

UNORGANIZED TERRITORY



*Shin Falls, T6 R7 WELS
Penobscot County*

Photo by George Buswell

FISCAL YEAR 2011 ANNUAL REPORT



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MARCIA C. McINNIS
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To the Taxpayers of the Unorganized Territory:

Each year, the Office of the Fiscal Administrator for the Unorganized Territory (UT) in the Maine Department of Audit prepares an annual report for the property tax payers of the UT. This report provides audited financial statements along with information on the operations and services that are available to residents of the UT, and that are paid for from the UT Education and Services Fund.

The items contained within the report are grouped into the following categories:

1. General Information
2. Current Information
3. Deorganization
4. Development Districts
5. State Services
6. County Services
7. Audited Financial Statements
8. Appendices

Three municipalities have submitted petitions to deorganize, and the deorganization process is underway in two of these communities. Deorganizations are an important matter for the UT, and if these two efforts are successful, these two communities will join the UT tax district.

The development district section provides information on the Tax Incremental Financing (TIF) Districts for Franklin, and Washington County. The financial schedules were excerpted from the approved or amended *Application for County Development and Tax Increment Financing Districts* for both counties. These schedules present the estimated gross property tax revenues that are projected to be captured from the UT Education and Service Fund, and distributed to each county. In addition, there is also

data on the locations of all the approved, and operational wind parks, as well as the locations of permitted, meteorological towers in the UT.

The State Services section outlines the services and the contacts for the State agencies assisting the taxpayers in the UT. An item of ongoing concern is the collection of the UT excise taxes. Each township has been assigned a specific Tax Collector at a specific location by the Maine Revenue Service (MRS). The designated Tax Collector could be a nearby Town, Plantation, Branch Office of the Maine Motor Vehicle Registry, or even, a private individual. It varies from township to township. It's very important for UT residents to pay the correct Tax Collector in the correct location. Support the road repairs and maintenance in your area by ensuring that your excise taxes are paid to the Tax Collector designated for your township. If you have any questions on where to the pay your excise taxes, call (207) 624-5611 at MRS, Property Tax Division, and ask for the Unorganized Territory Tax Information Service.

If you have any suggestions, or concerns, please contact our office at (207) 624-6250.

Best Regards,

A handwritten signature in blue ink, appearing to read 'Marcia McInnis', with a horizontal line extending to the right.

Marcia McInnis

Fiscal Administrator of the Unorganized Territory
Maine Department of Audit
66 State House Station
Augusta, Maine 04333-0066

October 2012

UNORGANIZED TERRITORY ANNUAL REPORT

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UNORGANIZED TERRITORY

Contact Information

State Offices

Fiscal Administrator - Department of Audit - Budgets and Expenditures - 624-6250

UT School Operations - Department of Education - Education and related services - 624-6892

Property Tax- Maine Revenue Service - Assessment and collection of property taxes - 624-5611

Department of Agriculture, Conservation and Forestry:

Forest Protection Division - Forest fire prevention - 287-4990

Forest Service - Timber harvesting and land management - 287-2791

Land Use Planning Commission (LUPC) - Planning and zoning board - 287-2631

Department of Health and Human Services:

Division of Health Engineering - Plumbing inspectors - 287-5672

General Assistance - Emergency assistance - 624-4138

Land Resource Regulation, Department of Environmental Protection - Large residential, wind, commercial or industrial development - 287-7688

Counties

County Offices

Telephone

Aroostook County	493-3318
Franklin County	778-6614
Hancock County	667-9542
Kennebec County	622-0971
Knox County	594-0420
Lincoln County	882-6311
Oxford County	743-6359
Penobscot County	942-8535
Piscataquis County	564-2161
Sagadahoc County	443-8200
Somerset County	474-9861
Waldo County	338-3282
Washington County	255-3127

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The Unorganized Territory is presently comprised of the following:

- 9,306,997.29 acres of land, of which:
 - 7,554,787.26 acres are in tree growth (for which the Unorganized Territory does not receive reimbursement from the State of Maine), and,
 - 1,127,840 acres are exempt from property tax.
- There are 420 townships, with a full-time resident population of 7902 people. In addition, the 2010 census estimated that there are 11,068 seasonal structures that house approximately 26,895 non-residents within the Unorganized Territory.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are approximately 415 miles of summer roads and 518 miles of winter roads to maintain.
- There is Unorganized Territory located within thirteen of the sixteen counties in the State of Maine. However, municipal type services are required in only nine of these counties.
- The established Municipal Cost Components for Unorganized Territory to be rendered in Fiscal Year 2011-12 are as follows:
 - State Agency Services \$13.9 million
 - County Services \$ 6.5 million
 - Total Cost of Services \$20.4 million

The Unorganized Territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

STATE AND COUNTY SERVICES

Title 36 MSRA Chapter 115, Unorganized Territory Educational and Services Tax frames a mechanism for State agencies and county governments to provide services to residents in the UT. In 1978, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to defray the cost of funding services to residents in the UT. These services are municipal in nature, and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

Generally there are two broad categories into which municipal services to the UT residents fall:

1) State Agency Services

- Department of Administrative and Financial Services, Revenue Services, Property Tax Division
- Department of Audit, Unorganized Territory Division
- Department of Agriculture, Conservation and Forestry
 - Maine Forest Service
 - Maine Forest Service, Forest Protection Division
 - Land Use Planning Commission
- Department of Education, Education in the Unorganized Territory
- Department of Environmental Protection, Land Resource Regulation
- Department of Health and Human Services, Bureau for Family Independence, General Assistance Program

2) County Services

- Aroostook
- Franklin
- Hancock
- Kennebec
- Oxford
- Penobscot
- Piscataquis
- Somerset
- Washington

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Assessor, and collected by the Maine Revenue Service. The State general fund and the county governments are reimbursed for the municipal services to UT residents from the tax revenues raised and collected from property owners within the Unorganized Territory Tax District.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted State services minus anticipated revenues, e.g. revenue sharing, and the use of the undesignated fund balance. It also consists of the Unorganized Territory budgeted tax assessment for each of the counties that provide municipal type services.

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature and signed into law by the Governor.

TAXES

Once the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services, issues the tax bills. The bills are mailed no later than August 1 of each year. The tax is due by October 1.

The mill rate in the Unorganized Territory consists of three components. They are:

1. County services budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire Unorganized Territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the Unorganized Territory)
 - A. The above two mill rates are added and rounded up to the nearest $\frac{1}{4}$ mill = Mill Rate.
3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate.

Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the UT.



Young Moose in Penobscot County

Photo by Susan Bulay

CURRENT INFORMATION

Unorganized Territory County Totals
Fiscal Year 2013

REAL ESTATE (as of 7/25/12)				
County	Valuation	Tax Rate	Tax	
Aroostook	\$ 522,742,491	0.00666	\$ 3,481,465	
Franklin	312,244,117	0.00733	2,288,749	
Hancock	189,069,608	0.00500	945,348	
Kennebec	3,689,344	0.00657	24,239	
Knox	15,608,089	0.00480	74,919	
Lincoln	12,438,416	0.00507	63,063	
Oxford	213,302,593	0.00876	1,868,531	
Penobscot	258,422,305	0.00887	2,292,206	
Piscataquis	593,911,938	0.00699	4,151,444	
Somerset	635,729,514	0.00864	5,492,703	
Waldo	1,570,580	0.00583	9,156	
Washington	294,164,628	0.00823	2,420,975	
TOTAL- NON TIF	\$ 3,052,893,623		23,112,798	
Wash. TIF value 100%	161,661,370	0.00823	1,330,473	
Franklin TIF value 75%	232,415,100	0.00733	1,703,603	
TOTAL TIF TAXES 2012	\$ 394,076,470		\$ 3,034,076	
TOTAL-INCLUDES TIF VALUE	\$ 3,446,970,093		26,146,874	Includes Homestead Exemption Value 50% and TIF Taxes 2012
PERSONAL PROPERTY (as of 7/25/12)				
County	Valuation	Tax Rate	Tax	
Aroostook	\$ 5,639,035	0.00666	\$ 37,556	
Franklin	913,180	0.00733	6,694	
Hancock	320,480	0.00500	1,602	
Kennebec	175,700	0.00657	1,154	
Knox	19,000	0.00480	91	
Lincoln	50,000	0.00507	254	
Oxford	613,150	0.00876	5,371	
Penobscot	1,736,820	0.00887	15,406	
Piscataquis	1,656,470	0.00699	11,579	
Somerset	12,744,657	0.00864	110,114	
Waldo	90,000	0.00583	525	
Washington	2,901,465	0.00823	23,879	
TOTAL	\$ 26,859,957		\$ 214,224	
Total Valuations			\$ 3,079,753,580	Includes 50% Homestead Exemption; Value for Calculation Purposes
Total Taxes			\$ 26,361,098	Includes TIF Taxes and Homestead Reimbursement
Total UT value 2012 including \$394,076,470 TIF CAV			\$ 3,473,830,050	

UNORGANIZED TERRITORY MILL RATE ANALYSIS

County	2000	2001	2002	2003	2004	2005	*2006	2007	2008	**2009	2010	2011	2012
Aroostook	0.00820	0.00856	0.00788	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658	0.00666
Franklin	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720	0.00733
Hancock	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500	0.00500
Kennebec	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560	0.00657
Knox	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481	0.00480
Lincoln	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503	0.00507
Oxford	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818	0.00876
Penobscot	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866	0.00887
Piscataquis	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703	0.00699
Somerset	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00868	0.00856	0.00864
Waldo	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559	0.00583
Washington	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812	0.00823
State Level Services Mill Rate	0.00541	0.00553	0.00482	0.00441	0.004399	0.00458	0.003952	0.00353	0.00339	0.005151	0.00442	0.00336	0.00354
* Revaluations													
** First year of windmill TIFs in Franklin and Washington Counties													

**MUNICIPAL COST COMPONENTS
FIVE YEAR COMPARISON**

	2008-2009	2009-2010	Increase (-)Decrease	2010-2011	2011-2012	Increase (-)Decrease	2012-2013	Increase (-)Decrease
State Agencies								
Fiscal Administrator	\$ 198,294	\$ 206,711	4.2%	\$ 198,691	\$ 201,875	1.6%	\$ 208,111	3.1%
Education	11,883,253	13,857,261	16.6%	12,529,594	12,229,974	-2.4%	11,858,597	-3.0%
Forest Fire Protection	160,000	160,000	0.0%	93,916	95,385	1.6%	150,000	57.3%
Human Services - General Assistance	62,000	59,000	-4.8%	58,000	58,000	0.0%	58,000	0.0%
Property Tax Assessment - Operations	799,852	824,349	3.1%	788,218	837,923	6.3%	900,618	7.5%
Land Use Planning Commission - Operations	404,589	487,977	20.6%	525,931	534,156	1.6%	531,811	-0.4%
Total State Agencies	13,507,988	15,595,298	15.5%	14,194,350	13,957,313	-1.7%	13,707,137	-1.8%
Less Deductions								
General	(3,440,000)	(415,000)	-87.9%	(318,640)	(2,371,000)	644.1%	(2,436,718)	2.8%
Educational	(555,000)	(535,000)	-3.6%	(566,000)	(474,362)	-16.2%	(370,480)	-21.9%
TOTAL DEDUCTIONS	(3,995,000)	(950,000)	-76.2%	(884,640)	(2,845,362)	221.6%	(2,807,198)	-1.3%
Total State Agencies	9,512,988	14,645,298	54.0%	13,309,710	11,111,951	-16.5%	10,899,939	-1.9%
County Services								
Aroostook	\$ 822,656	\$ 885,417	7.6%	\$ 933,290	\$ 953,164	2.1%	\$ 973,192	2.1%
Franklin	653,984	564,825	-13.6%	600,521	806,073	34.2%	839,845	4.2%
Hancock	164,925	154,505	-6.3%	158,542	155,005	-2.2%	158,145	2.0%
Kennebec	881	872	-1.0%	933	4,125	342.1%	6,626	60.6%
Oxford	459,128	480,525	4.7%	494,827	762,168	54.0%	866,635	13.7%
Penobscot	857,695	885,380	3.2%	904,838	931,781	3.0%	976,973	4.9%
Piscataquis	1,145,517	1,389,350	21.3%	1,033,573	966,856	-6.5%	948,372	-1.9%
Somerset	864,474	888,306	2.8%	911,530	1,140,379	25.1%	1,388,233	21.7%
Washington	686,371	762,597	11.1%	782,970	808,442	3.3%	835,934	3.4%
Total County Services	5,655,631	6,011,777	6.3%	5,821,024	6,527,993	12.1%	6,993,955	7.1%
TOTAL REQUIREMENT	\$ 15,168,619	\$ 20,657,075	36.2%	\$ 19,130,734	\$ 17,639,944	-7.8%	\$ 17,893,894	1.4%



One Room Schoolhouse in Grand Falls Township, Penobscot County

Photos by Susan Bulay



DEORGANIZATION

Current Municipal Deorganization Activity

There were seven inquiries on municipal deorganization that were received by the Office of the Fiscal Administrator for the Unorganized Territory. Each municipal officer or individual, who made the inquiry, was mailed a packet of information outlining the steps, and the requirements of the deorganization process. These packets went out for the following municipalities:

- 1.) The Town of Atkinson in Piscataquis County
- 2.) The Town of Bancroft in Aroostook County
- 3.) Beal's Island in Washington County
- 4.) Drew Plantation in Penobscot County
- 5.) The Town of Hammond in Aroostook County
- 6.) The Town of Hartford in Oxford County
- 7.) The Town of Willimantic in Piscataquis

Of this group, three municipalities have returned petitions to deorganize: Atkinson, Bancroft, and Drew Plantation. The process of deorganization for municipalities and plantations is found in State law. There are eight steps or stages for each deorganization required by Title 30-A §7202 through §7209. Briefly these steps are:

- 1.) Petition for Deorganization Meeting
- 2.) Public Deorganization Meeting and the Creation of the Local Deorganization Committee to develop the Deorganization Procedure
- 3.) Notice to the Legislature and the Fiscal Administrator
- 4.) Development of the Deorganization Procedure
- 5.) Submission of the Deorganization Procedure to the State Commission on Municipal Deorganization
- 6.) Public Hearing and Meeting on Deorganization Procedure
- 7.) Approval of the Legislature
- 8.) Final Approval by the Voters of the Municipality

The State Commission on Municipal Deorganization has participated in public hearings that were called, and conducted by the municipal officers in Atkinson and Bancroft. After the public hearings to consider the question of deorganization, the residents of both towns voted to pursue deorganization, and they each elected a five member committee to develop and to submit a deorganization procedure within 90 days.

Bancroft’s committee submitted its deorganization procedure within the 90 days specified by law. Currently, Bancroft is revising its procedure with recommendations made by the State Commission. Upon final acceptance by the State Commission, Bancroft’s municipal officers will call for another public hearing to consider this procedure. The public hearing will be followed by a vote, and the results of the vote will be sent to the Fiscal Administrator and to the Executive Director of the Legislative Council for distribution to the committee of jurisdiction.

Atkinson’s committee did not submit its deorganization procedure within 90 days. As directed by statute, the State Commission is now developing Atkinson’s deorganization procedure, and the State Commission will present the completed procedure to town residents at a public hearing called by Atkinson’s municipal officers. If the voters of each of these municipalities approve the deorganization procedures for their towns, legislation for deorganization will be submitted in the next legislative session.

The costs for services from State agencies and from county governments to the Unorganized Territory are allocated differently to the UT. State Agency costs are spread throughout the entire 420 townships in the Unorganized Territory, but county services and county taxes are allocated to the townships within a specific county. Consequently, the costs of education for the towns of Atkinson, and Bancroft will be spread throughout the entire UT, because education is provided by a State agency. However, the costs of solid waste, road maintenance, and county taxes will be distributed to the townships in Piscataquis County for the Town Atkinson, and to the townships in Aroostook County for the Town of Bancroft.

SUMMARY OF HISTORICAL DEORGANIZATIONS BY COUNTY

Summary by County	#	Summary by County	#	Total
Aroostook County	4	Penobscot County	5	
Franklin County	4	Piscataquis County	6	
Hancock County	1	Sagadahoc County	1	
Kennebec County	1	Somerset County	6	
Oxford County	4	Washington County	8	
	14		26	40

ACTUAL DEORGANIZATIONS BY DECADE				
County	Town	Year	Decade	Num of Deorgs
		Deorganized		Per Decade
WASHINGTON	CENTERVILLE	2004	200X	
FRANKLIN	MADRID	2000	200X	2
PENOBSCOT	GREENFIELD	1993	199X	
AROOSTOOK	E,R2 WELS	1990	199X	
PENOBSCOT	PRENTISS	1990	199X	3
AROOSTOOK	BENEDICTA	1987	198X	
WASHINGTON	CATHANCE	1986	198X	
PISCATAQUIS	BLANCHARD	1985	198X	
PISCATAQUIS	ELLIOTTSVILLE	1983	198X	
WASHINGTON	BIG LAKE	1983	198X	
PISCATAQUIS	BARNARD	1982	198X	
PENOBSCOT	GRAND FALLS	1981	198X	7
PENOBSCOT	ARGYLE	1975	197X	
FRANKLIN	SALEM	1970'S	197X	2
			196X	0
SOMERSET	FLAGSTAFF	1951	195X	1
AROOSTOOK	CONNOR	1945	194X	
PISCATAQUIS	ORNEVILLE	1945	194X	
WASHINGTON	TRESCOTT	1945	194X	
OXFORD	MILTON	1944	194X	
KENNEBEC	UNITY	1942	194X	
WASHINGTON	BROOKTON	1942	194X	
AROOSTOOK	SILVER RIDGE	1941	194X	
PISCATAQUIS	WILLIAMSBURG	1940	194X	
SOMERSET	BIGELOW	1940	194X	
SOMERSET	LEXINGTON	1940	194X	10
SOMERSET	CONCORD	1939	193X	
WASHINGTON	MARION	1939	193X	
FRANKLIN	FREEMAN	1938	193X	
OXFORD	ALBANY	1937	193X	
SOMERSET	MAYFIELD	1937	193X	
WASHINGTON	EDMUNDS	1937	193X	
OXFORD	MASON	1936	193X	
FRANKLIN	LANG	1935	193X	
PENOBSCOT	KINGMAN	1935	193X	
PISCATAQUIS	CHESUNCOOK	1933	193X	10
SOMERSET	LONG POND	1929	192X	
WASHINGTON	FOREST CITY	1924	192X	2
OXFORD	GRAFTON	1919	191X	
SAGadahoc	PERKINS	1917	191X	
HANCOCK	FLETCHERS LANDING	1913	191X	3
Total Actual Deorganizations To Date				40

Active Deorganizations and Their Impact Within the County

		Number of	Seasonal and Year-round
	2010 Census	Children	Housing
Aroostook	UT Population	0 to 18 Years	Units
Central UT	98	18	290
Connor UT	273	98	194
Northwest UT	147	0	308
South UT	386	50	460
Square Lake UT	594	54	1,031

Total	1,498	220	2,283
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Bancroft, Town	68	14	94
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Total with Bancroft	1,566	234	2,377
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Percent growth	4.54%	6.36%	4.12%
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		Number of	Seasonal and Year-round
	2010 Census	Children	Housing
Piscataquis	UT Population	0 to 18 Years	Units
Blanchard UT	98	9	139
Northeast UT	273	29	1,328
Northwest UT	147	15	1,033
Southwest UT	253	37	333

Total	771	90	2,833
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Atkinson, Town	323	72	198
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Total with Atkinson	1,094	162	3,031
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Percent growth	41.89%	80.00%	6.99%
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DEVELOPMENT DISTRICTS

Introductory Comments on the UT Development Districts for the Wind Parks

Wind Parks and Tax Incremental Financing Districts

Wind parks, and their accompanying Tax Incremental Financing (TIF) Districts are emerging financial issues of consequence to the Unorganized Territory in Maine. Since 2010, the UT Education and Services Fund has paid out \$9.65 million dollars in TIF payments on two wind parks, one in Franklin County, and the other in Washington County. To date, Franklin County has received \$4.42 million, and Washington County has received \$5.23 million.

TIF Districts capture the taxable value of the wind park in the unorganized territory for the county in which the wind park is located. The percentage of the taxable value that is captured, and the period of time for which it is captured, are dictated by the terms of an *Application for a County Development and Tax Increment Financing District*. These applications are submitted to, and approved by the Commissioner of Economic and Community Development.

TIFs can be in force for as long as 30 years. Consequently, a substantial amount of property tax revenues may be captured from the UT Education, and Service Fund by TIFs. Currently, Franklin County captures 75% of the taxable value of its wind park during the first 10 years, and 50% of the taxable value for the next 10 years. Washington County captures 100% of the taxable value for two wind parks, one has a term of 20 years and the other has a term of 30 years. Hancock County will receive TIF payments on its wind park within the next few years. It will capture 100% of the taxable value for 20 years. Although the DEP staff has recently advised the rejection of the Passadumkeag wind site in Penobscot County, it is likely that the developer will reapply with a scaled down version that will result in additional TIFs. Excerpts and payment schedules from Franklin and Washington County applications are included and detail the estimated payments that will be made to each county over the life of the TIF. It's important to note that the county pays a portion of the TIF funds back to the wind developer under a credit enhancement agreement with the developer. The county does not retain the full amount of the TIF.

This section concludes with an interesting graphical depiction of the location of operational wind parks and with the permitted meteorological towers in the UT. The permitted towers are used to determine the feasibility of wind parks at specific locations.

Municipal TIF (Tax Increment Financing) Basics¹

A Municipal TIF is a local economic development project financing program using real and personal property taxes. A municipality = Unorganized Territory (30-A MRSA §5235)

How it works:

- The municipality designates a specific geographic area as a Municipal Development Tax Increment Financing District
- This 'freezes' the value of taxable property with the district (the original assessed value, or "OAV")
- The municipality adopts a development program describing authorized uses of revenue
- The Commissioner of the Department of Community Development reviews and approves based upon statutory compliance

Establishing OAV:

- The Original Assessed Value is the assessed value of a development district as of March 31st of the prior tax year
- For example: TIF application received by 3/1/2010 use valuation as of 3/31/09. Application is received 4/1/10 to 3/1/11 use valuation as of 3/31/10 tax year 4/1/09 to 3/31/10.

How it Works:

- TIF applies to new value in the district
- Some or all of the new value in the TIF is "sheltered" (excluded) from State Valuation
- For example: Vacant land Original Assessed Value of \$100,000 X .02 = \$2,000 in taxes. Building \$300,000 X .02=\$6,000 in new (Increment) Taxes
- **TIF Revenues** - Tax revenues generated from new value are used to implement development programs
- Municipality designates the percentage of increased value being "captured"
- Percentage can range from 1% - 100%

Designation Process

- Notice of public hearing in newspaper of general circulation 10 days before the public hearing
- Public hearing held and duly recorded
- Majority vote of municipal legislative body necessary to designate a TIF district and Development Program
- Approved application forwarded to DECD - Commissioner reviews for statutory compliance
- Maine Revenue Services notified of DECD approval

Authorized TIF Revenue Uses

Tier 1 - Costs within the district

Authorized Project Costs

Capital costs, including:

- Construction, improvements and site work
- Demolition, repair and remodeling
- Acquisition of equipment

¹ Municipal TIF (Tax Increment Financing) Basics. Slide Presentation. Jeanne St. Pierre. Director, Tax Incentive Programs. Department of Economic and Community Development.

Financing costs, including:

- Premiums paid for early redemption of obligations
- Interest paid to holders of evidences of indebtedness issued to pay for project costs

Professional Services, including:

- Licensing and architectural
- Planning, engineering and legal

Other costs, including:

- Reasonable administrative expenses
- Relocation expenses
- Organizational costs to establish district, like impact studies, and public information

Tier II - Costs outside but directly related to or made necessary by the district

Infrastructure improvements, including:

- Sewage or water treatment plants
- Sewer, water and electrical lines
- Street amenities and fire station improvements

Other improvements, including:

- Public safety
- Adverse impact mitigation

Tier III - Costs within the municipality

- Economic Development Programs
- Environmental Improvement Plans
- Permanent Revolving Funds
- Employment Training (<20%)
- Quality Child Care
- Arts district activities
- Transit activities
- Recreational trails

Funding Mechanisms

- Municipal Bonds - Municipality establishes a Development Sinking Fund for debt service requirements
- Credit Enhancement Agreement (CEA) - TIF revenues placed in a Project Cost Account for direct payment to company for authorized project costs
- Municipal Economic Development - TIF revenues placed in a Project Cost Account for direct payment by town for authorized project costs

TIF District Limitations:

Geography - District has boundaries and limits:

- Single: 2% of area
- All: 5% of area
- All: 5% of value of taxable property

Policy Notes:

- Project costs should, wherever possible, be contained within the TIF district, even if this means extending the district (e.g., to include surrounding roads)
- Any project costs not actually within the district must be clearly related to it (physically or operationally), or constitute a bona fide economic development purpose

FRANKLIN COUNTY TAX INCREMENT FINANCING - AGREEMENT¹

III. Physical Description²

Acreage Cap on Proposed TIF District

1. Total Acreage of TIF District	4077.53 acres
2. Total Acreage of all Unorganized Territory in Franklin County	446,000 acres
3. Percent of all Unorganized Territory in Franklin County made up by the TIF District (cannot exceed 2%)	0.009%

Acreage Cap on Existing and Proposed TIF Districts

1. Total Acreage of all Existing and Proposed TIF Districts in the Unorganized Territories in Franklin County	4077.53 acres
2. Total Acreage of all Unorganized Territories in Franklin County	446,000 acres
3. Percent of the Unorganized Territories in Franklin County made up by Existing and Proposed TIF Districts (cannot exceed 5%)	0.009%

25 Percent Rule

At least twenty-five percent (25%), by area, of the real property within the District is:

(a) Blighted:	No
(b) In Need of Rehabilitation, Redevelopment, or Conservation Work:	No
(c) Suitable for Commercial Uses:	Yes

IV. Financial Plan

The District will encompass approximately 4077.53 acres of taxable real and personal property located in the Unorganized Territories of Franklin County. The original assessed value of the District was \$455,952 as of March 31, 2008. It is estimated that it will cost approximately \$270 million to develop the Project. Over the twenty-year life of the District, development of the Project is estimated to add approximately \$220 million of new assessed real and personal property value to the County's UT. The Company will be financing all of the increased assessed value in the District related to the Project. In order to assist with the high cost of this Project, the County will enter into a Credit Enhancement Agreement (CEA) with the Company. Under the Credit Enhancement Agreement, the Company will be entitled to reimbursement of a percentage of annual property taxes paid by the Company, starting with the April 1, 2009 tax year, as provided further in the Credit Enhancement Agreement.

This Development Program provides that the County will "capture" the assessed value above the original assessed value on District property beginning on April 1, 2009, on the following schedule:

- 75% of the assessed value above the original assessed value in Years 1-10
- 50% of the assessed value above the original assessed value in Years 11-20

¹ Excerpts from Franklin County Enterprise and Tax Increment Financing Development Program. *An Application for a County Development and Tax Increment Financing District. Franklin County Enterprise and Tax Increment Financing Development Program. May 29, 2008.*

² Numbered items provide calculations of the acreage caps based on the percentage of the area of the proposed TIF's jurisdiction that is made up by the proposed TIF District itself. This Development Program calculates the acreage caps using all Unorganized Territory in Franklin County as the jurisdiction of the proposed TIF.

Real and personal property taxes collected on that captured assessed value will create "TIF Revenues." Each year during the twenty years of the TIF, the County and Company share in the captured assessed value is as follows:

- The County will reimburse to the Company sixty percent (60%) of the TIF Revenues generated by the captured assessed value of the real and personal property controlled by the Company located within the District, up to an upset limit of \$8.9 million, and;
- The County will retain forty percent (40%) of the TIF Revenues generated by the captured assessed value of the real and personal property controlled by the Company within the District for the County's UT project costs, up to an upset limit of \$4.0 million.

Franklin County will establish two Development Program Fund subaccounts - one for the Company reimbursement and one for the County UT programs and projects. Upon each payment of property taxes by the Company, the County, based upon the allocations described above will deposit into the Development Program Fund Company subaccount that portion of the property tax payment constituting the Company's allocation of TIF Revenues from the Company's Project development in the District. The Development Program Fund Company subaccount is pledged to and charged with the payment of the project costs in the manner provided in 30-A MRSA §5527(3). In each fiscal year, the County will disburse funds from the Development Program Fund subaccount to the Company as provided in the Credit Enhancement Agreement.

The Credit Enhancement Agreement, like the Development Program, will provide for a 20-year term of TIF payments, commencing with the tax year beginning on April 1, 2009. Estimates of the increased assessed values of the District, the anticipated TIF Revenues generated by the District, that portion of the TIF Revenues to be applied to the District each year, and the estimated tax shifts are shown in Exhibit C.

A. Costs and Sources of Revenues

The Company will finance the Project through private funds... The Company will be responsible for making all arrangements for, and payments with respect to, the Project.

B. Public Indebtedness

None of the project costs will be met through public indebtedness.

**FRANKLIN COUNTY
ENTERPRISE AND TAX INCREMENT FINANCING DISTRICT**

Exhibit C

Tax Year	Estimated Taxable Investment	Gross New Taxes	TIF TERMS		COUNTY		COMPANY		
			%	Total Revenues	General Fund	TIF %	TIF Revenues	Tif %	Revenues
Base 2008-2009	\$ 220,000,000								
1 2009-2010	\$ 1,777,600		75.0%	\$ 1,333,200	444,400	40.0%	60.0%	\$ 799,920	
2 2010-2011	1,706,496		75.0%	1,279,872	426,624	40.0%	60.0%	767,923	
3 2011-2012	1,635,392		75.0%	1,226,544	408,848	40.0%	60.0%	735,926	
4 2012-2013	1,564,288		75.0%	1,173,216	391,072	40.0%	60.0%	703,930	
5 2013-2014	1,493,184		75.0%	1,119,888	373,296	40.0%	60.0%	671,933	
6 2014-2015	1,422,080		75.0%	1,066,560	355,520	40.0%	60.0%	639,936	
7 2015-2016	1,350,976		75.0%	1,013,232	337,744	40.0%	60.0%	607,939	
8 2016-2017	1,279,872		75.0%	959,904	319,968	40.0%	60.0%	575,942	
9 2017-2018	1,208,768		75.0%	906,576	333,789	40.0%	60.0%	543,946	
10 2018-2019	1,137,664		75.0%	853,248	625,715	0.0%	60.0%	511,949	
11 2019-2020	1,066,560		50.0%	533,280	746,592	0.0%	60.0%	319,968	
12 2020-2021	995,455		50.0%	497,728	696,819	0.0%	60.0%	298,637	
13 2021-2022	924,351		50.0%	462,176	647,046	0.0%	60.0%	277,305	
14 2022-2023	853,247		50.0%	426,624	597,273	0.0%	60.0%	255,974	
15 2023-2024	782,143		50.0%	391,072	547,500	0.0%	60.0%	234,643	
16 2024-2025	711,039		50.0%	355,520	497,727	0.0%	60.0%	213,312	
17 2025-2026	639,935		50.0%	319,968	447,955	0.0%	60.0%	191,981	
18 2026-2027	568,831		50.0%	284,416	398,182	0.0%	60.0%	170,649	
19 2027-2028	533,280		50.0%	266,640	373,296	0.0%	60.0%	159,984	
20 2028-2029	533,280		50.0%	266,640	373,296	0.0%	60.0%	159,984	
Cumulative	\$ 220,000,000	\$ 22,184,441		\$ 14,736,301	\$ 9,342,661			\$ 4,000,000	\$ 8,841,780
Avg. Annual		1,109,222		736,815	467,133			200,000	442,089

Prepared by Eaton Peabody Consulting Group. 5/16/2008

Assumptions:

1 - Estimated Taxable Investment assumes 4% annual depreciation to a base of 30%

2 - \$8.08 mill rate held constant

WASHINGTON COUNTY TAX INCREMENT FINANCING - AGREEMENT¹

III. Physical Description²

Acreage Cap on Proposed TIF District

- | | |
|---|----------------------------|
| 1. Total Acreage of TIF District | 5,856 acres |
| 2. Total Acreage of all Unorganized Territory in Washington County | 748,308 acres ³ |
| 3. Percent of all Unorganized Territory in Washington County made up by the TIF District (cannot exceed 2%) | .78% |

Acreage Cap on Existing and Proposed TIF Districts

- | | |
|--|---------------|
| 1. Total Acreage of all Existing and Proposed TIF Districts in the Unorganized Territories in Washington County | 5,856 acres |
| 2. Total Acreage of all Unorganized Territories in Washington County | 748,308 acres |
| 3. Percent of the Unorganized Territories in Washington County made up by Existing and Proposed TIF Districts (cannot exceed 5%) | .78% |

25 Percent Rule

At least twenty-five percent (25%), by area, of the real property within the District is:

- | | |
|---|------|
| (a) Blighted: | No |
| (b) In Need of Rehabilitation, Redevelopment, or Conservation Work: | No |
| (c) Suitable for Commercial Uses: | Yes* |

NOTE: The total percentage resulting from two of the three categories equals or exceeds 25%

*The finding of suitability is contingent on approval of the Evergreen Wind Power V LLC rezoning application for the Stetson Mountain Tract within the District by the Maine Land Use Regulation Commission. Approval of the TIF District designation and Development Program by the Washington County Commissioners shall be deemed contingent on the rezoning approval.

IV. Financial Plan

The District will encompass approximately 5,856 acres of taxable real and personal property located in the Unorganized Territories of Washington County. The original assessed value of the District was \$507,051 as of March 31, 2007. It is estimated that it will cost approximately \$100 million to develop the Project. Over the twenty-year life of the District, development of the Project is estimated to add approximately \$36.8 million of new assessed real and personal property value to the County's UT. The Company will be financing all of the increased assessed value in the District related to the Project. In

¹ Excerpts from Washington County Enterprise and Tax Increment Financing Development Program. *An Application for a County Development and Tax Increment Financing District. Washington County Enterprise and Tax Increment Financing Development Program.* October 4, 2007.

² Numbered items provide calculations of the acreage caps based on the percentage of the area of the proposed TIF's jurisdiction that is made up by the proposed TIF District itself. This Development Program calculates the acreage caps using all Unorganized Territory in Washington County as the jurisdiction of the proposed TIF.

³ Maine Revenue Services provided this figure.

order to assist with the high cost of this Project, the County will enter into a Credit Enhancement Agreement (CEA) with the Company.

This Development Program provides that the County will "capture" **100 percent of the assessed value** above the original assessed value on District property beginning on the April 1st after the project is expected to be substantially completed, April 1, 2009. Real and personal property taxes collected on that captured assessed value will create "TIF Revenues." **Each year during the twenty years of the TIF**, the County will reimburse the Company sixty percent (60%) of the TIF Revenues generated by the captured assessed value of the real and personal property controlled by the Company located within the District, and retain forty percent (40%) of the TIF Revenues generated by the captured assessed value of the Company's real and personal property located within the District for the County's UT Project costs. The County will retain 100 percent of any TIF Revenues generated by the captured assessed value of any non-Company owned or leased property located within the District.

Washington County will establish two Development Program Fund subaccounts - one for the Company reimbursement and one for the County UT programs and projects. Upon each payment of property taxes by the Company, the County, based upon the allocations described above, will deposit into the Development Program Fund Company subaccount that portion of the property tax payment constituting the Company's allocation of TIF Revenues from the Company's Project development in the District. The Development Program Fund Company subaccount is pledged to and charged with the payment of the project costs in the manner provide in 30-A MRSA §5527(3). In each fiscal year, the County will disburse funds from the Development Program Fund subaccount to the Company within thirty (30) business days following payment of the taxes assessed against the real and personal property in the District.

The Credit Enhancement Agreement, like the Development Program, will provide for a 20-year term of TIF reimbursements, commencing with the tax year beginning on April 1, 2009. Estimates of the increased assessed values of the District, the anticipated TIF Revenues generated by the District, that portion of the TIF Revenues to be applied to the District each year, and the estimated tax shifts are shown in Exhibit C.

A. Costs and Sources of Revenues

The Company will finance the Project through private funds... The debt service on any loans will be paid with TIF Revenues. The Company will be responsible for making all arrangements for, and payments with respect to, any additional indebtedness incurred to fund the Project.

B. Public Indebtedness

None of the project costs will be met through public indebtedness.

**Washington County
Evergreen Stetson Wind Project
TIF Proposal**

Exhibit C

Tax year	Projected Annual Assessed Value		Annual Assessed Value Retained		Mill Rate	Gross New Taxes
	Real & Personal Taxable Property	Total	%	\$ Amount	Rate	
Year 1	\$ 80,000,000	\$ 80,000,000	100.0%	\$ 80,000,000	8.37	\$ 669,600
Year 2	76,800,000	76,800,000	100.0%	76,800,000	8.37	642,816
Year 3	73,728,000	73,728,000	100.0%	73,728,000	8.37	617,103
Year 4	70,778,880	70,778,880	100.0%	70,778,880	8.37	592,419
Year 5	67,947,725	67,947,725	100.0%	67,947,725	8.37	568,722
Year 6	65,229,816	65,229,816	100.0%	65,229,816	8.37	545,973
Year 7	62,620,623	62,620,623	100.0%	62,620,623	8.37	524,134
Year 8	60,115,798	60,115,798	100.0%	60,115,798	8.37	503,169
Year 9	57,711,166	57,711,166	100.0%	57,711,166	8.37	483,042
Year 10	55,402,720	55,402,720	100.0%	55,402,720	8.37	463,720
Year 11	53,186,611	53,186,611	100.0%	53,186,611	8.37	445,171
Year 12	51,059,146	51,059,146	100.0%	51,059,146	8.37	427,365
Year 13	49,016,781	49,016,781	100.0%	49,016,781	8.37	410,270
Year 14	47,056,109	47,056,109	100.0%	47,056,109	8.37	393,859
Year 15	45,173,865	45,173,865	100.0%	45,173,865	8.37	378,105
Year 16	43,366,910	43,366,910	100.0%	43,366,910	8.37	362,981
Year 17	41,632,234	41,632,234	100.0%	41,632,234	8.37	348,461
Year 18	39,966,945	39,966,945	100.0%	39,966,945	8.37	334,523
Year 19	39,167,606	39,167,606	100.0%	39,167,606	8.37	327,832
Year 20	39,167,606	39,167,606	100.0%	39,167,606	8.37	327,832
Year 21						
Year 22						
Cumulative						9,367,097
Avg. Annual	\$ 55,956,427	\$ 55,956,427		\$ 55,956,427		\$ 468,355

Prepared by Eaton Peabody Consulting Group

Notes and Assumptions

- 4% annual depreciation to a base of 30%
- Revenue Sharing Tax Shift shared with all UT's Statewide
- W = Washington; Cty = County; Svcs = Services
- Assumes 4.2% annual increase in county budget (historic average)
- Assumes 8.5% annual increase in county UT services (historic average over 14%)
- Assumes 2.2% annual increase in State UT services budget (historic average)
- Without TIF, County tax shift value could lower the mill rate
- Years 21 and 22 shown for tax shift purposes only

WASHINGTON COUNTY TAX INCREMENT FINANCING - AMENDMENT¹

e. TIF District Map

This Amendment would expand the boundaries of the District to include an additional 173 acres of property... The additional seventeen (17) turbines to be installed in the coming months will be located within these 173 acres, increasing the total acreage of the TIF District from 5,856 to 6,029 acres.

The additional acreage will change the percent of all Unorganized Territory in Washington County made up by the District from .78 to .81 (the statutory maximum is 2%). The addition acreage will also change the percent of all Unorganized Territory (UT) in Washington County made up by all existing and proposed TIF districts from .78 to .81 (the statutory maximum is 5%).

f. Financial Plan

I. Cost estimates for the development program

The existing Washington County Enterprise Development and TIF District and the Development Program estimated the total cost of the Development Program (including credit enhancement agreement and the County UT investment plan) to be in excess of \$9.3M.

II. Amount of public indebtedness to be incurred

No changes as a result of this amendment. None of the project costs will be met through public indebtedness.

III. Sources of anticipated revenues

The existing Washington County Enterprise Development and TIF District and the Development Program term is for a period of twenty (20) years commencing with the tax valuation date of April 1, 2009 and continuing thereafter for the next twenty (20) years to and including March 31, 2029. The existing District is currently comprised of two tracts of land, the Baskahegan Tract and the Stetson Mountain Tract. The Stetson Mountain Tract encompasses the property where First Wind has constructed and is now operating the Stetson Mountain Wind Farm. One hundred percent (100%) of the increased assessed value of the Stetson Mountain and Baskahegan tracts is captured in the TIF program as TIF revenues. Sixty percent of the TIF revenues from the Stetson Mountain Tract are allocated to the Company through a Credit Enhancement Agreement, and forty-percent of the TIF revenues from the Stetson Mountain Tract, and one-hundred-percent (100%) of the TIF revenues from the Baskahegan Tract, are allocated to the County for economic development project costs.

Extending the term of District through this Amendment, and capturing 100% of the increased assessed value from the Stetson Mountain, Baskahegan and Stetson II tracts as TIF revenues for a full thirty (30) years will provide sufficient funds to enable a second Credit Enhancement Agreement with First Wind to support the viability of Stetson II, and facilitate an expansion of the County's UT economic development program.

¹ Excerpts from: An Amendment to the Washington County Enterprise and Tax Increment Financing Development Program. *An Amendment to its Municipal Development and Tax Increment Financing District*. June 4, 2009.

Stetson Mountain Tract - This amendment proposes to change the duration of the District and the amount of captured value related to the Stetson Mountain Tract. In the **twenty-first (21st) year through the thirtieth (30th) year of the Amended District, the County will capture and retain one-hundred percent (100%) of the increased assessed values on Stetson Mountain Tract** to fund the costs of an expanded County UT economic development program... The existing CEA will continue to govern the allocation of TIF Revenues collected on the Captured Value of the Stetson Mountain Tract from the first (1st) year through the twentieth (20th) year of the Amended District.

Baskahegan Tract - With respect to the Baskahegan Tract, this **amendment extends the period of time that the County will "capture" 100 percent (100%)** of the assessed value above the original assessed value on Baskahegan Tract District property. The County will capture the value of the Baskahegan Tract for a **total of thirty (30) years** beginning on April 1, 2009. **The County will retain 100 percent (100%)** of any TIF revenues generated by the captured assessed value of the Baskahegan Tract of the District to fund the costs of an expanded County UT economic development program...

Stetson II Tract - Each year **between the second (2nd) and twenty-first (21st) years** of the TIF, the **County will reimburse to Stetson II sixty percent (60%)** of the TIF Revenues generated by the captured assessed value of the real and personal property located in the Stetson II Tract, and **retain forty percent (40%)** of the TIF Revenues generated by the captured assessed value of Stetson II's real and personal property located within the Stetson II Tract of the amended District for the County's UT Project costs. **Each year between the twenty-second (22nd) and thirtieth (30th) years** of the TIF, the **County will retain one hundred percent (100%)** of the TIF Revenues generated by the captured assessed value of Stetson II's real and personal property located within the Stetson II Tract of the Amended District for the County's UT Project costs.

A new Credit Enhancement Agreement between the County and Stetson Wind II, LLC will govern the allocation of TIF Revenues related to the Stetson II Tract of the District between the second (2nd) and twenty-first (21st) years of the TIF.

This Amendment requires that Washington County create an additional subaccount in the Development Program Fund for Stetson II reimbursement. Upon each payment of property taxes by the Stetson Wind II, LLC, the County, based upon the agreed upon allocations described above, will deposit into the Development Program Fund Stetson II subaccount that portion of the property tax payment constituting the Stetson Wind II, LLC's allocations of TIF revenues.* The Stetson II subaccount will be pledged to and charged with the payment of the project costs in the manner provided in 30-A MRSA §5227(3). In each fiscal year, the County will disburse funds from the Development Program Fund subaccount to the Companies with fifteen (15) business days following payment of the taxes assessed against the real and personal property in the Stetson Mountain Tract and Stetson II Tract of the District.

**The tax bills for properties within the UT are issued by the State of Maine in April or May of each year. The Company will pay the State the assessed tax bill. The State will then provide the captured TIF funds to the county on or about November of each year, for its handling as described above.*

**Washington County
Stetson Wind Project
TIF Amendment Proposal**

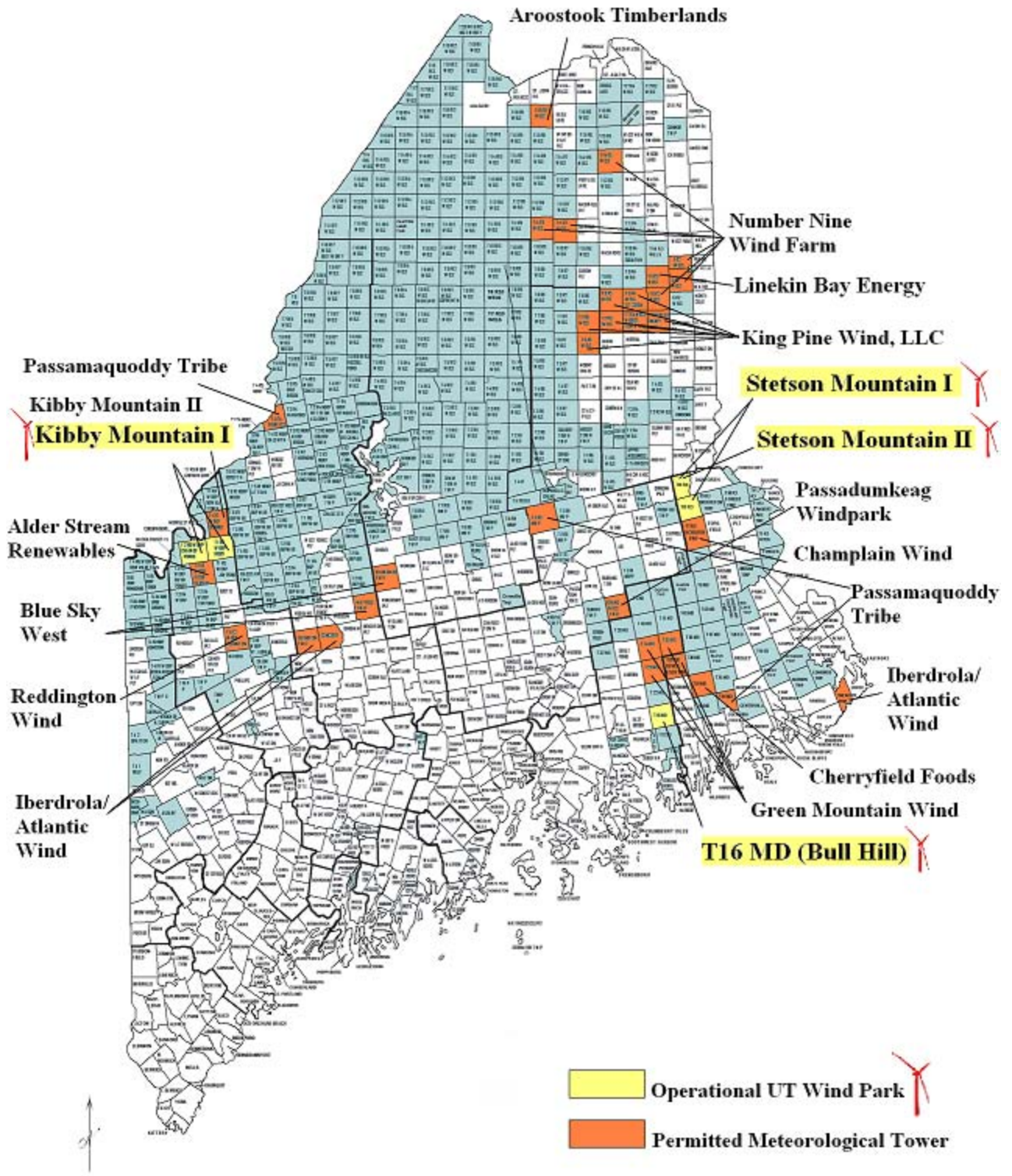
Exhibit C

Tax year	Projected Annual Assessed Value			Annual Assessed Value		Mill Rate	Gross New Taxes
	Stetson Mtn Tract	Stetson II Tract	Total	Retained			
				%	\$ Amount		
Year 1	\$ 80,000,000		\$ 80,000,000	100.0%	\$ 80,000,000	7.70	\$ 616,000
Year 2	76,800,000	\$ 48,000,000	124,800,000	100.0%	124,800,000	7.70	960,960
Year 3	73,728,000	46,080,000	119,808,000	100.0%	119,808,000	7.70	922,521
Year 4	70,778,880	44,236,800	115,015,680	100.0%	115,015,680	7.70	995,620
Year 5	67,947,725	42,467,328	110,415,053	100.0%	110,415,053	7.70	850,195
Year 6	65,229,816	40,768,635	105,998,451	100.0%	105,998,451	7.70	816,188
Year 7	62,620,623	39,137,889	101,758,513	100.0%	101,758,513	7.70	783,540
Year 8	60,115,798	37,572,374	97,688,172	100.0%	97,688,172	7.70	752,198
Year 9	57,711,166	36,069,479	93,780,645	100.0%	93,780,645	7.70	722,110
Year 10	55,402,720	34,626,700	90,029,419	100.0%	90,029,419	7.70	693,226
Year 11	53,186,611	33,241,632	86,428,243	100.0%	86,428,243	7.70	665,497
Year 12	51,059,146	31,911,967	82,971,113	100.0%	82,971,113	7.70	638,877
Year 13	49,016,781	30,635,488	76,652,268	100.0%	79,652,268	7.70	613,322
Year 14	47,056,109	29,410,068	76,466,178	100.0%	76,466,178	7.70	588,789
Year 15	45,173,865	28,233,666	73,407,531	100.0%	73,407,531	7.70	565,237
Year 16	43,366,910	27,104,319	70,471,229	100.0%	70,471,229	7.70	542,628
Year 17	41,632,234	26,020,146	67,652,380	100.0%	67,652,380	7.70	520,923
Year 18	39,966,945	24,979,340	64,946,285	100.0%	64,946,285	7.70	500,086
Year 19	38,368,267	23,980,167	62,348,434	100.0%	62,348,434	7.70	480,082
Year 20	36,833,536	23,020,960	59,854,496	100.0%	59,854,496	7.70	460,879
Year 21	35,360,195	22,100,122	57,460,317	100.0%	57,460,317	7.70	442,444
Year 22	33,945,787	21,216,117	55,161,904	100.0%	55,161,904	7.70	424,746
Year 23	32,587,955	20,367,472	52,955,428	100.0%	52,955,428	7.70	407,756
Year 24	31,284,437	19,552,773	50,837,210	100.0%	50,837,210	7.70	391,446
Year 25	30,033,060	18,770,662	48,803,722	100.0%	48,803,722	7.70	375,788
Year 26	28,831,737	18,019,836	46,851,573	100.0%	46,851,573	7.70	360,757
Year 27	27,678,468	17,299,042	44,977,510	100.0%	44,977,510	7.70	346,326
Year 28	26,571,329	16,607,081	43,178,410	100.0%	43,178,410	7.70	332,473
Year 29	25,508,476	15,942,797	41,451,273	100.0%	41,451,273	7.70	319,174
Year 30	24,488,137	15,305,086	39,793,223	100.0%	39,793,223	7.70	306,407
Year 31							
Year 32							
Cumulative							17,286,195
Avg. Annual	\$ 55,799,757	\$ 28,713,033	\$ 74,832,089		\$ 74,832,089		\$ 576,207

Notes and Assumptions

- 4% annual depreciation to a base of 30%
- Revenue Sharing Tax Shift shared with all UT's Statewide
- W = Washington; Cty = County; Svcs = Services
- Assumes 4.2% annual increase in county budget (historic average)
- Assumes 8.5% annual increase in county UT services (historic average over 14%)
- Assumes 2.2% annual increase in State UT services budget (historic average)
- Without TIF, County tax shift value could lower the mill rate
- Years 21 and 22 (sic) shown for tax shift purposes only

Locations of Permitted Wind Parks and Meteorological towers in the Unorganized Territory



Meteorological Towers and Wind Power Projects Permitted in the Unorganized Territory

Areas shaded in gray refer to active wind farms in the Unorganized Territory

KEY

AR- Aroostook County
FR - Franklin County
HA - Hancock County
OX - Oxford County

PE - Penobscot County
PI - Piscataquis County
SO - Somerset County
WA - Washington County

	LOCATION	PROJECT -		
APPLICANT	TWP/COUNTY	TURBINES/MW	SITE	NOTES
Alder Stream Renewables/Penobscot Nation	Alder Stream Twp - FR	MET Tower(s)	Tribal trust land-	Development Permit is pending
Aroostook Timberlands	T16 R8 WELS - AR	MET Tower(s)	Unnamed ridgeline	
Aroostook Wind Energy/Number Nine Wind Farm, LLC	E Township - AR	MET Tower(s)	Mountain 19 & Burnt Land Ridge	
	TD R2 WELS - AR	MET Tower(s)	Hoover Mountain	
	T8 R3 WELS - AR	MET Tower(s)	Horse Mountain, Nighthawk Mountain and The Pinnacle	
	T11 R7 WELS - AR	MET Tower(s)	Horse and Orcutt Mountains	
	T11 R8 WELS - AR	MET Tower(s)	Horse Mountain	
	T14 R5 WELS - AR	MET Tower(s)	Moose Mountain	
Blue Sky East, LLC	Bull Hill (T16 MD) - HA	Wind Farm - 19/34 MW		Scheduled to go online November, 2012 - TIF in place
Blue Sky West, LLC	Mayfield Twp - SO	MET Tower(s)	Crockett Ridge area	
	Blanchard Twp - PI	MET Tower(s)	Crockett Ridge area	
Champlain Wind (First Wind)	Kossuth Twp - WA	Proposed	Bowers Mtn	with Carroll Plt-PE

	LOCATION	PROJECT -		
APPLICANT	TWP/COUNTY	TURBINES/MW	SITE	NOTES
Cherryfield Foods, Inc.	T24 MD BPP - WA	MET Tower(s)	Beech Hill Ridge	
Green Mountain Wind, LLC	T28 MD - HA	MET Tower(s)		Incomplete application returned to developer
	T34 MD - HA	MET Tower(s)		
	T35 MD - HA	MET Tower(s)		
	Deveraux Twp - WA	MET Tower(s)		
Iberdrola/Atlantic Wind, LLC	Concord Twp - SO	MET Tower(s)		Permits were appealed to the Commission who reconfirmed the permits
	Lexington Twp - SO	MET Tower(s)		Permits were appealed to the Commission who reconfirmed the permits
	Trescott Twp - WA	MET Tower(s)		
King Pine Wind. LLC	Dudley Twp - AR	MET Tower(s)		
	Saint Croix Twp - AR	MET Tower(s)		
	T7 R5 WELS - AR	MET Tower(s)		
	T8 R5 WELS - AR	MET Tower(s)		
	Webbertown Twp - AR	MET Tower(s)		
	T6 R6 WELS - PE	MET Tower(s)		
	T7 R6 WELS - PE	MET Tower(s)		
Linekin Bay Energy (Aroostook Wind)	T9 R3 WELS - AR	MET Tower(s)	Hovey Mountain & Saddleback Mountain	
Nobel Environmental	Grand Falls Twp - PE	MET Tower(s)	Passadumkeag Mountain	Commercial wind project currently being reviewed by DEP

APPLICANT	TWP/COUNTY	TURBINES/MW	SITE	NOTES
Passamaquoddy Tribe at Pleasant Point	T3 R9 NWP - PE	MET Tower(s)	Tribal trust land, Cedar Mountain	
	Prentiss Twp - SO	MET Tower(s)	Tribal trust land	
	T19 MD BPP - WA	MET Tower(s)	Tribal trust land - blueberry fields	
Redington Wind/ Maine Mountain Power	Redington Twp - FR	MET Tower(s)	Redington Mountain, Black Nubble Mountain	
Stetson Mountain I (Evergreen Wind V, LLC)	T8 R3 NBPP & T8 R4 NBPP (Stetson Mountain I) - WA	Wind Farm - 38/57 MW	Stetson Mountain	Commercial Wind facility in operation - TIF in place
Stetson Mountain II (Stetson Mountain Wind, LLC)	T8 R4 NBPP (Stetson Mountain II) - WA	Wind Farm - 17/26 MW	Owl and Jimmey Mtns	Commercial Wind facility in operation - TIF in place
TransCanada Maine Wind Development	Kibby Twp (Kibby Mountain I) - FR	Wind Farm - 44/132 MW	Kibby Mountain and Kibby Range	Commercial Wind facility in operation - TIF in place
	Chain of Ponds Twp - (Kibby Mountain II) FR	MET Tower(s)	Sisk Mountain	Approved for commercial wind facility, not yet under construction
	Skinner Twp (Kibby Mountain II) - FR	MET Tower(s)	Kibby Mountain and Kibby Range	Approved for commercial wind facility, not yet under construction

STATE SERVICES

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Shelley B. Lane, Director
 Division of State Schools-EUT
 Department of Education
 Burton Cross State Office Building, 5th Floor
 23 State House Station
 Augusta, ME 04333-0023
 Phone - (207) 624-6892
 Fax – (207) 624-6891
 Email – shelley.b.lane@maine.gov

The Division of State Schools – EUT (Education in the Unorganized Territory) is responsible for the provision of educational services on behalf of resident students in Maine’s unorganized territory. There are 420 townships within the 9.3 million acres of unorganized territory, with a population of approximately 7,900 residents.

The total number of students for the 2011-2012 school year was 1,003. Nine hundred three (903) students were tuitioned to the nearest public school system or received educational services through a variety of alternative programs. The enrollment in the three elementary schools for which the Division is responsible was 100 students in the 2011-2012 school year as of the April 2012 EPS Report Certification.

The current schools are:

Edmunds Consolidated School

21 Harrison Road
 Edmunds Twp 04628
 Telephone: (207) 726-4478
 Fax: (207) 726-0932
 Principal: Trudy Newcomb
Enrollment: 51 (Pre-K - Eighth grade)

Connor Consolidated School

1581 Van Buren Road
 Connor Township 04736
 Telephone: (207) 496-4521
 Fax: (207) 496-0012
 Teaching Principal: Barbara Dechaine
Enrollment: 40 (Pre-K- Sixth grade)

Kingman Elementary School

25 Park Street
 Kingman 04451
 Telephone: (207) 765-2500
 Fax: (207) 765-2008
 Principal: Beth Eyles
Enrollment: 9 (Pre-K - Fifth grade)

UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Unorganized Territory Schools	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Edmunds Consolidated School	79	77	75	79	68	66	51
Patrick Therriault School	15	15	16	15	8	7	Closed
Connor Consolidated School	42	42	42	45	39	43	40
Kingman Elementary	26	26	15	21	15	15	9
Benedicta School	20	20	6	Closed	Closed	Closed	Closed
Rockwood School	9	9	8	2	Closed	Closed	Closed
Total Elementary Students	191	189	162	160	130	124	100
Tuitioned Students	958	960	898	944	915	860	903
TOTAL	1149	1149	1060	1104	1045	984	1003

Transportation services for EUT pupils are provided through the operation of a fleet of school buses. In those areas where a school bus is not feasible there are contracted conveyors that provide daily transportation either to and from school or to the nearest bus stop.

All educational services in the Unorganized Territory are funded through a statewide property tax levy with the Unorganized Territory tax district. The Unorganized Territory Education and Services Fund provides for the cost of education. The Unorganized Territory receives no "State subsidies" of any kind, but it does receive money from a number of federal programs.

EUT is operated by the Commissioner of Education under the statutory authority granted in Title 20-A, Chapter 119. EUT staff consists of a Director of State School EUT, an Education Specialist III, a Business Manager, a Secretary Associate, and an Account Clerk I. All positions except the Education Specialist III are located at the central office in Augusta. The Director of State Schools – EUT is responsible for the day-to-day operation and administration of the Division, as well as the delivery of a comprehensive range of elementary, secondary and special education services.

The staff necessary for the operation of the Unorganized Territory elementary schools include three principals, two part-time teachers, 16 full-time teachers, one guidance counselor, three teacher aides, one office assistant/custodian, five educational technician III's, three cooks, one bus driver/custodian, one secretary/librarian, two bus drivers and one custodian. There are also seven independent bus drivers, and four substitute bus drivers.

EUT CONTACTS SERVING FOR THE 2011-2012 SCHOOL YEAR

Barbara Deschaine Tel: 496-4521
bdec2@yahoo.com
1581 Van Buren Rd.
Connor Consolidated School
Connor Twp, ME 04736

Aroostook County (Northern) - T16 R4 (Big Madawaska),
T14 R6, Connor Twp, T14 R6 (Sinclair), T17 R5, & T17 R3

Shelley B. Lane Tel: 592-2452
shelley.b.lane@maine.gov
Dept. of Education
23 State House Station
Augusta, ME 04333-0023

Aroostook County- Molunkus, T2 R4, Benedicta, Silver Ridge,
T3 Indian Purchase, T4 Indian Purchase, T1 R8, T1 R9
Franklin County- Madrid, Salem, Freeman, Washington Twp
Kennebec County- Unity Twp
Oxford County- Albany, Milton, Mason,
Piscataquis County-Barnard, Blanchard Harford's Pt,
Williamsburg, Orneville, Moosehead Jct, Sand Bar Tract
Somerset County- Argyle, Lexington, Concord, Moxie,
Squaretown, Misery Gore

Beth Eyles Tel: 765-2500
beyles@kingman.eut.k12.me.us
Kingman Elementary School
25 Park Street
Kingman, ME 04451

Penobscot- Kingman, Prentiss, T2 R7, T5 R7, Hersheytown,
TA R7, TA R8, Greenfield, Argyle, Mattamiscontis, Milton

Trudy Newcomb Tel: 726-4478
trudynewcomb_ecs@yahoo.com
Edmunds Consolidated School
21 Harrison Road
Edmunds Twp, ME 04628

Hancock County- Fletcher's Landing
Washington County- Marion, Cathance, Trescott, Lambert
Lake, Brookton

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Bob Doiron, Deputy Director
Property Tax Division
Maine Revenue Services
Department of Administrative and Financial Services
51 Commerce Drive, PO Box 9106
Augusta, ME 04332-9106
Phone - (207) 624-5611
Fax - (207) 287-6396

Email – robert.v.doiron@maine.gov

The Property Tax Division of Revenue Services is responsible for the assessment and collection of all property taxes within the Unorganized Territory Tax District.

The Service also maintains control of vehicle and boat excise taxes for the Unorganized Territory. It appoints agents/municipalities as excise tax collectors for specific townships although Unorganized Territory taxpayers may pay their excise taxes at a Motor Vehicle branch office (See page 55).

Each township in the Unorganized Territory has a unique legal residence code, and that code appears on your motor vehicle registration. Please find the legal residence code on your motor vehicle registration, and check the codes listed for your township and grouped by county. If the legal residence code on your motor vehicle registration differs from the one shown for your township in this financial report, please call Maine Revenue Services at (207) 624-5611, because your excise taxes are being paid to the wrong account.

The county in which the Unorganized Territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the Unorganized Territory, thereby reducing your property taxes. If excise tax funds are not coded correctly, they may not be credited to your county and, therefore, not attributed to the Unorganized Territory. Excise taxes collected and transferred to the Unorganized Territory counties for Fiscal Year 2011 totaled \$980,895.04.

Explanation of Land Grant Designations:

- *BKP EKR – Bingham’s Kennebec Purchase – East of Kennebec River*
- *BKP WKR – Bingham’s Kennebec Purchase – West of Kennebec River*
- *ED – Eastern Division Bingham’s Purchase*
- *IP – Indian Purchase*
- *NBKP – North of Bingham’s Kennebec Purchase*
- *NBPP – North of Bingham’s Penobscot Purchase*
- *ND – North Division Bingham’s Purchase*
- *NWP – North of Waldo Patent*
- *MD – Middle Division Bingham’s Purchase*
- *SD – South Division Bingham’s Purchase*
- *TS – Titcomb Survey*
- *WBKP – West of Bingham’s Kennebec Purchase*
- *WELS – West of East Line of State*

Please refer to the following list for your township's Legal Residence Code (Geocode), and compare to the Code on your Vehicle Registration. For more information, contact Property Tax at (207) 624-4785

AROOSTOOK COUNTY

Township	Legal Residence Code	Authorized Excise Tax Collector	Address	Zip Code	Phone
Benedicta	03050	Sherman	36 School St., PO Box 96	04776-0096	365-4260
Clayton Lake	03841	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
Connor	03802	Caribou	25 High St	04736-2710	834-3090
Cross Lake	03899	New Canada	1809 Caribou Rd.	04743	834-4004
E Township	03160	Blaine	52 Military St, PO Box 910	04734-0190	425-2611
Madawaska Lake	03889	Stockholm	63 School St., PO Box 10	04783-0010	896-5659
North Yarmouth Academy Grant	03807	Mattawamkeag	327 Main St, PO Box 260	04459-0260	736-2464
Silver Ridge	03809	Sherman	36 School St., PO Box 96	04776-0096	365-4260
T1 R5 WELS	03816	Sherman	36 School St., PO Box 96	04776-0096	365-4260
T10 R4 WELS (Scopan)	03810	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
T11 R13 WELS	03840	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
T11 R4 WELS (Scopan)	03833	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
T12 R12 WELS	03850	Fort Kent	416 West Main St.	04743	834-3090
T12 R13 WELS	03851	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
T13 R10 WELS	03860	Ashland	17 Bridgham St., PO Box 910	04732-0910	435-2311
T14 R15 WELS	03877	Fort Kent	416 West Main St.	04743	834-3090
T14 R16 WELS	03787	Fort Kent	416 West Main St.	04743	834-3090
T14 R6 WELS	03868	Winterville Plt	391 Quimby Rd.	04739	444-6460
T14 R8 WELS	03870	Winterville Plt	391 Quimby Rd.	04739	444-6460
T15 R15 WELS	03888	Fort Kent	416 West Main St.	04743	834-3090
T15 R6 WELS	03880	Winterville Plt	391 Quimby Rd.	04739	444-6460
T16 R5 WELS (Square Lake)	03890	New Canada	1809 Caribou Rd	04743	834-4004
T17 R3 WELS	03897	Fort Kent	416 West Main St.	04743	834-3090
T17 R4 WELS (Sinclair)	03898	St. Agatha	419 Main St., PO Box 110	04772-0110	543-7305
T18 R10 WELS	03903	Fort Kent	416 West Main St.	04743	834-3090
T18 R13 WELS	03906	Fort Kent	416 West Main St.	04743	834-3090
T19 R11 WELS	03907	Fort Kent	416 West Main St.	04743	834-3090
T20 R11 & 12 (Big Twenty)	03801	Fort Kent	416 West Main St.	04743	834-3090
T4 R3 WELS	03820	Sherman	36 School St., PO Box 96	04772-0110	365-4260

	<u>Township</u>	Legal Residence		Authorized		Address	Zip Code	Phone
		Code	Excise Tax Collector	Blaine	Patten			
T9 R3	WELS	03824	Blaine			52 Military St, PO Box 910	04734-0190	425-2611
T9 R5	WELS (Swett Farm)	03826	Patten			21 Katahdin St., PO Box 260	04765-0260	528-2215
TA R2	WELS	03813	Sherman			36 School St., PO Box 96	04776-0096	365-4260
TA R5	WELS (Molunkus)	03806	Mattawamkeag			327 Main St, PO Box 260	04459-0260	736-2464
TC R2	WELS	03814	Blaine			52 Military St., PO Box 910	04734-0190	435-2311
TD R2	WELS (Cox Patent)	03815	Blaine			52 Military St., PO Box 910	04734-0190	435-2311

FRANKLIN COUNTY

Coburn Gore		07804	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
Freeman		07808	Strong			14 South Main St., PO Box 263	04983-0263	684-4002
Madrid		07110	Mary Dunham, Phillips			1162 Rangeley Rd., PO Box 330	04966-0330	639-5326
Perkins		07818	Weld			23 Mill St., PO Box 87	04285-0087	585-2348
Salem		07820	Kingfield			38 School St.	04970	265-4637
T1 R5	WBKP (Jim Pond)	07811	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
T1 R6	WBKP (Kibby)	07812	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
T2 R3	WBKP (Lang)	07813	Rangeley			15 School St.	04970	864-3326
T2 R5	WBKP (Alder Stream)	07801	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
T2 R6	WBKP (Chain of Ponds)	07803	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
T3 R3	WBKP (Davis)	07806	Rangeley			15 School St.	04970	864-3326
T3 R4	WBKP (Stetsontown)	07823	Rangeley			15 School St.	04970	864-3326
T3 R5	WBKP (Seven Ponds)	07821	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
T4 R3	BKP WKR (Wyman)	07828	Eustis			88 Main St., PO Box 350-Stratton	04982-0350	246-4401
Washington		07827	Wilton			158 Weld Rd., PO Box 541	04294-0541	645-4961

HANCOCK COUNTY

Fletcher's Landing		09804	Hancock County Treasurer			50 State St., Ste 8 - Ellsworth	04605	667-8272
T10 SD		09806	Steuben			294 US Rt. 1; Box 26 Municipal Bldg	04680	546-7209
T22 MD		09808	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860
T28 MD		09809	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860
T3 ND & Strip North		09801	Burlington			1523 Long Ridge Rd -PO Box 70	04417-0070	732-3768
T32 MD		09810	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860
T34 MD		09811	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860
T39 MD		09813	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860
T41 MD		09815	Great Pond			1235 Great Pond Rd -PO Box 27-Aurora	04408-0027	584-5860

<u>Legal Residence</u>		<u>Authorized</u>			
<u>Township</u>	<u>Code</u>	<u>Excise Tax Collector</u>	<u>Address</u>	<u>Zip Code</u>	<u>Phone</u>
T7 SD	09803	Steuben	294 US Rt. 1; Box 26 Municipal Bldg	04680	546-7209
T9 SD	09805	Steuben	294 US Rt. 1; Box 26 Municipal Bldg	04680	546-7209

KENNEBEC COUNTY

Unity	11801	Unity	4 Clifford Common, PO Box 416	04988-0416	948-3763
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LINCOLN COUNTY

Indian Island	65183	Bristol	1268 Bristol Rd., PO Box 126	04539	563-6180
Louds Island (Muscongus Island)	65185	Bristol	1268 Bristol Rd., PO Box 126	04539	563-6180

OXFORD COUNTY

Albany	17802	Bethel	19 Main St., PO Box 1660	04217-1660	824-2669
Andover North Surplus	17803	Andover	17 Stillman Rd., PO Box 219	04216-0219	392-3302
Andover West Surplus	17804	Andover	17 Stillman Rd., PO Box 219	04216-0219	392-3302
C Surplus	17807	Andover	17 Stillman Rd., PO Box 219	04216-0219	392-3302
Mason	17811	Bethel	19 Main St., PO Box 1660	04217-1660	824-2669
Milton	17812	Woodstock	26 Monk Ave., PO Box 317-Bryant Pond	04219	665-2668
T4 R1 NBKP (Richardsontown)	17816	Andover	17 Stillman Rd., PO Box 219	04216-0219	392-3302
T4 R2 WBKP (Adamstown)	17801	Rangeley	15 School St.	04970	864-3326
T4 R3 WBKP (Lower Cupsuptic)	17809	Rangeley	15 School St.	04970	864-3326
T4 R4 WBKP (Upper Cupsuptic)	17819	Rangeley	15 School St.	04970	864-3326
T5 R3 WBKP (Parkertown)	17814	Rangeley	15 School St.	04970	864-3326
T5 R4 WBKP (Lynchtown)	17810	Rangeley	15 School St.	04970	864-3326
TA R1 (Riley)	17817	Newry	422 Bear River Rd.	04261	824-3123
TA R2 (Grafton)	17808	Newry	422 Bear River Rd.	04261	824-3123
Township C	17818	Andover	17 Stillman Rd., PO Box 219	04216-0219	392-3302

PENOBSCOT COUNTY

<u>Township</u>	Legal Residence		Authorized		<u>Address</u>	<u>Zip Code</u>	<u>Phone</u>
	<u>Code</u>	<u>Excise Tax Collector</u>	<u>Excise Tax Collector</u>	<u>Address</u>			
Argyle	19801	Old Town	Old Town	150 Brunswick St.	04468	827-3962	
Cedar Lake (formerly T3 R9 NWP)	19823	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
Greenfield	19270	Old Town	Old Town	150 Brunswick St.	04468	827-3962	
Hopkins Academy Grant	19804	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
Kingman	19808	Denise Worster	Denise Worster	1386 Kingman Rd., Kingman	04451	765-3343	
Prentiss	19540	Springfield	Springfield	13 Park St., PO Box 13	04487-0013	738-2176	
T1 ND (Summit)	19812	Burlington	Burlington	1523 Long Ridge Rd., PO Box 70	04417-0073	732-3985	
T1 R7 NWP (Mattamiscontis)	19810	Howland	Howland	8 Main St., PO Box 386	04448-0386	732-4112	
T1 R7 WELS (Grindstone)	19802	Medway	Medway	4 School St.	04460-9512	746-9531	
T1 R8 WELS (Millinocket Lake)	19816	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T2 R1 ND (Grand Falls)	19250	Burlington	Burlington	1523 Long Ridge Rd., PO Box 70	04417-0073	732-3985	
T2 R6 WELS (Herseytown)	19803	Sherman	Sherman	36 School St., PO Box 96	04776-0096	365-4260	
T2 R7 WELS (Soldiertown)	19811	Medway	Medway	4 School St.	04460-9512	746-9531	
T2 R8 NWP	19817	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T2 R9 NWP	19819	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T3 Indian Purchase	19806	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T3 R1 NBPP	19820	Burlington	Burlington	1523 Long Ridge Rd., PO Box 70	04417-0073	732-3985	
T3 R8 WELS	19822	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T4 Indian Purchase	19807	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
T5 R7 WELS (Upper Shin Pond)	19827	Patten	Patten	21 Katahdin St., PO Box 260	04765-0260	528-2215	
T6 R7 WELS	19830	Patten	Patten	21 Katahdin St., PO Box 260	04765-0260	528-2215	
T6 R8 WELS	19831	Patten	Patten	21 Katahdin St., PO Box 260	04765-0260	528-2215	
TA R7 WELS	19814	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	
TA R8 & 9 WELS (W. Seboris)	19809	Millinocket	Millinocket	197 Penobscot Ave.	04462-1430	723-7006	

PISCATAQUIS COUNTY

Barnard	21030	Brownville	Brownville	586 Main Rd.	04414	965-2561
Blanchard	21040	Monson	Monson	10 Tenny Hill Rd, PO Box 308	04464-0308	997-3641
Ebeemee	21853	Brownville	Brownville	586 Main Rd.	04414	965-2561
Elliottsville	21080	Monson	Monson	10 Tenny Hill Rd, PO Box 308	04464-0308	997-3641
Harford's Point	21811	Shirley	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587

<u>Township</u>	<u>Legal Residence Code</u>	<u>Authorized Excise Tax Collector</u>	<u>Address</u>	<u>Zip Code</u>	<u>Phone</u>
Island No. 25	71406	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
Orneville	21821	Milo	6 Pleasant St., PO Box 218	04463-0218	943-2202
T1 R10 WELS	21834	Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T1 R11 WELS	21835	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T1 R12 WELS	21836	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T1 R9 WELS (Ambejejus Lake)	21833	Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T10 R15 WELS	21891	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T2 R10 WELS	21838	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T2 R11 WELS (Rainbow)	21822	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T2 R6 BKP EKR (Big Moose)	21801	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T2 R9 WELS	21837	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T3 R11 WELS	21842	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T3 R15 WELS (Northeast Carry)	21820	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T3 R5 BKP EKR (Moosehead Junction)	21816	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T3 R9 WELS (Mt. Katahdin)	21818	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T4 R10 WELS	21847	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T4 R13 WELS	21850	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T4 R9 NWP	21845	Brownville	586 Main Rd.	04414	965-2561
T5 R13 WELS (Chesuncook)	21804	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T6 R11 WELS	21860	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T6 R8 NWP (Williamsburg)	21827	Brownville	586 Main Rd.	04414	965-2561
T6 R9 NWP (Katahdin Iron Works)	21812	Brownville	586 Main Rd.	04414	965-2561
T7 R10 NWP (Bowdoin College E)	21802	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T7 R11 WELS	21868	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
T7 R12 WELS	21869	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T7 R14 WELS	21871	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T7 R9 NWP	21865	Town of Brownville	586 Main Rd.	04414	965-2561
T8 R10 NWP (Bowdoin College W)	21803	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T8 R11 WELS	21875	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
T9 R11 WELS	21880	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
TA R10 WELS	21828	Town of Millinocket	197 Penobscot Ave.	04462-1430	723-7006
TA R13 WELS (Kakadjo)	21809	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587
TA R14 WELS (Lily Bay)	21815	Shirley	25 West Rd., PO Box 147	04485-0147	695-3587

SOMERSET COUNTY

	<u>Township</u>	Legal Residence		<u>Authorized</u>		<u>Address</u>	<u>Zip Code</u>	<u>Phone</u>
		<u>Code</u>	<u>Excise Tax Collector</u>	<u>Excise Tax Collector</u>	<u>Address</u>			
	Concord	25818	Moscow		110 Canada Rd.	04920	672-4834	
	T1 & T2 R1 NBKP (Rockwood Strip)	25844	Kristin McDonough		283 Jackman Rd., Rockwood	04478	534-7539	
	T1 R1 NBKP (Taunton & Raynham)	25803	Kristin McDonough		283 Jackman Rd., Rockwood	04478	534-7539	
	T1 R2 NBKP (Tomhegan)	25857	Kristin McDonough		283 Jackman Rd., Rockwood	04478	534-7539	
	T1 R3 BKP WKR (Carrying Place)	25860	Moscow		110 Canada Rd.	04920	672-4834	
	T1 R5 BKP EKR (Moxie Gore)	25838	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T1 R6 BKP EKR (Indian Stream)	25828	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T2 R1 BKP WKR (Lexington)	25831	Diane Emery		HCR 68, PO Box 455-Highland Pit	04961	628-3081	
	T2 R2 BKP EKR (Mayfield)	25835	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T2 R3 BKP EKR (Bald Mountain)	25805	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T2 R3 BKP WKR (Carrying Place Town)	25815	Moscow		110 Canada Rd.	04920	672-4834	
	T2 R4 NBKP (Pittston Academy Grant)	25841	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T2 R5 BKP WKR (Lower Enchanted)	25834	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T2 R6 BKP WKR (Johnson Mtn)	25829	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T3 R1 NBKP (Long Pond)	25833	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T3 R3 BKP WKR (Dead River)	25819	Moscow		110 Canada Rd.	04920	672-4834	
	T3 R4 BKP WKR (Spring Lake)	25861	Moscow		110 Canada Rd.	04920	672-4834	
	T3 R4 NBKP (Hammond)	25825	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T3 R5 BKP WKR (Spencer)	25862	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T3 R6 BKP WKR (Upper Enchanted)	25858	The Forks		Rt. 201, PO Box 77-The Forks Plt.	04985-0077	663-4454	
	T3 R7 BKP WKR (Parlin Pond)	25839	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T4 R16 WELS (Elm Stream)	25822	Kristin McDonough		283 Jackman Rd., Rockwood	04478	534-7539	
	T4 R6 BKP WKR (Hobbs town)	25826	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T5 R1 NBKP (Attean Pond)	25804	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T5 R3 NBKP (Sandy Bay)	25850	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T5 R7 BKP WKR (Rayton)	25866	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T6 R1 NBKP (Holeb)	25827	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T6 R19 WELS (Big Six)	25808	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	T7 R16 WELS	25873	Jackman		369 Main St., PO Box 269	04945-0269	668-2111	
	TR4 NBKP (Seboomook)	25852	Kristin McDonough		283 Jackman Rd., Rockwood	04478	534-7539	

WASHINGTON COUNTY

	<u>Township</u>	<u>Legal Residence</u>		<u>Authorized</u>		<u>Address</u>	<u>Zip Code</u>	<u>Phone</u>
		<u>Code</u>	<u>Excise Tax Collector</u>	<u>Excise Tax Collector</u>	<u>Address</u>			
Berry		29819	East Machias			34 Cutler Rd., PO Box 117	04630-0117	255-8598
Big Lake		29340	Princeton			15 Depot St., PO Box 408	04668-0408	796-2744
Brookton		29801	Danforth			18 Central Street, PO Box 117	04424-0117	448-2321
Cathance		29330	East Machias			34 Cutler Rd., PO Box 117	04630-0117	255-8598
Centerville		29080	Columbia Falls			205 Main St., PO Box 100	04623-0100	483-4067
Day Block		29827	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
Edmunds		29804	Roberta Seeley			1935 US Rte 1, Edmunds Twp.	04628	726-4674
Greenlaw Chopping		29825	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
Indian Township		29832	Grand Lake Stream Plt.			15 Water St., PO Box 98	04637-0098	796-2001
Marion		29810	East Machias			34 Cutler Rd., PO Box 117	04630-0117	255-8598
Sakom (T5 ND BPP)		29812	Grand Lake Stream Plt.			15 Water St., PO Box 98	04637-0098	796-2001
T1 R2 TS (Dyer)		29803	Topsfield			48 North Rd., PO Box 59	04490-0059	796-5157
T1 R3 TS (Lambert lake)		29809	Vanceboro			PO Box 24	04491-0067	788-3877
T10 R3 NBPP (Forest)		29805	Topsfield			48 North Rd., PO Box 59	04490-0059	796-5157
T18 MD		29819	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
T19 ED		29820	East Machias			34 Cutler Rd., PO Box 117	04630-0117	255-8598
T19 MD		29821	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
T24 MD		29822	Columbia Falls			205 Main St., PO Box 100	04623-0100	483-4067
T26 ED		29824	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
T29 MD (Devereaux)		29802	Town of Aurora			1235 Great Pond Rd., PO Box 89	04408-0089	584-2431
T30 MD		29826	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
T36 MD		29828	Wesley			4650 Airline Rd., HCR 71, Box 300	04686	255-8859
T6 ND		29813	Grand Lake Stream Plt.			15 Water St., PO Box 98	04637-0098	796-2001
T7 R2 NBPP (Kossuth)		29808	Topsfield			48 North Rd., PO Box 59	04490-0059	796-5157
T9 R4 NBPP (Forest City)		29806	Danforth			18 Central Street, PO Box 117	04424-0117	448-2321
Trescott		29811	Lubec			40 School St., PO Box 101	04652	733-2341

Motor Vehicle Branch Office Locations
Open 8 am to 4:30 pm, Monday through Friday
Closed on all legal holidays

<u>Location</u>	<u>Address</u>	<u>Phone/fax</u>
Augusta	19 Anthony Avenue	287-3330/287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319/945-0175
Calais	376 North St.	454-2175/454-7987
Caribou	14 Access Highway, Suite #2	492-9141/492-9142
Ellsworth	24 Church St.	667-9363/667-0048
Kennebunk	63 Portland Road, Suite 4	985-4890/985-2849
Lewiston	36 Mollison Way	753-7750/783-5385
Mexico	110 Main Street - Mexico Shopping Plaza	369-9921/369-0106
Portland	125 Presumpscot Street, Unit #4	822-6400/822-6417
Rockland	360 Old County Road, Suite #1	596-2255/596-2209
South Portland	364 Maine Mall Road, Box 704	822-0730/822-0733
Springvale	456 Main Street	490-1261/324-4883
Topsham	49 Topsham Fair Mall Road	725-6520/725-1244

LAND USE PLANNING COMMISSION

CONTACT: Nicholas Livesay, Executive Director
Land Use Planning Commission
Department of Agriculture, Conservation and Forestry
22 State House Station
18 Elkins Lane
Augusta, ME 04333-0022
Phone - (207) 287-2631
Fax - (207) 287-7439

Email – nicholas.livesay@maine.gov

The Maine Land Use Planning Commission (LUPC) serves as the planning and zoning authority for the Unorganized and Deorganized Areas of the State, including townships and plantations. These areas either have no local government or have chosen not to administer land use controls at the local level. Prior to the creation of the LUPC in 2012, the Land Use Regulation Commission (LURC) had regulatory authority within the Unorganized and Deorganized Areas of the State.

Along with carrying out its planning and zoning responsibilities, the LUPC issues permits for smaller development projects, such as home constructions and camp renovations. For larger development projects requiring Department of Environmental Protection review under the Site Location of Development Law, the LUPC certifies that proposed land uses are allowed and that proposed development activities comply with applicable LUPC land use standards.

Locations of Land Use Planning Commission offices:

<u>Main LUPC Office</u> 22 State House Station 4 th Floor Harlow Building East Side Campus 18 Elkins Lane Augusta 04333-0022	287-2631	<u>Downeast Regional Office</u> BMHI Complex 106 Hogan Road, Suite 7 Bangor 04401 <i>Serving Hancock, Kennebec, Sagadahoc, and Washington Counties, and coastal islands in LUPC jurisdiction.</i>	941-4052
<u>Ashland Regional Office</u> 45 Radar Road Ashland 04732-3600 <i>Serving Aroostook County northwest of Interstate 95, and northern Penobscot County.</i>	435-7963	<u>East Millinocket Regional Office</u> 191 Main Street East Millinocket 04430 <i>Serving Penobscot, southern Aroostook, and portions of Piscataquis Counties.</i>	746-2244
<u>Greenville Regional Office</u> 43 Lakeview Street, PO Box 1107 Greenville 04441-1107 <i>Serving Piscataquis and Somerset Counties</i>	695-2466	<u>Rangeley Regional Office</u> 133 Fyfe Road, PO Box 307 West Farmington, ME 04992 <i>Serving Franklin (phone: 670-7493) and Oxford (phone: 670-7492) Counties</i>	

**FOREST PROTECTION
IN THE UNORGANIZED TERRITORY**

CONTACT: Colonel Bill Hamilton, Chief Forest Ranger
Forest Protection Division
Maine Forest Service
Department of Agriculture, Conservation and Forestry
18 Elkins Lane
22 State House Station
Augusta, ME 04333-0022
Phone - (207) 287-4990
Fax - (207) 287-8422

Email – bill.hamilton@maine.gov

The Forest Protection Unit serves as the Department's investigative and protective services agency, by providing services in wildfire control, natural resources law enforcement, incident management and disaster response. The Unit's forest rangers have the final on-site authority and responsibility for wildfires statewide and protect landowners through wildfire readiness, detection, prevention and suppression. Additionally, the Forest Protection Unit is the law enforcement agency for laws dealing with agriculture, forestry and landowner protection. The authority granted for many of these duties is found in the Maine Revised Statutes, Title 12, §8901 and §9201.

In 2011, 56 forest fires affecting 22.85 acres occurred in the unorganized territory from the following causes:

Campfires – 16 (6.06 acres)
Debris Burning – 4 (2.5 acres)
Arson – 10 (4.96 acres)
Lightning – 6 (1.17 acres)
Machine Use - 11 (3.21 acres)
Smoking – 5 (.5 acres)
Miscellaneous – 4 (4.45 acres)

Forest Service & Protection Division Offices

Southern Region Headquarters
Bolton Hill, 2870 North Belfast Avenue
Augusta, ME 04330
(207) 624-3700

Central Region Headquarters
87 Airport Road
Old Town, ME 04468
(207) 827-1800

Northern Region Headquarters
45 Radar Road
Ashland, ME 04732-9722
(207) 435-7963

Air Operations Hangar
Old Town, ME 04468
(207) 827-1822

24 Hour Wildfire Reporting number: 1-888-900-3473
Violation Reporting and General Information: 1-800-750-9777

FOREST SERVICE IN THE UNORGANIZED TERRITORY

CONTACT: **Greg Lord, Planning and Research Associate II**
 Maine Forest Service
 Department of Agriculture, Conservation and Forestry
 18 Elkins Lane
 22 State House Station
 Augusta, ME 04333-0022
 Phone - (207) 287-2791
 Toll Free Instate - 1-800-367-0223
 Fax - (207) 287-8422

 Email – forestinfo@maine.gov

The Maine Forest Service (MFS) enjoys a long history of protecting Maine's forests from wildfires, insect and disease outbreaks, poor forest practices and providing timely information to help foster informed decisions. These various MFS activities focus on having Maine's forests more enjoyable, productive, healthy and well managed.

"Protecting and Enhancing Maine's Forest Resources" - The key to Maine's past, present, and future quality of life and economic prosperity for its citizens is permanently linked to the condition of the State's forest resources. The Maine Forest Service works to ensure that the trees and forest lands of Maine will continue to provide benefits for present and future generations of Maine people.

The Maine Forest Service does this by:

- Developing, advocating for, and promoting activities that encourage the sound long term management of Maine's forest resources.
- Protecting Maine's forest resources from the effects of fire, insects, disease and misuse.
- Providing accurate, relevant, and timely information about Maine's forest resources.

The MFS has staff dedicated to assisting the public and landowners with forest related issues and education. Ten District Foresters located across the State are available to help woodland owners make good choices about their land, including referring them to private sector professionals for more extensive assistance if needed. The MFS receives funding from several federal agencies to assist this work. Our Direct Link Loan program provides reduced-interest loans to help loggers purchase equipment and protect water quality.

MFS Foresters review timber harvest activities to assess the implementation and effectiveness of efforts to protect water quality and other resources. Entomologists and pathologists work to protect the forest shade and ornamental tree resources of the State from significant insect and disease damage and to provide pest management and damage prevention for homeowners, municipalities, and forest land owners and managers, thereby preserving the overall health of Maine's forest resources.

New Role for the Maine Forest Service in the Unorganized Territory - Beginning on November 1, 2012, within management and protection sub-districts of the Unorganized Territory, all timber harvesting, land management roads, water crossings, and gravel pits less than 5 acres will be overseen by the Bureau of Forestry. The Bureau of Forestry will use the same rules currently in place until further notice. Any future changes to the rules will follow the rule revision process of the Maine Administrative Procedures Act, which includes the opportunity for public comment.

The location of Forest Service Field Offices is located on page 57.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

CONTACT: Mark Bergeron, P.E., Director
Division of Land Resource Regulation
Bureau of Land and Water Quality
Department of Environmental Protection
28 Tyson Drive
17 State House Station
Augusta, ME 04333-0017
Phone - (207) 287-7688/ (800) 452-1942
Fax - (207) 287-7283
Website: www.maine.gov/dep/land
Email - mark.bergeron@maine.gov

The Department of Environmental Protection (DEP) is responsible for protecting and restoring Maine's natural resources and enforcing the State's environmental laws. Over the years, the Department has continued to evolve to its current organization consisting of the Commissioner's Office and three bureaus which administer the Department's environmental programs: Air Quality, Land and Water Quality, and Remediation and Waste Management. The Board of Environmental Protection is a seven member citizen's board nominated by the Governor and confirmed by the Legislature that performs major substantive rulemaking, makes decisions on select permit applications and appeals of Commissioner licensing and enforcement actions, and provides a forum for public participation in department decisions.

Mission:

Legislative mandate directs DEP to prevent, abate and control the pollution of the air, water and land. The charge is to preserve, improve and prevent diminution of the natural environment of the State. The Department is also directed to protect and enhance the public's right to use and enjoy the State's natural resources. The Department administers programs, educates and makes regulatory decisions that contribute to the achievement of this mission. In pursuing this mission, it is the policy of the Department to treat its employees and the public with courtesy, respect and consideration and to be fair and honest in its dealings, and to be mindful of the special qualities that make Maine a unique place to live and work.

Land Resource Regulation:

The Division of Land Resource Regulation is responsible for licensing, enforcement and oversight of various land development activities. This includes review of developments that may have a substantial effect upon the environment. It also includes developing management programs and establishing sound environmental standards that will prevent the degradation of and encourage the enhancement of Maine's natural resources.

Most projects in the Unorganized Territory will still be reviewed by the Land Use Planning Commission (LUPC) or its staff. However, effective September 1, 2012, any project subject to the DEP's Site Location of Development Act ("Site Law"), including grid-scale wind energy developments, will be reviewed by the DEP. The DEP will also issue any permits necessary under the Natural Resources Protection Act (NRPA) for those projects which the DEP reviews under the Site Law. You will need certification from LUPC, and may need to rezone your property through LUPC before applying to DEP.

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Marcia McInnis
Fiscal Administrator of the Unorganized Territory
Department of Audit
187-189 State Street
66 State House Station
Augusta, ME 04333-0066
Phone - (207) 624-6250
Fax - (207) 624-6287

Email - marcia.mcinnis@maine.gov

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the Unorganized Territory taxpayers, and State and county offices that request funds for providing services in the Unorganized Territory.

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of budgets and expenditures of all county and State agencies requesting funds from the Unorganized Territory. In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation; attends and participates in public hearings on county budgets and legislative hearings relative to the Unorganized Territory; ensures that an annual audit of the Unorganized Territory fund at the State level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

The Fiscal Administrator serves on the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The five-member Commission includes the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Maine Land Use Planning Commission or designee, and the County Commissioner whose district includes the municipality that is considering deorganization.

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Dave Maclean, Manager
General Assistance Program
Office for Family Independence
Department of Health and Human Services
19 Union Street
11 State House Station
Augusta, ME 04333-0011
Phone - (207) 624-4138
Fax - (207) 287-3455

Email - dave.maclean@maine.gov

Pursuant to Title 22, M.R.S.A., §4312, residents of the Unorganized Territory shall be eligible for general assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, residents of the Unorganized Territory may receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service and other essential commodities or services. These services are provided on a 30-day renewable basis.

The following is a list of agents/municipalities with whom the Department of Health and Human Services has contracted to handle general assistance requests within the Unorganized Territory.

For further information regarding services, please contact General Assistance at the number listed above.

<u>TOWNSHIP</u>	<u>COUNTY</u>	<u>AGENT/ MUNICIPALITY</u>	<u>PHONE NUMBER</u>
AROOSTOOK COUNTY			
Benedicta	Aroostook	Jacqueline Roach	465-9983
Connor	Aroostook	Caribou	493-3324
Cross Lake	Aroostook	Marie Picard	543-6233
E Township	Aroostook	Blaine	425-2611
Madawaska Lake	Aroostook	Marie Picard	543-6233
Madawaska Lake	Aroostook	Stockholm	896-5659
Silver Ridge	Aroostook	Jacqueline Roach	465-9983
T10 R4 WELS (Scopan)	Aroostook	Ashland	435-2311
T15 R6 WELS	Aroostook	Winterville Pt.	444-6460
T17 R3 WELS	Aroostook	Van Buren	868-2866
T17 R4 WELS	Aroostook	Marie Picard	543-6233
TA R2 WELS	Aroostook	Linneus	532-6182
TA R5 WELS (Molunkus)	Aroostook	Jacqueline Roach	465-9983

<u>TOWNSHIP</u>	<u>COUNTY</u>	<u>AGENT/ MUNICIPALITY</u>	<u>PHONE NUMBER</u>
FRANKLIN COUNTY			
T4 R3 BKP WKR (Wyman)	Franklin	Eustis	246-4401
Perkins	Franklin	Gilead	836-2115
Freeman	Franklin	Kingfield	265-4637
Salem	Franklin	Kingfield	265-4637
Freeman	Franklin	Phillips	639-3561
Salem	Franklin	Phillips	639-3561
Madrid	Franklin	Phillips	639-3561
Washington	Franklin	Wilton	645-4961
HANCOCK COUNTY			
Fletchers Landing	Hancock	Ellsworth	667-2563
KENNEBEC COUNTY			
Unity Twp	Kennebec	Unity	948-3763
OXFORD COUNTY			
Milton	Oxford	Joyce Hoyt	743-9848
Albany	Oxford	Midge Silvio	928-2806
Mason	Oxford	Midge Silvio	928-2806
TA R1 (Riley)	Oxford	Greenville	695-2421
PENOBSCOT COUNTY			
Argyle	Penobscot	Jacqueline Roach	465-9983
Greenfield	Penobscot	Jacqueline Roach	465-9983
Kingman	Penobscot	Jacqueline Roach	465-9983
Prentiss	Penobscot	Jacqueline Roach	465-9983
T2R6 WELS (Herseytown)	Penobscot	Jacqueline Roach	465-9983
T2 R1 ND (Grand Falls)	Penobscot	Burlington	732-3985
TA R7 WELS (Dolby Pond)	Penobscot	Medway	746-9531
T3 Indian Purchase	Penobscot	Medway	746-9531
T4 Indian Purchase	Penobscot	Millinocket	723-7000
T1 R7 NWP (Mattamiscontis)	Penobscot	Springfield	738-2176
PISCATAQUIS COUNTY			
Ebeemee	Piscataquis	Brownville	965-2561
T6 R8 NWP (Williamsburg)	Piscataquis	Brownville	965-2561
T3 R5 BKP EKR (Moosehead Junction)	Piscataquis	Greenville	695-2421
T1 R9 WELS (Ambejejus Lake)	Piscataquis	Millinocket	723-7000
Orneville	Piscataquis	Milo	943-2202
Blanchard	Piscataquis	Monson	997-3641
Elliottsville	Piscataquis	Monson	997-3641

<u>TOWNSHIP</u>	<u>COUNTY</u>	<u>AGENT/ MUNICIPALITY</u>	<u>PHONE NUMBER</u>
SOMERSET COUNTY			
Concord	Somerset	Bingham	672-5519
T1 & T2 NBKP (Rockwood)	Somerset	Greenville	695-2421
T3 R1 NBKP (Long Pond)	Somerset	Jackman	668-2111
T1 & T2 NBKP (Rockwood)	Somerset	Jackman	668-2111
T2 R1 BKP WKR (Lexington)	Somerset	New Portland	628-4441
WASHINGTON COUNTY			
Brookton	Washington	Joyce Brackett	448-2415
Big Lake	Washington	David Herrick	796-2744
Rakers Center	Washington	Geraldine Moore	483-2844
Cathance	Washington	RaeAnn Oakes	255-3171
Edmunds	Washington	RaeAnn Oakes	255-3171
Marion	Washington	RaeAnn Oakes	255-3171
Trescott	Washington	RaeAnn Oakes	255-3171
Centerville	Washington	Columbia Falls	483-4067
T1 R3 TS (Lambert Lake)	Washington	Topsfield	796-5157



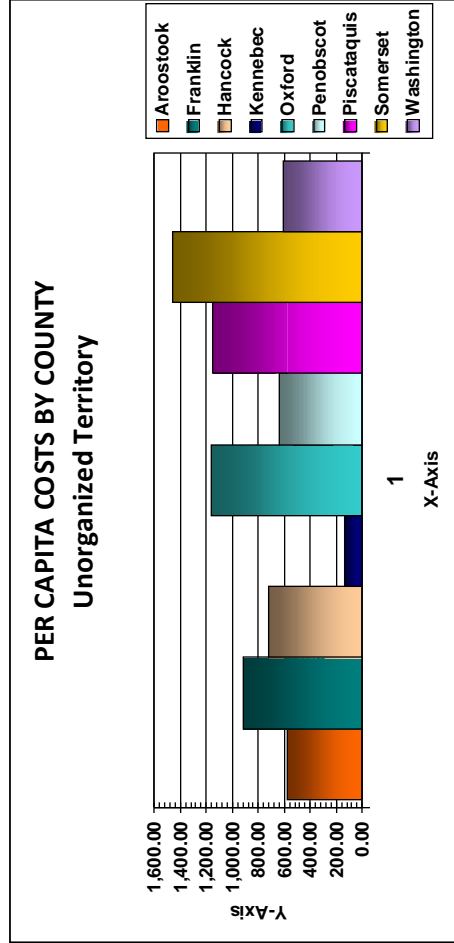
Shin Falls
T6 R7 WELS, Penobscot County

Photo by George Buswell

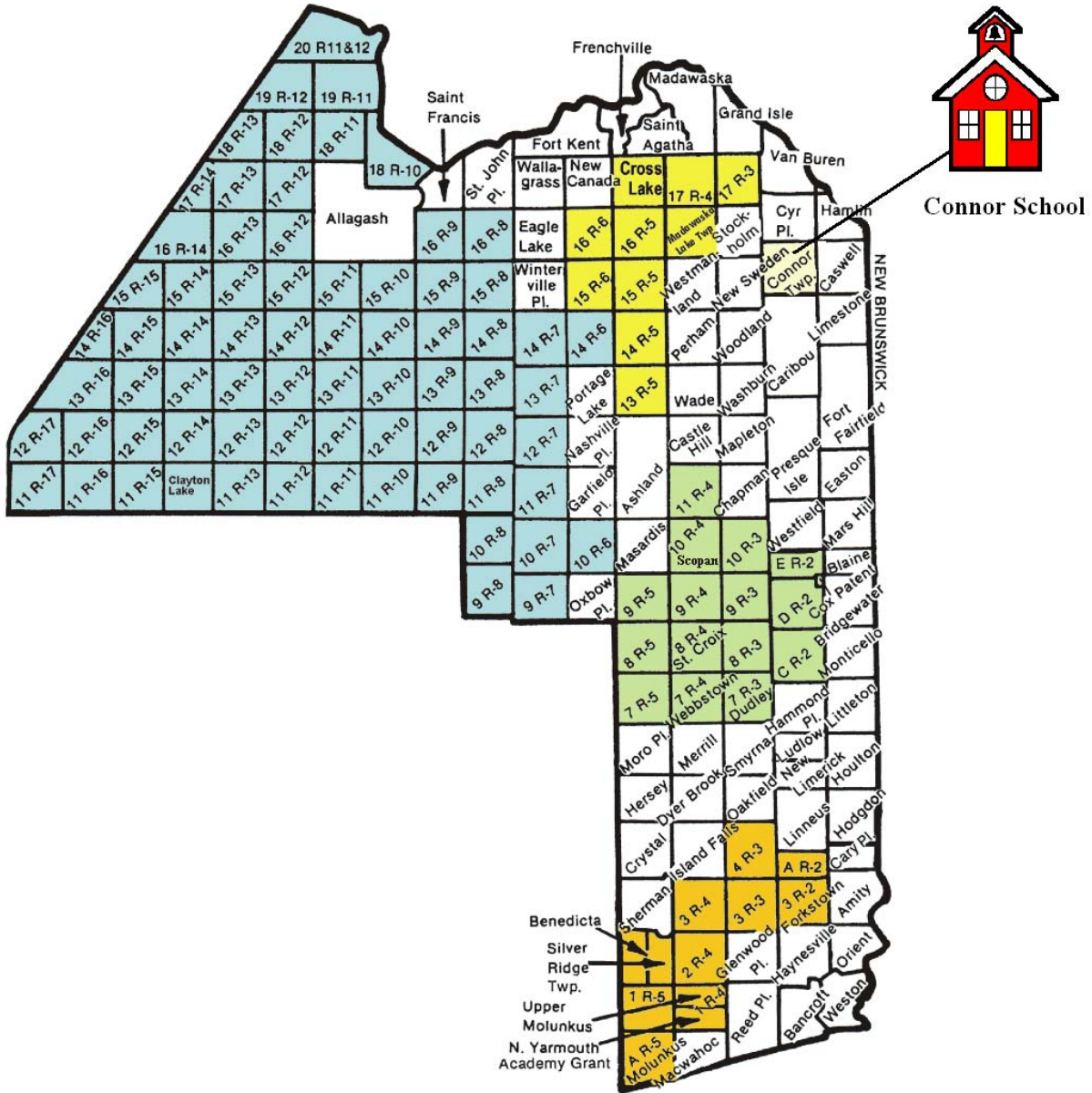
COUNTY SERVICES

UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 2011-2012

Tax Code	County	2010		Total Acreage	Miles of Road		Taxable Valuation	% of Total Valuation	FY2011-2012	
		Resident Population	Number of Building Accts		Summer	Winter			County Services Tax Assessment	Cost Per Capita
03	Aroostook	1,565	2,575	2,554,296.42	46.01	55.89	520,416,364	17.9%	953,164	609.05
07	Franklin	1,026	1,314	513,853.27	47.87	59.75	294,408,672	10.1%	806,073	785.65
09	Hancock	213	796	331,204.34	9.18	12.1	186,247,769	6.4%	155,005	727.72
11	Kennebec	43	17	6,094.36	1.72	1.72	3,814,415	0.1%	4,125	95.93
13	Knox	1	74	1,393.22	0	0	15,458,537	0.5%	0	0.00
15	Lincoln	1	44	1,698.22	0.85	0.85	12,654,365	0.4%	0	0.00
17	Oxford	746	920	412,972.25	56.27	45.35	208,864,124	7.2%	762,168	1,021.67
19	Penobscot	1,471	1,903	850,198.75	51.62	117.91	244,818,237	8.4%	931,781	633.43
21	Piscataquis	771	2,853	2,153,138.50	72.49	78.11	576,984,556	19.8%	966,856	1,254.03
25	Somerset	838	2,488	1,734,013.66	49.54	64.73	559,269,544	19.2%	1,140,379	1,360.83
27	Waldo	0	3	103.60	0	0	1,773,530	0.1%	0	0.00
29	Washington	1,227	1,794	746,520.10	78.69	80.92	283,918,559	9.8%	808,442	658.88
		7,902	14,781	9,305,486.69	414.24	517.33	2,908,628,672	100.0%	6,527,993	826.12



Aroostook County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Aroostook:															
Central*	117	95	118	4	6	5	9	2	3	84	100	50	60	297	230
Connor	468	424	457	21	18	74	55	17	25	312	359	190	183	3	8
Northwest	45	27	10	0	0	1	0	1	0	25	10	14	8	289	300
South**	404	486	386	9	16	76	20	38	14	363	336	201	175	270	285
Square Lake	564	615	594	22	13	60	29	25	12	508	540	317	295	789	736
	1,598	1,647	1,565	56	53	216	113	83	54	1,292	1,345	772	721	1,648	1,559
*E Township deorganized June, 1990 and population added to Central															
**Benedicta deorganized February, 1987 and population added to South															

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 2,554,296.42
2010 Unorganized Territory Population: 1,565
Number of Unorganized Territory Townships: 109

County Office

144 Sweden Street
Suite 1
Caribou 04736-2137
Website: www.aroostook.me.us
Email: doug@aroostook.me.us

Phone: 493-3318 Fax: 493-3491

Commissioners

Paul J. Adams
(District includes Central & Southern Aroostook)
Kathadin Trust Company
PO Box 1017
Houlton 04730

Phone: 532-4277 Fax: (800)660-8835

Norman L. Fournier
(District includes Connor & Square Lake)
2002 Aroostook Road
Wallagrass 04781

Phone: 444-5116

Paul J. Underwood
(District includes Northwest Aroostook)
23 Burlock Road
Presque Isle 04769

Phone: 764-4331

County Administrator: Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

Sheriff: James P. Madore

532-3471 532-7319

Treasurer: Barry McCrum

493-3318 493-3491

Registrar of Deeds:

Louise M. Caron (North)

834-3925

834-3138

Melissa Willette (South)

532-1500

532-1506

Judge of Probate: James P. Dunleavy

532-1502

532-1507

Registrar of Probate: Joanne M. Carpenter

532-1502

532-1507

EMA Director: Vernon Ouellette

493-4328

493-4357

Unorganized Territory Public Works Director:

Paul Bernier

493-3318

493-3491

District Attorney: Todd Roland Collins, Esq.

498-2557

493-3493

Animal Control Contact: County Commissioners Office

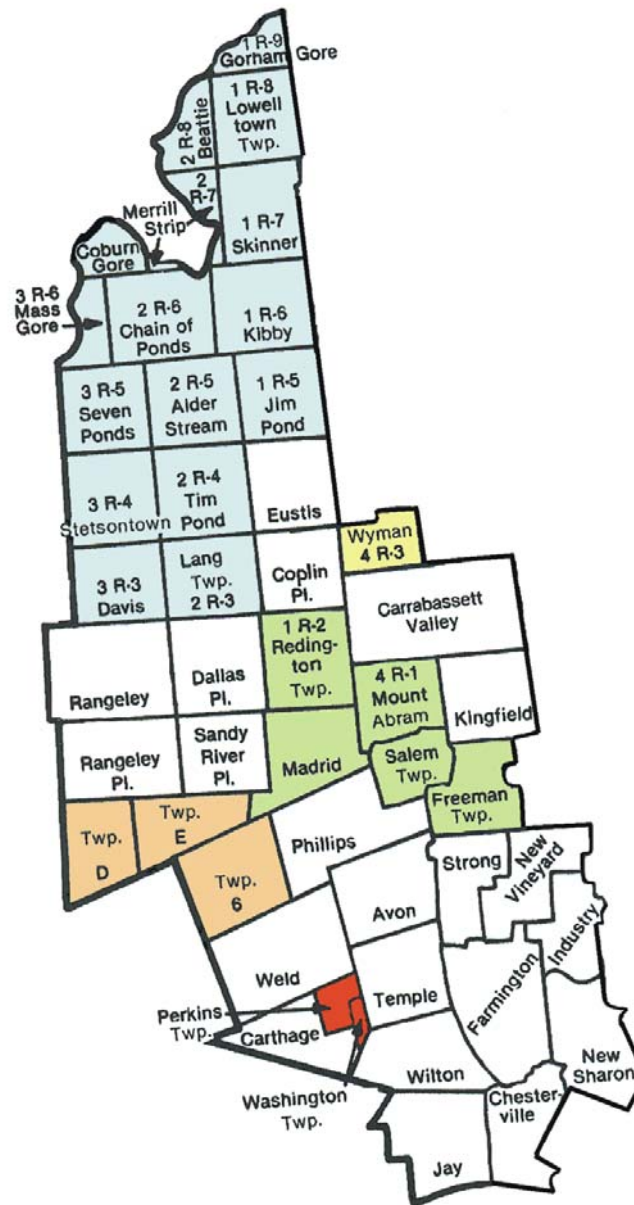
498-3318

Unorganized Territory
Aroostook County

Schedule of Revenues, Expenditures and
Changes in Fund Balance - General Fund
Budget and Actual Year Ended June 30, 2011

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Adjustments</u>	<u>Final</u>		
REVENUES					
Property taxes					
Local taxes	\$ 933,290	-	\$ 933,290	\$ 933,290	\$ 0
County tax	602,291	-	602,291	602,291	0
State assistance					
Local road assistance	54,576	-	54,576	62,200	7,624
Snowmobile funds	1,500	-	1,500	61,027	59,527
Other revenues					
Excise	230,000	-	230,000	232,969	2,969
Interest	20,000	-	20,000	6,854	(13,146)
Other	1,000	-	1,000	575	(425)
TOTAL REVENUES	<u>\$ 1,842,657</u>	<u>0</u>	<u>\$ 1,842,657</u>	<u>\$ 1,899,206</u>	<u>\$ 56,549</u>
EXPENDITURES					
County tax	\$ 602,291	-	\$ 602,291	\$ 602,291	\$ 0
Roads	124,000	-	124,000	124,000	0
Public works	68,688	-	68,688	72,480	(3,792)
Public safety	30,065	-	30,065	32,650	(2,585)
Snow removal	272,818	-	272,818	269,597	3,221
Solid waste disposal	114,965	-	114,965	114,062	903
Fire protection	116,402	-	116,402	106,609	9,793
Ambulance service	43,489	-	43,489	24,103	19,386
Administration	60,588	-	60,588	60,588	0
Capital outlays	325,300	300,638	625,938	408,293	217,645
Other	104,051	21,827	125,878	148,155	(22,277)
TOTAL EXPENDITURES	<u>\$ 1,862,657</u>	<u>322,465</u>	<u>\$ 2,185,122</u>	<u>\$ 1,962,828</u>	<u>\$ 222,294</u>
NET CHANGE IN FUND BALANCE	<u>\$ (20,000)</u>	<u>(322,465)</u>	<u>\$ (342,465)</u>	<u>(63,622)</u>	<u>\$ 278,843</u>
FUND BALANCE - July 1				<u>\$ 396,782</u>	
FUND BALANCE - June 30				<u>\$ 333,160</u>	

Franklin County Unorganized Territory 2010 Resident Population Census



	Population			Children						Adult		Homes	
				Preschool 0 to 4 yrs		Elementary 5 to 14 yrs		Secondary 15 to 17 yrs		Population 18 yrs and older		Year	Seasonal
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2010	2010
Franklin:													
East Central	459	526	808	27	27	89	94	23	41	387	646	350	278
North	21	41	61	0	2	9	5	2	3	30	51	27	400
South	56	70	69	2	7	15	4	5	4	48	54	27	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	42	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	*N/A	*N/A
	779	880	1,026	40	42	147	107	35	52	658	825	446	848
*Madrid deorganization effective July, 2000, added to East Central in the 2010 census													

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 513,853.27 Acres
2010 Unorganized Territory Population: 1,026
Number of Unorganized Territory Townships: 27

County Office

Franklin County Court house
140 Main Street, Suite 3
Farmington 04938
Email: jmagoon@franklincountyme.com

Phone: 778-6614 Fax: 778-5899

Commissioners

Clyde C. Barker
Unorganized Territories
PO Box 165
Strong 04983

Phone: 778-1376

Frederick W. Hardy
*District contains no
Unorganized Territories*
887 Weeks Mills Road
New Sharon 04955

Phone: 778-4320 Fax: 778-4320

Gary T. McGrane
*District contains no
Unorganized Territories*
310 East Dixfield Road
Jay 04239

Phone: 645-3382
(W) 581-4124
Cell: 491-0188 Fax: 581-4122

County Clerk: Julie Magoon
Sheriff: Dennis C. Pike
Treasurer: Mary K. Frank
Registrar of Deeds: Susan A. Black
Judge of Probate: Richard M. Morton, Esq.
Registrar of Probate: Joyce S. Morton
EMA Director: Timothy A. Hardy
E 911 Addressing Officer: Deb Richards
District Attorney: Norman R. Croteau, Esq.

Phone: 778-6614 Fax: 778-5899
778-2680 778-6485
778-6614 778-5899
778-5889 778-5899
778-5888 778-5899
778-5888 778-5899
778-5892 778-5894
491-2965
778-5890 779-0892

Animal Control Contacts:

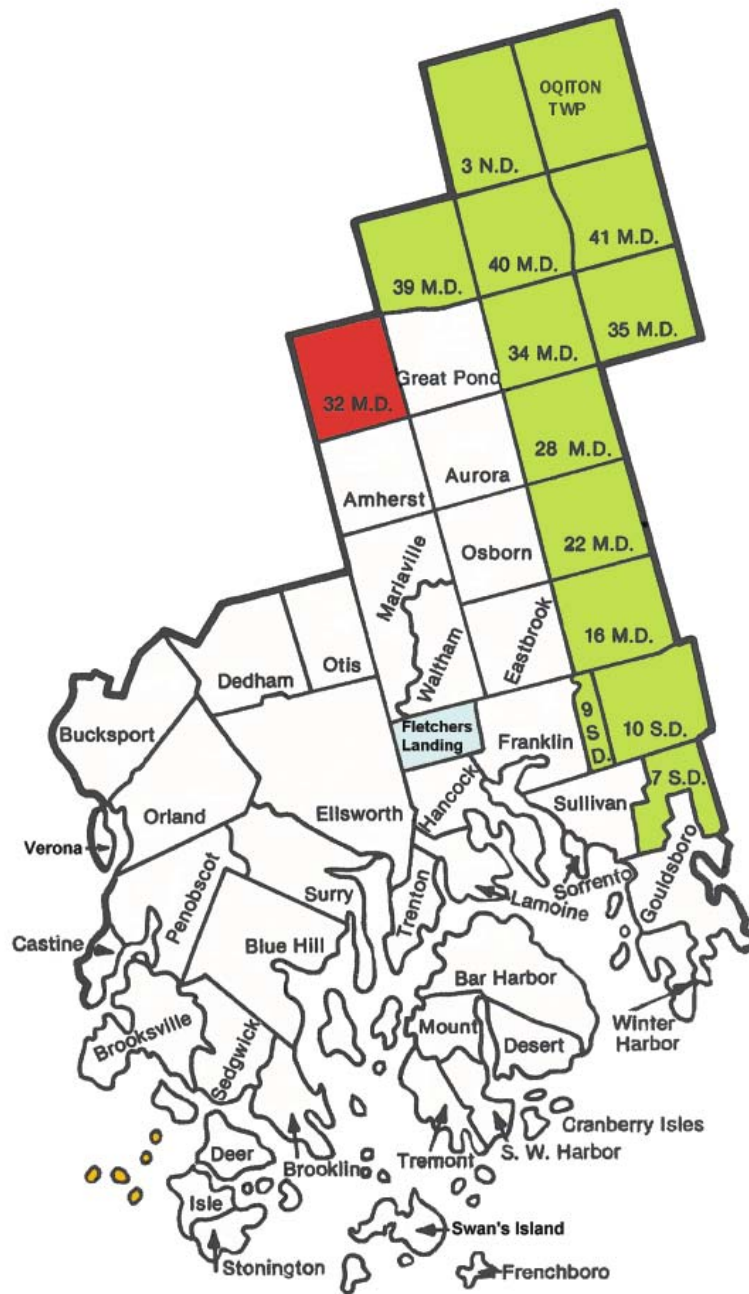
Sheriff's Office (800) 773-2680
• Non-emergency number 778-2680
Julie Magoon, County Clerk 778-6614
Franklin County Animal Shelter 778-2638

Unorganized Territory
Franklin County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Taxes:			
Property taxes	\$ 600,521	\$ 600,521	\$ 0
Excise taxes	100,000	137,373	37,373
Intergovernmental revenues:			
Local road assistance	58,932	58,932	0
Snowmobile reimbursement	300	90	(210)
Interest revenue	10,000	2,029	(7,971)
Use of Surplus	201,841	0	(201,841)
Miscellaneous Revenue	10,000	16,681	6,681
TOTAL REVENUES	<u>\$ 981,594</u>	<u>\$ 815,626</u>	<u>\$ (165,968)</u>
EXPENDITURES			
Current:			
Administration	\$ 48,243	47,943	\$ 300
Public safety	148,933	145,754	3,179
Public works	566,112	497,739	68,373
Solid waste	111,806	93,804	18,002
Contingency	0	0	0
Capital reserve outlay	106,500	17,986	88,514
TOTAL EXPENDITURES	<u>\$ 981,594</u>	<u>\$ 803,226</u>	<u>\$ 178,368</u>
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	<u>0</u>	<u>12,400</u>	<u>12,400</u>
FUND BALANCE - JULY 1	\$	<u>303,181</u>	
FUND BALANCE - JUNE 30	\$	<u><u>315,581</u></u>	

Hancock County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children				Adult				Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Hancock:															
Central	138	138	117	5	2	20	12	8	4	105	99	71	55	31	34
East	40	73	94	1	6	8	14	4	5	60	69	35	38	545	637
Northwest	0	4	2	0	0	0	0	0	0	4	2	2	1	18	19
	178	215	213	6	8	28	26	12	9	169	170	108	94	594	690

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 331,204.34 Acres
2010 Unorganized Territory Population: 213
Number of Unorganized Territory Townships 15
Number of Unorganized Territory Offshore Islands: 33

County Office

50 State Street, Suite 7
Ellsworth 04605
Website: www.co.hancock.me.us
Email: hancock.county@co.hancock.me.us

Phone: 667-9542 Fax: 667-1412

Commissioners

Percy L. Brown
*(District contains Unorganized Territory
off shore islands)*
97 Sunset Road
Deer Isle 04627

Phone: 348-2247 Fax: 348-6066

Fay A. Lawson
(District contains no Unorganized Territory)
PO Box 309
Bass Harbor 04653

Phone: 244-4326

Steven E. Joy
*(District includes Central, East,
and Northwest Unorganized Territory)*
125 Main Street
Ellsworth 04605

Phone: 667-9333 Fax: 348-6066

County Clerk: Cynthia DePrenger
Sheriff: William F. Clark
CFO: Philip Roy, Jr.
Treasurer: Janice Pinkham Eldridge
Registrar of Deeds: Julie Curtis
Judge of Probate: James Patterson, Esq.
Registrar of Probate: Bonnie Cousins
EMA Director: Andrew X. Sankey
District Attorney: Carletta M. Bassano, Esq.
RCC/911 Director: Renee Wellman
Unorganized Territory Clerk: Nora Garland
**Unorganized Territory Special Project
Coordinator:** Philip Roy
Animal Control Officer: Kent Ellsworth

Phone: 667-9542 Fax: 667-1412
667-7575 667-7516
667-8272 667-1412
667-8272 667-1412
667-8353 667-1410
667-8434
667-8434
667-8126 667-1406
667-4621 667-0784
667-8867 667-4865
667-6885
667-8272 667-1412
474-2018

Unorganized Territory
Hancock County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011

	Final Budget	Actual	Variance positive (negative)
REVENUES:			
Property taxes	\$ 158,542	\$ 158,542	\$ 0
Excise taxes	16,000	19,663	3,663
Road assistance	12,732	12,732	0
Snowmobile grant	10	16,079	16,069
Miscellaneous	820	4,758	3,938
TOTAL REVENUES	\$ 188,104	\$ 211,774	\$ 23,670
EXPENDITURES:			
Administration	\$ 10,258	\$ 10,258	\$ 0
Clerical assistance	10,290	1,519	8,771
Fire protection	20,000	8,542	11,458
Roads and bridges	15,000	2,610	12,390
Roads and bridges major repairs	15,000	7,858	7,142
Solid waste removal	28,000	30,064	(2,064)
Supervisors/Road commissioners	26,524	13,395	13,129
Snow removal	70,000	56,711	13,289
Dispatch center fee	6,000	6,365	(365)
Washington Hancock community agency	1,000	0	1,000
Snowmobile grant	0	16,079	(16,079)
Operating costs and other	10,850	9,781	1,069
Environmental Clean Up reserve	0	1,000	(1,000)
E-911 reserve	2,500	470	2,030
TOTAL EXPENDITURES	\$ 215,422	\$ 164,652	\$ 50,770
Excess (deficiency) of revenues over (under) expenditures	(27,318)	47,122	74,440
Other financing sources (uses):			
Budgeted use of fund balance	27,318	0	(27,318)
Net change in fund balance	0	47,122	47,122
Fund balance, beginning of year	\$	253,170	
Fund balance, end of year	\$	300,292	

Kennebec County Unorganized Territory
2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes			
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
				2000	2010	2000	2010	2000	2010	2000	2010	2000	2010		
Kennebec:															
Unity Township	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0
	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 6094.06 Acres
2010 Unorganized Territory Population: 43
Number of Unorganized Territory Townships: 1

County Office

125 State Street
Augusta 04330
Website: www.kennebeccounty.org
Email: bgdevlin@kennebeccounty-me.gov

Phone: 622-0971 Fax: 623-4083

Commissioners

George M. Jabar II
(District includes Unity Township)
6 Park Place
Waterville 04901

Phone: 873-0781 Fax: 873-7914
873-5597

Beverly Daggett
(District contains no Unorganized Territory)
16 Pine Street
Augusta 04330

Phone: 622-9053

Nancy Rines
(District contains no Unorganized Territory)
PO Box 68
South Gardiner 04359

Phone: 582-1844

County Administrator: Robert Devlin
Assistant County Administrator: Terry York
Sheriff: Randall H. Liberty
Treasurer: Robert G. Crockett
Registrar of Deeds: Beverly Bustin-Hatheway
Judge of Probate: James Mitchell, Esq.
Registrar of Probate: Kathleen Ayers
EMA Director: Richard Beausoleil
Acting District Attorney: Alan Kelley, Esq.

Phone: 622-0971 Fax: 623-4083
622-0971 623-4083
623-3614 622-0990
622-1362 623-4083
622-0431 622-1598
622-7558 621-1639
622-7558 621-1639
623-8407 622-4128
623-1156 622-5839

Animal Control Contacts:

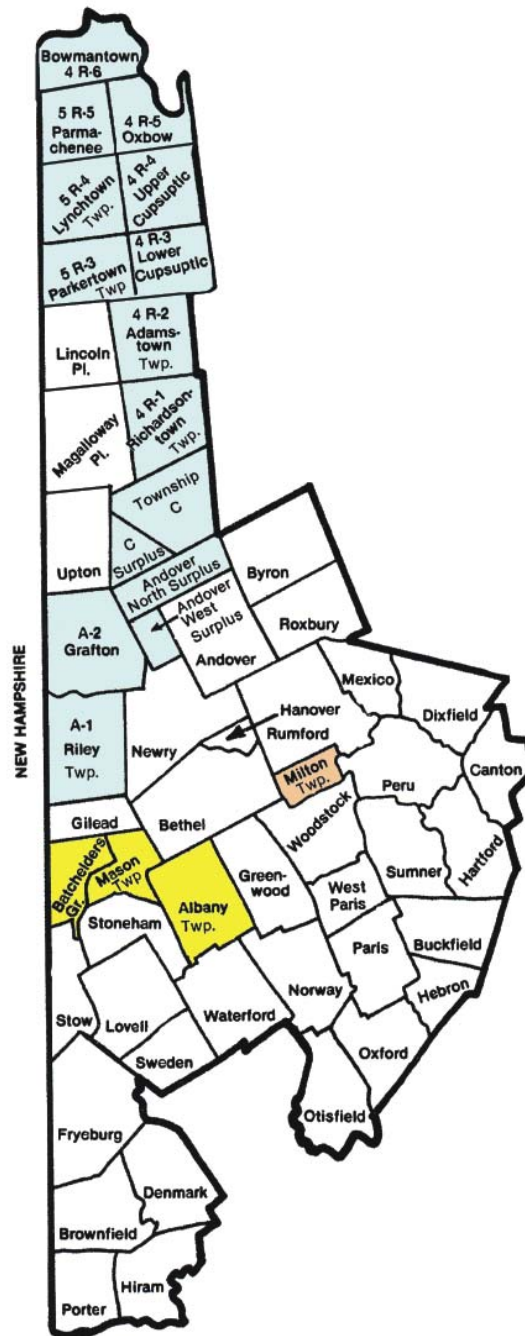
Sheriff's Department (800)498-1930
• Non emergency number 623-3614
County Administrator 622-0971

Unorganized Territory
Kennebec County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Property Taxes	\$ 937	933	\$ (4)
Excise Taxes	8,200	11,456	\$ 3,256
Intergovernmental revenue:			
Department of Transportation	2,064	2,248	184
Miscellaneous revenue	0	192	192
TOTAL REVENUES	\$ 11,201	\$ 14,829	\$ 3,628
EXPENDITURES:			
Current:			
Fire department	\$ 1,500	\$ 1,721	\$ (221)
Snow removal	6,500	7,840	(1,340)
E911	150	260	(110)
Waste disposal	3,900	4,000	(100)
Administration	737	737	0
Audit	1,200	1,200	0
Miscellaneous/contingency	1,500	0	1,500
TOTAL EXPENDITURES	15,487	15,758	(271)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)			
	\$ (4,286)	\$ (929)	\$ 3,357
OTHER FINANCING SOURCES (USES)			
Interest income	0	317	317
Utilization of undesignated fund balance	4,286	0	(4,286)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 4,286	317	4,603
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)			
	\$ 0	(612)	(1,246)
FUND BALANCE - JULY 1		\$ 58,440	
FUND BALANCE - JUNE 30		\$ 57,828	

Oxford County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	12	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	242	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	229	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	483	516

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 412,972.25 Acres
2010 Unorganized Territory Population: 746
Number of Unorganized Territory Townships: 19

County Office

26 Western Avenue, PO Box 179
South Paris 04281
Website: www.oxfordcounty.org
Email: scole@oxfordcounty.org

Phone: 743-6359 Fax: 743-1545

Commissioners

David Duguay
(District includes Milton and North Oxford)
125 Swift River Road
Byron 04275

Phone: 369-0354

Caldwell Jackson
(District includes Albany and South Oxford)
266 Hebron Road
Oxford 04270

Phone: 539-2325 Fax: 539-2325

Steven Merrill
*(District includes Batchelders Grant
and Mason)*
42 Thurston Road
Norway 04268

Phone: 743-7695 Fax: 539-4179
(W) 592-2554

County Administrator: Scott G. Cole
Assistant County Administrator: Judith Haas
Sheriff: Wayne J. Gallant
Treasurer: Roy Gedat

Phone: 743-6359 Fax: 743-1545
743-6359 743-1545
743-9554 743-1510
743-6350 743-1545

Registrar of Deeds:

Patricia A. Shearman (East)
Jean J. Watson (West)

743-6211 743-2656
935-2565 935-4183

Judge of Probate: Dana C. Hanley, Esq.

743-4297 743-4255

Registrar of Probate: Bruce Rood

743-6671 743-4255

EMA Director: Allyson Hill

743-6336 743-7346

District Attorney: Norman Croteau, Esq.

743-8282 743-1511

Animal Control Contacts:

Oxford County Regional Communications Center
Ozzie Hart, Animal Control Officer

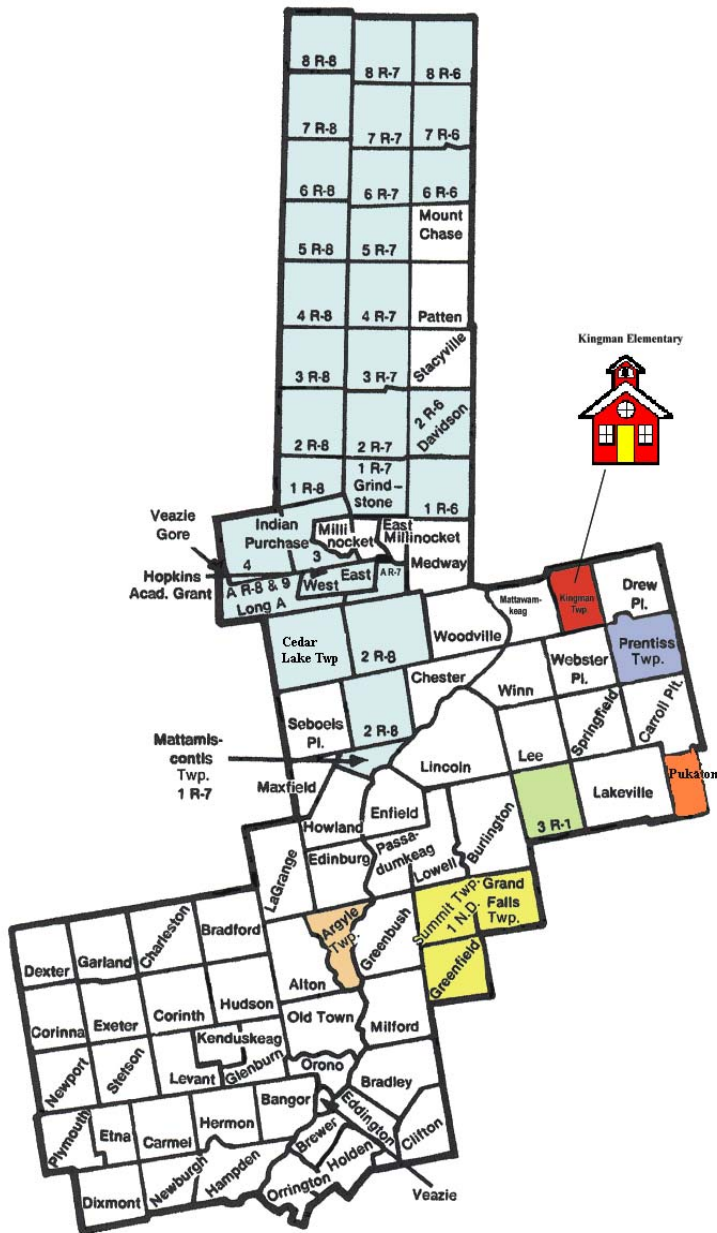
743-9554
357-2818

Unorganized Territory
Oxford County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
Taxes:			
Property taxes	\$ 494,827	\$ 494,827	\$ 0
Excise taxes	100,000	123,104	23,104
Intergovernmental revenues:			
Local road assistance	60,396	60,396	0
Snowmobile reimbursement	400	318	(82)
FEMA	0	1,492	1,492
Forest	0	31,523	31,523
Interest revenue	1,500	409	(1,091)
Miscellaneous revenue	1,900	6,925	5,025
TOTAL REVENUES	\$ 659,023	\$ 718,994	\$ 59,971
EXPENDITURES:			
Current:			
General government	\$ 44,668	43,185	\$ 1,483
Public safety	114,250	99,437	14,813
Public works	355,800	609,364	(253,564)
Solid waste	74,000	68,097	5,903
Contingency	25,000	26,797	(1,797)
Capital reserve outlay	405,120	405,120	0
TOTAL EXPENDITURES	\$ 1,018,838	\$ 1,252,000	\$ (233,162)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (359,815)	(533,006)	\$ (173,191)
FUND BALANCE - JULY 1		\$ 599,243	
FUND BALANCE - JUNE 30		\$ 66,237	
Utilization of undesignated fund balance	\$ 104,695	-	\$ 104,695
Utilization of designated fund balance	255,120	-	255,120
	\$ 255,120	\$ -	\$ 255,120

Penobscot County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes				
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal		
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	
Penobscot																
Argyle	202	253	277	13	21	43	27	10	10	187	219	110	120	14	19	
East Central**	279	324	343	18	23	53	49	21	12	232	259	142	140	149	164	
Kingman	246	213	174	7	7	17	10	12	8	177	149	99	82	15	22	
North	403	443	463	11	6	43	25	14	14	375	418	219	226	818	844	
Prentiss*	245	214	214	16	10	28	20	11	7	159	177	91	95	22	83	
Pukaton	0	0	5	0	0	0	3	0	0	0	2	0	1	28	37	
Twombly	N/A	2	0	0	0	0	0	0	0	2	0	2	0	9	10	
	1,375	1,449	1,471	65	67	184	134	68	51	1,132	1,224	663	664	1,055	1,179	

*Prentiss deorganized June, 1990
 **Greenfield deorganized July, 1993 and population added to East Central (2000 census)
 ***Pukaton (FKA Whitney Twp., T5 R1 NBPP renamed in 1996)

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area; 850,198.75 Acres
2010 Unorganized Territory Population: 1,471
Number of Unorganized Territory Townships: 39

County Office

97 Hammond Street
Bangor 04401-4998
Email: bcollins@penobscot-county.net

Phone: 942-8535 Fax: 945-6027

Commissioners-

Peter K. Baldacci
(District contains no Unorganized Territory)
23 Hempstead Avenue
Bangor 04401

Phone: 942-0076 Fax: 945-6027

Thomas J. Davis, Jr.
(District contains no Unorganized Territory)
PO Box 112
Kenduskeag 04450

Phone: 884-8383 Fax: 884-7086

Stephen S. Stanley
(District includes all of the Unorganized Territory)
614 Pattagumpus Road
Medway 04460

Phone: 746-5371 Fax: 945-6027

County Administrator: Bill Collins	Phone: 942-8535	Fax: 945-6027
Sheriff: Glenn C. Ross	947-4585	945-4761
Treasurer: Daniel J. Tremble	942-8535	945-6027
Registrar of Deeds: Susan F. Bulay	942-8797	945-4920
Judge of Probate: Allan Woodcock, Jr., Esq.	942-8769	941-8499
Registrar of Probate: Susan M. Almy	942-8769	941-8499
EMA Director: Michelle Tanguay	945-4750	942-8941
Director, Unorganized Territory		
Administration: Barbara Veilleux	942-8566	945-4933
Road Agent: George Buswell	942-8566	945-4933
District Attorney: R. Christopher Almy, Esq.	942-8552	945-4748
Animal Control Contacts:		
Barbara Veilleux, Director UT Administration	942-8566	
Penobscot County Regional Dispatch		
• After business hours	945-4636	

Unorganized Territory Penobscot County

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Governmental Funds For The Year Ended June 30, 2011

	Original Budget	Balances forward and Reserves	Receipts/ Applied Revenue	Final Adjusted Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ 904,838	\$ 0	0	904,838	\$ 904,838	\$ 0
Excise taxes	180,000	0	0	180,000	207,547	27,547
Intergovernmental revenue:						
Local road assistance	90,000	0	20,270	110,270	110,270	20,270
Solid waste/snowplowing	15,000	0	0	15,000	28,394	13,394
Fire/rescue reimbursements	1,000	0	0	1,000	1,539	539
Snow removal performance bonds	5,000	0	1,202	6,202	6,202	1,202
Road salt/sand reimbursement	43,412	0	0	43,412	23,746	(19,666)
PERC reimbursement	14,000	0	0	14,000	18,335	4,335
FEMA	0	0	8,662	8,662	8,662	8,662
Investment income	8,000	0	1,191	9,191	1,191	(6,809)
Other revenue	0	0	1,382	1,382	2,045	2,045
TOTAL REVENUE	\$ 1,261,250	\$ 0	\$ 32,707	\$ 1,293,957	\$ 1,312,769	\$ 51,519
EXPENDITURES						
Current						
Administration	\$ 65,482	\$ 0	\$ 0	65,482	\$ 65,482	\$ 0
Audit/bank charges/fees	3,000	0	0	3,000	2,700	300
Polling places	3,000	0	0	3,000	1,004	1,996
Ambulance services	21,000	0	0	21,000	19,531	1,469
Animal control	4,900	0	0	4,900	3,386	1,514
E-911 addressing	0	53,000	177	53,177	3,679	49,498
Fire protection	65,550	0	0	65,550	65,012	538
Solid waste	227,275	0	0	227,275	203,504	23,771
Snow removal	698,406	0	0	698,406	658,176	40,230
Snow removal bond	0	28,514	1,202	29,716	0	29,716
Roads and bridges	51,170	152,914	0	204,084	204,084	0
Snowmobile trails	1,500	0	0	1,500	1,500	0
Cemeteries	20,835	0	0	20,835	20,535	300
Contingency	0	25,000	0	25,000	0	25,000
FEMA	0	0	8,662	8,662	0	8,662
Capital outlay						
Sand/salt capital	135,000	140,000	706	275,706	138,785	136,921
Sand/salt maintenance	6,500	0	499	6,500	1,305	5,195
Road overlay	30,000	110,347	263	140,846	62,364	78,482
Bridge maintenance	0	93,697	928	93,960	0	93,960
Road projects	37,500	336,342	0	374,770	130,707	244,063
Vehicle replacement escrow	4,000	4,000	20,270	8,000	0	8,000
URIP escrow	0	3,887	0	24,157	24,157	0
TOTAL EXPENDITURES	\$ 1,375,118	\$ 947,701	\$ 32,707	2,355,526	\$ 1,605,911	\$ 749,615
Excess of revenues over (under) expenditures	(113,456)	(947,701)	0	(1,061,569)	(293,142)	768,427
FUND BALANCES - JULY 1						\$ 1,257,629
FUND BALANCES - JUNE 30						\$ 964,487

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 2,153,138.50 Acres
2010 Unorganized Territory Population: 771
Number of Unorganized Territory Townships: 92
Inland islands: 68

County Office

163 East Main Street
Dover-Foxcroft 04426
Email: countymanager@piscataquis.us

Phone: 564-2161 Fax: 564-3022

Commissioners

Thomas Lizotte
(District includes part of Elliottsville Twp)
1062 South Street
Dover-Foxcroft 04426

Phone: 564-3186
(W) 564-4342

Frederick Y. Trask
(District includes Barnard, Northeast Piscataquis excluding Elliottsville, Southeast Piscataquis, and Orneville)
PO Box 37
Milo 04463

(W): 943-7746 Fax: 943-5626

Eric P. Ward
(District includes Blanchard, part of Elliottsville and NW Piscataquis)
PO Box 194
Greenville Junction 04442

Cell: 280-0291 Fax: 564-3022

County Manager: Marilyn Tourtelotte
Sheriff: John J. Goggin
Treasurer: Gail E. Lynch
Registrar of Deeds: Linda M. Smith
Judge of Probate: James R. Austin, Esq.
Registrar of Probate: Donna Peterson
EMA Director: Thomas Capraro
Road Coordinator: Tracy Lord
District Attorney: R. Christopher Almy, Esq.
Animal Control Contacts:

Phone: 564-2161 Fax: 564-3022
564-3304 564-2315
564-2161 564-3022
564-2411 564-7708
564-2431 564-2431
564-2431 564-2431
564-8660 564-3022
564-2161 564-3022
564-2181 564-6503

Sheriff's Department
• Non-emergency number
Joseph Guyott, Animal Control Officer

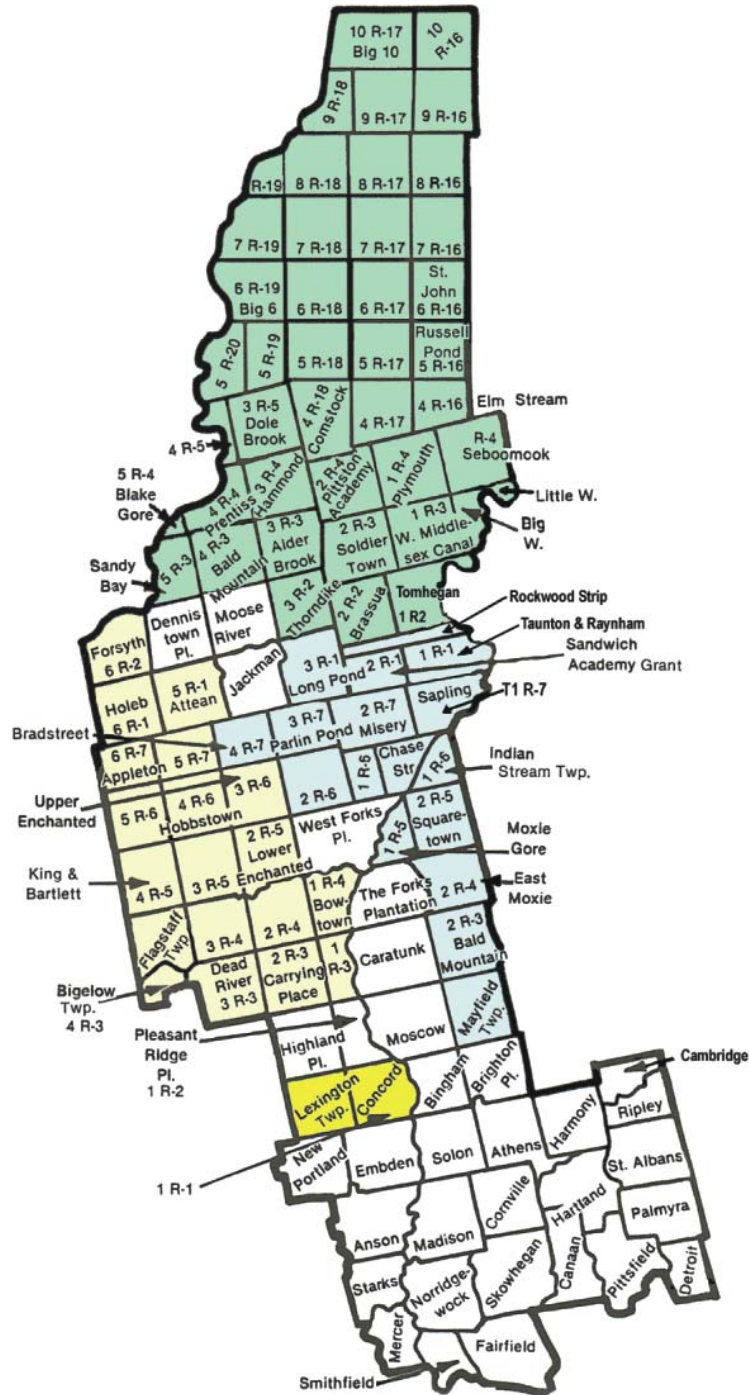
564-3304
564-2187
Cell: 343-2267

Unorganized Territory
Piscataquis County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes assessed	1,033,573	1,033,573	\$ 0
Excise taxes	155,000	138,530	(16,470)
Intergovernmental revenues:			
Local road assistance	81,000	81,792	792
Federal and state grants	12,000	24,717	12,717
Interest income	11,000	7,356	(3,644)
Dump recycling	12,000	11,706	(294)
Miscellaneous revenues	4,130	6,931	2,801
TOTAL REVENUES	\$ 1,308,703	\$ 1,304,605	\$ (4,098)
EXPENDITURES:			
Current:			
Administration	\$ 70,000	\$ 70,371	\$ (371)
Advertising	1,500	856	644
Ambulance	12,500	5,000	7,500
Animal control	5,500	3,794	1,706
Attorney fees	10,000	2,904	7,096
Auditing	3,000	2,440	560
Cemeteries	6,600	7,213	(613)
Dumps	317,500	251,395	66,105
Elections	1,500	743	757
Fire protection	106,100	76,661	29,439
Road maintenance	19,600	19,333	267
Snowmobile trails	5,000	5,650	(650)
Street lights	1,800	844	956
Summer maintenance	219,500	208,668	10,832
Winter maintenance	538,000	522,627	15,373
Capital outlay	159,863	155,095	4,768
TOTAL EXPENDITURES	\$ 1,477,963	\$ 1,333,594	\$ 144,369
Net change in fund balance before unbudgeted items	\$ (169,260)	\$ (28,989)	\$ 140,271
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		\$ 25,478	
Net change in fund balance		\$ (3,511)	
FUND BALANCE - BEGINNING		\$ 1,294,498	
FUND BALANCE, ENDING		\$ 1,290,987	

Somerset County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010		
Somerset:															
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169
Northeast	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029
Northwest	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563
Seboomook	19	45	48	0	3	6	4	1	3	38	38	53	21	315	320
	693	781	838	29	26	87	76	43	21	622	715	440	401	1,785	2,081

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 1,734,013.66 Acres
2010 Unorganized Territory Population: 838
Number of Unorganized Territory Townships: 83

County Office

41 Court Street
Skowhegan 04976
Website: www.somersetcounty-me.org
Email: somerset@somersetcounty-me.org

Phone: 474-9861 Fax: 474-7405

Commissioners

Robert Dunphy
(District includes Lexington Twp)
PO Box 70
North Anson 04958

Phone: 635-2593 Fax: 474-7405
Email: radunphy@roadrunner.com

Robin Frost
(District contains no Unorganized Territory)
PO Box 105
Palmyra 04965

Email: dragonentp@gmail.com

Lynda N. Quinn
(District contains no Unorganized Territory)
PO Box 36
Skowhegan 04976

Phone: 474-3039 Fax: 474-7405
Email: lnquinn@hotmail.com

Lloyd Trafton
*(District includes all Unorganized Territory
except Lexington Twp)*
3918 US Route 201
West Forks Plt. 04985

Email: lloydktrafton@yahoo.com

Gerald York
(District contains no Unorganized Territory)
5 Silver Street
Fairfield 04937

Phone: 649-7258 Fax: 474-7405

County Administrator: Larry Post
Deputy County Administrator: Lori Costa
Sheriff: Barry A. DeLong
Treasurer: Tracey H. Rotondi
Registrar of Deeds: Diane M. Godin
Judge of Probate: John Alsop, Esq.
Registrar of Probate: Victoria Hatch
EMA Director: Michael Smith
Acting District Attorney: Alan Kelley, Esq.
Unorganized Territory: Dave Spencer
Animal Control Contacts:

Phone: 474-9861 Fax: 474-7405
Phone: 474-9861 Fax: 474-7405
474-9591 858-4705
474-5776 858-4707
474-3421 474-2793
474-3322
474-3322
474-6788 474-0879
474-2423 474-7407
858-9589 858-4707

Sheriff's Dept (800)452-1933
• Non-emergency number 474-9591
Larry Post, County Administrator 474-9861
Jason Gayne, Animal Control Officer 399-9106

Unorganized Territory
Somerset County

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2011 Unorganized Territory

	Original Budget	Adjusted Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Taxes	\$ 911,530	\$ 911,530	\$ 911,530	\$ 0
Excise Taxes	146,862	146,862	144,548	(2,314)
Intergovernmental revenue:				
Roads	74,288	74,288	67,308	(6,980)
Carrabassett Valley	9,111	9,111	0	(9,111)
Snowmobiles - townships	2,908	2,908	1,344	(1,564)
Charges for services	4,694	4,694	1,432	(3,262)
Investment income	15,240	15,240	752	(14,488)
Other revenue	21,726	21,726	21,447	(279)
TOTAL REVENUES	<u>1,186,359</u>	<u>1,186,359</u>	<u>1,148,361</u>	<u>(37,998)</u>
EXPENDITURES				
Current				
Roads and bridges	223,925	223,925	174,956	48,969
Snow removal	351,583	351,583	354,242	(2,659)
Dumps	195,220	195,220	182,560	12,660
Fire protection	121,602	121,602	136,332	(14,730)
Cemeteries	7,000	7,000	7,000	0
Ambulance services	28,199	28,199	34,202	(6,003)
Street lights	5,300	5,300	3,768	1,532
Snowmobile trails	13,857	13,857	13,857	0
Polling places	1,900	1,900	2,044	(144)
Community building - Rockwood	9,100	9,100	7,612	1,488
Program services/donations	7,800	7,800	7,500	300
Animal control	4,000	4,000	2,210	1,790
E911	40,523	40,523	36,114	4,409
Administration	61,790	61,790	43,037	18,753
Operating transfers				
Roads	218,800	218,800	218,800	0
Fire stations/community building	7,000	7,000	7,000	0
Total expenditures	<u>1,297,599</u>	<u>1,297,599</u>	<u>1,231,234</u>	<u>66,365</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (111,240)</u>	<u>\$ (111,240)</u>	(82,873)	<u>\$ 28,367</u>
FUND BALANCE-BEGINNING			<u>299,915</u>	
FUND BALANCE-ENDING			<u>\$ 217,042</u>	

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 746,520.10Acres
2010 Unorganized Territory Population: 1,227
Number of Unorganized Territory Townships: 35

County Office

85 Court Street, PO Box 297
Machias 04654
Phone: 255-3127 Fax: 255-3313
Website: www.washingtoncountymaine.com
Email: manager@washingt oncountymaine.com

Commissioners

John B. Crowley, Sr.
(District includes Centerville Township)
491 Basin Road
Addison 04606
Phone: 497-2178 Fax: 255-3313

Christopher M. Gardner
*(District includes East Central
Washington County)*
220 King Street
Edmunds Township 04628
Phone: 853-0944 Fax: 853-9584

Kevin L. Shorey
*(District includes North
Washington County)*
1384 River Road
Calais 04619
Phone: 853-2488 Fax: 853-4406

County Manager: Betsy Fitzgerald Phone: 255-3127 Fax: 255-3313
Sheriff: Donald G. Smith 255-4422 255-3641
Treasurer: Jill C. Holmes 255-8354 255-6427
Registrar of Deeds: Sharon D. Strout 255-6512 255-3838
Judge of Probate: Lyman L. Holmes, Esq. 255-3800 255-3999
Registrar of Probate: Carlene M. Holmes 255-6591 255-3999
EMA Director: Michael Hinerman 255-3931 255-8636
District Attorney: Carletta M. Bassano, Esq. 255-4425 255-6423
Unorganized Territory Supervisor: Dean Preston 255-8919 255-3572
Email: ut@washingt oncountymaine.com

Shellfish Warden: Brian Smith 557-6508 255-3572
Sunrise Economic Council,
TIF Administrator: Ken Daye 255-0983 x 11 255-4987
Email: tifadmin@sunrisecounty.org

Animal Control Contacts:
Sheriff's Department 255-4422
Brian Smith, Animal Control Officer 557-6508 255-3572

Unorganized Territory
Washington County

General Fund
Budgetary Comparison Schedule
For The Year Ended June 30, 2011

	<u>Budgeted Amounts</u>			Variance with
	Original	Final	Actual Amounts	Final Budget- Positive (negative)
REVENUES				
Property taxes	\$ 782,969.00	\$ 782,969.00	\$ 587,227.50	\$ (195,741.50)
Excise taxes	184,495.00	184,495.00	213,802.77	29,307.77
Intergovernmental revenue	100,211.00	100,211.00	297,351.28	197,140.28
TIF - Stetson Mountain	0.00	1,377,085.40	1,377,085.40	
Investment income	0.00	0.00	12,884.79	12,884.79
Other revenues	12,300.00	12,300.00	34,237.57	21,937.57
Total Revenues	\$ 1,079,975.00	\$ 2,457,060.40	\$ 2,522,589.31	\$ 65,528.91
EXPENDITURES				
Roads and bridges	\$ 304,105.00	\$ 304,105.00	\$ 304,701.50	\$ (596.50)
Snow removal	429,039.00	429,039.00	413,580.37	15,458.63
Rubbish removal	105,259.00	105,259.00	105,575.28	(316.28)
Fire and ambulance	57,359.00	57,359.00	62,704.03	(5,345.03)
Animal control officer	19,573.00	19,573.00	17,702.99	1,870.01
Cemeteries	5,700.00	5,700.00	5,594.81	105.19
Street lights	965.00	965.00	677.88	287.12
Third party requests	0.00	0.00	12,500.00	(12,500.00)
Community projects	15,900.00	15,900.00	3,400.00	12,500.00
Shellfish conservations	28,402.00	28,402.00	30,462.80	(2,060.80)
Administration	38,721.00	38,721.00	24,010.07	14,710.93
Election services	3,200.00	3,200.00	3,768.45	(568.45)
Equipment operation	12,300.00	12,300.00	22,821.94	(10,521.94)
E-911	5,000.00	5,000.00	5,802.60	(802.60)
TIF Funds management expense	0.00	0.00	82,500.00	(82,500.00)
TIF Grant Nature Based	0.00	0.00	15,000.00	(15,000.00)
TIF Grant Economic Dev. Plan	0.00	0.00	57,150.00	(57,150.00)
LURC project	0.00	0.00	1,166.00	(1,166.00)
TIF - Stetson Mountain	0.00	1,377,085.40	826,251.24	550,834.16
Total Expenditures	\$ 1,025,523.00	\$ 2,402,608.40	\$ 1,995,369.96	\$ 407,238.44
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	54,452.00	54,452.00	527,219.35	472,767.35
OTHER FINANCING SOURCES (USES)				
Operating transfers in	15,048.00	15,048.00	135,380.15	120,332.15
Operating transfers out	(119,500.00)	(119,500.00)	(311,147.50)	(191,647.50)
Total other financing sources	(104,452.00)	(104,452.00)	(175,767.35)	(71,315.35)
NET CHANGES IN FUND BALANCES	\$ (50,000.00)	\$ (109,475.00)	\$ 351,452.00	\$ 401,452.00
<u>Fund balances - beginning</u>			<u>\$ 690,398.62</u>	
<u>Fund balances - ending</u>			<u>\$ 1,041,850.62</u>	

UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND AUDIT REPORT*

**For a Complete Copy of the Unorganized Territory Education and Services Fund
Audit Report, please go to maine.gov/audit/reports*

**State of Maine Unorganized Territory
Education and Services Fund**

Annual Financial Report for the Year Ended June 30, 2011



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

December 12, 2011

State Auditor
State of Maine Department of Audit
Unorganized Territory Education and Services Fund
Augusta, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Maine Unorganized Territory Education and Services Fund's, as of and for the year ended June 30, 2011, which collectively comprise the State of Maine Unorganized territory Education and Services Fund's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in the notes to the financial statements, the financial statements present only the accounts of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, and do not purport to, and do not present fairly, the financial position of the State of Maine, and the changes in financial position in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Service Fund is a fund of the State of Maine. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State of Maine's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Maine Unorganized Territory Education and Services Fund's as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2011 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Maine Unorganized Territory Education and Services Fund's financial statements as a whole. The combining schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2011

		Governmental Activities
		<u>General Fund</u>
ASSETS		
Receivables (net of allowance for uncollectibles):		
Taxes receivable - current year		413,716
Taxes receivable - prior years		126,064
Tax liens		11,618
Due from other governments		88,699
Other		60,160
Due from Maine State Treasury		<u>5,774,300</u>
TOTAL ASSETS	\$	<u><u>6,474,557</u></u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$	387,661
Accrued wages		168,300
Taxes paid in advance/overpaid taxes		38,297
Deferred tax revenue		<u>497,124</u>
TOTAL LIABILITIES		<u><u>1,091,382</u></u>
FUND EQUITY		
Nonspendable		218,466
Restricted		-
Committed		2,000,000
Assigned		-
Unassigned		<u>3,164,709</u>
TOTAL FUND EQUITY		<u><u>5,383,175</u></u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u><u>6,474,557</u></u>

SCHEDULE 1

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
BUDGETARY COMPARISON SCHEDULE - BUDGETARY (GAAP) BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	26,370,353	26,370,353	26,097,259	(273,094)
Intergovernmental revenues	518,640	518,640	481,893	(36,747)
Charges for services	250,000	250,000	101,622	(148,378)
Miscellaneous revenue	116,000	116,000	216,256	100,256
TOTAL REVENUES	27,254,993	27,254,993	26,897,030	(357,963)
EXPENDITURES				
Current:				
Education	12,529,594	12,529,594	11,619,568	910,026
County reimbursements for services	5,820,971	5,820,971	5,821,024	(53)
Departmental	1,664,756	1,664,756	1,660,804	3,952
County tax	4,587,791	4,587,791	4,587,791	0
Tax increment financing	2,334,253	2,334,253	2,334,253	0
Overlay	317,628	317,628		317,628
TOTAL EXPENDITURES	27,254,993	27,254,993	26,023,440	1,231,553
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	873,590	873,590
FUND BALANCE - JULY 1			4,509,585	
FUND BALANCE - JUNE 30			\$ 5,383,175	

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>2011</u>			Variance Positive (Negative)	<u>2010</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property taxes	\$ 26,370,353	26,370,353	26,193,593	(176,760)	27,136,899
Change in deferred property taxes	-	-	(96,334)	(96,334)	217,210
Total taxes	<u>26,370,353</u>	<u>26,370,353</u>	<u>26,097,259</u>	<u>(273,094)</u>	<u>27,354,109</u>
Intergovernmental:					
On-behalf payments - teachers retirement	250,000	250,000	197,575	(52,425)	218,507
Homestead reimbursement	70,000	70,000	96,318	26,318	138,785
State Revenue Sharing	198,640	198,640	188,000	(10,640)	206,967
Total intergovernmental	<u>518,640</u>	<u>518,640</u>	<u>481,893</u>	<u>(36,747)</u>	<u>564,259</u>
Charges for services:					
Educational tuition/ transportation	250,000	250,000	101,622	(148,378)	185,394
Total charges for services	<u>250,000</u>	<u>250,000</u>	<u>101,622</u>	<u>(148,378)</u>	<u>185,394</u>
Other:					
Miscellaneous	55,000	55,000	55,047	47	321,826
Sale of assets	-	-	101,427	101,427	-
Interest on taxes	-	-	1,928	1,928	-
Education-trust	61,000	61,000	57,854	(3,146)	61,803
Total Other	<u>116,000</u>	<u>116,000</u>	<u>216,256</u>	<u>100,256</u>	<u>383,629</u>
Total revenues	<u>\$ 27,254,993</u>	<u>27,254,993</u>	<u>26,897,030</u>	<u>(357,963)</u>	<u>28,487,391</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>2011</u>			Variance Positive (Negative)	<u>2010</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Expenditures:					
Education:					
General operations	7,177,026	7,177,026	7,456,110	(279,084)	7,617,530
Salaries and benefits	2,850,988	2,850,988	2,053,234	797,754	2,017,498
Professional services	1,307,882	1,307,882	1,342,453	(34,571)	997,130
Travel expenses	49,071	49,071	42,161	6,910	38,735
Vehicle operation	178,231	178,231	157,556	20,675	129,422
Utility services	56,134	56,134	54,738	1,396	54,922
Rents	2,741	2,741	3,294	(553)	2,711
Repairs	63,333	63,333	18,463	44,870	19,377
Insurance	21,689	21,689	21,521	168	20,495
Fuel	82,477	82,477	55,638	26,839	37,073
Supplies	88,814	88,814	38,274	50,540	40,418
Transportation	200,317	200,317	150,755	49,562	143,238
Capital improvements-					
general	149,000	149,000	7,345	141,655	107,810
Teacher retirement	250,000	250,000	197,575	52,425	218,507
Other	51,891	51,891	20,451	31,440	19,186
Total Education	<u>12,529,594</u>	<u>12,529,594</u>	<u>11,619,568</u>	<u>910,026</u>	<u>11,464,052</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>2011</u>			<u>Variance Positive (Negative)</u>	<u>2010</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Expenditures continued:					
County reimbursements for services:					
Aroostook	933,290	933,290	933,290	-	885,417
Franklin	600,521	600,521	600,521	-	564,825
Hancock	158,542	158,542	158,542	-	154,505
Kennebec	880	880	933	(53)	872
Oxford	494,827	494,827	494,827	-	480,525
Penobscot	904,838	904,838	904,838	-	885,380
Piscataquis	1,033,573	1,033,573	1,033,573	-	1,389,350
Somerset	911,530	911,530	911,530	-	888,306
Washington	<u>782,970</u>	<u>782,970</u>	<u>782,970</u>	<u>-</u>	<u>762,597</u>
Total County reimbursements for services	<u>5,820,971</u>	<u>5,820,971</u>	<u>5,821,024</u>	<u>(53)</u>	<u>6,011,777</u>
Departmental:					
Fiscal Administrator	198,691	198,691	163,960	34,731	160,598
Assessments	788,218	788,218	853,754	(65,536)	820,623
Forest fire service	93,916	93,916	53,793	40,123	87,160
General assistance	58,000	58,000	52,339	5,661	46417
Passamaquoddy	--	--	11,027	(11,027)	12038
Land Use Regulation Commission	<u>525,931</u>	<u>525,931</u>	<u>525,931</u>	<u>-</u>	<u>487977</u>
Total Departmental	<u>1,664,756</u>	<u>1,664,756</u>	<u>1,660,804</u>	<u>3,952</u>	<u>1,614,813</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	2011			2010	
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditures, continued:					
Unclassified:					
County tax	4,587,791	4,587,791	4,587,791	-	4,578,981
Tax Incremental Financing	2,334,253	2,334,253	2,334,253	-	1,204,744
Overlay	317,628	317,628	-	317,628	
Total unclassified	<u>7,239,672</u>	<u>7,239,672</u>	<u>6,922,044</u>	<u>317,628</u>	<u>5,783,725</u>
 Total expenditures	<u>27,254,993</u>	<u>27,254,993</u>	<u>26,023,440</u>	<u>1,231,553</u>	<u>24,874,367</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>873,590</u>	<u>873,590</u>	<u>3,613,024</u>
 Other financing sources (uses):					
Budgeted use of surplus- cost component	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	-	-	873,590	873,590	3,613,024
 Fund balance, July 1			<u>4,509,585</u>		<u>896,561</u>
 Fund balance, June 30			<u><u>\$5,383,175</u></u>		<u><u>\$4,509,585</u></u>

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS - GENERAL FUND

June 30, 2011

	2011	2010
ASSETS		
Receivables (net of allowance for uncollectibles):		
Taxes receivable - current year	\$ 413,716	\$ 437,414
Taxes receivable - prior years	126,064	115,652
Tax liens	11,618	8,321
Due from other governments	88,699	-
Other	60,160	-
Due from Maine State Treasury	<u>5,774,300</u>	<u>5,407,421</u>
TOTAL ASSETS	\$ <u>6,474,557</u>	\$ <u>5,968,808</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 387,661	\$ 899,981
Accrued wages	168,300	128,322
Taxes paid in advance/overpaid taxes	38,297	30,130
Deferred tax revenue	<u>497,124</u>	<u>400,790</u>
TOTAL LIABILITIES	<u>1,091,382</u>	<u>1,459,223</u>
Fund Equity		
Nonspendable	218,466	159,521
Restricted	-	-
Committed	2,000,000	-
Assigned	-	-
Unassigned	<u>3,164,709</u>	<u>4,350,064</u>
TOTAL FUND EQUITY	<u>5,383,175</u>	<u>4,509,585</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>6,474,557</u>	\$ <u>5,968,808</u>

STATEMENT B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
Current:					
Education	\$ 11,122,444	\$ 101,622	\$ -	\$ -	(11,020,822)
County reimbursements for services	5,821,024	-	-	-	(5,821,024)
Departmental	1,899,487	-	-	-	(1,899,487)
County tax	4,587,791	-	-	-	(4,587,791)
Tax increment financing Overlay	2,334,253	-	-	-	(2,334,253)
	-	-	-	-	-
Unallocated depreciation	165,731	-	-	-	(165,731)
Total governmental activities	25,930,730	101,622	-	-	(25,829,108)
General revenue:					
Taxes:					
Property & Excise taxes, levied for general purposes					26,097,259
Intergovernmental revenues					481,893
Miscellaneous					216,256
Total general revenue					26,795,408
Change in net assets					966,300
NET ASSETS - JULY 1, 2010					6,710,324
NET ASSETS - June 30, 2011					7,676,624

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

JUNE 30. 2011

	<u>Total Governmental Funds</u>
Total Fund Equity	\$ 5,383,175
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	497,124
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	<u>1,796,325</u>
Net assets of governmental activities	\$ <u><u>7,676,624</u></u>

STATEMENT E

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2011

	Governmental Fund Type
	<u>General</u>
REVENUES	\$ 26,097,259
Property taxes	481,893
Intergovernmental revenues	101,622
Charges for services	216,256
Miscellaneous revenue	<u>26,897,030</u>
TOTAL REVENUES	
EXPENDITURES	
Current:	
Education	11,619,568
County reimbursements for services	5,821,024
Departmental	1,660,804
County tax	4,587,791
Tax increment financing	2,334,253
Overlay	-
TOTAL EXPENDITURES	<u>26,023,440</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	873,590
FUND BALANCES - JULY 1	<u>4,509,585</u>
FUND BALANCES - JUNE 30	<u>\$ 5,383,175</u>

STATEMENT F

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

Net change in fund balances - total governmental funds (Statement E)	\$	<u>873,590</u>
<p>Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:</p>		
<p>Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:</p>		
Taxes and liens receivable		<u>497,124</u>
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:</p>		
Capital asset purchases capitalized		192,784
Capital asset deletions		(431,467)
Depreciation expense		<u>(165,731)</u>
		<u>(404,414)</u>
Change in net assets of governmental activities (Statement B)	\$	<u><u>966,300</u></u>

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2011

FINDINGS - FINANCIAL STATEMENT AUDIT – CURRENT

CONTROL DEFICIENCIES

2011-1

Title: The Fund does not maintain an adequate financial reporting system.

Condition: The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.

Context: The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.

Effect: That errors within the State of Maine's accounting system may occur in processing Fund financial information and not be detected in a relatively reasonable period of time by the Fund.

Recommendation: The Fund needs to establish a separate accounting of its activity so that accurate financial information can be ascertained easily and in a timely manner. This will allow financial and budgetary reports to be periodically generated and reviewed to detect errors or mispostings.

Management Response: Management agrees with this finding. The fund structure that is being utilized is dictated by the legislative process. It is the goal of management to produce quarterly reports monitoring expenses and revenues, to review the reports with the appropriate state agencies, and to compare the reports to appropriated amounts.

APPENDICES

APPENDIX

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SECOND REGULAR SESSION OF THE 125th LEGISLATURE
Legislation that passed with an impact on the unorganized territory

Public Law 2011, Chapter 488

An Act to Remove the Repeal Date for Outcome-based Forestry

Public Law 2011, Chapter 488 removes the repeal for laws governing outcome-based forestry. As defined in statute, "outcome-based forest policy" means a science-based, voluntary process to achieve agreed-upon economic, environmental and social outcomes in the State's forests, as an alternative to prescriptive regulation, demonstrating measurable progress towards achieving statewide sustainability goals and allowing landowners to use creativity and flexibility to achieve objectives, while providing for the conservation of public trust resources and the public values of forests. The provisions were scheduled to be repealed July 1, 2012. This law eliminates that date.

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Public Law 2012, Chapter 591

An Act to Establish Municipal Cost Components for Unorganized Territory Services to be Rendered in Fiscal Year 2012-13

Public Law 2012, Chapter 591 establishes municipal cost components for State and county services provided to the unorganized territory that would be paid for by a municipality. The determination of the municipal cost components is necessary for the establishment of a mill rate and the levy of the Unorganized Territory Educational and Service Tax.

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Public Law 2011, Chapter 599

An Act to Change Regulation of Forestry Activities

- Public Law 2011, Chapter 599 directs the Commissioner of Conservation to adopt rules to allow wood to be placed in stream channels for the purpose of enhancing cold water fisheries habitat. The Commissioner is required to consult with the Commissioner of Inland Fisheries and Wildlife and the Commissioner of Marine Resources in developing techniques to be used by licensed foresters to implement habitat enhancement. Only licensed foresters trained in these techniques are allowed to implement the habitat enhancement known as "chop and drop." It provides an exemption from permit requirements under the Natural Resources Protection Act for the placement of wood in stream channels when the placement is in compliance with rules adopted by the Department of Conservation for this activity.
- Chapter 599 transfers responsibility for the regulation of timber harvesting and timber harvesting activities in protection and management districts within the jurisdiction of the Maine Land Use Regulation Commission to the Maine Forest Service beginning November 1, 2012. It provides for the Maine Forest Service to also administer and enforce the construction and maintenance of land management roads, water crossings and gravel pits of less than 5 acres in these areas. It allows the Maine Forest Service to establish a fee schedule for activities relating to timber harvesting, land management roads, water crossings and gravel pits in protection and management districts.
- Chapter 599 provides for the Bureau of Forestry to administer and enforce timber harvesting and timber harvesting activities in shoreland areas for certain municipalities before the 252 - municipality threshold for adoption of statewide standards is reached.

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Public Law 2011, Chapter 608

An Act to Authorize the Registration of Farmland

- Public Law 2011, Chapter 608 allows a landowner to register farmland on an ongoing basis beginning on July 1, 2012. The purpose of farmland registration is to ensure a farmer's ability to engage in agricultural practices without adversely affecting neighboring landowners. An owner of abutting land may not develop or use land within 50 feet of farmland registered on or after July 1, 2012 for a well, drinking water spring or water supply intake. To retain the registration of farmland registered in 1990 or 1991, a landowner must submit documentation of the original registration. When such documentation is provided, the registration is renewed with the protections provided under the original registration. An owner of land abutting farmland registered in 1990 or 1991 is restricted in the use of land within 100 feet of the registered farmland.
- All landowners with registered farmland must renew registration every 5 years. Farmland registered on or after July 1, 2012 is not required to be enrolled under the Farm and Open Space Tax law.

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Public Law 2012, Chapter 618

***An Act to Amend the Maine Tree Growth Tax Law and the Open Space Tax Law***

Public Law 2012, Chapter 618 does the following.

- It provides that, on or after August 1, 2012, an owner seeking classification under the Maine Tree Growth Tax Law program for a parcel of land that contains a structure for which a minimum lot size is required under State law or by municipal ordinance, the owner must exclude from the owner's schedule the area of land containing the structure, which may be no less than 1/2 acre. For a parcel of land that contains a residential structure in a shoreland area, the owner must exclude the area of land containing the structure, which may be no less than 1/2 acre, and the excluded parcel must include 100 feet of shoreland frontage or the minimum shoreland frontage required by the applicable minimum requirements of the zoning ordinance for the area in which the land is located, whichever is larger.
- It requires, beginning August 1, 2012, that landowners in the Maine Tree Growth Tax Law program attest at the time of enrollment and at each update of the forest management and harvest plan that the primary use of the enrolled property is commercial timber harvesting or forest land that cannot be excluded from tree growth classification by statute.
- It creates a multiple-step process for notification and imposing penalties when a landowner fails to comply with the requirement to update the forest management and harvest plan every 10 years. The process requires up to 3 notifications sent by certified mail. It allows the assessor to impose a \$500 fine if the landowner misses the initial deadline and a subsequent \$500 penalty if the landowner has not met the requirement within 6 months. If the landowner has not complied with the requirement to update the plan or transferred the land to open space classification within an additional 6 months, the land will be withdrawn from the Maine Tree Growth Tax Law program and a penalty assessed pursuant to the Maine Revised Statutes, Title 36, §581.
- It creates an additional category under the alternative valuation method of open space land assessment providing for an additional reduction of 10% for a landowner who provides and complies with a forest management and harvest plan. It provides that a landowner who fails to comply with the plan as required under the open space tax program loses the additional percentage for 10 years.
- It requires that, for property transferred from the Maine Tree Growth Tax Law program to the open space tax program and subsequently withdrawn from all current use tax programs entirely,

the tree growth withdrawal penalty rather than the open space withdrawal penalty applies for the first 10 years after transfer.

- It clarifies that any property within the Unorganized Territory that was withdrawn from classification under the Maine Tree Growth Tax Law between September 20, 2007 and July 1, 2010 and returned to tree growth classification pursuant to Public Law 2009, Chapter 577, §3 is for all purposes deemed not to have been withdrawn from tree growth classification during that period of time.

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Public Law 2011, Chapter 619

An Act to Evaluate the Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law

Public Law 2011, Chapter 619 authorizes the Director of the Bureau of Forestry within the Department of Conservation to conduct periodic random sampling of land enrolled under the Maine Tree Growth Tax Law and assess overall compliance with the law as well as differences in compliance based on property location. It allows the director or the director's designee to examine forest land and review the forest management and harvest plan, or an expired plan, upon request when the director is conducting random sampling. It provides that the information collected is confidential, except that the director is required to publish at least one summary report that does not reveal the activities of any person or business entity and that must be available as a public record. It also requires the director to provide the summary report, including findings and recommendations, to the joint standing committee of the Legislature having jurisdiction over taxation matters no later than March 1, 2014. The law provides that the provision authorizing the random sampling and report is repealed on December 31, 2014.

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Public Law 2012, Chapter 624

***An Act to Allow Abatement of Property Taxes Due to Hardship***

This law provides for property tax abatement for a person who, due to hardship, is unable to contribute to the public charges.

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Public Law 2011, Chapter 653

An Act to Improve Environmental Oversight and Streamline Permitting for Metallic Mineral Mining in Maine

Public Law 2011, Chapter 653 creates a statutory framework for the regulation of metallic mineral mining in the State by the Department of Environmental Protection. Under current law, metallic mineral mining in the Unorganized Territories is regulated by the Maine Land Use Regulation Commission. Beginning in January 2014, regulation of metallic mineral mining is no longer regulated under the site location of development laws but is regulated under the Maine Metallic Mineral Mining Act. Existing Maine Land Use Regulation Commission and Department of Environmental Protection rules relating to metallic mineral mining remain in effect until the Legislature approves major substantive rules provisionally adopted by the Department of Environmental Protection, except that the Department of Environmental Protection and the Maine Land Use Regulation Commission are directed to amend their rules regarding exploration and advanced exploration through routine technical rulemaking. The amendment transfers \$250,000 from the Uncontrolled Sites Fund and \$250,000 from the Ground Water Oil Clean-up Fund to the Metallic Mining Fund, Other Special Revenue Funds account.

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Public Law 2011, Chapter 657

***An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Property Operations of State Government for the Fiscal Years Ending June 30, 2012 and June 30, 2013***

- Public Law 2011, Chapter 657, Parts V and W combine the Department of Agriculture, and the Department of Conservation into the Department of Agriculture, Conservation and Forestry.
- The Department of Agriculture, Food and Rural Resources and the Department of Conservation as heretofore created and established by law are incorporated into the Department of Agriculture, Conservation and Forestry. All references to, responsibilities of and authority conferred upon the Department of Agriculture, Food and Rural Resources and the Department of Conservation, and those departments' predecessors, throughout the Maine Revised Statutes are deemed to refer to and vest in the Department of Agriculture, Conservation and Forestry created by this Act, as the successor department. The Department of Agriculture, Conservation and Forestry is the successor in every way to the powers, duties and functions as assigned in the Maine Revised Statutes, Title 7 to the Department of Agriculture, Food and Rural Resources and Title 12 to the Department of Conservation, as they pertain to services provided in agriculture, conservation and forestry under this Act.

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Public Law 2011, Chapter 682

An Act to Reform Land Use Planning in the Unorganized Territory

- Public Law 2011, Chapter 682 changes the name of the Maine Land Use Regulation Commission to the Maine Land Use Planning Commission (LUPC). It increases the commission's membership from 7 to 9 and specifies that the Governor nominates only 1 member of the commission. Each of the 8 counties with the most acreage in the commission's jurisdiction nominates one member. All nominations are subject to review by the legislative committee of jurisdiction and confirmation by the Senate. All nominees must meet certain qualifications established in statute.
- Chapter 682 requires commission meetings to be held within the jurisdiction or in a convenient location approved by the commission Chair. It requires field offices to be in or close to the jurisdiction and LUPC employees to receive regular training on customer service.
- It defines "planned subdistrict" and authorizes the commission to designate planned subdistricts and establish unique standards for each. It removes the standard in statute that development districts be areas that are "discernible as having patterns of intensive use," requiring instead that the areas are "appropriate for" such use. It removes statutory language prohibiting a change in a land use district boundary unless the proposed land use district "satisfies a demonstrated need in the community or area."
- Chapter 682 authorizes but does not require the commission to delegate certain permitting and enforcement functions to a county. It specifies that LUPC retains jurisdiction over a planned subdistrict if a municipality or plantation in which the planned subdistrict is located assumes authority for land use planning and regulation unless the owner of the land delineated as a planned subdistrict agrees to the transfer of authority.
- It transfers responsibility for permitting grid-scale wind energy development in the unorganized and deorganized areas to the Department of Environmental Protection (DEP). LUPC retains authority to review and permit community-based offshore wind development projects and non-grid-scale wind energy development. LUPC must receive certification from DEP prior to issuing a permit for non-grid-scale wind energy development.

Chapter 682 provides for all projects reaching the threshold for review under the Site Location of Development law (Title 38, Chapter 3, Subchapter 6) to be reviewed by DEP rather than LUPC

- except for projects proposed within a planned subdistrict that was approved or accepted for review prior to September 1, 2012. LUPC retains authority to review and permit development within these areas. Certification from LUPC is required prior to DEP issuing a permit for a project within the unorganized or deorganized areas under the site location of development law.
- Chapter 682 requires legislative approval of the comprehensive land use plan (the CLUP) prior to final adoption. It provides for involvement of the commission in developing and implementing regional comprehensive plans when a county or counties request the commission's assistance. It requires the commission to submit an annual performance report to the legislative committee of jurisdiction.
- Chapter 682 directs LUPC to establish a process by which an applicant can request a public pre-application meeting with the LUPC commissioners to discuss a proposed project. It also directs LUPC to initiate prospective zoning and to provide information on the initiatives in their January 2013 report. It contains provisions for the transition from the Land Use Regulation Commission to the Land Use Planning Commission and for the transfer of certain project review and permitting functions to DEP.

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Public Law 2011, Chapter 690

***An Act to Revise the Target Prices for the Dairy Stabilization Program***

Public Law 2011, Chapter 690 revises the target prices used to calculate dairy stabilization payments beginning on July 1, 2012. It transfers funds from 5 accounts within the Department of Agriculture, Food and Rural Resources and 3 accounts within the Department of Conservation to the Maine Milk Pool - Other Special Revenue account and directs the administrator of the Maine Milk Pool to subtract funds available in this account prior to certifying to the State Controller the amount needed from the General Fund for distribution under the Dairy Stabilization Program.

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Resolve 2011, Chapter 120

Resolve, To Review Laws and Policies Related to Discontinued and Abandoned Roads

Resolve 2011, Chapter 120 establishes a stakeholder group of no more than 10 members to review laws and policies related to discontinued and abandoned roads. The stakeholder group is directed to examine issues relating to continued access through public easements, damage caused by abutting land owners and members of the public, maintenance of private roads that have public easements, methods to address problems of road damage and ways to maintain access for intermittent users who need access to a road. The stakeholder group includes representatives of the Department of Transportation, up to two residents that live on a discontinued or abandoned road with a public easement and members from statewide organizations representing municipalities, small woodlot owners, producers of forest products, snowmobilers and other interested parties. The Department of Conservation is required to report the stakeholder group's findings to the joint standing committee of the Legislature having jurisdiction over State and local government matters no later than January 15, 2013, and the committee is authorized to report out legislation to the First Regular Session of the 126th Legislature.

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Resolve 2011, Chapter 123

***Resolve, To Revise Requirement of the Maine Land Use Regulation Commissioner Pertaining to Maple Sugarhouses***

Resolve 2011, Chapter 123 directs the Maine Land Use Regulation Commission to eliminate the 1,000-foot setbacks required in rule for leased lots in subdivisions created to establish maple

sugar processing operations, making the setbacks from roads, great ponds, flowing waters and other development equal to the setbacks for maple sugar processing operations that are not in a maple sugar processing subdivision. It directs the commission to revise its rules to allow pairings of abutting lots in a maple sugar processing subdivision while requiring a 1,000-foot separation between paired lots and single lots. It also requires the deed restrictions on leased lots in a maple sugar processing subdivision to be recorded at the registry of deeds when the subdivision is created.

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Resolve Chapter 129

Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

Resolve, Chapter 129 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

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Resolve 2011, Chapter 147

***Resolve, To Require the Department of Transportation to Facilitate and Oversee a Study of the Feasibility of an East-West Highway***

Resolve 2011, Chapter 147:

- Directs the Department of Transportation to facilitate and oversee an independent feasibility study of an east-west highway and to report the study findings to the Joint Standing Committee on Transportation by January 15, 2013.
- The law also provides that, upon obtaining final authorization to construct an east-west highway, the developer must reimburse the Department of Transportation for the cost of the independent traffic and revenue analysis.

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Resolve 2011, Chapter 165

Resolve, To Support the Development of a Model Charter for the St. John Valley Regional Planning Commission

Resolve 2011, Chapter 165:

- Directs the Commissioner of Economic and Community Development (DECD) to invite representatives from unorganized townships and the following municipalities within Aroostook County to at least 2 meetings to facilitate the development of a model charter that would establish the St. John Valley Regional Planning Commission: Caswell Plantation, Cyr Plantation, Fort Kent, Frenchville, Grand Isle, Hamlin, Limestone, Madawaska, New Canada, New Sweden, St. Agatha, Stockholm, Van Buren, Wallagrass Plantation and Woodland. It requires the commissioner to provide assistance at the meetings to facilitate the development of a model charter for the St. John Valley Regional Planning Commission and provide assistance with identifying any regulatory obstacles or impediments to establishing such a charter.
- It requires DECD to provide a report no later than December 5, 2012 to the joint standing committee of the Legislature having jurisdiction over labor, commerce, research and economic development matters on any meetings that were held, as well as any recommendations regarding the need for a charter to be established in law. The law authorizes the committee to submit a bill on this issue to the First Regular Session of the 126th Legislature.

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View from the New England Outdoor Center  
T1 R8 WELS, Penobscot County

*Photo by George Buswell*

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