



STATE OF MAINE  
DEPARTMENT OF AGRICULTURE, CONSERVATION & FORESTRY  
LAND USE PLANNING COMMISSION  
18 ELKINS LANE, 22 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0022

JANET T. MILLS  
GOVERNOR

AMANDA E. BEAL  
COMMISSIONER

January 22, 2026

Senator Rachel Talbot Ross and Representative William Pluecker  
Co-Chairs, Joint Standing Committee on Agriculture, Conservation and Forestry

Senator Nicole Grohoski and Representative Kristen Cloutier  
Co-Chairs, Joint Standing Committee on Taxation

100 State House Station  
Augusta, ME 04333-0100

**RE: Land Use Planning Commission – Annual Report on Funding**

Dear Co-Chairs Talbot Ross, Pluecker, Grohoski, and Cloutier:

I have attached the *Annual Report on Funding to the Joint Standing Committee on Agriculture, Conservation and Forestry and the Joint Standing Committee on Taxation*. The Land Use Planning Commission prepared this annual report pursuant to 12 M.R.S. §685-G. The report is required to identify all General Fund and other appropriations to the Commission.

In addition to the General Fund, the attached report shows the various revenue amounts assessed and collected for Commission services. It should be noted that these revenue amounts are not retained by the Commission but instead are allocated directly to the General Fund.

The revenue amounts collected include:

- The amount assessed and collected from the Unorganized Territories through the Municipal Cost Component;
- The Service Fees assessed for Commission services from each of the 34 towns and plantations that choose to have the Commission provide their land use services; and
- The fees collected from applicants, fines, and sales of maps and publications.

The report also reviews the history of changes to laws and rules regarding Commission funding and revenue and, as required in Section 685-G, contains any recommendations for adjusting the fees discussed in the report.

The Commission is pleased to submit this report to the committees. We would be happy to

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discuss the information this report includes with either or both Committee(s) at your convenience.

Sincerely,



Benjamin Godsoe, Acting Executive Director  
Land Use Planning Commission

cc via e-mail only:

Millard Billings, Chair, LUPC

Amanda E. Beal, Commissioner, DACF

Jo D. Saffeir, Deputy Commissioner, DACF

Nancy McBrady, Deputy Commissioner, DACF

Judy East, Director, Bureau of Resource Information and Land Use Planning, DACF

Emily Horton, Director of Policy & Community Engagement, DACF

Enclosure

# LAND USE PLANNING COMMISSION

## ANNUAL REPORT OF FUNDING

FISCAL YEAR 2026



MAINE DEPARTMENT OF  
**AGRICULTURE  
CONSERVATION  
& FORESTRY**



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## Annual Report of Funding, FY 2026

This report has been prepared for the Joint Standing Committees on Agriculture, Conservation and Forestry, and Taxation as required by 12 M.R.S. §685-G.

Section 685-G was initially enacted by Public Law 2007, chapter 541, §B-4 (L.D. 885), which, in turn, was based on recommendations from the report of the *"Commission to Study the Cost of Providing Certain Services in the Unorganized Territories."* The sections of Public Law 2007 affecting the Land Use Planning Commission (Commission or LUPC), previously known as the Land Use Regulation Commission (LURC), specified how funding for LUPC services would be assessed and allocated, starting in Fiscal Year 2009-2010. Public Law 2007 specifically made changes to the amounts collected from both the Municipal Cost Component of the Unorganized Territory Education and Services Fund, which is collected from the taxpayers of the Unorganized Territory Tax District, and also from the Service Fees collected from the towns and plantations within LUPC's jurisdiction.

Title 12, section 685-G was amended by Public Law 2009, chapter 213, §HHHH-1 (L.D. 353) and has remained unchanged since then. This amendment adjusted the funding for LUPC services from the unorganized territories (UT) and the towns and plantations. Public Law 2009 also required an accounting of the permitting fees and penalties collected from the UT and the towns and plantations served by the LUPC. The current statutory provision governing the funding of the LUPC and requiring this report states:

### Title 12 §685-G. Funding

- 1. Unorganized territories.** *Beginning with the fiscal year 2009-10, funding for services and activities of the commission for planning, permitting, and ensuring compliance in the unorganized territories must be assessed and allocated to the unorganized territories through a fee equal to .014% of the most recent equalized state valuation established by the State Tax Assessor. This fee must be collected through the municipal cost component under Title 36, chapter 115.*
- 2. Towns and plantations.** *Beginning with fiscal year 2009-10, a town or a plantation in the commission's jurisdiction that elects not to administer land use controls at the local level but receives commission services or a town or plantation with a portion of its land under the commission's jurisdiction and receiving commission services, including planning, permitting and ensuring compliance, must be assessed a fee equal to .018% of the most recent equalized state valuation established by the State Tax Assessor for that town or plantation or that portion of a town or plantation under the commission's jurisdiction... These fees must be deposited into the General Fund.*
- 3. Report.** *By January 15, 2009, and annually thereafter, the commission shall report to the joint standing committees of the Legislature having jurisdiction*

*over conservation matters and taxation matters regarding commission funding and other financial matters. The report must cover the five previous fiscal years and must identify General Fund appropriations and other resources, amounts assessed and collected from the assessments required under this section and former section 685-E, and amounts assessed and collected from other fees and penalties assessed under this chapter. Beginning in January 2010, the report must include an accounting of the permitting fees and administrative penalties collected that segregates the amounts collected from the unorganized territories from the amounts collected from the towns and plantations and must include recommendations to adjust the fees for the unorganized territories and for towns and plantations based on the amounts collected for permitting fees and administrative penalties from each of these entities. The joint standing committees of the Legislature having jurisdiction over conservation matters and taxation matters shall jointly review the distribution of funding and other assessments among the General Fund, unorganized territories, and towns and plantations under the commission's jurisdiction and may submit legislation considered necessary as a result of the commission's report to the First Regular Session of the 124th Legislature.*

The table below, *Revenue Amounts Assessed and Collected for LUPC Services*, shows the funding by source and the amount of funding from each source. It also apportions the LUPC application fees, penalties, and sales between the UT and the towns and plantations, as required by Section 685-G.

<b>Revenue Amounts Assessed and Collected for LUPC Services</b>								
Current Fiscal Year	<b>A</b> Unorganized Territory Education and Services Fund <sup>1</sup>	<b>B</b> Towns & Plantations Service Fees <sup>2</sup>	<b>C</b> LUPC Application Fees, Penalties and Sales <sup>3</sup>			<b>D</b> Total Undedicated General Fund Revenue (A+B+C3)	<b>E</b> LUPC's Budget <sup>4</sup> General Fund Appropriation	<b>F</b> Difference E-D
			<b>C1</b> Unorganized Territory	<b>C2</b> Towns & Plantations	<b>C3</b> Total Deposits			
<b>FY 2020-21</b>	\$601,699	\$295,587	\$172,637	\$70,514	\$243,151	\$1,140,437	\$1,976,569	\$836,132
<b>FY 2021-22</b>	\$608,825	\$285,057	\$166,369	\$71,301	\$237,670	\$1,131,552	\$2,058,768	\$950,950
<b>FY 2022-23</b>	\$643,573	\$327,249	\$136,625	\$70,383	\$207,008	\$1,177,830	\$2,492,682	\$1,314,852
<b>FY 2023-24</b>	\$643,573	\$369,963	\$105,624	\$68,846	\$174,470	\$1,188,006	\$2,653,488	\$1,465,482
<b>FY 2024-25</b>	\$799,806	\$416,655	\$137,547	\$63,023	\$200,570	\$1,417,031	\$3,059,862	\$1,642,831
<b>FY 2025-26</b>	\$799,806 (Actual)	\$465,156 (Actual)	\$227,345 (Estimate)	\$115,125 (Estimate)	\$342,470 (Estimate)	\$1,607,432 (Estimate)	\$3,164,152 (Actual)	\$1,556,720 (Estimate)

<sup>1</sup> There are over 420 townships in the UT that have no local municipal government. Local land use controls are provided to the UT by the LUPC. The Municipal Cost Component (MCC), the cost of funding services in the UT that would not be borne by the State if the UT Tax District were a municipality, for the LUPC's services is reimbursed directly to the General Fund (GF). The bill for the MCC is prepared in March for the next fiscal year, starting July 1.

<sup>2</sup> LUPC serves 34 towns and plantations that have some form of local government and have the choice to assume local land use control or to have that service provided by the LUPC. The Service Fees paid by the towns and plantations are deposited to the GF. The warrants are sent to the towns and plantations in March and payments are due by June 30 for that fiscal year ending on that date.

<sup>3</sup> LUPC permit application fees, penalties for enforcement cases, and sales of maps/publications are deposited directly to the GF. Application fees are paid for by the applicant and are required before an application can be processed. Penalties are fees collected after a settlement agreement is reached with a landowner as part of resolving violations at that property. The amount in Column C3 for FY 2025-26 is estimated by doubling the actual amounts deposited for the first six months from July 1 to December 31, 2025. The total revenue in column C3 is apportioned between the (C1) UT and (C2) the towns and plantations based on the percentage of applications received from these two areas. For fiscal year 2025-26, 67% of revenue is apportioned to the UT and 33% to towns and plantations, based on a 5-year average of the number of applications received in each area. Other Special Revenues from Extraordinary Projects (12 M.R.S. §685-F) are not included due to the fluctuating nature and complexity of these projects and the required independent accounting system.

<sup>4</sup> GF amounts budgeted for Fiscal Years from FY 2020-21 to FY 2024-25 are the amounts included in previous annual funding reports. For this report, in FY 2025-26, the GF budget is based on the current proposed budget (FY 2025-26) as of January 6, 2025.

## Recommendations

Title 12, section 685-G states: *"Beginning in January 2010, the report...must include recommendations to adjust the fees for the unorganized territories and for towns and plantations based on the amounts collected for permitting fees and administrative penalties from each of these entities."*

The table above, titled 'Revenue Amounts Assessed and Collected for LUPC Services,' provides an accounting of the permitting fees and administrative penalties collected, segregating the revenue from the UT and the towns and plantations. The relative portion of total permitting fees and administrative penalties attributed to the UT, towns, and plantations fluctuates from one fiscal year to the next. This fluctuation falls within a relatively consistent and narrow range.

In preparing a recommendation for this report, LUPC staff reviewed the history of assessments made to the UT for the planning services and activities of the Commission. The results indicate that the Legislature has historically not intended the assessments to cover all of LUPC's total GF appropriation. For example, in FY1991-1997, the assessment to the UT was capped at 10% of LUPC's GF appropriation. That cap was increased to 18% in FY 2005. Then, in FY 2009, the funding formula was changed to a percent of valuation calculation. That first year, the result was an assessment of 39% of LUPC's GF appropriation. Over time, using the funding formula, the assessment has ranged from 29% to 48%. The highest percentage was in FY 2012-13. In FY 2024-25, the assessment was 40%, and the FY 2025-26 assessment is projected to remain at 40% of LUPC's GF appropriation. Given the projected percentage, which falls within the historic range calculated for the UT portion of LUPC's GF appropriation and the narrow range in the fluctuation of the attributed permitting fees and penalties, no trend has emerged to date that would prompt the Land Use Planning Commission to recommend modifying the current funding provisions in 12 M.R.S. §685-G.