

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FIVE

H.P. 1042 - L.D. 1584

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

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

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

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

**Be it enacted by the People of the State of Maine as follows:**

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

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

County Reimbursements for Services

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

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

Tax Increment Financing Payments	\$3,127,586
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TOTAL REQUIREMENTS	\$38,800,137
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COMPUTATION OF ASSESSMENT

Requirements	\$38,800,137
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Less Revenue Deductions:

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

TOTAL GENERAL REVENUE DEDUCTIONS	\$4,465,317
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Education Revenue	
Land Reserved Trust Interest	\$110,000
Tuition and School Transportation Charges	\$150,000
Special - Teacher Retirement Funding from State	\$250,000

TOTAL EDUCATION REVENUE DEDUCTIONS	\$510,000
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TOTAL REVENUE DEDUCTIONS	\$4,975,317
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602)	\$33,824,820
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**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.