



126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1803

H.P. 1294

House of Representatives, March 4, 2014

**An Act To Establish Municipal Cost Components for Unorganized
Territory Services To Be Rendered in Fiscal Year 2014-15**

(EMERGENCY)

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.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
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 2014-15 is as follows:

15	Audit - Fiscal Administration	\$219,722
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17	Education	12,022,813
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19	Forest Fire Protection	150,000
20		
21	Human Services - General Assistance	55,750
22		
23	Property Tax Assessment - Operations	1,031,852
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25	Maine Land Use Planning Commission -	523,019
26	Operations	
27		
28	TOTAL STATE AGENCIES	<hr/> \$14,003,156
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30	County Reimbursements for Services:	
31		
32	Aroostook	\$1,042,847
33	Franklin	991,854
34	Hancock	320,363
35	Kennebec	11,831
36	Oxford	1,185,959
37	Penobscot	1,020,403
38	Piscataquis	990,627
39	Somerset	1,441,824
40	Washington	839,105
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42	TOTAL COUNTY SERVICES	<hr/> \$7,844,813

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COUNTY TAX INCREMENT FINANCING
DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,100,000
TOTAL REQUIREMENTS	<u>\$24,947,969</u>

COMPUTATION OF ASSESSMENT

Requirements	\$24,947,969
Less Deductions:	
General -	
State Revenue Sharing	\$100,000
Homestead Reimbursement	94,538
Miscellaneous Revenues	70,000
Transfer from undesignated fund balance	2,300,000
TOTAL GENERAL DEDUCTIONS	<u>\$2,564,538</u>
Educational -	
Land Reserved Trust	\$70,000
Tuition/Travel	105,077
United States Forestry Payment in Lieu of Taxes	0
Special - Teacher Retirement	148,378
TOTAL EDUCATION DEDUCTIONS	<u>\$323,455</u>
TOTAL DEDUCTIONS	<u>\$2,887,993</u>
TAX ASSESSMENT	<u>\$22,059,976</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.