

**APPENDIX A**  
**Property Tax Assistance for Individuals and Businesses**  
(Actual Expenditures and Revenue Except Where Noted)

Fiscal Year	"Circuit Breaker" Program			Elderly Property Tax Deferral	Personal Property Tax Reform (Business Equipment Tax Reimbursement or "BETR") Program	Municipal Business Equipment Tax Reimbursement or "BETE" Program	Total Property Tax Assistance for Individuals and Businesses
	Maine Residents Property Tax Program	Elderly Householders' Tax Refund <sup>(1)</sup>	"Circuit Breaker" Program - Total				
1990 (2)	\$11,905,037	\$7,421,829	\$19,326,866	\$4,947	\$0	\$0	\$19,331,813
1991 (2)	\$12,028,543	\$7,377,684	\$19,406,227	\$81,730	\$0	\$0	\$19,487,957
1992 (2)	\$13,706,125	\$7,489,178	\$21,195,303	\$130,377	\$0	\$0	\$21,325,680
1993 (2)	\$15,217,495	\$8,049,043	\$23,266,538	\$98,194	\$0	\$0	\$23,364,732
1994	\$5,630,379	\$5,608,325	\$11,238,704	\$118,097	\$0	\$0	\$11,356,800
1995	\$5,512,892	\$5,667,977	\$11,180,869	\$104,413	\$0	\$0	\$11,285,282
1996	\$9,641,512	\$4,734,872	\$14,376,384	\$93,845	\$0	\$0	\$14,470,230
1997	\$10,029,527	\$4,818,786	\$14,848,313	\$84,661	\$4,710,377	\$0	\$19,643,351
1998	\$15,394,545	\$5,085,801	\$20,480,346	\$76,246	\$19,002,250	\$0	\$39,558,842
1999	\$17,837,705	\$4,819,832	\$22,657,537	\$55,661	\$30,751,838	\$0	\$53,465,036
2000	\$22,018,690	\$0	\$22,018,690	\$50,260	\$41,534,746	\$0	\$63,603,696
2001	\$21,554,415	\$0	\$21,554,415	\$43,373	\$51,520,163	\$0	\$73,117,951
2002	\$20,674,493	\$0	\$20,674,493	\$41,835	\$52,512,867	\$0	\$73,229,194
2003 (3)	\$21,634,010	\$0	\$21,634,010	\$40,155	\$12,881,066	\$0	\$34,555,231
2004	\$23,281,806	\$0	\$23,281,806	\$38,872	\$65,080,850	\$0	\$88,401,529
2005	\$26,030,227	\$0	\$26,030,227	\$26,245	\$74,694,637	\$0	\$100,751,109
2006	\$42,796,070	\$0	\$42,796,070	\$27,931	\$67,065,810	\$0	\$109,889,811
2007	\$44,440,759	\$0	\$44,440,759	\$30,282	\$66,553,092	\$0	\$111,024,133
2008	\$46,689,380	\$0	\$46,689,380	\$5,641	\$67,875,376	\$0	\$114,570,397
2009 (4)	\$47,573,249	\$0	\$47,573,249	\$29,000	\$69,059,334	\$11,373,516	\$128,035,099

(1) Elderly Householders' Tax Refund program was combined with Maine Residents Property Tax Program beginning in FY 2000.

(2) Source of "Circuit Breaker" data: Maine Revenue Services.

(3) FY 2003 BETR expenditures reflect a change in the filing date to August 1st resulting in a one-time reduction in that fiscal year.

(4) Budgeted through 123rd Legislature, 1st Special Session. Circuit Breaker, BETR and BETE revenue amounts do not reflect a deduction for State-Municipal Revenue Sharing