

**EXHIBIT E**  
**PROPERTY TAX REIMBURSEMENT**

(Actual Expenditures Except Where Noted)

<b>FISCAL YEAR</b>	<b>TREE GROWTH TAX LAW <sup>(1)</sup></b>	<b>VETERANS EXEMPTIONS <sup>(2)</sup></b>	<b>HOMESTEAD EXEMPTION <sup>(3)</sup></b>	<b>PROPERTY TAX RELIEF FUND <sup>(4)</sup></b>	<b>COMMERCIAL VEHICLE EXCISE TAX <sup>(5)</sup></b>	<b>OTHER PROPERTY TAX EXEMPTIONS <sup>(6)</sup></b>	<b>BUSINESS EQUIPMENT PROPERTY TAX EXEMPTION "BETE" <sup>(7)</sup></b>	<b>TOTAL</b>
1990	\$1,647,079	\$249,498	\$0	\$0	\$0	\$0	\$0	\$1,896,577
1991	\$2,146,200 <sup>(8)</sup>	\$487,500 <sup>(8)</sup>	\$0	\$0	\$0	\$0	\$0	\$2,633,700
1992	\$1,473,250 <sup>(9)</sup>	\$508,923	\$0	\$0	\$0	\$0	\$0	\$1,982,173
1993	\$2,058,821 <sup>(8)</sup>	\$504,902	\$0	\$0	\$0	\$0	\$0	\$2,563,723
1994	\$2,100,000 <sup>(8)</sup>	\$710,500 <sup>(8)</sup>	\$0	\$3,100,500	\$0	\$0	\$0	\$5,911,000
1995	\$2,100,000 <sup>(8)</sup>	\$752,998 <sup>(8)</sup>	\$0	\$3,100,500	\$0	\$0	\$0	\$5,953,498
1996	\$2,100,000 <sup>(8)</sup>	\$775,000 <sup>(8)</sup>	\$0	\$0	\$0	\$0	\$0	\$2,875,000
1997	\$2,100,000 <sup>(8)</sup>	\$807,234 <sup>(8)</sup>	\$0	\$0	\$0	\$0	\$0	\$2,907,234
1998	\$5,288,797	\$861,000 <sup>(8)</sup>	\$0	\$0	\$360,432	\$0	\$0	\$6,510,229
1999	\$5,167,561	\$896,098	\$38,745,715	\$0	\$452,645	\$0	\$0	\$45,262,019
2000	\$4,872,780	\$909,999 <sup>(8)</sup>	\$39,180,171	\$0	\$593,940	\$0	\$0	\$45,556,890
2001	\$4,449,170	\$899,450	\$38,954,978	\$0	\$714,636	\$0	\$0	\$45,018,234
2002	\$4,649,999	\$929,867	\$39,437,587	\$0	\$727,494	\$0	\$0	\$45,744,947
2003	\$4,749,505	\$913,053	\$39,208,348	\$0	\$749,530	\$0	\$0	\$45,620,436
2004	\$5,199,998	\$845,891	\$34,428,633	\$0	\$744,818	\$3,677	\$0	\$41,223,017
2005	\$5,293,383	\$785,298	\$32,283,456	\$0	\$846,539	\$4,466	\$0	\$39,213,142
2006 <sup>(10)</sup>	\$241,195	\$0	\$31,237,827	\$0	\$1,040,085	\$5,340	\$0	\$32,524,447
2007	\$5,150,087	\$718,029	\$28,851,167	\$0	\$1,181,791	\$21,811	\$0	\$35,922,885
2008	\$5,473,910	\$663,734	\$27,803,491	\$0	\$1,370,836	\$27,565	\$0	\$35,339,536
2009 <sup>(11)</sup>	\$5,550,000	\$758,303	\$28,306,305	\$0	\$1,264,050	\$28,565	\$20,000	\$35,927,223

- (1) For property tax years based on status of property on April 1, 1989 and thereafter, 90% of the per acre tax revenue lost due to tree growth assessed value rather than actual undeveloped acreage assessed value pursuant to 36 MRSA, §578. Prior to that, reimbursement was based on the greater of 90% of the revenue lost based on 1972 municipal full valuations or a fixed amount per acre.
- (2) 50% of actual tax loss due to exemptions provided in 36 MRSA §653 and enacted after April 1, 1978 pursuant to the Maine Constitution, Article IV, Part Third, Section 23 and 50% of actual tax loss due to exemptions provided in 36 MRSA §652 I (E) (veterans Organizations).
- (3) 100% reimbursement of actual tax loss due to exemption in 36 MRSA §683 through FY 2005. Beginning in FY 2006, reimbursement is 50% of the revenue loss. Amounts include state mandate reimbursement for local administrative costs.
- (4) Distribution of a portion of unanticipated surplus General Fund revenues as provided in 30-A MRSA §5683.
- (5) Reimbursement for difference between the excise tax on commercial vehicles calculated using manufacturers suggested retail price and the actual purchase price as provided in 29-A MRSA §533-A.
- (6) 50% of actual tax loss due to exemptions provided in 36 MRSA §656, sub-§1, J (Waste Facility Exemption) and 50% of actual tax loss due to exemptions provided in 36 MRSA §655, sub-§1, T (Snow Grooming Equipment Exemption).
- (7) Mandate cost reimbursement for the Municipal Business Equipment Tax Reimbursement or "BETE" Program. BETE program costs are included in Appendix A.
- (8) Amounts represent expenditures below the actual liability as determined by the statute.
- (9) \$313,307 of FY 1992 claims were paid from FY 1993 appropriations.
- (10) FY 06 reflects delays in reimbursement for veterans' exemptions and the Tree Growth Tax Law reimbursement.
- (11) Budgeted through 123rd Legislature, 1st Special Session.