

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-SIX

H.P. 1499 - L.D. 2222

**An Act to Establish Municipal Cost Components for Unorganized Territory
Services to Be Rendered in Fiscal Year 2026-27**

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 2026-27 is as follows:

Fiscal Administration - Office of the State Auditor	\$294,273
Education	\$16,828,325
Forest Fire Protection	\$120,000
Human Services - General Assistance	\$50,000
Property Tax Assessment	\$1,451,811
Maine Land Use Planning Commission	\$872,039
TOTAL STATE AGENCIES	\$19,616,448

County Reimbursements for Services

Aroostook	\$2,878,848
Franklin	\$2,577,768
Hancock	\$219,007
Kennebec	\$37,375
Lincoln	\$65,082
Oxford	\$2,529,750
Penobscot	\$1,978,614
Piscataquis	\$2,112,825
Somerset	\$2,933,989
Washington	\$1,589,670

TOTAL COUNTY SERVICES \$16,922,928

Unorganized Territories of Washington County Tax Anticipation Note Repayment \$640,671

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments \$4,208,306

TOTAL REQUIREMENTS \$41,388,353

COMPUTATION OF ASSESSMENT

Requirements \$41,388,353

Less Revenue Deductions:

General Revenue	
Municipal Revenue Sharing	\$600,000
Homestead Reimbursement	\$350,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$2,517,668

TOTAL GENERAL REVENUE DEDUCTIONS \$3,477,668

Education Revenue	
Land Reserved Trust Interest	\$110,000
Tuition and School Transportation Charges	\$150,000
Special - Teacher Retirement Funding from State	\$341,561

TOTAL EDUCATION REVENUE DEDUCTIONS \$601,561

TOTAL REVENUE DEDUCTIONS \$4,079,229

TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602) \$37,309,124

Sec. 2. Transfer of interest earnings; Office of State Auditor, Unorganized Territory Education and Services Fund program, Other Special Revenue Funds. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$640,671 from the interest earnings on the Federal Expenditures Fund - ARP State Fiscal Recovery Fund to the Office of the State Auditor, Unorganized Territory Education and Services Fund program, Other Special Revenue Funds account for a one-time prepayment for reimbursement of services in the unorganized territories of Washington County. The prepayment must be recovered through the municipal cost component of the unorganized territories of Washington County on or before June 30, 2027. Funding recovered for this purpose must be credited to the Federal Expenditures Fund - ARP State Fiscal Recovery Fund.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.