By October 1st of each year, GOC, in consultation with the Taxation Committee, must review and make any necessary adjustments to the review category assignments and schedule above, including adjustments needed to incorporate tax expenditures enacted, amended or repealed during the preceding year.

Parameters of evaluation

Prior to beginning each evaluation, GOC, after consideration of OPEGA's recommendations, shall approve the following for each tax expenditure subject to full evaluation:

- (1) The purposes, intent or goals of the tax expenditure, as informed by original legislative intent as well as subsequent legislative and policy developments and changes in the state economy and fiscal condition;
 - (2) The intended beneficiaries of the tax expenditure;
 - (3) The evaluation objectives, which may include an assessment of:
 - (a) The fiscal impact of the tax expenditure, including past and estimated future impacts;
 - (b) The extent to which the design of the tax expenditure is effective in accomplishing the tax expenditure's purposes, intent or goals and consistent with best practices;
 - (c) The extent to which the tax expenditure is achieving its purposes, intent or goals, taking into consideration the economic context, market conditions and indirect benefits;
 - (d) The extent to which those actually benefiting from the tax expenditure are the intended beneficiaries;
 - (e) The extent to which it is likely that the desired behavior might have occurred without the tax expenditure, taking into consideration similar tax expenditures offered by other states;
 - (f) The extent to which the State's administration of the tax expenditure, including enforcement efforts, is efficient and effective;
 - (g) The extent to which there are other state or federal tax expenditures, direct expenditures or other programs that have similar purposes, intent or goals as the tax expenditure, and the extent to which such similar initiatives are coordinated, complementary or duplicative;
 - (h) The extent to which the tax expenditure is a cost-effective use of resources compared to other options for using the same resources or addressing the same purposes, intent or goals; and
 - (i) Any opportunities to improve the effectiveness of the tax expenditure in meeting its purposes, intent or goals; and
 - (4) The performance measures appropriate for analyzing the evaluation objectives. Performance measures must be clear and relevant to the specific tax expenditure and the approved evaluation objectives.
- B. Before final approval pursuant to paragraph A, the committee shall seek and consider input from the policy committee and stakeholders and may seek input from experts.

Tax Expenditure Review in Title 36, chapter 10 by Tax Committee

There is a current provision of law that authorizes the Joint Standing Committee on Taxation to review tax expenditures¹ in Title 36, chapter 10. This law says that during each odd-numbered year, the committee may review a report required to be submitted to the committee by February 15th of each odd-numbered year by the Bureau of Revenue Services.

The criteria for what that report must contain is:

- A. A summary of each tax expenditure in the laws administered by the bureau;
- B. A description of the purpose and background of the tax expenditure and the groups likely to benefit from the tax expenditure;
- C. An estimate of the cost of the tax expenditure for the current biennium;
- D. Any issues regarding tax expenditures that need to be considered by the Legislature;
- E. Any recommendation regarding the amendment, repeal or replacement of the tax expenditure; and
- F. The total amount of reimbursement paid to each person claiming a reimbursement for taxes paid on certain business property under chapter 915.

The law provides that during each even-numbered year, the committee may review current issues of tax policy. During each second regular session of the Legislature, the committee must identify areas of tax policy for review during the period between the end of the second regular session and the first regulation session of the next Legislature.

The law says the committee may review:

- (1) Issues of tax policy related to tax expenditures identified in its review under subsection 1;
- (2) Issues related to the overall structure of the State's tax laws and the relative tax burdens on various classes of taxpayers;
- (3) The impact of the State's tax structure on taxpayer behavior, including incentives and disincentives to reside or locate businesses in the State;
- (4) Issues identified by the committee that require more detailed review than is possible during a regular session of the Legislature; or
- (5) Any other tax policy issue identified by the committee as needing legislative review.

The committee must notify the Legislature of the results of each review and may issue a report of its findings and recommendations. The committee may report to the Legislature any legislation necessary to implement recommendations resulting from the review.

¹ "Tax expenditure" means any provision of state law that results in the reduction of tax revenue due to special exclusions, exemptions, deductions, credits, preferential rates or deferral of tax liability (36 MRSA §199-1, sub-§2)

Historical Property Tax Exemption Reviews by Tax Committee

There used to be a law that required the Joint Standing Committee on Taxation to review the property tax exemptions contained in Title 36, sections 651-656 by January 1, 1984 and every 4 years thereafter.

The law required a report to be submitted to the Legislature that contained the following:

- A. A description of the purpose of the exemption;
- B. A determination of the groups or individuals which benefit from the exemption;
- C. An evaluation of the past effectiveness of the provision;
- D. An evaluation of the future need for the exemption;
- E. An estimate of the cost of retaining the provision;
- F. A recommendation of the committee as to the amendment, repeal, replacement or retention of the exemption;
- G. Any other recommendation of the committee relating to the provisions subject to review.

The law was amended to allow the Joint Standing Committee on Taxation to only include information that has changed since the previous report. The report was required to contain any legislation necessary to accomplish its recommendations. The law also required the Joint Standing Committee on Taxation to devote at least part of one public hearing to the provision being reviewed prior to making its report.

The law requiring this was repealed and the current law, above, was enacted.

Exempt property requiring inventory

Title 36, the Maine Revised Statutes, section 707 states that assessors shall include in their inventory, but not in the tax list, every 5 years beginning in 1963:

- The value of the real property of veterans and their surviving spouses and minor children not taxed;
- The value of the real estate of all houses of religious worship and parsonages not taxed;
- The value of all real property of benevolent and charitable institutions not taxed;
- The value of all real property of literary and scientific institutions not taxed;
- The value of the real property of the United States, the State of Maine and any public municipal corporation;
- The value of all other real property not taxed.

Current use valuation of certain working waterfront land

The State Tax Assessor, in consultation with municipal assessors, the Commissioner of Agriculture, Conservation and Forestry or the commissioner's designee, representatives of working waterfront organizations and other interested parties must collect and analyze sales prices of all actual sales that occur in the State of waterfront land that is subject to restrictions on that land's use that are legally enforceable and prohibit or substantially restrict development that is not commercial fishing activity or

commercial activity that is the functional equivalent of commercial fishing activity (36 MRSA §1140-B, sub-§1).

By December 31st of each odd-numbered year, the State Tax Assessor must submit a report to the Taxation Committee that identifies the total value of each sale of working waterfront land and the value of each sale that is reasonably related to the working waterfront land, that compares the sale price of the working waterfront land to the assessed value of the property and that categorizes the sales data by region, type of commercial use or commercial fishing use and any other relevant categories.

The report *may* include any other data or analysis that the assessor finds relevant and any recommendations the assessor develops to assist municipal assessors in calculating the current use of enrolled working waterfront land that is used for or supports commercial fishing activities. The report may also include recommendations to amend the working waterfront law for the purposes of improving or ensuring the accuracy of current use assessment of working waterfront land.

Farm and Open Space Tax Law

The Department of Agriculture, Conservation and Forestry and the Bureau of Revenue Services shall periodically review the level of participation in the farm and open space tax program, the taxes saved due to that participation, the fiscal impact, if any, on municipalities, including the impact of any penalties assessed and the effectiveness of the program in preserving farmland and open space. The Department and the Bureau of Revenue Services *may* report to the Taxation Committee on the status of the program and *may* identify problems that prevent realization of the purposes the program and potential solutions to remedy those problems (36 MRSA §1121).

Tree Growth Tax Law

Title 36 of the Maine Revised Statutes, section 581-G requires an annual report on the Tree Growth Tax Law to the Department of Agriculture, Conservation and Forestry, Bureau of Forestry.

The municipal assessor or chief assessor of a primary assessing area must report annually to the Department by November 1st or 30 days following the tax commitment date, whichever is sooner, the following information related to land taxed under the Tree Growth Tax Law:

1. The names and addresses of forest landowners;
2. The total number of acres taxed pursuant to the law, including a breakdown of forest type, by softwood, mixed wood and hardwood;
3. The year each parcel was first accepted for taxation under the law;
4. The year of the most recent recertification of each parcel; and
5. The tax map number, plan number and lot number for each parcel listed.

The Department must provide the forms for the reporting to the municipality and, if the Department has the required information above, must include that information on the forms.

The addresses, telephone numbers, electronic mail addresses of forest landowners owning less than 1,000 acres statewide contained in the reports filed are confidential when in possession of the

Department and may be disclosed only in accordance with the laws governing other confidential information the Department possesses (36 MRSA §581-G, sub-§3; 12 MRSA §8005).

Questions to consider when crafting review process for current use programs:

- What should be reviewed for each of the current use programs?
 - Level of uptake?
 - Trends over time?
 - Administrative challenges?
 - Whether this program is best use of tax exemption? (Who decides the policy question of whether this is fair? Likely not OPEGA, DACF or MRS – Legislature is policy-making branch of government – legislators?)

Notes: The Farm and Open Space Tax Program has an optional report due from the Bureau of Forestry

The Tree Growth Tax Law only requires a quantitative report

- Who should do the review?
 - Department of Agriculture, Conservation and Forestry (tree growth law?)
 - Office of Program Evaluation and Government Accountability (all 3?)
 - OPEGA cannot decide policy decisions
 - Bureau of Revenue Services?
 - Legislators?
 - Taxation Committee? (Already have authority)
 - Standing statutory committee? (such as the Right to Know Advisory Committee, for example?)
- Who should be involved in the review? (Landowners? Taxpayers in the program? Taxpayers not in the program? Municipalities? Assessors?)
- How often should each program be evaluated?
 - On a cycle – once every xxxx years? Every odd year? Every even year? Logistically, too much to evaluate multiple programs at once?
 - Stagger the reviews, so one year is Tree Growth Tax Law, the next is the Farm and Open Space Tax Program and the next is the Current Use valuation of Certain Working Waterfront Land?

Real Estate Property Tax Relief Task Force

Public Comment Received Since Last Task Force Meeting

September 29, 2026

Laxon, Lindsay

From: Town Manager <manager@carrabassetvalley.gov>
Sent: Tuesday, September 15, 2026 2:54 PM
To: RE Property Tax Relief Task Force
Cc: Laxon, Lindsay; Olson, Rachel; Langlin, Steven; Griswold, Jessica; Amanda Campbell; Tanya Emery
Subject: Comments for RE Property Relief Task Force from Carrabasset Valley
Attachments: Carrabasset Valley Letter to Legislature Property Tax Relief Task Force.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

This message originates from outside the Maine Legislature.

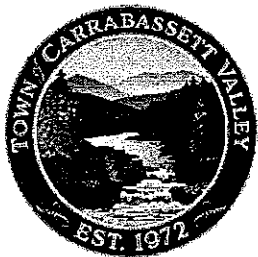
Good afternoon Task Force Members and Staff,

Please find attached a public comment from the Town of Carrabasset Valley. Our apologies for not being able to get this to you in advance of today's meeting.

Thank you for your consideration and hard work on behalf of Maine's residents,
Garrett

Garrett Corbin
Town Manager
Carrabasset Valley, Maine
Office: 207-235-2645
Direct: 207-235-2505
Email: manager@carrabassetvalley.gov





TOWN OF CARRABASSETT VALLEY

1001 Carriage Road
Carrabassett Valley, ME 04947
Ph: (207) 235-2645

September 15, 2026

To: Maine Legislature Real Estate Property Tax Relief Task Force

Re: Property Tax Relief Prioritization

Honorable Task Force Members,

The Town of Carrabassett Valley's administration commends the Task Force on exploring the important topic of property tax pressures and reviewing improvements to existing programs while considering new opportunities for relief. The Select Board has given serious attention to recent growth in our property taxes generated from outside the municipality's budgetary control, at the county level. The Town's county tax assessment has increased over seventy percent since 2023.

The Select Board was therefore surprised to see in the Recommendations and Areas of Interest from the June 30th Task Force meeting that support for increased funding from state revenues for county jails ranked relatively lowly. In FY 2025 county jail expenses were roughly \$130 million, and the Maine Dept. of Corrections County Jail Operations Fund was budgeted at roughly \$20 million. Here in Franklin County, the jail fund accounts for 30% of the FY '27 county budget.

Consider for instance the law enacted in 2021 entitled, *An Act To Stabilize State Funding for County Corrections* (P.L. 2021, Ch. 732), which expands healthcare service obligations of county jails, yet was not acknowledged at the time of enactment as imposing *any* fiscal burden on local governments. As you know, Article 9, section 21 of Maine's Constitution requires the State to provide annually 90% of the funding for new mandates.

The increased burden on property taxes represented by costs associated with administering county jails remains a serious concern at the local level and ought to remain so at the state level, for important taxation policy if not legal reasons. We strongly encourage you to support legislative approaches that alleviate the property tax pressures imposed by state criminal justice and healthcare policies. We are convinced that some of the most substantial opportunity for meaningful property tax relief is to be achieved by the State taking responsibility for the jail costs resulting from State laws and regulations.

Sincerely,

Carrabassett Valley, Maine, Select Board and Town Manager

Laxon, Lindsay

From: Jim Parkinson <jtpsail@aol.com>
Sent: Friday, September 18, 2026 4:02 PM
To: RE Property Tax Relief Task Force
Subject: Senior Property Tax Freeze Reboot

This message originates from outside the Maine Legislature.

Good day,

Is there any plan to reengineer the failed senior real estate property tax freeze legislation?

I understand the abuse the original bill suffered. Too bad, it definitely was a huge help to our budget. I also understand a more defined (less or no loop holes version) could be developed.

We live in Kingfield, in Franklin County. A county whose property owners residences are over 50% non-year round. They're used as weekend and summer camps, which is nice.

Please respond and let me know if some facet of our elected officials or thier staff are working on or planning some type of seniors residential property tax freeze bill.

Thank you,
Jim Parkinson
207-217-3719

Sent from my iPhone



JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
OFFICE OF TAX POLICY
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

ELAINE CLARK
COMMISSIONER

OFFICE OF TAX POLICY

MICHAEL J. ALLEN
ASSOCIATE COMMISSIONER

September 29, 2026

Senator Nicole Grohoski, Co-Chair
Representative Ann Matlack, Co-Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333-0100

Dear Senator Grohoski and Representative Matlack,

This letter is in response to your letter dated July 24, 2026, in which you, on behalf of the Real Estate Property Tax Relief Task Force, asked a question about the ability of the Legislature to change the timing of the Property Tax Fairness Credit. Specifically, you have asked us to consider the administrative or legal impediments to amending “the laws governing the Property Tax Fairness Credit to provide a tax credit to an eligible taxpayer as an offset to the taxpayer’s property tax bill, as opposed to receiving the credit as a reimbursement.” At your request, we have consulted with the Maine Municipal Association; this letter summarizes our responses. We have not identified any constitutional impediments to such a change. However, there are many practical concerns, which will be discussed below. First, however, a brief review of the existing Property Tax Fairness Credit may provide some useful context.

The Property Tax Fairness Credit is a refundable state income tax credit available to Mainers with low-to-moderate income who:

- Owned or rented a home in Maine that they used as their primary residence during the year,
- Paid property tax or rent on that home,
- Meet certain income requirements, and
- Do not file an income tax return using the “married and filing separately” filing status.

To apply for the credit, taxpayers include a Property Tax Fairness Credit/Sales Tax Fairness Credit¹ Schedule (PTFC/STFC) with their annual Individual Income Tax Return (Form 1040). If the taxpayer(s) have an overall Maine income tax liability, the credit will first be applied to it; any remainder is refunded.

For example, if taxpayer T met the residency and income requirements in calendar year 2025, she would apply for the credit by filing Schedule PTFC/STFC when she files her Maine

¹ The Sales Tax Fairness Credit is a separate refundable tax credit of up to \$280 for low-income Maine residents. It is claimed on the same schedule as the PTFC, and has similar features, but is distinct.

income tax return in 2026. An income tax return for calendar year 2025 would be timely filed between late January and October 15, 2026. Once Maine Revenue Services (MRS) processes the return—usually within a matter of days—T will receive a payment, assuming she is entitled to a refund. Refund requests may be filed up to three years from the original due date of the return. It is hard to get into too much granular detail about how a restructured Property Tax Fairness Credit tied to property tax receipts would work without a more detailed proposal to analyze, but any program to link the income tax program to the property tax system would create significant administrative and logistical concerns for taxpayers and tax administration. The chief logistical concerns are discussed below.

1. **Timing Concerns.** The income tax and property tax systems work on entirely different calendars and the interactions between those calendars would create significant problems.
 - 1.1 MRS would need to get data about credit amounts to the municipalities well in advance of the property tax commitment date in order for those amounts to be reflected on tax bills. In theory, that date could be as early as April 2, although in practice, the data would need to be available to the municipalities no later than late spring or possibly early summer. Individual income tax returns are not due until April 15, and taxpayers who request extensions have until mid-October to file.
 - 1.2 Assume the taxpayer meets the income and residence requirements in calendar year 2025 and pays property tax qualifying for the credit. The taxpayer files an individual income tax return establishing the eligibility for the credit sometime between January and October of 2026. Practically, tax year 2025 income tax data would not be fully available to municipalities to apply to property tax bills sent out in summer of 2026. Later filed returns would have to apply to the April 1, 2027, property tax liability of the taxpayer.
 - 1.3 It follows that in the first year of implementation of the program, the state would face difficult choices: it could (a) skip a year of payments of the PTFC, (b) pay twice,² or (c) potentially only extend the program to some subset of taxpayers (perhaps those who file and pay income taxes by April 15). This is not necessarily a theoretical legal impediment, but would have a significant fiscal impact, and could potentially complicate uptake and understanding of the program.
 - 1.4 There could also be a significant and problematic gap between when the activity giving rise to the credit takes place and the time when the credit is actually useful. What would happen if the taxpayer sold their house between paying property taxes in 2025 and the middle of the year when they claim the credit? What would happen if it burned down? What if they sold a home mid-year in one municipality and purchased a home in a different municipality? What would happen if they had high income in 2025, and therefore did not need relief but lost their job at the end of the year and found themselves struggling to pay bills in 2026?

² It would only be logically necessary to pay twice with respect to homeowners—depending on structure. In theory, renters could continue to be eligible based on the existing system, although it would be potentially inequitable to pay owners twice and renters only once. Additionally, during that period, renters could become homeowners and vice versa, further complicating the timing of credits and payments.

- 1.5 Another significant challenge arises because each year, a considerable number of Maine taxpayers move. This has traditionally presented challenges just in income tax administration; extending the problem between two different tax types (one administered at the state level and the other by the 482 municipalities) over multiple taxable years and multiple taxpayers would require careful consideration and coordination.
- 1.6 The timing mismatch also creates problems with amending returns. What if a taxpayer's originally-filed return shows they are not eligible for the PTFC, but they eventually amend their tax return, and it shows they were eligible after all? How would that be communicated to the municipalities, and to the taxpayer? What if, on audit or otherwise, it turned out the taxpayer was ineligible for the PTFC, but had already received it? A taxpayer can amend their individual income tax return for up to three years after the original due date. Unless the municipalities could somehow be excluded from the process in the case of amended or adjusted returns, coordination between the state and the municipalities years after original payment would be difficult and resource-intensive.
- 1.7 MRS and municipalities would also need to determine how often personal income tax data would be updated. The information could be inaccurate due to taxpayers filing returns late or amended returns well after the due date of the property tax payment.
2. **Privacy and Uptake Concerns.** The income tax system is confidential, and income taxpayers rightly take the privacy of their salary and other personal information very seriously, as does Maine Revenue Services. The property tax system, on the other hand, is administered by municipalities, and property tax commitments are available for inspection. This tension could raise significant privacy concerns. Further, program uptake will depend in large part on important design decisions, which will need to be made before legislation can be drafted, but which will raise difficult choices.
- 2.1 It is not clear that there is a way to enact this program without making public whether a given property taxpayer is eligible for the credit, and to what extent. Since the credit is income-based, this means it would be possible to calculate the income of individual homeowners from public property tax bills.
- 2.2 It would not be necessary to communicate much more data between MRS and the municipalities than the amount of credit eligibility, but it would likely be important to engage in some sort of public education campaign to assure the taxpayers of that: it would potentially depress participation in the program, and trust in local government, if people feared that MRS might be sending the local Assessor their income tax returns, or other particularly sensitive data.
- 2.3 One question that will need to be addressed before any system can be developed is whether this program would be voluntary or mandatory. If it was mandatory, the various difficulties described in this report would be in service of a program of universal application in the state, and the property tax relief offered by the measure would be widespread. However, the mixing of income tax and property tax benefits

would raise new legal issues due to the different legal framework of the taxes. Drafting such a benefit would require careful consideration and planning.

- 2.4 For instance, suppose two unmarried individuals share a residence, and one of them makes payments qualifying for the PTFC with respect to the residence. Under the current system, that individual will reflect the qualifying payments on their 1040-ME, and Maine will send them a refund accordingly. On the other hand, under the proposed system (if the program was mandatory, or the taxpayer opted to take advantage of it), the amount the taxpayer qualified for would be sent to the municipality in which they reside, which would then apply it to their shared property tax account. The structure of the income tax relies on the premise that the income tax creates a debt between the taxpayer and the state; a taxpayer owed a refundable credit would not normally expect to share it with someone else. Careful planning and drafting, including changes to the existing rules surrounding the PTFC, would be required before such a system could be implemented.
- 2.5 Alternatively, the program could be structured to be voluntary. Taxpayers filing their individual income tax returns could check a box to decide whether they wanted to receive their PTFC in the form of a refund of income tax or as a credit against property taxes. This would alleviate many of the concerns that arise from a mandatory program, but would raise its own concerns, including the additional complexity of the forms and providing enough information to taxpayers to help them understand the alternatives and select their preferred option.
- 2.6 If we assume the program will be voluntary, it is worth considering how many people are likely to take advantage of it. Taxpayers opting into this program would essentially be choosing to take their income tax refund in the form of a credit against their future property tax liability, rather than as a check. Many individual taxpayers—and especially taxpayers in the income brackets that make them eligible to take full advantage of the PTFC—file their income tax returns early in filing season in order to get their refunds as soon as possible. It is not immediately clear how many would be interested in forsaking the receipt of a cash payment in winter in order to have less property tax due when the commitment is set in the summer or fall.
3. **Logistical Concerns.** All changes to the tax system present various logistical concerns. Some of them are relatively simple to solve, given adequate resources. Others raise more fundamental challenges. In total, the concerns would be considerable, including:
- 3.1 Data collection: Maine Revenue Services would need additional address information for the property for which the credit was claimed, ideally in the form of references for map and lot numbers. Map and lot data can be collected but will complicate the income tax return filing process. And various municipalities track property data differently—some use map and lot numbers, some use taxpayer names (which may be different than those appearing on income tax returns), and some use internally-developed codes of various sorts. Coordination between MRS, municipalities, and taxpayers would be time-consuming and susceptible to error.

- 3.2 For the overwhelming majority of taxpayers, matching the correct names to the appropriate properties would be relatively straightforward, but there are always unusual cases that require disproportionate effort to resolve. People whose names do not appear the same on their deeds as on their income tax returns and people who own their homes through irrevocable trusts are just two examples of taxpayer information dynamics that create significant coordination problems as Maine Revenue Services works with local municipalities to verify eligibility and deposit credits.
- 3.3 Municipalities, taxpayers, and MRS are not the only relevant parties: for taxpayers with mortgages, most property tax payments are made directly from a bank. It is not clear how the municipalities would coordinate payment with banks, or what would happen if refunds needed to be issued (particularly if taxpayers amended their tax returns or otherwise had credit eligibility change after the initial payment).
- 3.4 From time to time, taxpayers will move from properties that generate relatively high eligibility for PTFC payment in year one to significantly less valuable properties, where their property tax burden in year two will be less than the amount of the credit earned in year one. Putting aside the challenges discussed above in tracking taxpayers who move, this sort of situation could create significant difficulties for the municipalities, who would either have to make a payment to the taxpayer or somehow hold onto the funds for a future year.
- 3.5 The costs of implementing this system would be significant. MRS would require a significant increase in staff to coordinate with the municipalities, communicate with taxpayers, and ensure appropriate flow of funds. Municipalities would need to enter the data they'd receive from the state, sometimes by hand, which would be time-consuming, at least in implementation and potentially as a new, ongoing expense. The additional municipal costs could create a State mandate reimbursement obligation.
- 3.6 There are also inevitable compatibility problems whenever Maine attempts to communicate with the 482 municipalities, which have differing software suites, staffing levels, and procedures. Integrating secure payment systems could be difficult. Many small municipalities do not use computers, and interface work would be burdensome on the administrator.

4. Miscellaneous concerns.

- 4.1 Many elderly and low-income people do not need to file income tax returns, since liability for failure to file is based on tax due, and many owe no tax. However, they must file returns to receive the PTFC--public information awareness communications have noted this point for several years now. If the credit was not paid as an income tax refund, would nonfilers still understand that they need to file income tax returns to get the benefit a few years from now when they pay their property taxes?
- 4.2 In order to communicate the amount of PTFC credit used to offset a taxpayers property tax liability, municipalities would need to reformat the way they send out tax bills, but unless the program made it a statutory requirement, they would have to decide to do so, and in any case each municipality would have to negotiate the change with their various software vendors, printers and so forth. Unless and until they did

so, taxpayers would be in the position of getting smaller income tax refunds (or no refunds at all), with no clear line drawn to the reduced property tax they would pay once commitment letters are sent out.

4.3 It is not clear how this program would apply to renters. Currently, they are treated no differently than homeowners. Assuming the transition would not simply eliminate the credit for renters, would they get paid on a separate track than homeowners? At different times? If it is necessary to pay homeowners twice in the first year of implementation, would renters be treated the same?

4.4 It is also not clear how this program would interact with other property tax relief programs – these interactions would need to be mapped out and included in any such new program design. How would the credit be applied for a taxpayer in the Property Tax Deferral program? Would they want the credit to offset their tax bill? Would they be eligible to opt out? How would they receive the funds if they did?

On the basis of these and related concerns, we are of the opinion that the proposal in your letter, while not raising any particular constitutional impediments, would create significant logistical challenges, for both the state and its 482 municipalities. Implementing any such program would require harmonizing two different tax systems which are built around different names and addresses (and often different taxpayers), different calendars, and different administrators. Drafting legislation defining these relationships and preserving the essential elements of the current income and property tax systems would be complicated, and there is no guarantee that many of the program concerns identified in this report could be successfully reconciled, let alone that all of them can. Furthermore, even with guidance on how to address these fundamental questions of program design, additional problems and unintended consequences would likely arise as implementation went forward. The process of designing and implementing this system would take careful consideration, time, and stakeholder input ; even if it is possible, administering it every year would also require significant resources. In any case, these fundamental technical concerns would need to be thought through carefully before program design could begin in earnest.