



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 967

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H.P. 666

House of Representatives, March 17, 2015

**An Act To Establish Municipal Cost Components for Unorganized  
Territory Services To Be Rendered in Fiscal Year 2015-16**

(EMERGENCY)

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Reported by Representative GOODE of Bangor for the administrator of the unorganized territory pursuant to the Maine Revised Statutes, Title 36, section 1604.

Reference to the Committee on Taxation suggested and ordered printed pursuant to Joint Rule 218.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT  
Clerk

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

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

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

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

11           **Sec. 1. Municipal cost components for services rendered.** In accordance  
12 with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that  
13 the net municipal cost component for services and reimbursements to be rendered in  
14 fiscal year 2015-16 is as follows:

|    |                                      |                    |
|----|--------------------------------------|--------------------|
| 15 | Audit - Fiscal Administration        | \$254,952          |
| 16 |                                      |                    |
| 17 | Education                            | 12,129,121         |
| 18 |                                      |                    |
| 19 | Forest Fire Protection               | 150,000            |
| 20 |                                      |                    |
| 21 | Human Services - General Assistance  | 55,750             |
| 22 |                                      |                    |
| 23 | Property Tax Assessment - Operations | 950,000            |
| 24 |                                      |                    |
| 25 | Maine Land Use Planning Commission - | 529,025            |
| 26 | Operations                           |                    |
| 27 |                                      |                    |
| 28 | TOTAL STATE AGENCIES                 | <hr/> \$14,068,848 |
| 29 |                                      |                    |
| 30 | County Reimbursements for Services:  |                    |
| 31 |                                      |                    |
| 32 | Aroostook                            | \$1,216,139        |
| 33 | Franklin                             | 1,029,624          |
| 34 | Hancock                              | 223,152            |
| 35 | Kennebec                             | 12,115             |
| 36 | Oxford                               | 1,247,937          |
| 37 | Penobscot                            | 1,033,537          |
| 38 | Piscataquis                          | 1,008,711          |
| 39 | Somerset                             | 1,463,162          |
| 40 | Washington                           | 870,612            |
| 41 |                                      |                    |
| 42 | TOTAL COUNTY SERVICES                | <hr/> \$8,104,989  |

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COUNTY TAX INCREMENT FINANCING  
DISTRIBUTIONS FROM FUND

|                                  |                     |
|----------------------------------|---------------------|
| Tax Increment Financing Payments | \$2,800,000         |
| TOTAL REQUIREMENTS               | <u>\$24,973,837</u> |

COMPUTATION OF ASSESSMENT

|   |                     |
|---|---------------------|
| Requirements                                    | \$24,973,837        |
| Less Deductions:                                |                     |
| General -                                       |                     |
| State Revenue Sharing                           | \$0                 |
| Homestead Reimbursement                         | 93,945              |
| Miscellaneous Revenues                          | 16,000              |
| Transfer from unassigned fund balance           | 2,400,000           |
| TOTAL GENERAL DEDUCTIONS                        | <u>\$2,509,945</u>  |
| Educational -                                   |                     |
| Land Reserved Trust                             | \$70,000            |
| Tuition/Travel                                  | 124,516             |
| United States Forestry Payment in Lieu of Taxes | 15,000              |
| Special - Teacher Retirement                    | 208,801             |
| TOTAL EDUCATION DEDUCTIONS                      | <u>\$418,317</u>    |
| TOTAL DEDUCTIONS                                | <u>\$2,928,262</u>  |
| TAX ASSESSMENT                                  | <u>\$22,045,575</u> |

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

**SUMMARY**

This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.