

The Impact Analysis Begins....

Municipal officials are now well aware of the breadth and depth of the proposals in Governor LePage's state budget document which work together to launch a broadside attack on the property tax. Over the FY 2014-15 biennium, those proposals tally up as follows:

<u>Direct Reduction in Revenues to Towns and Cities</u>	
Eliminate Municipal Revenue Sharing	\$284 million
Shift teacher retirement costs onto school systems	\$28 million
Convert BETR program to full exemption	\$10 million (half biennial impact)
Cut General Assistance Reimbursement/GA benefits	\$7 million
Take "Truck Tractor" Excise Tax Revenue for DOT	\$4 million \$333 million
<u>Direct Reduction in Property Tax Relief for Maine Residents</u>	
Eliminate Homestead property tax exemption for nonelderly	\$18 million
Eliminate "Circuitbreaker" property tax and rent program for nonelderly	\$73 million \$91 million
Total financial impact on municipalities and property taxpayers	\$424 million

If the Governor's proposals are enacted, there will be negative impacts for every municipality in the state, and there will be additionally negative impacts for targeted municipalities such as those with significant personal property (BETR to BETE conversion), large distribution warehouses often associated with forest products and agricultural operations (excise tax raids), and the service center communities with especially demanding General Assistance programs.

The task now falls on all municipal officials to accurately calculate the impacts of the proposed cuts to both local governments and their taxpayers, and communicate those impacts in clear, concise and easily understandable ways to their citizens, colleagues and legislators. We have organized

the various proposals into two categories. Direct cuts to municipalities is one category and direct cuts to property taxpayers is the other. For the purpose of explaining the real impacts of the Governor's proposal in their totality, it seems appropriate to explain the direct impacts on the local residents separately from the direct impacts to the municipality. Both categories of proposals will increase the burden on the property tax in order to pay for state programs, but the impacts to the municipal governments are delivered in a different way than the direct impacts to the citizens and are not easily combined in a single, "bottom line" impact of a certain dollar amount.

Direct cuts to property taxpayers. The two direct cuts to property taxpayers in the Governor's proposed budget are eliminating the Homestead property tax exemption and the "Circuitbreaker" property tax and rent relief program for all households headed up by persons under the age of 65.

Homestead exemption. The number of households receiving the Homestead exemption is known in each community. According to the budget documents, it appears that when Maine Revenue Services calculated the impact of eliminating the Homestead exemption for all "non elderly" homesteaders, the model assumed that approximately two-thirds of the households receiving the Homestead exemption were "non-elderly" and would therefore lose the exemption. This estimate is roughly borne out by census data for Mainers within the age brackets of home ownership. Therefore, the MMA calculation of impact for each community identifies the number of homestead households negatively affected (two-thirds of the total) and the increased taxes each one of those households will have to pay because of the lost exemption. The increased value is calculated as \$10,000 (the face value of the exemption) as adjusted by the municipality's assessing ratio (a requirement of law) multiplied by the municipal property tax rate.

Example: In the town of Mt. Vernon, the Governor's Homestead exemption proposal would result in 300 households losing a property tax benefit worth \$132 a year.

Circuitbreaker program. Circuitbreaker benefits are issued by the state as cash and 90,000 Maine households received circuitbreaker benefits during the 2011-12 application period. The average benefit was \$480. MMA doesn't have information regarding the number of circuitbreaker recipients on a town-by-town basis. We have requested that information from Maine Revenue Services, but a new system has been established for MMA (and others) to get information from Maine Revenue

Services, and our request for information according to the new system has not even been acknowledged, much less responded to. When and if that information becomes available, the impact calculation should be similar to the Homestead exemption calculation. Assuming, again, the elimination of benefits for two-thirds of the beneficiaries, the impact would be fairly expressed as "Approximately X households in this community would lose a cash benefit provided for property tax or rent relief with an average value of \$480."

Direct cuts to municipalities. As categorized at the beginning of this article, five elements of the Governor's package of proposals will result in a direct and calculable reduction in financial resources to the municipality for the next fiscal year beginning July 1, 2013. For some of the Governor's proposals that directly impact the municipal treasury, the task of calculating impact is straightforward. The bottom-line number calculated, however, will seem to many a totally abstract number with a dollar sign in front of it. The next step is to translate that number in to real-life impact.

In truth it is impossible to know with precision what decisions the town meeting or the town or city council are going to make when faced with revenue reductions of this magnitude. An undeniably accurate statement, however, is the following. "In response to revenue reductions of (X number of dollars), the choices to the town meeting (or town or city council) will be to cut local programs and services by Y % or raise property taxes by Z % or some combination of both, which will result in both reduced services and increased taxes."

Analytical challenges. The task of calculating the direct municipal impacts with complete accuracy are straightforward in some cases and more challenging in others.

Revenue sharing. The municipal revenue sharing impacts do not present an analytical challenge. On the following pages, the impacts of the proposed two year "suspension" of municipal revenue sharing are detailed on a town-by-city basis. As municipal officials are well aware, revenue sharing distribution has been raided by the Legislature over the past four years. For any locally-generated impact statement, the choice will be

to identify as the "impact" value either the full-distribution revenue sharing losses (as current law would provide) or the "raided-distribution" revenue sharing losses (e.g., the current year distribution). On the following pages, the full-distribution losses are identified.

Excise tax impacts. From the locally-calculated impacts that have been shared with MMA so far, it appears that the municipal excise tax collectors are able to determine the impact of losing the excise tax revenue associated with "truck tractors". The impacts are very meaningful, especially for communities hosting trucking distribution centers.

BETR-to-BETE conversion. A more challenging analysis is the proposal that fully exempts from property taxation the non-retail commercial and industrial personal property that is currently enrolled in the Business Equipment Tax Reimbursement program (BETR). On the face of it, the analysis may seem straightforward, but it can be considerably more complicated than simply identifying the taxation value of the property in the BETR program in your community and dividing it in half to reflect the fact that the constitutionally required state reimbursement is just 50 cents on the dollar.

The very first step in the analysis is not difficult. The municipal assessor can easily identify the value of all property in the BETR program because the participating businesses must provide annual applications including that information, which is then routinely assembled and accounted for by the municipal assessor. The complications in this analysis include:

- **Non-retail personalty.** The Governor's proposal is that only non-retail personal property in the BETR program be granted instant BETE (exempt) eligibility. The BETR program would simply end, apparently, for the retail personal property. For municipalities with personal property accounts in the many hundreds, identifying and carving out the value of the retail personal property from the analysis may take some work.
- **TIF-related issue #1.** Another factor complicating the analysis is centered on property in the BETR program that is located in a Tax Increment Financing (TIF) district and the tax revenue

FY 14 - FY 15 Proposed Budgets - Real Impacts on Real People Lewiston

Direct Impacts on Municipal Revenues:

Revenue Sharing Suspension	\$6,132,898
BETR/BETE Conversion	897,000
Motor Vehicle Excise Tax Shift	370,000
General Assistance Reimbursement Reduction	93,000
Total Revenue Loss	\$7,492,898

Direct Impacts on Property Taxpayers - Choices

Reduce services, only.	\$7,492,898
Increase tax rate, only.	4.09 mills
Combination: reduced services and increased tax rate.	?

Homestead Exemption Redesign Impacts

Current Number of Residents Receiving Benefit	6,604
Residents Eligible Under Proposed Budget	2,199
Number of Residents Affected	4,405
Annual Value of Benefit	\$227

"Over the last ten to twelve years, we've reduced our staff by almost 20% and cut services to the point where we are barely meeting resident expectations. We have the lowest operating cost of the ten largest cities in Maine. We can't absorb losses of this size without a major property tax increase. If we cut too much more, we won't be able to keep our streets passable during winter storms."

~ Ed Barrett, Lewiston City Manager

of which is managed according to the terms of the TIF agreement. Under some TIF agreements, but certainly not all, to the degree the tax revenue is "retained" by the municipality for certain designated purposes (e.g., financing a sewer system expansion for the businesses in the TIF district), the BETE law provides a greater-than-50% reimbursement rate to the municipality so as not to impair the municipality's financial obligations under the TIF agreement. For example, if 100% of the TIF revenue is municipally retained for a designated expenditure, and the TIF agreement was written in such a way to make it eligible for this form of enhanced reimbursement, the BETE reimbursement is 100% rather than 50%. Therefore, if this special category of BETR property converts to BETE property, a reimbursement rate greater than 50% could apply.

- **TIF-related issue #2.** A related issue is the viability of a TIF agreement to remain functional if the property within the TIF district, which is currently generating the tax revenue to fund the agreement, becomes entirely exempt. If the sudden exemption from taxation results in the elimination of the tax increment, the property taxes are no longer paid to finance the agreement but the municipal obligations to finance certain infrastructure could continue in force as a matter of debt obligation, but with just 50 cents on the dollar from the state to cover the exposure.

- **BETE reimbursement and "professional appraisers".** Also as part of current BETE law, certain municipalities with disproportionate amounts of personal property in their tax base receive reimbursement above the base 50% level. For many of these communities there are one or more single personal property tax accounts that are valued at more than 2% of the municipality's entire tax base. Under the Governor's proposed state budget, these municipalities would only be eligible for the greater-than-50% reimbursement if the assessed valuation of those big personal property accounts was independently verified by a third-party professional appraiser approved by Maine Revenue Services. Based on what is

charged for professional, third-party appraisals submitted in tax appeal procedures for very large personal property accounts, the municipal costs of employing third party appraisers for this purpose could equal or exceed the value of the enhanced reimbursement.

General Assistance. The General Assistance proposal caps state reimbursement at a fixed amount, caps payments to homeless shelters at \$10 a night, denies eligibility for certain TANF recipients, and reduces all reimbursement to the flat 50% level. The reimbursement change can be straightforwardly calculated by the several communities it directly affects (Portland, Bangor, Lewiston), but without knowing if the capped amount will be sufficient to properly reimburse all municipalities for the full year, it is impossible to gauge impacts for the other communities. The Administration's theory is that when reimbursement runs out the communities can simply discontinue their GA programs. Real life doesn't necessarily work that way.

Education funding. The local impact of the Governor's education funding proposal presents a challenging impact

analysis. The proposal flat funds the distribution of school subsidy (GPA) and, at the same time, exposes the state's school systems to a new \$14 million obligation to fund the Teachers' Retirement system. The Department of Education is apparently developing a spreadsheet that will help in the identification of impacts. Until then, a quick way of roughly estimating each school system's new obligation to fund the Teachers' Retirement system for the next fiscal year might be provided in the spreadsheet, already available for review, that shows how much each school system will lose during this current fiscal year because of the Governor's "curtailment" order. Those reductions showed the collective loss of \$12.6 million as distributed through the school funding model. The proposed Teachers' Retirement obligation that would be placed on the school systems is \$14 million, also run through the funding formula. Simply put, each school system's obligation to fund the retirement system in FY 2014 might approximate the amount of each school systems "curtailment", adjusted by a factor of 1.1.

FY 14 - FY 15 Proposed Budgets - Real Impacts on Real People Saint Agatha

Direct Impacts on Municipal Revenues:

Revenue Sharing Suspension	\$72,827
BETR/BETE Conversion	6,475
Motor Vehicle Excise Tax Shift	76,450
General Assistance Reimbursement Reduction	-

Total Revenue Loss **\$155,752**

Direct Impacts on Property Taxpayers - Choices

Reduce services, only.	\$155,752
Increase tax rate, only.	3.19 mills
Combination: reduced services and increased tax rate.	?

Homestead Exemption Redesign Impacts

Current Number of Residents Receiving Benefit	261
Residents Eligible Under Proposed Budget	87
Number of Residents Affected	174
Annual Value of Benefit	\$148

"Everything in the Governor's proposal stands to increase the property tax mill rate by 24% in St. Agatha. These numbers are just too big for our small community. We have been closely reviewing our budget every year and downsizing/collaborating where we can. To work with these losses is going to require steep cuts that will cut services across the board in the community."

- Christy Sirois, St. Agatha Town Manager

Governor LePage's Proposed FY14 - FY 15 Budget - Property Taxpayer Impacts

Note: The revenue sharing impacts shown below are the total impacts associated with the two year suspension of the Revenue Sharing program. As such, the data is based on the premise that the 5% of sales and income tax revenue that would otherwise be distributed to municipalities is suspended for over the FY 14 - FY 15 biennium.

		FY 14 LOSS	FY 15 LOSS			FY 14 LOSS	FY 15 LOSS
COUNTY				COUNTY			
AUBURN	ANDR	3,632,846	3,767,824	NEW SWEDEN	AROO	53,425	55,410
DURHAM	ANDR	317,525	329,322	OAKFIELD	AROO	85,614	88,795
GREENE	ANDR	344,339	357,133	ORIENT	AROO	5,009	5,196
LEEDS	ANDR	167,591	173,818	OXBOW PLT	AROO	8,157	8,460
LEWISTON	ANDR	6,021,042	6,244,753	PERHAM	AROO	48,948	50,767
LISBON	ANDR	1,206,958	1,251,802	PORTAGE LAKE	AROO	16,764	17,387
LIVERMORE	ANDR	201,015	208,483	PRESQUE ISLE	AROO	1,665,454	1,727,334
LIVERMORE FALLS	ANDR	515,957	535,128	REED PLT	AROO	16,283	16,888
MECHANIC FALLS	ANDR	376,821	390,822	SAINT AGATHA	AROO	71,499	74,155
MINOT	ANDR	262,206	271,948	SAINT FRANCIS	AROO	37,131	38,511
POLAND	ANDR	489,330	507,511	SAINT JOHN PLT	AROO	15,418	15,991
SABATTUS	ANDR	496,717	515,172	SHERMAN	AROO	108,539	112,572
TURNER	ANDR	367,658	381,318	SMYRNA	AROO	52,186	54,125
WALES	ANDR	73,682	76,420	STOCKHOLM	AROO	30,451	31,583
ALLAGASH	AROO	17,096	17,731	VAN BUREN	AROO	354,263	367,425
AMITY	AROO	25,354	26,296	WADE	AROO	35,704	37,031
ASHLAND	AROO	256,293	265,815	WALLAGRASS	AROO	50,168	52,032
BANCROFT	AROO	11,186	11,602	WASHBURN	AROO	276,227	286,490
BLAINE	AROO	96,913	100,514	WESTFIELD	AROO	72,941	75,651
BRIDGEWATER	AROO	52,254	54,195	WESTMANLAND	AROO	3,703	3,841
CARIBOU	AROO	1,233,899	1,279,745	WESTON	AROO	14,071	14,593
CARY PLT	AROO	21,262	22,052	WINTERVILLE PLT	AROO	17,163	17,800
CASTLE HILL	AROO	31,306	32,469	WOODLAND	AROO	111,034	115,159
CASWELL	AROO	30,622	31,760	BALDWIN	CUMB	117,767	122,143
CHAPMAN	AROO	36,282	37,630	BRIDGTON	CUMB	420,950	436,590
CRYSTAL	AROO	31,858	33,042	BRUNSWICK	CUMB	2,147,863	2,227,667
CYR PLT	AROO	7,102	7,366	CAPE ELIZABETH	CUMB	943,490	978,545
DYER BROOK	AROO	14,545	15,086	CASCO	CUMB	276,672	286,952
EAGLE LAKE	AROO	97,035	100,640	CHEBEAGUE ISLAND	CUMB	25,008	25,937
EASTON	AROO	82,197	85,251	CUMBERLAND	CUMB	881,098	913,835
FORT FAIRFIELD	AROO	515,472	534,624	FALMOUTH	CUMB	976,336	1,012,611
FORT KENT	AROO	479,548	497,366	FREEPORT	CUMB	767,317	795,827
FRENCHVILLE	AROO	127,386	132,119	FRYE ISLAND	CUMB	550	571
GARFIELD PLT	AROO	430	446	GORHAM	CUMB	1,598,677	1,658,075
GLENWOOD PLT	AROO	188	195	GRAY	CUMB	626,635	649,918
GRAND ISLE	AROO	79,222	82,165	HARPSWELL	CUMB	156,058	161,856
HAMLIN	AROO	9,735	10,096	HARRISON	CUMB	171,440	177,810
HAMMOND	AROO	11,612	12,043	LONG ISLAND	CUMB	9,705	10,065
HAYNESVILLE	AROO	18,258	18,937	NAPLES	CUMB	277,227	287,527
HERSEY	AROO	7,540	7,820	NEW GLOUCESTER	CUMB	462,323	479,500
HODGDON	AROO	103,202	107,036	NORTH YARMOUTH	CUMB	348,292	361,233
HOULTON	AROO	812,874	843,076	PORTLAND	CUMB	9,077,388	9,414,657
ISLAND FALLS	AROO	119,612	124,056	POWNAL	CUMB	133,563	138,525
LIMESTONE	AROO	358,832	372,165	RAYMOND	CUMB	283,289	293,815
LINNEUS	AROO	77,832	80,724	SCARBOROUGH	CUMB	1,634,109	1,694,824
LITTLETON	AROO	75,358	78,157	SEBAGO	CUMB	142,413	147,705
LUDLOW	AROO	44,607	46,264	SOUTH PORTLAND	CUMB	2,749,189	2,851,334
MACWAHOC PLT	AROO	4,693	4,868	STANDISH	CUMB	590,456	612,394
MADAWASKA	AROO	509,618	528,552	WESTBROOK	CUMB	2,192,792	2,274,265
MAPLETON	AROO	154,463	160,202	WINDHAM	CUMB	1,498,283	1,553,952
MARS HILL	AROO	155,342	161,113	YARMOUTH	CUMB	1,120,628	1,162,265
MASARDIS	AROO	30,391	31,520	AVON	FRAN	36,798	38,165
MERRILL	AROO	40,807	42,323	CARRABASSETT VALLEY	FRAN	26,399	27,380
MONTICELLO	AROO	89,143	92,455	CARTHAGE	FRAN	53,772	55,770
MORO	AROO	1,653	1,714	CHESTERVILLE	FRAN	97,333	100,949
NASHVILLE PLT	AROO	1,191	1,236	COPLIN PLT	FRAN	9,947	10,317
NEW CANADA	AROO	21,194	21,981	DALLAS PLT	FRAN	16,843	17,469
NEW LIMERICK	AROO	10,589	10,983	EUSTIS	FRAN	37,112	38,491

COUNTY		FY 14 LOSS	FY 15 LOSS
FARMINGTON	FRAN	802,848	832,677
INDUSTRY	FRAN	69,678	72,267
JAY	FRAN	408,068	423,229
KINGFIELD	FRAN	49,139	50,965
NEW SHARON	FRAN	118,752	123,165
NEW VINEYARD	FRAN	44,577	46,233
PHILLIPS	FRAN	146,736	152,188
RANGELEY	FRAN	65,523	67,957
RANGELEY PLT	FRAN	6,353	6,589
SANDY RIVER PLT	FRAN	2,913	3,021
STRONG	FRAN	86,017	89,213
TEMPLE	FRAN	49,170	50,997
WELD	FRAN	18,082	18,754
WILTON	FRAN	365,121	378,687
AMHERST	HANC	18,634	19,327
AURORA	HANC	7,827	8,118
BAR HARBOR	HANC	299,463	310,589
BLUE HILL	HANC	104,076	107,943
BROOKLIN	HANC	30,514	31,648
BROOKVILLE	HANC	28,870	29,943
BUCKSPORT	HANC	395,226	409,910
CASTINE	HANC	57,674	59,817
CRANBERRY ISLES	HANC	5,468	5,671
DEDHAM	HANC	130,345	135,188
DEER ISLE	HANC	96,269	99,846
EASTBROOK	HANC	37,843	39,249
ELLSWORTH	HANC	753,983	781,998
FRANKLIN	HANC	81,932	84,976
FRENCHBORO	HANC	5,635	5,845
GOULDSBORO	HANC	80,323	83,307
GREAT POND	HANC	1,706	1,769
HANCOCK	HANC	124,184	128,798
LAMOINE	HANC	84,489	87,628
MARIAVILLE	HANC	32,378	33,581
MOUNT DESERT	HANC	71,749	74,415
ORLAND	HANC	195,458	202,720
OSBORN	HANC	3,676	3,813
OTIS	HANC	27,779	28,811
PENOBSCOT	HANC	59,991	62,220
SEDGWICK	HANC	65,240	67,664
SORRENTO	HANC	9,276	9,620
SOUTHWEST HARBOR	HANC	115,895	120,201
STONINGTON	HANC	54,063	56,072
SULLIVAN	HANC	70,943	73,579
SURRY	HANC	65,303	67,729
SWANS ISLAND	HANC	17,524	18,175
TREMONT	HANC	71,867	74,537
TRENTON	HANC	113,786	118,014
VERONA	HANC	38,205	39,624
WALTHAM	HANC	28,170	29,217
WINTER HARBOR	HANC	16,417	17,027
ALBION	KENN	167,392	173,611
AUGUSTA	KENN	2,479,598	2,571,727
BELGRADE	KENN	189,235	196,266
BENTON	KENN	152,011	157,659
CHELSEA	KENN	287,562	298,246
CHINA	KENN	351,669	364,735
CLINTON	KENN	286,648	297,298
FARMINGDALE	KENN	205,711	213,354
FAYETTE	KENN	95,661	99,215
GARDINER	KENN	879,981	912,676
HALLOWELL	KENN	268,791	278,778
LITCHFIELD	KENN	271,750	281,846
MANCHESTER	KENN	225,493	233,871
MONMOUTH	KENN	362,865	376,347
MOUNT VERNON	KENN	124,980	129,623
OAKLAND	KENN	505,627	524,413
PITTSSTON	KENN	169,652	175,955

COUNTY		FY 14 LOSS	FY 15 LOSS
RANDOLPH	KENN	161,129	167,115
READFIELD	KENN	268,767	278,753
ROME	KENN	43,892	45,523
SIDNEY	KENN	225,983	234,380
VASSALBORO	KENN	272,461	282,584
VIENNA	KENN	54,319	56,337
WATERVILLE	KENN	2,313,580	2,399,541
WAYNE	KENN	102,950	106,775
WEST GARDINER	KENN	200,026	207,458
WINDSOR	KENN	218,901	227,034
WINSLOW	KENN	880,964	913,696
WINTHROP	KENN	573,874	595,196
APPLETON	KNOX	121,463	125,976
CAMDEN	KNOX	403,256	418,239
CUSHING	KNOX	127,797	132,545
FRIENDSHIP	KNOX	58,134	60,294
HOPE	KNOX	130,468	135,315
ISLE AU HAUT	KNOX	2,649	2,747
MATINICUS ISLE PLT	KNOX	2,953	3,063
NORTH HAVEN	KNOX	15,041	15,600
OWLS HEAD	KNOX	89,215	92,530
ROCKLAND	KNOX	1,047,926	1,086,862
ROCKPORT	KNOX	255,024	264,499
SAINT GEORGE	KNOX	117,475	121,840
SOUTH THOMASTON	KNOX	97,022	100,627
THOMASTON	KNOX	337,891	350,445
UNION	KNOX	195,903	203,182
VINALHAVEN	KNOX	54,669	56,700
WARREN	KNOX	416,765	432,250
WASHINGTON	KNOX	101,448	105,218
ALNA	LINC	85,379	88,551
BOOTHBAY	LINC	139,806	145,001
BOOTHBAY HARBOR	LINC	112,923	117,118
BREMEN	LINC	45,179	46,857
BRISTOL	LINC	89,006	92,313
DAMARISCOTTA	LINC	211,166	219,011
DRESDEN	LINC	126,532	131,233
EDGECOMB	LINC	85,956	89,150
JEFFERSON	LINC	165,649	171,804
MONHEGAN PLT	LINC	1,766	1,831
NEWCASTLE	LINC	148,648	154,171
NOBLEBORO	LINC	103,009	106,836
SOMERVILLE	LINC	49,841	51,693
SOUTH BRISTOL	LINC	20,441	21,200
SOUTHPORT	LINC	13,869	14,385
WALDOBORO	LINC	432,688	448,764
WESTPORT ISLAND	LINC	31,318	32,481
WHITEFIELD	LINC	188,119	195,108
WISCASSET	LINC	419,636	435,228
ANDOVER	OXFO	40,596	42,104
BETHEL	OXFO	171,458	177,829
BROWNFIELD	OXFO	133,922	138,898
BUCKFIELD	OXFO	229,722	238,257
BYRON	OXFO	10,613	11,007
CANTON	OXFO	112,334	116,508
DENMARK	OXFO	85,368	88,540
DIXFIELD	OXFO	353,667	366,808
FRYEBURG	OXFO	353,204	366,327
GILEAD	OXFO	24,693	25,611
GREENWOOD	OXFO	61,313	63,591
HANOVER	OXFO	11,332	11,753
HARTFORD	OXFO	104,277	108,151
HEBRON	OXFO	118,992	123,413
HIRAM	OXFO	134,110	139,093
LINCOLN PLT	OXFO	998	1,036
LOVELL	OXFO	48,904	50,721
MAGALLOWAY PLT	OXFO	1,786	1,852
MEXICO	OXFO	569,750	590,919

COUNTY	FY 14 LOSS	FY 15 LOSS	
NEWRY	OXFO	14,769	15,317
NORWAY	OXFO	452,505	469,318
OTISFIELD	OXFO	104,664	108,553
OXFORD	OXFO	330,967	343,264
PARIS	OXFO	454,760	471,657
PERU	OXFO	165,469	171,616
PORTER	OXFO	133,953	138,930
ROXBURY	OXFO	36,770	38,136
RUMFORD	OXFO	937,258	972,081
STONEHAM	OXFO	9,244	9,588
STOW	OXFO	26,827	27,824
SUMNER	OXFO	110,376	114,477
SWEDEN	OXFO	32,171	33,366
UPTON	OXFO	3,862	4,005
WATERFORD	OXFO	91,551	94,953
WEST PARIS	OXFO	166,378	172,560
WOODSTOCK	OXFO	80,786	83,788
ALTON	PENO	55,005	57,049
BANGOR	PENO	5,036,247	5,223,368
BRADFORD	PENO	126,422	131,119
BRADLEY	PENO	120,542	125,021
BREWER	PENO	1,321,271	1,370,362
BURLINGTON	PENO	41,550	43,093
CARMEL	PENO	241,169	250,129
CARROLL PLT	PENO	12,565	13,032
CHARLESTON	PENO	121,644	126,164
CHESTER	PENO	27,941	28,979
CLIFTON	PENO	64,906	67,318
CORINNA	PENO	246,002	255,142
CORINTH	PENO	171,485	177,857
DEXTER	PENO	438,745	455,046
DIXMONT	PENO	69,413	71,993
DREW PLT	PENO	4,271	4,430
EAST MILLINOCKET	PENO	619,009	642,008
EDDINGTON	PENO	165,393	171,538
EDINBURG	PENO	14,310	14,841
ENFIELD	PENO	183,059	189,860
ETNA	PENO	132,069	136,976
EXETER	PENO	99,570	103,269
GARLAND	PENO	77,028	79,889
GLENBURN	PENO	552,410	572,935
GREENBUSH	PENO	216,993	225,055
HAMPDEN	PENO	816,394	846,727
HERMON	PENO	376,734	390,731
HOLDEN	PENO	306,364	317,747
HOWLAND	PENO	179,274	185,935
HUDSON	PENO	97,152	100,762
KENDUSKEAG	PENO	92,512	95,949
LAGRANGE	PENO	41,167	42,696
LAKEVILLE	PENO	2,378	2,467
LEE	PENO	113,077	117,278
LEVANT	PENO	189,506	196,547
LINCOLN	PENO	757,645	785,795
LOWELL	PENO	27,759	28,790
MATTAWAMKEAG	PENO	95,150	98,686
MAXFIELD	PENO	11,594	12,025
MEDWAY	PENO	251,587	260,935
MILFORD	PENO	378,869	392,946
MILLINOCKET	PENO	1,287,985	1,335,840
MOUNT CHASE	PENO	17,483	18,133
NEWBURGH	PENO	155,881	161,673
NEWPORT	PENO	349,332	362,311
OLD TOWN	PENO	1,114,521	1,155,931
ORONO	PENO	1,749,140	1,814,129
ORRINGTON	PENO	343,671	356,440
PASSADUMKEAG	PENO	38,499	39,930
PATTEN	PENO	147,104	152,569
PLYMOUTH	PENO	78,258	81,165

COUNTY	FY 14 LOSS	FY 15 LOSS	
SEBOEIS PLT	PENO	1,522	1,578
SPRINGFIELD	PENO	56,472	58,571
STACYVILLE	PENO	76,780	79,633
STETSON	PENO	94,489	98,000
VEAZIE	PENO	277,906	288,232
WEBSTER PLT	PENO	10,104	10,480
WINN	PENO	52,091	54,026
WOODVILLE	PENO	26,195	27,169
ABBOT	PISC	40,973	42,495
ATKINSON	PISC	30,838	31,984
BEAVER COVE	PISC	4,937	5,120
BOWERBANK	PISC	2,675	2,774
BROWNVILLE	PISC	162,114	168,137
DOVER-FOXCROFT	PISC	487,904	506,032
GREENVILLE	PISC	128,399	133,170
GUILFORD	PISC	143,497	148,829
KINGSBURY PLT	PISC	1,052	1,091
LAKE VIEW PLT	PISC	457	474
MEDFORD	PISC	34,141	35,410
MIL	PISC	424,099	439,856
MONSON	PISC	53,745	55,741
PARKMAN	PISC	64,053	66,433
SANGERVILLE	PISC	146,500	151,943
SEBEC	PISC	42,564	44,146
SHIRLEY	PISC	15,963	16,556
WELLINGTON	PISC	21,385	22,179
WILLIMANTIC	PISC	5,687	5,898
ARROWSIC	SAGA	21,192	21,980
BATH	SAGA	1,161,625	1,204,785
BOWDOIN	SAGA	217,732	225,822
BOWDOINHAM	SAGA	277,581	287,894
GEORGETOWN	SAGA	37,586	38,982
PHIPPSBURG	SAGA	98,963	102,640
RICHMOND	SAGA	361,246	374,668
TOPSHAM	SAGA	1,063,292	1,102,799
WEST BATH	SAGA	114,011	118,247
WOOLWICH	SAGA	209,001	216,767
ANSON	SOME	332,243	344,588
ATHENS	SOME	75,385	78,186
BINGHAM	SOME	125,697	130,367
BRIGHTON PLT	SOME	7,943	8,238
CAMBRIDGE	SOME	44,197	45,840
CANAAN	SOME	228,938	237,444
CARATUNK	SOME	3,029	3,141
CORNVILLE	SOME	114,169	118,411
DENNISTOWN PLT	SOME	1,566	1,624
DETROIT	SOME	81,268	84,287
EMBDEN	SOME	80,137	83,114
FAIRFIELD	SOME	1,026,834	1,064,986
HARMONY	SOME	60,490	62,737
HARTLAND	SOME	257,248	266,806
HIGHLAND PLT	SOME	8,244	8,550
JACKMAN	SOME	87,390	90,637
MADISON	SOME	540,242	560,315
MERCER	SOME	70,146	72,752
MOOSE RIVER	SOME	21,430	22,226
MOSCOW	SOME	46,516	48,244
NEW PORTLAND	SOME	80,351	83,337
NORRIDGEWOCK	SOME	390,966	405,492
PALMYRA	SOME	155,991	161,787
PITTSFIELD	SOME	548,131	568,497
PLEASANT RIDGE PLT	SOME	4,686	4,861
RIPLEY	SOME	47,623	49,392
SAINT ALBANS	SOME	184,671	191,533
SKOWHEGAN	SOME	941,879	976,874
SMITHFIELD	SOME	102,295	106,096
SOLO	SOME	93,912	97,402
STARKS	SOME	92,504	95,941

COUNTY		FY 14 LOSS	FY 15 LOSS
THE FORKS PLT	SOME	1,536	1,593
WEST FORKS PLT	SOME	2,627	2,725
BELFAST	WALD	710,972	737,388
BELMONT	WALD	50,054	51,914
BROOKS	WALD	115,691	119,990
BURNHAM	WALD	103,209	107,044
FRANKFORT	WALD	94,974	98,503
FREEDOM	WALD	69,517	72,100
ISLESBORO	WALD	25,175	26,110
JACKSON	WALD	68,036	70,564
KNOX	WALD	65,760	68,204
LIBERTY	WALD	68,796	71,352
LINCOLNVILLE	WALD	185,754	192,656
MONROE	WALD	104,123	107,992
MONTVILLE	WALD	107,678	111,679
MORRILL	WALD	69,961	72,560
NORTHPORT	WALD	96,149	99,722
PALERMO	WALD	124,145	128,757
PROSPECT	WALD	77,758	80,648
SEARSMONT	WALD	106,508	110,466
SEARSPORT	WALD	283,457	293,989
STOCKTON SPRINGS	WALD	160,836	166,812
SWANVILLE	WALD	111,134	115,263
THORNDIKE	WALD	52,060	53,994
TROY	WALD	87,776	91,037
UNITY	WALD	157,551	163,405
WALDO	WALD	53,263	55,242
WINTERPORT	WALD	283,694	294,235
ADDISON	WASH	95,082	98,614
ALEXANDER	WASH	39,785	41,263
BAILEYVILLE	WASH	217,009	225,072
BARING	WASH	24,777	25,698
BEALS	WASH	61,949	64,251
BEDDINGTON	WASH	1,473	1,528
CALAIS	WASH	485,098	503,121
CHARLOTTE	WASH	54,051	56,060
CHERRYFIELD	WASH	107,962	111,973
CODYVILLE PLT	WASH	-	-
COLUMBIA	WASH	57,376	59,508
COLUMBIA FALLS	WASH	57,480	59,615
COOPER	WASH	13,470	13,971
CRAWFORD	WASH	7,373	7,647
CUTLER	WASH	34,932	36,230
DANFORTH	WASH	54,160	56,173
DEBLOIS	WASH	1,514	1,570
DENNYSVILLE	WASH	21,441	22,238
EAST MACHIAS	WASH	121,657	126,177
EASTPORT	WASH	232,645	241,289
GRAND LAKE STREAM PLT	WASH	4,829	5,008
HARRINGTON	WASH	88,020	91,290
JONESBORO	WASH	42,193	43,760
JONESPORT	WASH	114,191	118,434
LUBEC	WASH	153,869	159,586
MACHIAS	WASH	400,020	414,883
MACHIASPORT	WASH	107,742	111,745
MARSHFIELD	WASH	52,416	54,364
MEDDYBEMPS	WASH	10,065	10,439
MILBRIDGE	WASH	125,583	130,249
NORTHFIELD	WASH	5,541	5,747

COUNTY		FY 14 LOSS	FY 15 LOSS
PEMBROKE	WASH	75,960	78,782
PERRY	WASH	74,176	76,932
PRINCETON	WASH	73,244	75,965
ROBBINSTON	WASH	39,133	40,587
ROQUE BLUFFS	WASH	14,591	15,133
STEBEN	WASH	102,846	106,667
TALMADGE	WASH	4,712	4,887
TOPSFIELD	WASH	25,345	26,287
VANCEBORO	WASH	22,589	23,428
WAITE	WASH	7,845	8,136
WESLEY	WASH	7,963	8,259
WHITING	WASH	28,117	29,162
WHITNEYVILLE	WASH	18,364	19,046
ACTON	YORK	161,847	167,861
ALFRED	YORK	238,521	247,383
ARUNDEL	YORK	327,294	339,455
BERWICK	YORK	695,860	721,714
BIDDEFORD	YORK	2,333,004	2,419,666
BUXTON	YORK	545,320	565,582
CORNISH	YORK	116,344	120,667
DAYTON	YORK	177,476	184,070
ELIOT	YORK	521,215	540,581
HOLLIS	YORK	241,649	250,627
KENNEBUNK	YORK	957,426	992,999
KENNEBUNKPORT	YORK	132,582	137,508
KITTERY	YORK	864,528	896,649
LEBANON	YORK	467,987	485,375
LIMERICK	YORK	245,720	254,849
LIMINGTON	YORK	214,043	221,996
LYMAN	YORK	289,789	300,556
NEWFIELD	YORK	79,418	82,369
NORTH BERWICK	YORK	303,669	314,952
OGUNQUIT	YORK	36,884	38,254
OLD ORCHARD BEACH	YORK	822,697	853,264
PARSONSFIELD	YORK	161,356	167,351
SACO	YORK	1,897,340	1,967,836
SANFORD	YORK	2,612,096	2,709,148
SHAPLEIGH	YORK	142,093	147,372
SOUTH BERWICK	YORK	779,833	808,808
WATERBORO	YORK	644,982	668,946
WELLS	YORK	511,015	530,002
YORK	YORK	665,633	690,364
TOTALS		138,355,576	143,496,154

Legislative Bulletin

A weekly publication of the Maine Municipal Association throughout sessions of the Maine State Legislature.

Subscriptions to the *Bulletin* are available at a rate of \$20 per calendar year. Inquiries regarding subscriptions or opinions expressed in this publication should be addressed to: *Legislative Bulletin*, Maine Municipal Association, 60 Community Drive, Augusta, ME 04330. Tel: 623-8428. Website: www.memun.org

Editorial Staff: Geoffrey Herman, Kate Dufour and Laura Veilleux of the State & Federal Relations staff.

Legislative Hearings

Legislative hearings: The only public hearings scheduled for next week are for Governor LePage's proposed supplemental state budget for the current fiscal year (FY 2013), not to be confused with his proposed two-year budget which includes a slate of deep cuts

to municipalities and property taxpayers. The link to the public hearing schedule for the supplemental budget is http://www.maine.gov/legis/ofpr/appropriations_committee/schedule_agendas/E-Supplemental%20Detailed%20PH%20Schedule.pdf

In the hopper

Education & Cultural Affairs

LD 18 – An Act To Fund Public Education for Kindergarten to Grade 12 at 55%. (Sponsored by Rep. Campbell of Newfield; additional cosponsors.)

By appropriating both General Fund revenue and revenue received from the state's share of the Oxford Casino, this bill appropriates \$84 million for FY 14 and \$100 million for FY 15 to fully fund the state requirement to pay for 55% of the cost of K-12 education as measured by the Essential Programs and Services school funding model.

LD 25 – An Act To Exclude Certain State-funded Costs from the State Share of the Total Cost of Funding Public Education. (Sponsored by Rep. Mason of Topsham; additional cosponsors.)

Over the last several years the Legislature has modified the statutory requirement for the state to pay 55% of the cost of K-12 public education by redefining the cost of K-12 education to include the total cost of the teachers' retirement premium as well as retired teachers' health insurance and life insurance. Those costs were never in the definition of the "cost of K-12 education" when the Legislature established the 55% standard in 1984 or when the voters adopted the 55% directive in 2004. This bill removes those retired teachers' costs from the statutory standard, thereby returning the statute to the 55% standard that was actually adopted by the voters.

State & Local Government

LD 48 – An Act To Streamline the Publication of Municipal Reports. (Sponsored by Rep. Wallace of Dexter; additional cosponsors.)

This bill requires the municipal officers of every municipality to post the annual municipal report on a publicly accessible site on the

Internet. The bill also requires anyone requesting a hard copy of the annual report to make the request at least two weeks before the printing date of the report.

Taxation

LD 10 – An Act To Provide a Property Tax Exemption for Family Burying Grounds. (Sponsored by Rep. Harvell of Farmington.)

This bill exempts from property taxation the area of a "family burying ground".

Veterans & Legal Affairs

LD 53 – An Act to Increase Voting Access. (Sponsored by Rep. Beck of Waterville; additional cosponsors.)

In 2011, election law governing absentee balloting was amended to prohibit the issuance of absentee ballots after the third business day before an election except when the voter signs an application designating one of three possible good-cause reasons for needing to vote absentee. Prior to that amendment, a voter could vote absentee up to the close of business day before election day. This bill repeals the amendment enacted in 2011 and allows for absentee voting up to the close of business immediately prior to election day.

LD 54 – An Act To Expand Access to Absentee Ballots. (Sponsored by Rep. Libby of Lewiston; additional cosponsors.)

This bill repeals the amendments made to absentee voting law in 2011 and allows for absentee voting to occur up to and including election day, establishing the absentee voting deadline on 8:00 p.m. of election day.