

UNORGANIZED TERRITORY



FISCAL YEAR 2014 ANNUAL REPORT

UNORGANIZED TERRITORY

Phone Assistance

State Offices

Education in the Unorganized Territory - Education and related services - 624-6892

Fiscal Administrator - Budgets and expenditures - 624-6250

Forest Protection Division - Forest fire prevention - 287-4990

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

General Assistance - Emergency assistance - 624-4138

Land Resource Regulation - Large residential, wind, commercial or industrial development - 287-7688

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

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

Plumbing inspectors - 287-5672

County Offices

<u>County Offices</u>	<u>Telephone</u>
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

Cover Photo: "Mount Katahdin", T3 R9 WELS, Piscataquis County"
Photo by Marcia McInnis



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OFFICE OF THE STATE AUDITOR

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POLA A. BUCKLEY, CPA, CISA
STATE AUDITOR

MARCIA C. McINNIS, CGA
FISCAL ADMINISTRATOR
Unorganized Territory Division

April 13, 2016

To the Taxpayers of the Unorganized Territory:

The Fiscal Administrator for the Unorganized Territory (UT) within the Office of the State Auditor prepares an annual report directed to the property taxpayers of the UT. This report is required by Maine State statutes and includes audited financial statements and information on the operation, and services available to residents of the UT.

The items contained in the report include the following sections:

1. General Information
2. Current Information
3. Development District Information
4. State Services Information
5. County Services Information
6. Independent Auditor's Report
7. Appendices

The Development District section provides required information relating to the Tax Incremental Financing (TIF) Districts for Franklin, Hancock, and Washington Counties. This information is provided to you consistent with 5 MRSA §246.

The State Services section outlines the services provided by State agencies to UT residents. This section also contains contact information for State agency staff members that assist residents with these services.

Maine Revenue Services (MRS) has assigned each township a specific Tax Collector at a specific location with the responsibility for collecting motor vehicle excise taxes. It is very important for UT residents to pay the correct Tax Collector in the correct location. Please support the road repairs and maintenance in your area by making certain that you pay your excise taxes to the Tax Collector designated for your township. MRS maintains a listing of all Tax Collectors by township, and an updated listing of tax collection sites begins on page 39 of this report.

If you have any suggestions, or concerns, please contact me at (207) 624-6263.

Best Regards,

Marcia McInnis

Fiscal Administrator of the Unorganized Territory

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UNORGANIZED TERRITORY ANNUAL REPORT

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GENERAL INFORMATION

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UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The Unorganized Territory includes:

- Approximately 9,276,000 acres of land, of which:
 - Approximately 7,546,000 acres are in the Tree Growth current use program and, therefore, have reduced valuation for tax purposes.
 - Approximately 1,167,795 acres are exempt from property tax, such as State and Federal land.
- There are 421 townships with a full-time resident population of 7,902 people. In addition, the 2010 census estimated that there are 11,124 seasonal structures that house approximately 26,895 non-residents.
- There are 101 offshore islands. Only one of these islands has a full-time resident population. This single population consists of only four persons.
- There are approximately 379 miles of summer roads and 570 miles of winter roads in the Unorganized Territory.
- There is unorganized territory located within thirteen of the sixteen counties in Maine. However, municipal type services are required in only nine of these counties.
- The established Municipal Cost Components for the Unorganized Territory applicable to Fiscal Year 2015-2016 are:

State Agency Services	\$14.1 million
County Services	8.1 million
County TIF Taxes	2.8 million
County Taxes	<u>5.4 million</u>
 Total Cost of Services	 \$30.4 million

The Unorganized Territory does not receive General Purpose Aid to Local Schools, or reimbursement for Tree Growth from the State of Maine.

STATE AND COUNTY SERVICES

Title 36 MRSA Chapter 115, Unorganized Territory Educational and Services Tax establishes 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 Education, Education in the Unorganized Territory - Education and related services
- Office of the State Auditor, Fiscal Administrator - Budgets and expenditures
- Department of Agriculture, Conservation and Forestry, Forest Protection Division - Forest fire prevention and suppression
- Department of Agriculture, Conservation and Forestry, Forest Service - Timber harvesting and land management
- Department of Agriculture, Conservation and Forestry, Land Use Planning Commission - Planning and zoning board
- Department of Health and Human Services, General Assistance Program - Emergency assistance
- Department of Environmental Protection, Land Resource Regulation - Large residential, wind, commercial or industrial development
- Department of Administrative and Financial Services, Maine Revenue Services, Property Tax Division - Assessment and collection of property taxes

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 Tax Assessor, and collected by Maine Revenue Services. The State General Fund and county governments are reimbursed for services provided to UT residents from tax revenue collected from UT property owners.

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 Agency services and county budgets for municipal services and Tax Increment Financing (TIF).

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.

THE ANNUAL LEVY OF UT TAX

After the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services issues 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 calculations that are combined into an Aggregate UT Mill Rate.

1. The UT County Services Mill Rate is specific to the county in which the taxpayer owns property. UT county services include the cost of services provided to the UT by the county. These services may include road and bridge maintenance, snow removal, solid waste management, cemetery maintenance, as well as other expenditures.

UT County Services Mill Rate = the UT County Services budget divided by the UT property valuation within the county

2. The State Agency Services Mill Rate is the same amount throughout the Unorganized Territory Tax District. State services may include education, tax administration, land use planning, permitting, forest fire prevention, as well as other expenditures.

State Agency Services Mill Rate = the State Agency Services budget divided by the state property valuation in the tax district

3. The UT County Tax Mill Rate is also specific to each county. Annually, county taxes are assessed by each county to each municipality and UT property owner located within that county.

UT County Tax Mill Rate = the UT county tax divided by the UT property valuation within the county

Aggregate UT Mill Rate = the UT County Services Mill Rate + the State Agency Services Mill Rate + the UT County Tax Mill Rate

TIF District Valuation

The captured property valuation is the amount that the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district. The excess valuation that is captured or sheltered is utilized to finance annual project costs contained in the TIF development program.¹ The captured property valuation is not included in the assessed property valuation that is used to calculate the jurisdiction's mill rate. Once an ***Aggregate UT Mill Rate*** is established, without the captured assessed property value, this mill rate is applied to the captured assessed value in the TIF district to arrive at the TIF tax. The TIF taxes are paid to the county where the TIF district resides.

Annual Levy of UT Tax = (the Aggregate UT Mill Rate X the UT's county valuation) + (the Aggregate UT Mill Rate X the TIF district valuation)

¹Municipal Tax Increment Financing, Department of Economic and Community Development, February 19, 2010.

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CURRENT INFORMATION

Public Law, Chapter 197, LD 967, 127th Maine State Legislature

**An Act To Establish Municipal Cost Components for Unorganized Territory
Services To Be Rendered in Fiscal Year 2015-16**

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, prompt determination and certification of the municipal cost components in the Unorganized Territory Tax District are necessary to the establishment of a mill rate and the levy of the Unorganized Territory Educational and Services Tax; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. Municipal cost components for services rendered. In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2015-16 is as follows:

Audit - Fiscal Administration	\$254,952
Education	12,129,121
Forest Fire Protection	150,000
Human Services - General Assistance	55,750
Property Tax Assessment - Operations	950,000
Maine Land Use Planning Commission - Operations	529,025
TOTAL STATE AGENCIES	<u>\$14,068,848</u>
County Reimbursements for Services:	
Aroostook	\$1,216,139
Franklin	1,029,624
Hancock	223,152
Kennebec	12,115
Oxford	1,247,937
Penobscot	1,033,537
Piscataquis	1,008,711
Somerset	1,463,162
Washington	870,612
TOTAL COUNTY SERVICES	<u>\$8,104,989</u>

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS

FROM FUND

Tax Increment Financing Payments \$2,800,000

TOTAL REQUIREMENTS \$24,973,837

COMPUTATION OF ASSESSMENT (DOES NOT INCLUDE ASSESSOR'S OVERLAY OR COUNTY TAXES)

Requirements (from amount above) \$24,973,837

Less Deductions:

General -

State Revenue Sharing \$0
Homestead Reimbursement 93,945
Miscellaneous Revenues 16,000
Transfer from undesignated fund balance 2,400,000

TOTAL GENERAL DEDUCTIONS \$2,509,945

Educational -

Land Reserved Trust \$70,000
Tuition/Travel 124,516
United States Forestry Payment in Lieu of Taxes 15,000
Special - Teacher Retirement 208,801

TOTAL EDUCATION DEDUCTIONS \$418,317

TOTAL DEDUCTIONS \$2,928,262

LD 967 TAX ASSESSMENT ENACTED \$22,045,575

RECONCILIATION OF LD 967 TO TAX ASSESSMENT FOR FY 2016

PLUS :

County Taxes Levied by Maine Revenue Service (MRS) After the Enactment of LD 967 5,407,747

TOTAL ASSESSMENT WITH COUNTY TAXES BEFORE OVERLAY \$ 27,453,322

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

**MUNICIPAL COST COMPONENTS BUDGET BEFORE COUNTY TAXES AND OVERLAY
FIVE YEAR COMPARISON**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>% Increase (-)Decrease</u>	<u>% Increase (-)Decrease</u>	<u>% Increase (-)Decrease</u>
State Agencies								
Fiscal Administrator	\$ 201,875	208,111	212,810	219,722	254,952	3.1	2.3	3.2
Education	12,229,974	11,858,597	12,069,217	12,022,813	12,129,121	-3.0	1.8	-0.4
Forest Fire Protection	95,385	150,000	150,000	150,000	150,000	57.3	0.0	0.0
Human Services - General Assistance	58,000	58,000	55,750	55,750	55,750	0.0	-3.9	0.0
Property Tax Assessment - Operations	837,923	900,618	948,231	1,031,852	950,000	7.5	5.3	8.8
LUPC- Operations	534,156	531,811	528,642	523,019	529,025	-0.4	-0.6	-1.1
Subtotal of State Agency Expenditures	<u>13,957,313</u>	<u>13,707,137</u>	<u>13,964,650</u>	<u>14,003,156</u>	<u>14,068,848</u>	<u>-1.8</u>	<u>1.9</u>	<u>0.3</u>
Less Deductions								
General	-2,371,000	-2,436,718	-2,915,300	-2,564,538	-2,509,945	2.8	19.6	-12.0
Educational	-474,362	-370,480	-401,800	-323,455	-418,317	-21.9	8.5	-19.5
Total State Agencies	<u>11,111,951</u>	<u>10,899,939</u>	<u>10,647,550</u>	<u>11,115,163</u>	<u>11,140,586</u>	<u>-1.9</u>	<u>-2.3</u>	<u>4.4</u>
County Services								
Aroostook	\$ 953,164	973,192	1,025,114	1,042,847	1,216,139	2.1	5.3	1.7
Franklin	806,073	839,845	1,258,685	991,854	1,029,624	4.2	49.9	-21.2
Hancock	155,005	158,145	160,407	320,363	223,152	2.0	1.4	99.7
Kennebec	4,125	6,626	10,056	11,831	12,115	60.6	51.8	17.7
Oxford	762,168	866,635	877,519	1,185,959	1,247,937	13.7	1.3	35.1
Penobscot	931,781	976,973	996,500	1,020,403	1,033,537	4.9	2.0	2.4
Piscataquis	966,856	948,372	887,371	990,627	1,008,711	-1.9	-6.4	11.6
Somerset	1,140,379	1,388,233	1,412,944	1,441,824	1,463,162	21.7	1.8	2.0
Washington	808,442	835,934	812,645	839,105	870,612	3.4	-2.8	3.3
Total County Services	<u>6,527,993</u>	<u>6,993,955</u>	<u>7,441,241</u>	<u>7,844,813</u>	<u>8,104,989</u>	<u>7.1</u>	<u>6.4</u>	<u>5.4</u>
TAX COMMITMENT BEFORE TIF	<u>17,639,944</u>	<u>17,893,894</u>	<u>18,088,791</u>	<u>18,959,976</u>	<u>19,245,575</u>	<u>1.4</u>	<u>1.1</u>	<u>4.8</u>
TIF TAX COMMITMENT ^{-*}	<u>2,149,065</u>	<u>2,168,836</u>	<u>3,510,000</u>	<u>3,100,000</u>	<u>2,800,000</u>	<u>0.9</u>	<u>61.8</u>	<u>-11.7</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 19,789,009</u>	<u>20,062,730</u>	<u>21,598,791</u>	<u>22,059,976</u>	<u>22,045,575</u>	<u>1.4</u>	<u>7.7</u>	<u>2.1</u>

^{-*}Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

AGGREGATE UNORGANIZED TERRITORY MILL RATE ANALYSIS

Source: Maine Revenue Services

County	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Aroostook	.00820	.00856	.00788	.00756	.00754	.00754	.00696	.00646	.00641	.00825	.00741	.00658	.00672	.00699
Franklin	.01262	.01273	.01126	.01021	.01117	.01024	.00883	.00808	.00810	.00885	.00732	.00720	.00897	.00825
Hancock	.00663	.00674	.00673	.00597	.00620	.00666	.00601	.00578	.00495	.00670	.00592	.00500	.00474	.00575
Kennebec	.01171	.00999	.00809	.00812	.00884	.00816	.00718	.00480	.00473	.00642	.00607	.00560	.00618	.00643
Knox	.00681	.00717	.00638	.00571	.00574	.00592	.00472	.00463	.00446	.00631	.00556	.00481	.00463	.00464
Lincoln	.00655	.00691	.00638	.00556	.00557	.00585	.00505	.00478	.00463	.00636	.00571	.00503	.00489	.00497
Oxford	.00918	.00958	.00890	.00836	.00805	.00853	.00721	.00703	.00688	.00860	.00785	.00818	.00849	.00993
Penobscot	.01066	.01107	.01061	.00934	.00962	.00969	.00857	.00842	.00852	.01055	.00959	.00866	.00865	.00866
Piscataquis	.00813	.00880	.00797	.00757	.00798	.00841	.00725	.00691	.00716	.00951	.00791	.00703	.00673	.00693
Somerset	.00873	.00887	.00825	.00782	.00765	.00780	.00685	.00676	.00821	.00906	.00868	.00856	.00837	.00823
Waldo	.00666	.00730	.00676	.00614	.00637	.00692	.00502	.00482	.00506	.00704	.00629	.00559	.00561	.00563
Washington	.00906	.00920	.00939	.00866	.00894	.00919	.00882	.00837	.00770	.00930	.00865	.00812	.00814	.00811
State Level														
Services Mill														
Rate	.005409	.005531	.004815	.004409	.004399	.004578	.003952	.003531	.003392	.005151	.004424	.003599	.003420	.003466

Note: The State Agency mill rate is included in each County's mill Rate

*Revaluations

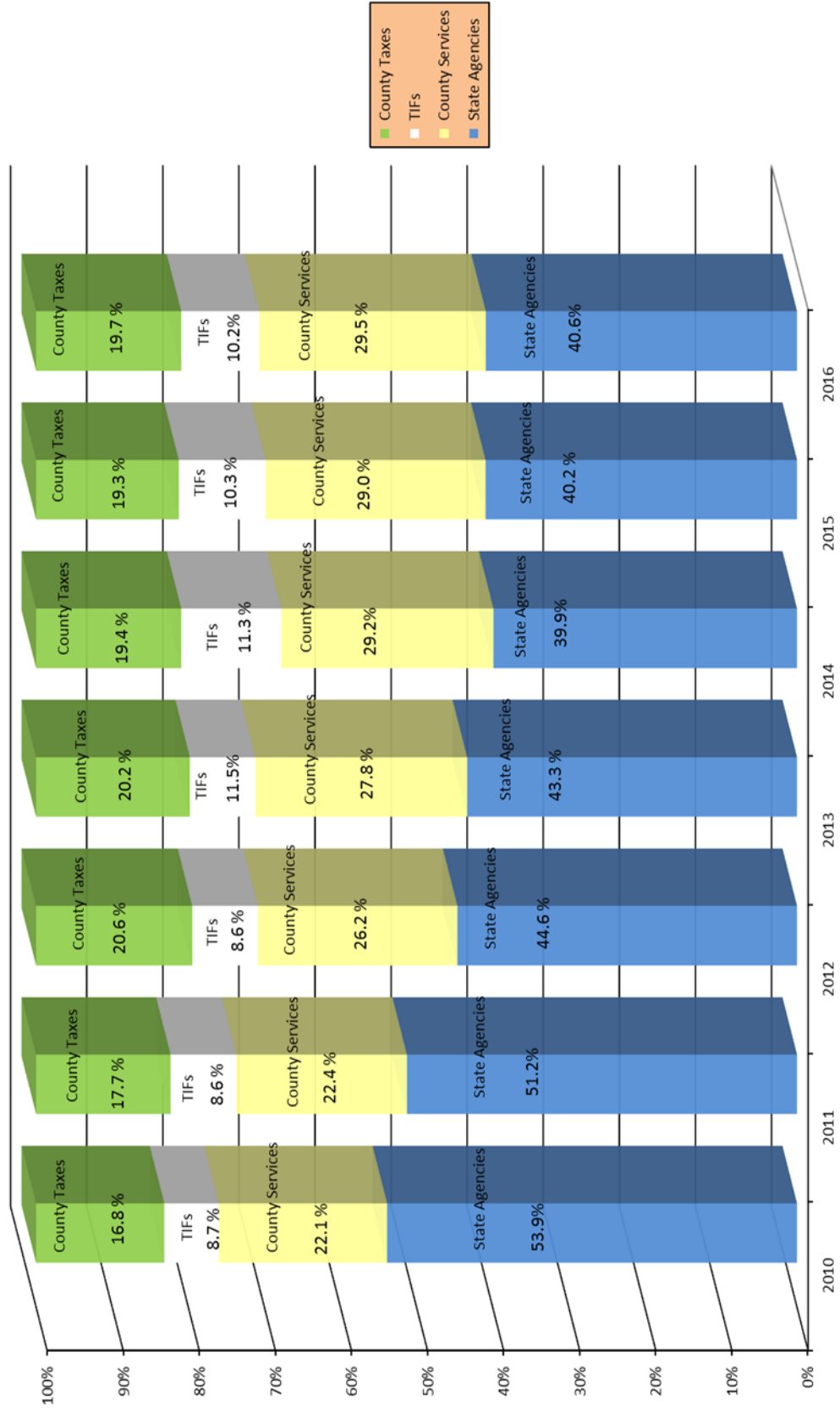
**First year of windmill TIFs in Franklin and Washington Counties

***First year of windmill TIFs in Hancock County

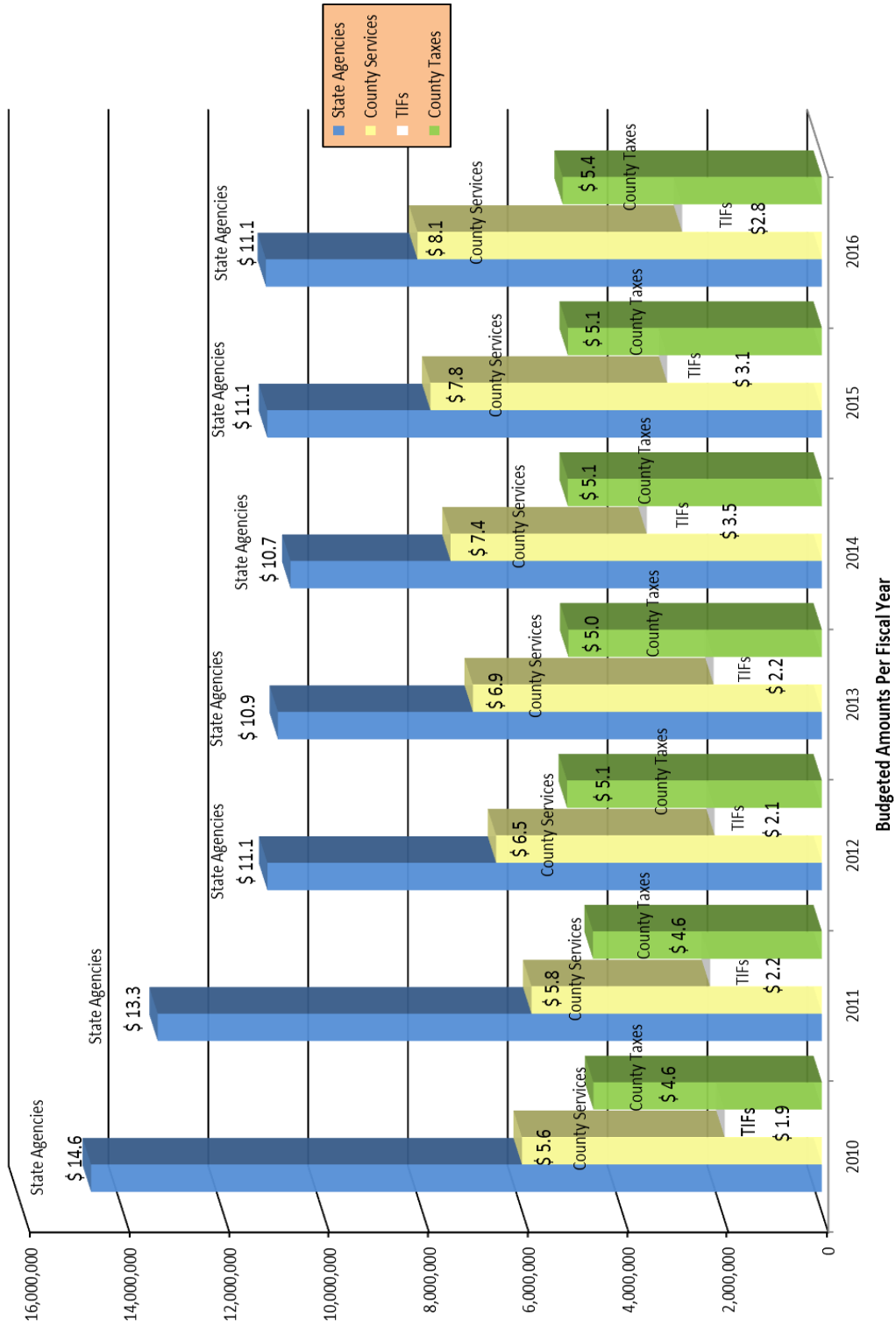
UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes

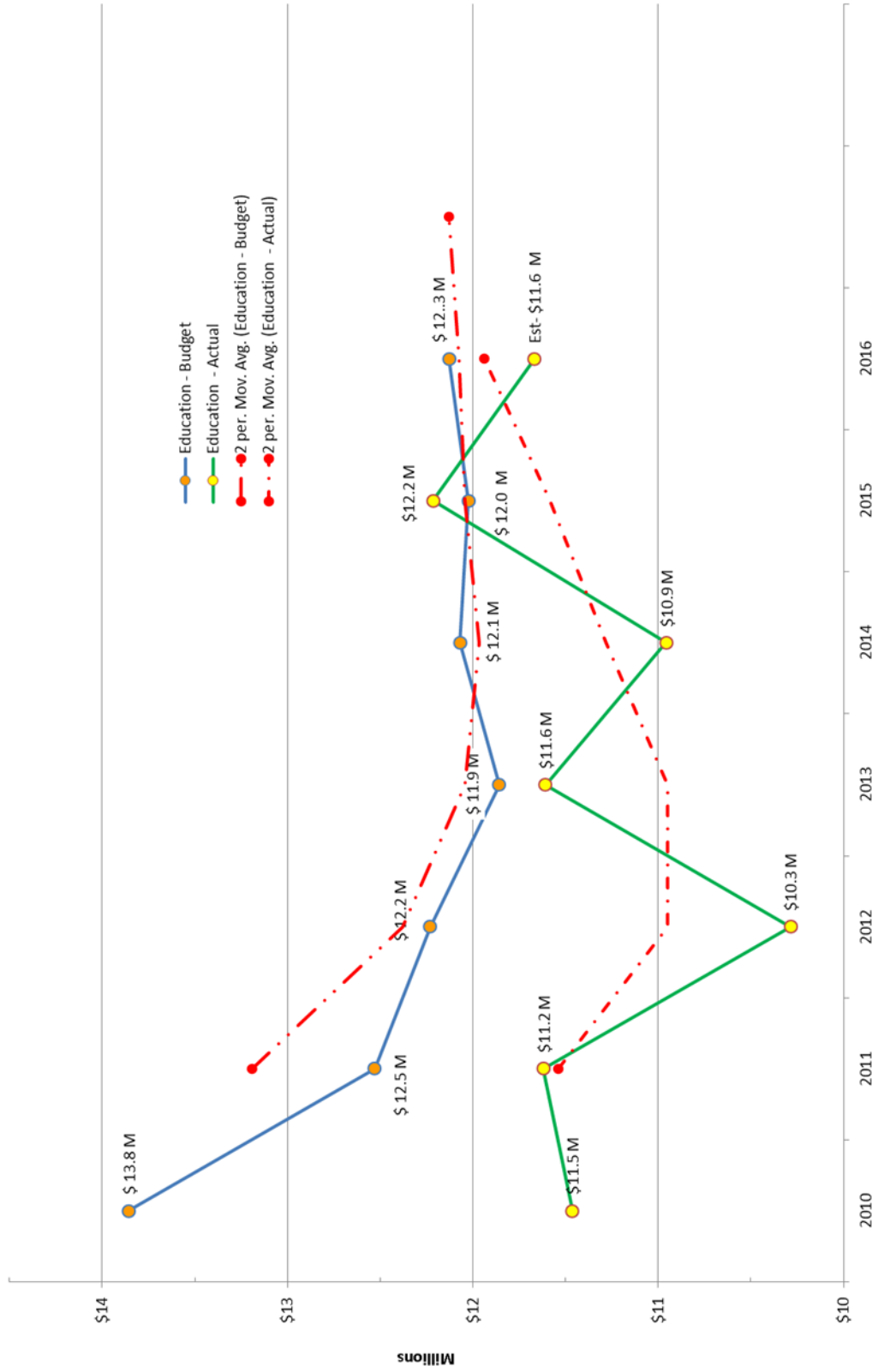
Fiscal Years 2010 to 2016



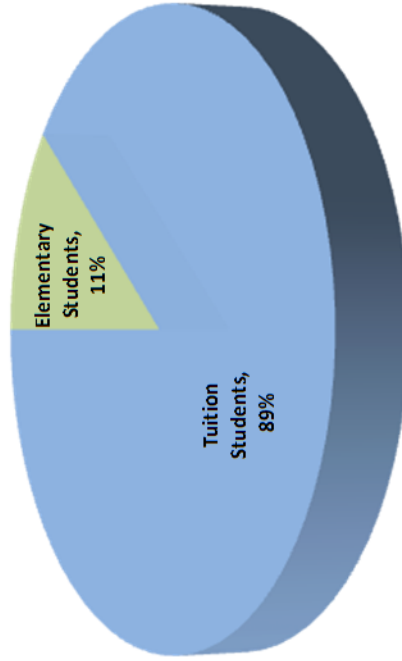
UT Education and Services Fund Historical Municipal Cost Components with UT County Taxes Fiscal Years 2010 to 2016



UT Education and Services Fund
Selected State Agencies Component - Education - Fiscal Year 2010 to 2016
with 2 Period Moving Average Trendlines for Fiscal Years 2017 and 2018

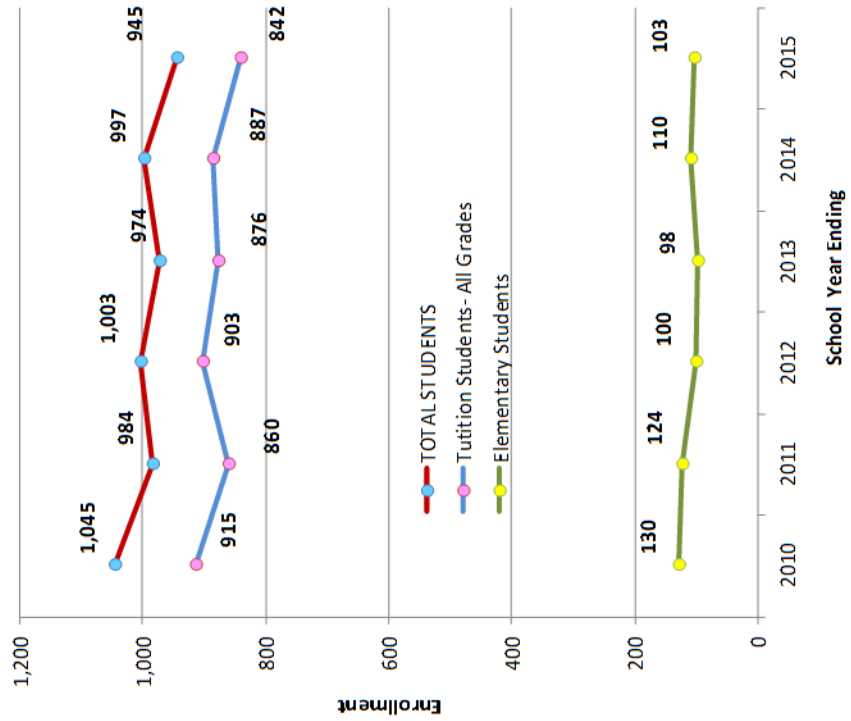


EUT Student Enrollment by Category
For School Year 2015
 April 1st Enrollment



Total 2015 Student Enrollment - 945

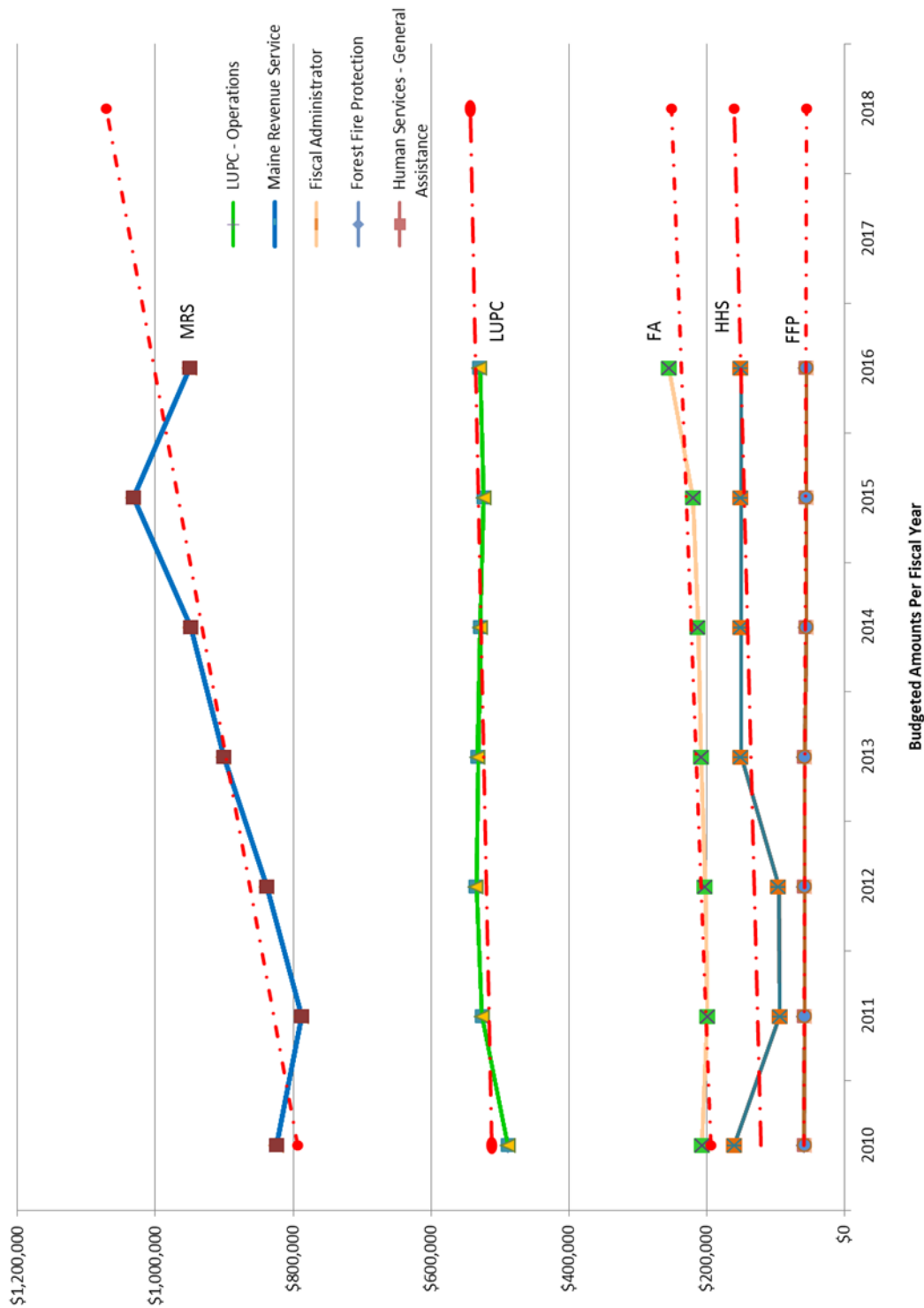
Historical EUT Student Enrollment
For School Years 2010 to 2015
 April 1st Enrollment



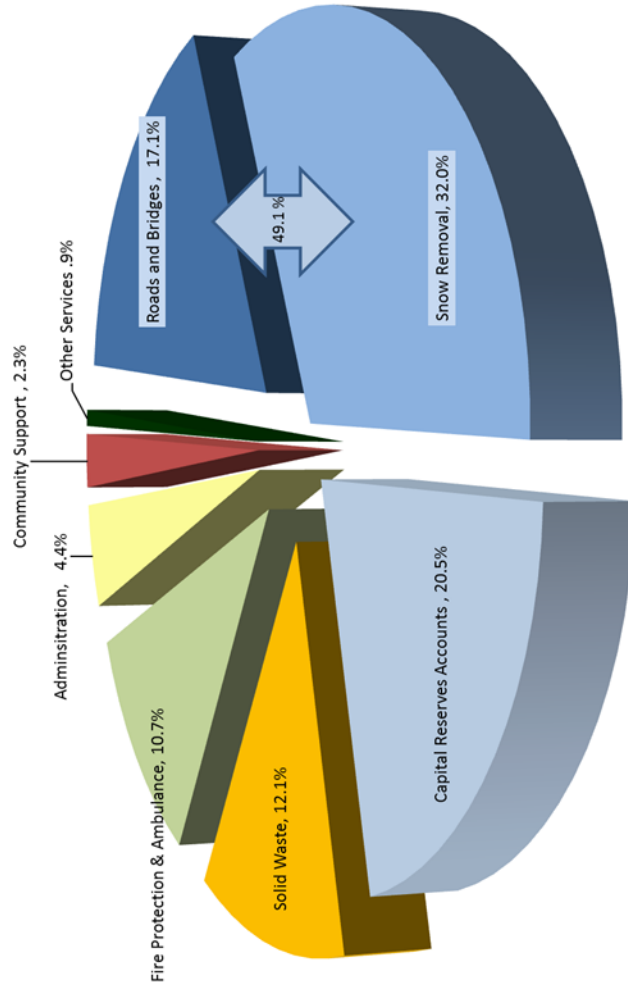
UT Education and Services Fund

Selected State Agencies Components Other Than Education - Fiscal Years 2010 to 2016

with Trendlines for Fiscal Years 2017 and 2018



UT Education and Services Fund
 County Municipal Services by Function
 Fiscal Year 2016

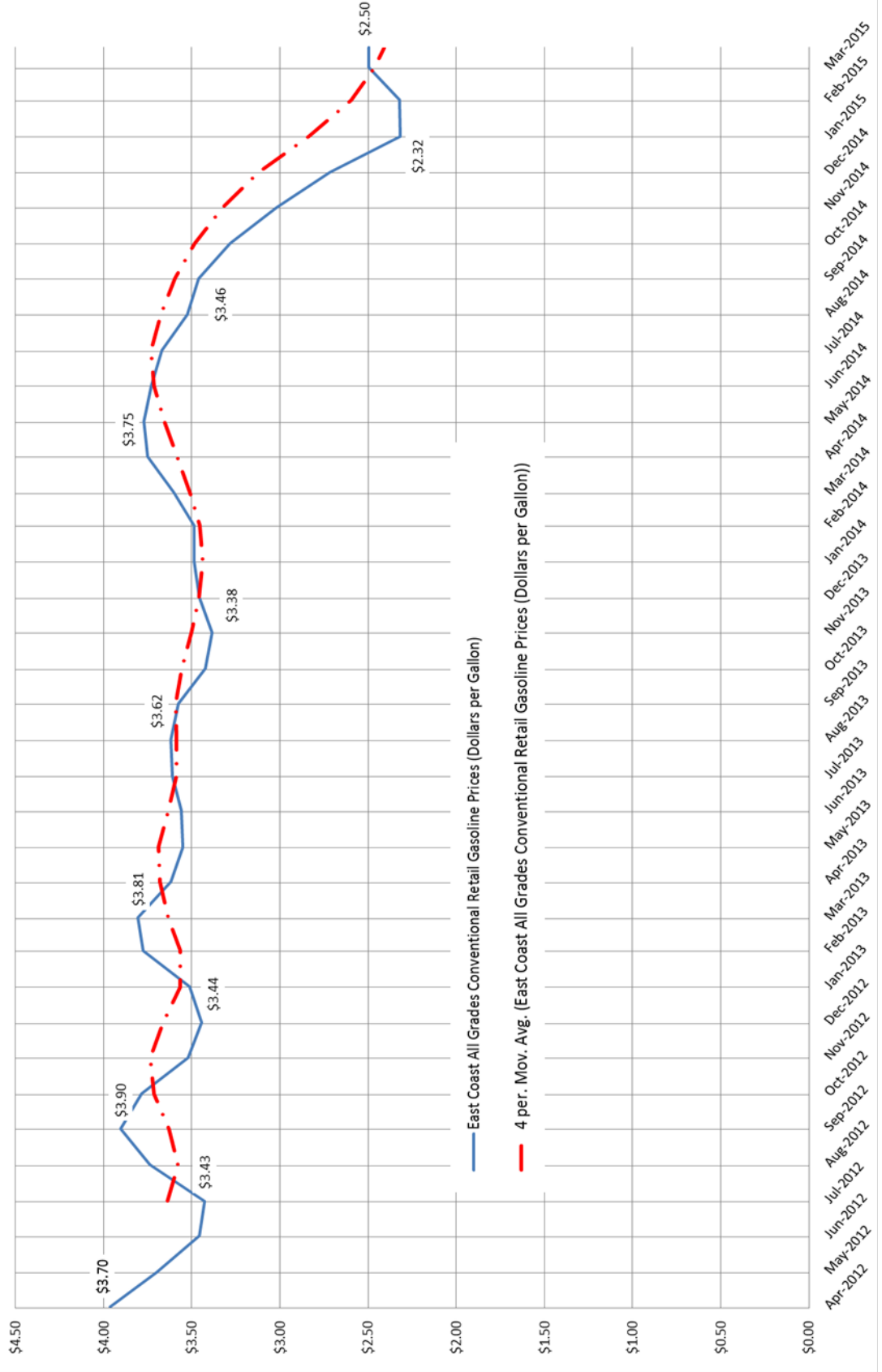


Gross County Expenditures without Revenue Offsets
 \$ 10.5 Million

NOTE : 49.1 % of the Functional Category Costs are related to the Retail Cost of Gasoline

East Coast All Grades Conventional Retail Gasoline Prices

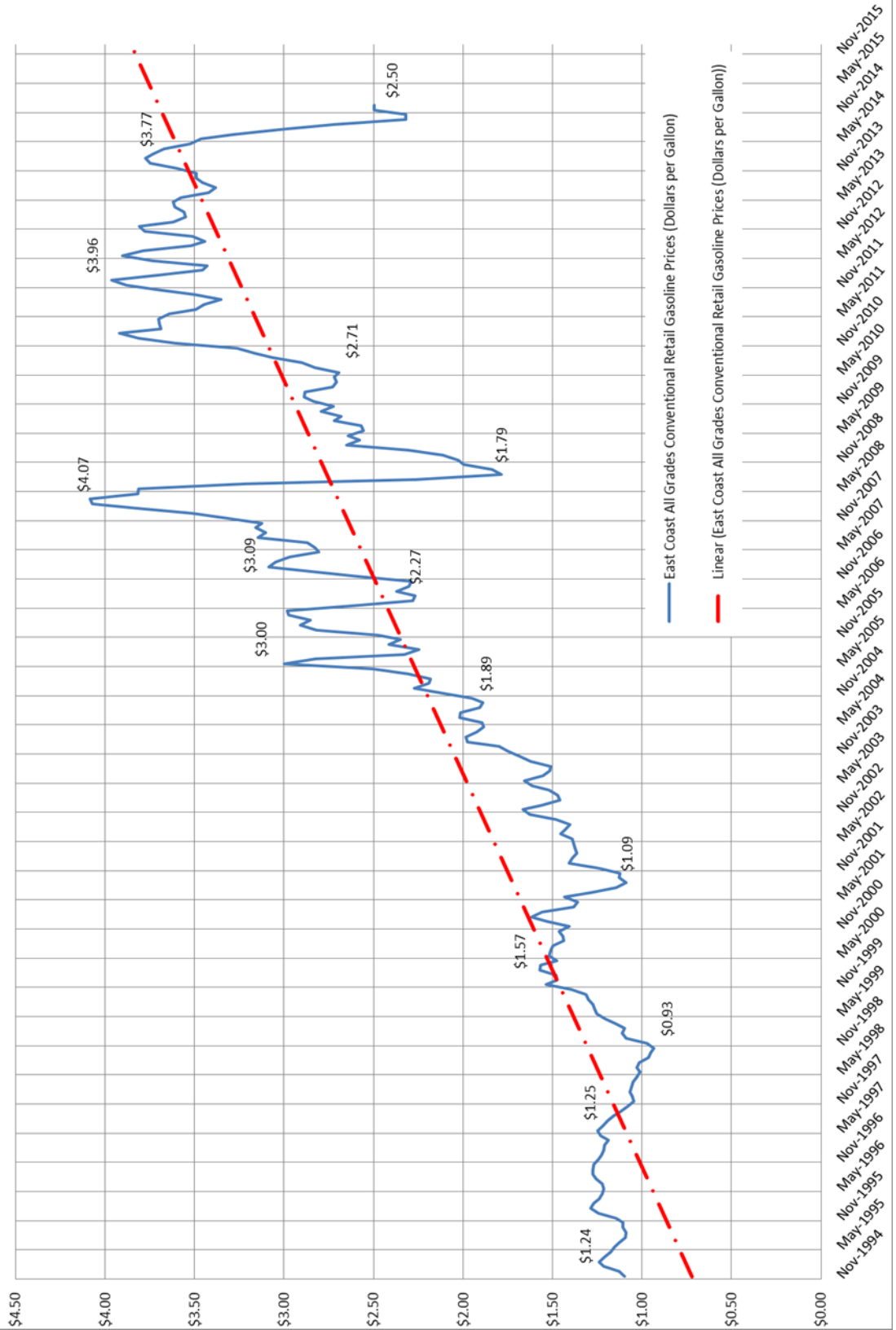
Source of Data: U.S. Energy Information Administration
 Dollars Per Gallon for the Periods April 2012 to March 2015



East Coast All Grades Conventional Retail Gasoline Prices

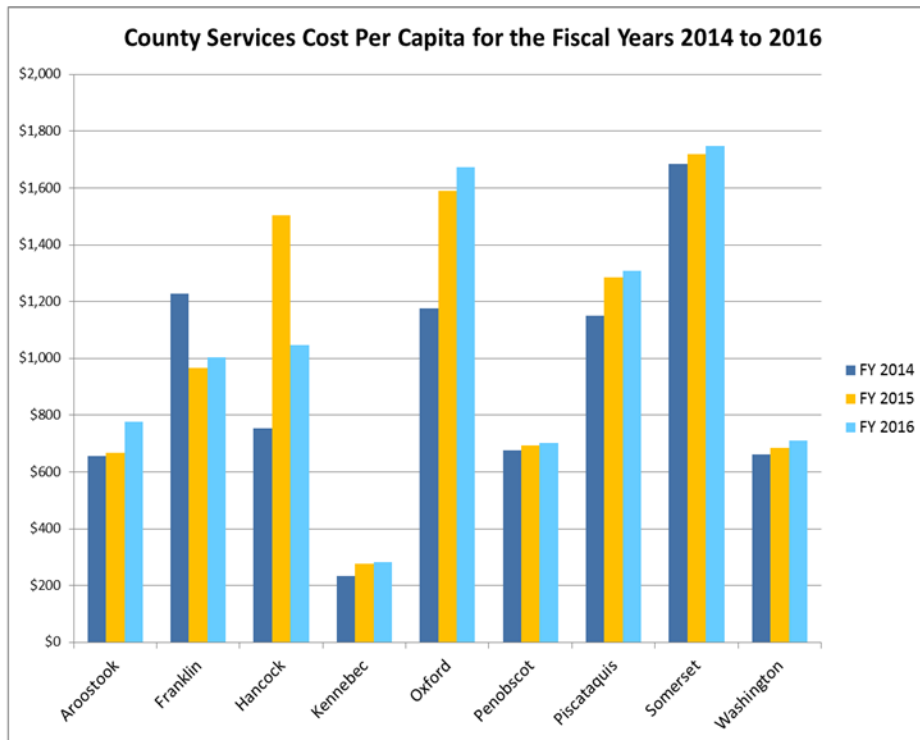
Source of Data: U.S. Energy Information Administration

Dollars Per Gallon for the Period Nov 1994 to March 2015



SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2014		FY 2015		FY 2016 Cost Per Capita	2010 US Census Resident Population	FY 2016 County Services Tax Assessment
	FY 2014 Cost Per Capita	FY 2014 County Services Tax Assessment	FY 2015 Cost Per Capita	FY 2015 County Services Tax Assessment			
Aroostook	\$656	\$1,025,114	\$667	\$1,042,847	\$778	1,565	\$1,216,139
Franklin	\$1,227	1,258,685	\$967	991,854	\$1,004	1,026	1,029,624
Hancock	\$754	160,407	\$1,505	320,363	\$1,048	213	223,152
Kennebec	\$234	10,056	\$276	11,831	\$282	43	12,115
Oxford	\$1,177	877,519	\$1,590	1,185,959	\$1,673	746	1,247,937
Penobscot	\$678	996,500	\$694	1,020,403	\$703	1,471	1,033,537
Piscataquis	\$1,151	887,371	\$1,285	990,627	\$1,309	771	1,008,711
Somerset	\$1,687	1,412,944	\$1,721	1,441,824	\$1,747	838	1,463,162
Washington	\$663	812,644	684	839,105	\$710	1,227	870,612
		<u>\$7,441,240</u>		<u>\$7,844,813</u>		<u>7,900</u>	<u>\$8,104,989</u>
Straight Average of Services Cost Per Capita	<u>\$915</u>		<u>\$1,044</u>		<u>\$1,029</u>		
Weighted Average of Services Cost Per Capita	<u>\$942</u>		<u>\$994</u>		<u>\$1,026</u>		



**DEVELOPMENT
DISTRICT
INFORMATION**

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Wind Parks and Tax Increment Financing Districts

Wind parks, and their accompanying Tax Increment Financing (TIF) Districts are located in many areas in Maine, including the Unorganized Territory. TIF Districts capture the new, assessed values of taxable property within a development district that is designated by county commissioners. The percentage of the assessed value that is captured, and the period of time that the assessed value is captured, are included in the *Application for a County Development and Tax Increment Financing District*. County commissioners prepare applications for each eligible development district, and submit them to the State of Maine Commissioner of Economic and Community Development for review and approval.

Currently, Franklin County captures 75% of the taxable value of its Kibby I Wind Park during its first 10 years of operation, and 50% of the taxable value for the next 10 years. Washington County captures 100% of the taxable value for two wind parks, Stetson I and Stetson II. Each of these wind parks has a term of 30 years. Hancock County captures 100% of the new taxable value within its Bull Hill Wind Park TIF district for 20 years. Currently, the term of TIF Wind Parks in the UT range from 20 years in Franklin County to 30 years in Washington County.

TIF district applications may contain a Credit Enhancement Agreement (CEA). The CEA is a contract between the county commissioners and the project developer that designates a percentage of the property tax revenues realized on the new capital investment to pay some project costs of the investment directly to the project developer. The estimated TIF payment schedules from the Franklin, Washington and Hancock County applications are included in this section. These schedules detail the estimated payments that will be made from the Unorganized Territory Education and Services Fund to each county over the life of the TIF.

Actual TIF Disbursements to Counties from the UT Education and Services

Actual TIF Disbursements to Counties	Fiscal Years				TOTAL
	PRIOR YEARS	2013-2014	2014-2015	2015-2016	
Franklin	\$4,418,368	\$1,717,498	\$1,342,438	\$1,115,104	\$8,593,407
Washington	5,231,189	1,073,054	888,335	760,433	7,953,010
Hancock	0	385,781	392,617	299,435	1,077,834
TOTAL	\$9,649,556	\$3,176,333	\$2,623,389	\$2,174,972	\$17,624,251

Municipal Tax Increment Financing¹

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 the TIF application 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: A TIF application received by 3/1/2010 uses the valuation as of 3/31/09. An application received between 4/1/10 to 3/1/11 uses the valuation as of 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.
- The municipality designates the percentage of increased value as being "captured".
- The percentage can range from 1% to 100%.

Designation Process

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

Authorized TIF Revenue Uses

Tier 1 – Project Costs within the TIF district – MRSA 30-A. §5225 (I)(a)

Authorized Project Costs

Capital costs, including:

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

¹ *Municipal Tax Increment Financing*, Department of Economic and Community Development, February 19, 2010.

Financing costs, including:

- Premiums paid for early redemption of obligations.
- Interest paid to holders of written agreements for enforceable obligations to pay debt.

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 – Project costs outside the TIF District, but directly related to or made necessary by the district - MRSA 30-A. §5225 (I)(b)

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 – Project costs within the UT of the County - MRSA 30-A. §5225 (I)(c)

- Economic Development Programs
- Environmental Improvement Plans
- Permanent Economic Development Revolving Loan Funds or Investment Funds
- Employment Training (Capped at 20% of the Project Cost)
- Quality Child Care
- Transit activities – New or Existing
- Recreational trails – New or Existing

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
Schedule of TIF District Assessed Values, Captured TIF Revenues, and TIF Allocations
Franklin County Enterprise - Kibby Wind Power Project*

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Gross New Taxes in TIF District	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 3 X Col 4)	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 60%	TIF Allocation Paid to Developer (Col 6 - Col 8) ****
Base 2008-2009	\$220,000,000							
1 - 2009-2010	Not disclosed	75.00%	\$1,777,600	Not Disclosed	\$1,333,200	60.0%	\$799,920	\$533,280
2 - 2010-2011	Not disclosed	75.00%	1,706,496	Not Disclosed	1,279,872	60.0%	\$767,923	511,949
3 - 2011-2012	Not disclosed	75.00%	1,635,392	Not Disclosed	1,226,544	60.0%	\$735,926	490,618
4 - 2012-2013	Not disclosed	75.00%	1,564,288	Not Disclosed	1,173,216	60.0%	\$703,930	469,286
5 - 2013-2014	Not disclosed	75.00%	1,493,184	Not Disclosed	1,119,888	60.0%	\$671,933	447,955
6 - 2014-2015	Not disclosed	75.00%	1,422,080	Not Disclosed	1,066,560	60.0%	\$639,936	426,624
7 - 2015-2016	Not disclosed	75.00%	1,350,976	Not Disclosed	1,013,232	60.0%	\$607,939	405,293
8 - 2016-2017	Not disclosed	75.00%	1,279,872	Not Disclosed	959,904	60.0%	\$575,942	383,962
9 - 2017-2018	Not disclosed	75.00%	1,208,768	Not Disclosed	906,576	60.0%	\$543,946	331,034
10 - 2018-2019	Not disclosed	75.00%	1,137,664	Not Disclosed	853,248	60.0%	\$511,949	-
11 - 2019-2020	Not disclosed	50.00%	1,066,560	Not Disclosed	533,280	60.0%	\$319,968	-
12 - 2020-2021	Not disclosed	50.00%	995,455	Not Disclosed	497,728	60.0%	\$298,637	-
13 - 2021-2022	Not disclosed	50.00%	924,351	Not Disclosed	462,176	60.0%	\$277,305	-
14 - 2022-2023	Not disclosed	50.00%	853,247	Not Disclosed	426,624	60.0%	\$255,974	-
15 - 2023-2024	Not disclosed	50.00%	782,143	Not Disclosed	391,072	60.0%	\$234,643	-
16 - 2024-2025	Not disclosed	50.00%	711,039	Not Disclosed	355,520	60.0%	\$213,312	-
17 - 2025-2026	Not disclosed	50.00%	639,935	Not Disclosed	319,968	60.0%	\$191,981	-
18 - 2026-2027	Not disclosed	50.00%	568,831	Not Disclosed	284,416	60.0%	\$170,649	-
19 - 2027-2028	Not disclosed	50.00%	533,280	Not Disclosed	266,640	60.0%	\$159,984	-
20 - 2028-2029	Not disclosed	50.00%	533,280	Not Disclosed	266,640	60.0%	\$159,984	-
Total			\$22,184,441.30		\$14,736,300.73		\$8,841,780.44	\$4,000,000.40
Ave Annual Amounts	-		\$1,109,222		\$736,815		\$442,089	\$200,000

* SOURCE: *Franklin County Enterprise Tax Increment Financing (TIF) District and Development Program*, submitted by the Franklin County Commissioners to the Commissioner of Department of Economic and Community Development (DECD) on July 1, 2011.

** See Page 11 for an explanation of the Mill Rate.

*** CEA = Credit Enhancement Agreement. See Page 29 paragraph 3 for an explanation.

**** The original TIF Program application was written with a \$ 4.0 M TIF limit to the County. An amendment to Franklin's Development Program is currently being drafted.

Hancock County
Schedule of TIF District Assessed Values, Captured Assessed Values, and TIF Allocations
T16 Bull Hill Project *

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to Developer (Col 6 - Col 8)
Year 3	\$69,081,765	100.00%	\$69,081,765	5.92	\$408,964	70.0%	\$286,275	\$122,689
Year 4	65,627,677	100.00%	65,627,677	5.92	388,516	70.0%	\$271,961	116,555
Year 5	62,346,293	100.00%	62,346,293	5.92	369,090	70.0%	\$258,363	110,727
Year 6	59,228,978	100.00%	59,228,978	5.92	350,636	70.0%	\$245,445	105,191
Year 7	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 8	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 9	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 10	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 11	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 12	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 13	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 14	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 15	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 16	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 17	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 18	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 19	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 20	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 21	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 22	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 23	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 24	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 25	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 26	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 27	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 28	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 29	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 30	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Total	\$1,606,705,409		\$1,606,705,409		\$9,511,696		\$4,792,806	\$4,718,890
Ave Annual Amounts	\$57,382,336		\$57,382,336		\$339,703		\$171,172	\$168,532

* SOURCE: *Hancock County Unorganized Territory (UT) Bull Hill Wind Power Tax Increment Financing (TIF) District and Development Program*, submitted by the Hancock County Commissioners to the Commissioner of DECD on September 30, 2011.

** See Page 11 for an explanation of the Mill Rate.

*** CEA = Credit Enhancement Agreement. See Page 29 paragraph 3 for an explanation.

Washington County
Schedule of TIF District Assessed Values, Captured Assessed Values, and Captured TIF Revenues
Stetson Wind Project - TIF Amendment*

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7 ****	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000)	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to Developer (Col 6 - Col 8)
Year 1	\$80,000,000	100.00%	\$80,000,000	7.70	\$616,000	Not Disclosed	Not Disclosed	Not Disclosed
Year 2	124,800,000	100.00%	124,800,000	7.70	960,960	Not Disclosed	Not Disclosed	Not Disclosed
Year 3	119,808,000	100.00%	119,808,000	7.70	922,521	Not Disclosed	Not Disclosed	Not Disclosed
Year 4	115,015,680	100.00%	115,015,680	7.70	885,620	Not Disclosed	Not Disclosed	Not Disclosed
Year 5	110,415,053	100.00%	110,415,053	7.70	850,195	Not Disclosed	Not Disclosed	Not Disclosed
Year 6	105,998,451	100.00%	105,998,451	7.70	816,188	Not Disclosed	Not Disclosed	Not Disclosed
Year 7	101,758,513	100.00%	101,758,513	7.70	783,540	Not Disclosed	Not Disclosed	Not Disclosed
Year 8	97,688,172	100.00%	97,688,172	7.70	752,198	Not Disclosed	Not Disclosed	Not Disclosed
Year 9	93,780,645	100.00%	93,780,645	7.70	722,110	Not Disclosed	Not Disclosed	Not Disclosed
Year 10	90,029,419	100.00%	90,029,419	7.70	693,226	Not Disclosed	Not Disclosed	Not Disclosed
Year 11	86,428,243	100.00%	86,428,243	7.70	665,497	Not Disclosed	Not Disclosed	Not Disclosed
Year 12	82,971,113	100.00%	82,971,113	7.70	638,877	Not Disclosed	Not Disclosed	Not Disclosed
Year 13	79,652,268	100.00%	79,652,268	7.70	613,322	Not Disclosed	Not Disclosed	Not Disclosed
Year 14	76,466,178	100.00%	76,466,178	7.70	588,789	Not Disclosed	Not Disclosed	Not Disclosed
Year 15	73,407,531	100.00%	73,407,531	7.70	565,237	Not Disclosed	Not Disclosed	Not Disclosed
Year 16	70,471,229	100.00%	70,471,229	7.70	542,628	Not Disclosed	Not Disclosed	Not Disclosed
Year 17	67,652,380	100.00%	67,652,380	7.70	520,923	Not Disclosed	Not Disclosed	Not Disclosed
Year 18	64,946,285	100.00%	64,946,285	7.70	500,086	Not Disclosed	Not Disclosed	Not Disclosed
Year 19	62,348,434	100.00%	62,348,434	7.70	480,082	Not Disclosed	Not Disclosed	Not Disclosed
Year 20	59,854,496	100.00%	59,854,496	7.70	460,879	Not Disclosed	Not Disclosed	Not Disclosed
Year 21	57,460,317	100.00%	57,460,317	7.70	442,444	Not Disclosed	Not Disclosed	Not Disclosed
Year 22	55,161,904	100.00%	55,161,904	7.70	424,746	Not Disclosed	Not Disclosed	Not Disclosed
Year 23	52,955,428	100.00%	52,955,428	7.70	407,756	Not Disclosed	Not Disclosed	Not Disclosed
Year 24	50,837,210	100.00%	50,837,210	7.70	391,446	Not Disclosed	Not Disclosed	Not Disclosed
Year 25	48,803,722	100.00%	48,803,722	7.70	375,788	Not Disclosed	Not Disclosed	Not Disclosed
Year 26	46,851,573	100.00%	46,851,573	7.70	360,757	Not Disclosed	Not Disclosed	Not Disclosed
Year 27	44,977,510	100.00%	44,977,510	7.70	346,326	Not Disclosed	Not Disclosed	Not Disclosed
Year 28	43,178,410	100.00%	43,178,410	7.70	332,473	Not Disclosed	Not Disclosed	Not Disclosed
Year 29	41,451,273	100.00%	41,451,273	7.70	319,174	Not Disclosed	Not Disclosed	Not Disclosed
Year 30	39,793,223	100.00%	39,793,223	7.70	306,407	Not Disclosed	Not Disclosed	Not Disclosed
Total	\$2,244,962,660		\$2,244,962,660		\$17,286,195			

Ave Annual

Amounts	\$74,832,089	\$74,832,089	\$576,207
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* SOURCE: **1st Amended Washington County Enterprise Tax Increment Financing (TIF) District and Development Program**, submitted by the Washington County Commissioners on September 29, 2009.

** See Page 11 for an explanation of the Mill Rate.

*** CEA = Credit Enhancement Agreement. See Page 29 paragraph 3 for an explanation.

**STATE
SERVICES
INFORMATION**

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Shelley B. Lane, Director
Division of State Schools
Department of Education
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23 State House Station
Augusta, ME 04333-0023
Phone - (207) 624-6892
Fax – (207) 624-6891

Email – shelley.b.lane@maine.gov

Education in the Unorganized Territory (EUT) is responsible for providing educational services to students residing in Maine’s unorganized territory. There are 422 townships within the 9.3 million acres of unorganized territory. The resident population, according to the US Census 2014 estimated count, is approximately 7927.

Student enrollment counts are determined on October 1st and again on April 1st of each school year. For school year 2014-2015, the October enrollment was 959 students and the April enrollment was 937. Of this total number, 834 students were tuitioned to the nearest public school system or received educational services through a variety of alternative programs. In addition, enrollment in the three elementary schools operated by the Division was 103 students as of the April 2015 Essential Programs and Services (EPS) Report Certification.

Edmunds Consolidated School
 21 Harrison Road, Edmunds Twp. 04628
 Telephone: (207) 726-4478
 Fax: (207) 726-0932
 Principal: Trudy Newcomb
Enrollment: 55 (Pre-K - Eighth grade)

Connor Consolidated School
 1581 Van Buren Road, Connor Twp. 04736
 Telephone: (207) 496-4521
 Fax: (207) 496-0012
 Teaching Principal: Heather Anderson
Enrollment: 32 (Pre-K- Sixth grade)

Kingman Elementary School
 25 Park Street, Kingman Twp. 04451
 Telephone: (207) 765-2500
 Fax: (207) 765-2008
 Principal: Rhonda Irish
Enrollment: 16 (Pre-K - Fifth grade)

Unorganized Territory School Enrollments
 Data from April 1st Enrollment

Unorganized Territory Schools	2011-2012	2012-2013	2013-2014	2014-2015
Edmunds Consolidated School - Washington County	51	55	53	55
Kingman Elementary - Penobscot County	9	8	17	16
Connor School - Aroostook County	40	35	40	32
Subtotal Elementary Student Population	100	98	110	103
Total Tuitioned Students - All Grades	903	876	887	842
TOTAL EUT Students	1003	974	997	945

Transportation services for EUT pupils are provided mostly by a fleet of school buses. In those areas where a school bus is not practical, contractors 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 within 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 Education, a Business Manager, a Secretary Specialist, a Special Services Director and an Accounting Associate. All positions except the Special Services Director are located at the central office in Augusta. The Director of State School Education 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 elementary schools in the Unorganized Territory require three principals, thirteen teachers, two special education teachers, one guidance counselor, one guidance counselor/teacher, five teacher aides, one office assistant/custodian, one educational technician, two cooks, one cook/support person, one secretary/librarian, two bus driver/custodians, two bus drivers and one full-time custodian. There are also eight independent bus drivers, and six substitute bus drivers.

EUT CONTACTS

Heather Anderson Tel: 496-4521
handerson@connor.eut.k12.me.us
Connor Consolidated School
1581 Van Buren Rd.
Connor Township, ME 04736

Shelley B. Lane Tel: 592-4252
shelley.b.lane@maine.gov
Director of State School Education
Dept. of Education
23 State House Station
Augusta, ME 04333-0023

Rhonda Irish Tel: 765-2500
rirish@kingman.eut.k12.me.us
Kingman Elementary School
25 Park Street
Kingman, ME 04451

Trudy Newcomb Tel: 726-4478
trudynewcomb-ecs@yahoo.com
Edmunds Consolidated School
21 Harrison Road
Edmunds Township ME 04628

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

Aroostook County - Molunkus, T2 R4, Bancroft, 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

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

Hancock County - Fletcher's Landing

Washington County - Marion, Cathance, Trescott, Lambert Lake, Brookton

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Lisa Whynot, Supervisor, Unorganized Territory
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 - lisa.m.whynot@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 43).

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 beginning on page 44. 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 paid to the Unorganized Territory counties for Fiscal Year 2014 totaled \$1,358,213.

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*

Excise Tax Collectors for the Unorganized Territory

AROOSTOOK COUNTY

Tax Collector/Ashland PO Box 910 Ashland ME 04732	435-2311	T10 R4 WELS (Scopan), T11 R4 WELS, T11 R13 WELS, T11 R14 WELS (Clayton Lake), T12 R13 WELS (Harvey Pond), T13 R10 WELS
Tax Collector/Blaine PO Box 190 Blaine ME 04734	425-2611	E Township, T9 R3 WELS, TC R2 WELS, TD R2 WELS (Cox Patent)
Tax Collector/Caribou 25 High St Caribou ME 04736	493-3324	Connor
Tax Collector/Danforth 18 Central St, PO Box 117 Danforth, ME 04424-117	448-2321	Bancroft
Tax Collector/Fort Kent 416 W Main St Fort Kent ME 04743	834-3090	T12 R12 WELS, T14 R15 WELS, T14 R16 WELS, T15 R15 WELS, T17 R3 WELS (Dudley), T18 R10 WELS, T18 R13 WELS, T19 R11 WELS, T20 R11 & R12 WELS (Big Twenty)
Tax Collector/Mattawamkeag PO Box 260 Mattawamkeag ME 04459	736-2464	T1 R4 WELS (North Yarmouth Academy Grant), TA R5 WELS (Molunkus)
Tax Collector/New Canada 1809 Caribou Rd New Canada ME 04743	834-4004	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T9 R5 WELS (Sweet Farm)
Tax Collector/St. Agatha PO Box 110 St Agatha ME 04772	543-7305	T17 R4 WELS (Sinclair)
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	Benedicta, Silver Ridge, T1 R5 WELS, T3 R2 WELS (Forkstown), T4 R3 WELS, T8 R4 WELS (St. Croix), TA R2 WELS
Tax Collector/Stockholm PO Box 10 Stockholm ME 04783	896-5659	Madawaska Lake
Town of Van Buren 51 Main St, Ste 101 Van Buren ME 04785	868-2886	T17 R3 WELS (Long Lake)
Tax Collector/Winterville/ Eagle Lake 391 Quimby Rd Winterville Plt ME 04739	444-6460	T14 R6 WELS, T14 R8 WELS, T15 R6 WELS

FRANKLIN COUNTY

Tax Collector /Avon PO Box 330 Phillips ME 04966	639-5326	Madrid
Tax Collector/Eustis Main St PO Box 350 Stratton ME 04982	246-4401	Coburn Gore, T1 R5 WBKP (Jim Pond), T1 R6 WBKP (Kibby), T2 R5 WBKP (Alder Stream), T2 R6 WBKP (Chain of Ponds), T3 R5 WBKP (Seven Ponds), T4 R3 BKP WKR (Wyman)

Tax Collector/Kingfield 38 School Street Kingfield Me 04947	265-4637	Salem
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326 X 110	T2 R3 WBKP (Lang), T3 R3 WBKP (Davis), T3 R4 WBKP (Stetson)
Tax Collector/Strong PO Box 263 Strong ME 04983	684-4002	Freeman
Tax Collector/Weld PO Box 87 Weld ME 04285	585-2348	Perkins
Tax Collector/Wilton PO Box 541 Wilton ME 04294	645-4961	Washington

HANCOCK COUNTY

Tax Collector/Burlington PO Box 72 Burlington ME 04417	732-3985 732-3768 Collector	T3 ND
Tax Collector/Great Pond PO Box 27 Aurora ME 04408	584-5860	T22 MD, T28 MD, T32 MD, T34 MD, T39 MD, T41 MD
Hancock County Commissioners 50 State St Suite 8 Ellsworth ME 04605	667-8272	Fletcher's Landing
Tax Collector/Steuben Box 26 Municipal Bldg Steuben ME 04680	546-7209	T7 SD, T9 SD, T10 SD

KENNEBEC COUNTY

Tax Collector/Unity PO Box 416 Unity ME 04988	948-3763	Unity Twp
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LINCOLN COUNTY

Motor Vehicle Locations (See page 45)	563-8001	Hibbet's Gore
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OXFORD COUNTY

Tax Collector/Andover PO Box 219 Stillman Rd Andover ME 04216	392-3302	Andover North Surplus, Andover West Surplus, C Surplus, Township C, T4 R1 WBKP (Richardson)
Tax Collector/Bethel PO Box 1660 Bethel ME 04217-1660	824-2669	Albany, Mason

Tax Collector/Newry 422 Bear River Rd Newry ME 04261	824-3123	Grafton, Riley
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326	T4 R2 WBKP (Adamstown), T4 R3 WBKP (Lower Cupsuptic), T4 R4 WBKP (Upper Cupsuptic), T5 R3 WBKP (Parkertown) T5 R4 WBKP (Lynchtown)
Tax Collector/Woodstock PO Box 317 Bryant Pond ME 04219	665-2668	Milton

PENOBSCOT COUNTY

Tax Collector/Burlington PO Box 70 Burlington ME 04417	732-3985	Grand Falls, Summit (T2 R1), T3 R1 NBPP
Tax Collector/Howland PO Box 386 Howland ME 04448	732-4112	T1 R7 NWP (Mattamiscontis)
Tax Collector/Medway 4 School St Medway ME 04460	746-9531	T1 R6, T1 R7 WELS (Grindstone), T2 R7 WELS (Soldier Town)
Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	Cedar Lake, Hopkins Academy Grant, T1 R8 WELS, T2 R8 NWP, T2 R9 NWP, T3 R8 WELS, T3 IP, T4 IP, TA R7 WELS, TA R8 & 9 WELS (Long A),
Tax Collector/Old Town 150 Brunswick St Old Town ME 04468	827-3962	Argyle, Greenfield
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T6 R7 WELS
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	T2 R6 WELS (Herseytown)
Tax Collector/Springfield PO Box 13 Springfield ME 04487	738-2176	Prentiss
Denise Worster 1386 Kingman Road Kingman ME 04451	765-3343	Kingman

PISCATAQUIS COUNTY

Tax Collector/Brownville 586 Main Street Brownville ME 04414	965-2561	Barnard, Ebeemee, T4 R9 NWP, T6 R8 NWP (Williamsburg), T6 R9 (Katahdin Iron Works), T7 R9 NWP
Kristin McDonough PO Box 183 Rockwood ME 04478-0183	534-7539 280-0242 Cell Phone	Kineo
Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	T1 R9 WELS, T1 R10 WELS, T1 R11 WELS, T2 R10 WELS, T2 R11 WELS (Rainbow), T3 R9 WELS (Mt. Katahdin), T3 R11 WELS, T4 R13 WELS, T7 R11 WELS, T10 R15 WELS, TA R10 WELS

Tax Collector/Milo PO Box 218 Milo ME 04463	943-2376	Orneville
Tax Collector/Monson PO Box 308 Monson, ME 04464	997-3641	Blanchard, Elliottsville
Tax Collector/ Shirley PO Box 19 Shirley ME 04485	695-3587	Frenchtown, Harford's Point, Lily Bay, T1 R12 WELS, T2 R6 BKP EKR (Big Moose), T3 R5 BKP EKR (Moosehead Junction), T3 R15 WELS (Northeast Carry), T4 R10 WELS, T5 R13 WELS (Chesuncook), T6 R11 WELS, T7 & T8 R10 NWP (Bowdoin College Grant East & West), T7 R12 WELS, T7 R14 WELS, T8 R11 WELS, T9 R11 WELS

SOMERSET COUNTY

Tax Collector/Jackman PO Box 269 Jackman ME 04945	668-2111	Johnson Mtn, Long Pond, T1 R1 NBKP (Sandbar Tract), T2 R1 NBKP (Sandwich Academy Grant), T2 R4 NBKP (Pittston Academy Grant), T3 R4 NBKP (Hammond), T3 R5 BKP WKR (Spencer), T3 R2 NBKP (Thorndike), T3 R6 BKP WKR (Upper Enchanted), T3 R7 BKP WKR (Parlin Pond), T4 R6 BKP WKR (Hobbstown), T5 R1 NBKP (Attean), T5 R7 BKP WKR (Rayton Township), T6 R1 NBKP (Holeb), T6 R19 WELS (Big Six), T7 R16 WELS
Kristin McDonough PO Box 183 Rockwood ME 04478-0183	534-7539 280-0242 Cell Phone	Big W, Sapling, Taunton & Raynham Academy Grant, T1 R1 NBKP (Rockwood), T1 R2 NBKP (Tomhegan), T2 R1 NBKP (Rockwood), T4 R16 WELS (Elm Stream), TR4 NBKP (Seboomook), T5 R3 NBKP (Sandy Bay), West Middlesex Academy Grant
Tax Collector/Moscow 110 Canada Road Moscow ME 04920	672-4834	Concord, Dead River, T1 R3 BKP WKR (Carrying Place), T1 R5 BKP EKR (Moxie Gore), T1 R6 BKP EKR (Indian Stream), T2 R3 BKP WKR (Carrying Place Town), T3 R4 BKP WKR (Spring Lake), T4 R3 NBKP (Bald Mtn)
Tax Collector/New Portland 901 River Rd New Portland ME 04954	628-4441	Lexington

WASHINGTON COUNTY

Tax Collector/Aurora Great Pond Rd Aurora ME 04408	584-2431	T29 MD (Devereaux)
Tax Collector/Columbia Falls PO Box 100 Columbia Falls ME 04623	483-4067	Centerville, T24 MD
Tax Collector/Danforth PO Box 117 Danforth ME 04424	448-2321	Brookton, Forest City
Tax Collector/East Machias Box 117 East Machias ME 04630	255-8598	Berry, Cathance, Marion, T19 ED
Tax Collector/Grand Lake Str PO Box 98 Grand Lake Stream ME 04637	796-2001	Indian Passamaquoddy Reservation, Sakom, T6 ND

Tax Collector/Lubec 40 School St Lubec ME 04652 or	733-2342	Trescott
Tax Collector/Princeton PO Box 408 Princeton ME 04668	796-2744	Big Lake
Roberta Seeley 1935 US RT 1 Edmunds ME 04628	726-4674	Edmunds
Tax Collector/Topsfield PO Box 59 Topsfield ME 04490	796-5023	Kossuth, T1 R2 TS (Dyer), T10 R3 NBPP (Forest)
Tax Collector/Vanceboro PO Box 67 Vanceboro ME 04491	788-3885	Lambert Lake
Tax Collector/ Wesley 2 Whining Pines Drive Wesley ME 04686	255-0941	Day Block, T18 MD, T26 ED, T27 ED, T30 MD, T36 MD,

Motor Vehicles 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</u>	<u>Fax</u>
Augusta	19 Anthony Avenue	287-3330	287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319	945-0175
Calais	23 Washington St.	454-2175	454-7987
Caribou	14 Access Highway, Suite #2	492-9141	492-9142
Ellsworth	22 School Street	667-9363	667-0048
Kennebunk	63 Portland Road	985-4890	985-2849
Lewiston	36 Mollison Way, Suite 1	753-7750	783-5385
Rumford	65 Lincoln Avenue	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
Scarborough	200 Expedition Drive, Suite G	883-2596	883-2649
Springvale	456 Main Street	490-1261	324-4883
Topsham	125B Main Street	725-6520	725-1244

Township Geocodes

Aroostook County

Bancroft 03040
Benedicta 03050
Connor 03802
Clayton Lake 03841
Cross Lake 03899
E Township 03160
Madawaska Lake 03889
Silver Ridge 03809
Sinclair (T17 R4 WELS) 03898
TA R5 WELS (Molunkus) 03806
TA R2 WELS 03813
TC R2 WELS 03814
TD R2 WELS (Cox Patent)
03815

T1 R4 WELS 03811
T1 R5 WELS 03816
T4 R3 WELS 03820
T9 R3 WELS 03824
T9 R5 WELS (Sweat Farm) 03826
T10 R4 WELS (Scopan) 03810
T11 R4 WELS 03833
T11 R13 WELS 03840
T12 R12 WELS 03850
T12 R13 WELS 03851
T13 R10 WELS 03860
T14 R6 WELS 03868
T14 R8 WELS 03870
T14 R15 WELS 03877
T14 R16 WELS 03787
T15 R6 WELS 03880
T15 R15 WELS 03888
T16 R5 (Square Lake) 03890
T17 R3 WELS 03897
T18 R10 WELS 03903
T18 R13 WELS 03906
T19 R11 WELS 03907
T20 R11 & 12 (Big Twenty)
03801

Franklin County

Coburn Gore 07804
Freeman 07808
Madrid 07110
Perkins 07818
Salem 07820
T1 R5 WBKP (Jim Pond) 07811
T1 R6 WBKP (Kibby) 07812
T2 R3 WBKP (Lang) 07813

T2 R5 WBKP (Alder Stream)
07801
T2 R6 WBKP (Chain of Ponds)
07803
T3 R3 WBKP (Davis) 07806
T3 R4 WBKP (Stetsontown)
07823
T3 R5 WBKP (Seven Ponds)
07821
T4 R3 BKP WKR (Wyman)
07828
Washington 07827

Hancock County

Fletcher's Landing 09804
T10 SD 09806
T22 MD 09808
T28 MD 09809
T3 ND & Strip North 09801
T32 MD 09810
T34 MD 09811
T39 MD 09813
T41 MD 09815
T7 SD 09803
T9 SD 09805

Kennebec County

Unity 11801

Lincoln County

Indian Island 65183
Muscongus Island 65185

Oxford County

Albany 17802
Andover North Surplus 17803
Andover West Surplus 17804
C Surplus 17807
Mason 17811
Milton 17812
T4 R1 NBKP (Richardsontown)
17816
T4 R2 WBKP (Adamstown)
17801
T4 R3 WBKP (Lower
Cupsuptic) 17809
T4 R4 WBKP (Upper Cupsuptic)
17819

T5 R3 WBKP (Parkertown)
17814
T5 R4 WBKP (Lynchtown)
17810
TA R1 (Riley) 17817
TA R2 (Grafton) 17808
Township C 17818

Penobscot County

Argyle 19801
Cedar Lake 19823
Greenfield 19270
Hopkins Academy Grant 19804
Kingman 19808
Prentiss 19540
T1 ND (Summit) 19812
T1 R6 WELS 19815
T1 R7 NWP (Mattamiscontis)
19810
T1 R7 WELS (Grindstone) 19802
T1 R8 WELS (Millinocket Lake)
19816
T2 R1 ND (Grand Falls) 19250
T2 R6 WELS (Herseytown)
19803
T2 R7 WELS (Soldiertown)
19811
T2 R8 NWP 19817
T2 R9 NWP 19819
T3 Indian Purchase 19806
T3 R1 NBPP 19820
T3 R8 WELS 19822
T4 Indian Purchase 19807
T6 R7 WELS 19830
T6 R8 WELS 19831
TA R7 WELS 19814
TA R8 & 9 WELS (W. Seboris)
19809

Piscataquis County

Barnard 21030
Blanchard 21040
Ebeemee 21853
Elliotsville 21080
Harford's Point 21811
Island No. 25 71406
Orneville 21821
T1 R10 WELS 21834
T1 R11 WELS 21835

T1 R12 WELS 21836
 T1 R9 WELS (Ambejeus Lake)
 21833
 T10 R15 WELS 21891
 T2 R10 WELS 21838
 T2 R11 WELS (Rainbow) 21822
 T2 R6 BKP EKR (Big Moose)
 21801
 T2 R9 WELS 21837
 T3 R11 WELS 21842
 T3 R15 WELS (Northeast Carry)
 21820
 T3 R5 BKP EKR (Moosehead Junc.)
 21816
 T3 R9 WELS (Mt. Katahdin)
 21818
 T4 R10 WELS 21847
 T4 R13 WELS 21850
 T4 R9 NWP 21845
 T5 R13 WELS (Chesuncook)
 21804
 T6 R11 WELS 21860
 T6 R8 NWP (Williamsburg)
 21827
 T6 R9 NWP (Katahdin Iron Works)
 21812
 T7 R10 NWP (Bowdoin College E)
 21802
 T7 R11 WELS 21868
 T7 R12 WELS 21869
 T7 R14 WELS 21871
 T7 R9 NWP 21865
 T8 R10 NWP (Bowdoin College W)
 21803
 T8 R11 WELS 21875
 T9 R11 WELS 21880
 TA R10 WELS 21828
 TA R13 WELS (Frenchtown)
 21809
 TA R14 WELS (Lily Bay) 21815

Somerset County
 Concord 25818
 T1 & T2 R1 NBKP (Rockwood
 Strip) (T1-25844/T2-25845)
 T1 R2 NBKP (Tomhegan) 25857
 T1 R3 BKP WKR (Carrying
 Place) 25860
 T1 R5 BKP EKR (Moxie Gore)
 25838
 T1 R6 BKP EKR (Indian Stream)
 25828
 T2 R1 BKP WKR (Lexington)
 25831
 T2 R2 BKP EKR (Mayfield)
 25835
 T2 R3 BKP EKR (Bald
 Mountain) 25805
 T2 R3 BKP WKR (Carrying
 Place Town) 25815
 T2 R4 NBKP (Pittston Academy
 Grant) 25841
 T2 R5 BKP WKR (Lower
 Enchanted) 25834
 T2 R6 BKP WKR (Johnson Mtn.)
 25829
 T3 R1 NBKP (Long Pond)
 25833
 T3 R3 BKP WKR (Dead River)
 25819
 T3 R4 BKP WKR (Spring Lake)
 25861
 T3 R4 NBKP (Hammond)
 25825
 T3 R6 BKP WKR (Upper
 Enchanted) 25858
 T3 R7 BKP WKR (Parlin Pond)
 25839
 T4 R16 WELS (Elm Stream)
 25822

T4 R6 BKP WKR (Hobbstown)
 25826
 T3 R5 BKP WKR (Spencer)
 25862
 T5 R1 NBKP (Attean Pond)
 25804
 T5 R3 NBKP (Sandy Bay) 25850
 T5 R7 BKP WKR (Raytown)
 25866
 T6 R1 NBKP (Holeb) 25827
 T6 R19 WELS (Big Six) 25808
 T7 R16 WELS 25873
 TR4 NBKP (Seboomook) 25852

Washington County
 Berry 29818
 Big Lake 29340
 Brookton 29801
 Cathance 29330
 Centerville 29080
 Day Block 29827
 Edmunds 29804
 Greenlaw Chopping 29825
 Indian Township 29832
 Marion 29810
 Sakom (T5 ND BPP) 29812
 T1 R2 TS (Dyer) 29803
 T1 R3 TS (Lambert Lake) 29809
 T10 R3 NBPP (Forest) 29805
 T18 MD 29819
 T19 ED 29820
 T26 ED 29824
 T29 MD (Devereaux) 29802
 T30 MD 29826
 T36 MD 29828
 T6 ND 29813
 T7 R2 NBPP (Kossuth) 29808
 T9 R4 NBPP (Forest City) 29806
 Trescott 29811

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 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:

OFFICE	PHONE	FAX	OFFICE HOURS	JURISDICTION
<u>Main LUPC Office</u> 22 SHS 18 Elkins Lane Augusta, 04333	(207)287-2631	(207)287-7439	M-F 8am-5pm	
<u>Downeast</u> 106 Hogan Rd, Suite 8 Bangor, 04401	(207)941-4052	(207)941-4222	M-F 8am-5pm	Hancock, Kennebec, Sagadahoc, Washington & Coastal Islands
<u>Ashland</u> 45 Radar Road Ashland, 04732	(207)435-7963	(207)435-7184	M, T, Th, F 8am-4:30pm	Aroostook –northwest of I-95 & Northern Penobscot
<u>East Millinocket</u> 191 Main Street East Millinocket, 04430	(207)746-2244	(207)746-2243	M-Th 8am-5pm	Penobscot, Southern Aroostook, & portions of Piscataquis
<u>Greenville</u> 43 Lakeview Street PO Box 1107 Greenville, 04441	(207)695-2466	(207)695-2380	M-F 8am-4:30pm	Piscataquis & Somerset
<u>Rangeley</u> 133 Fyfe Road PO Box 307 W. Farmington, 04992	Franklin: (207)670-7493 Oxford: (207)670-7492		M-F 8:30am-5pm	Franklin & Oxford

(Although walk-ins are welcome, appointments are recommended as staff may be in the field. Please call ahead of your visit.)

FOREST PROTECTION IN THE UNORGANIZED TERRITORY

CONTACT: Bill Hamilton, Division Director
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) 287-2791
Fax - (207) 287-8422
Email – bill.hamilton@maine.gov

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention (25-30% of time and funds are expended in this effort); (2) detection utilizing Civil Air Patrol, Division and other State agency aircraft; (3) training of municipal, forest industry and Division employees as well as maintenance and development of specialized equipment; (4) containing and controlling fires that do occur; and (5) law enforcement.

The primary goal of the Division is to keep burned acreage to a minimum. Training and preparedness are key to a successful forest fire control program. Continued efforts are maintained in building and equipment maintenance and fire planning. A major goal is to enforce all laws dealing with forest preservation. Forest fire prevention plays a very important role in meeting the Division's objectives.

In 2014, 25 forest fires affecting 14.23 acres occurred in the unorganized territory from the following causes:

2014 UT Forest Fires

Cause	Number of Incidents	Number of Acres
Campfires	3	0.7
Debris Burning	4	6.5
Arson (Incendiary)	5	5.2
Lightening	2	0.6
Machine Use	9	0.63
Smoking	1	0.1
Miscellaneous	1	0.5
Total	25	14.23

Forest Protection Division Offices

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

Central Region Headquarters
87 Airport Road
Old Town: (207) 827-1800

Northern Region Headquarters
45 Radar Road
Ashland: (207) 435-7963

Air Operations Hangar
87 Airport Road
Old Town: (207) 827-1822

Publications: For a detailed list of publications, please go to maine.gov/dacf/mfs/publications

FOREST SERVICE IN THE UNORGANIZED TERRITORY

CONTACT: Doug Denico, Director
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, and of providing reliable information to help forest owners managers make informed decisions. The MFS's activities focus on having Maine's forests productive, healthy and well managed.

"Protecting and Enhancing Maine's Forest Resources" - 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 MFS works to ensure that Maine's trees and forests will continue to benefit 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 state's forest shade and ornamental tree resources 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.

Forest Rangers provide wildfire control, natural resource protection, and incident management for disasters and emergencies. Wildfire control is accomplished through wildfire prevention, detection, readiness, suppression and investigation. Forest rangers provide technical assistance, information, and training to firefighting and incident management agencies. They enforce wildfire prevention and landowner protection statutes such as timber theft, outdoor burning, wildfire arson, and illegal dumping. Forest rangers assist state and county emergency management agencies by responding to disasters; and by assistance in managing and coordinating incident responses.

New Role for the Maine Forest Service in the Unorganized Territory – As of November 1, 2012, within management and protection sub-districts of the Unorganized Territory, MFS has responsibility for administering regulations governing timber harvesting, land management roads, water crossings, and gravel pits less than 5 acres. MFS has adopted rules consistent with those previously administered by the Land Use Planning Commission. Future rule changes will follow the rule revision process of the Maine Administrative Procedures Act, which includes the opportunity for public comment. (Public Law 2011, Chapter 599)

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

DEPARTMENT OF ENVIRONMENTAL PROTECTION

CONTACT: Mark Bergeron, P.E., Director
Bureau of Land Resources
Department of Environmental Protection
28 Tyson Drive
17 State House Station
Augusta, ME 04333-0017
Phone - (207) 215-4397/ (800) 452-1942
Fax - (207) 287-7283

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 DEP has continued to evolve to its current organization consisting of the Commissioner's Office and four bureaus which administer the DEP's environmental programs: Air Quality, Land Resources, 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 DEP 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 DEP is also directed to protect and enhance the public's right to use and enjoy the State's natural resources. The DEP 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 DEP 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

The Bureau of Land Resource 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 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 in the Unorganized Territory 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 (Public Law 2011, Chapter 682).

Offices:	<u>Eastern Maine Regional</u>	<u>Southern Maine Regional</u>	<u>Northern Maine Regional</u>
	106 Hogan Rd.	312 Canco Road	1235 Central Dr.
	Bangor	Portland	Presque Isle
	P: (207)941-4570	P: (207)822-6300	P: (207)764-0477
	F: (207)941-4584	F: (207)822-6303	F: (207)760-3143

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

**Ian Miller, Program 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) 287-1058
Maine toll free: 800-442-6003**

Email – ian.miller@maine.gov

Pursuant to Title 22, MRSA, §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.

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

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Marcia McInnis
Fiscal Administrator of the Unorganized Territory
Office of the State Auditor
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 on UT issues.

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. This is to ensure the completeness and accuracy of the annual analysis submitted to the Legislature's Joint Standing Committee on Taxation.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation for the annual tax levy, attends and participates in public hearings on county budgets and legislative hearings; 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 UT residents, legislators, county commissioners, and other interested persons.

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, MRSA, 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 Land Use Planning Commission or designee, and the County Commissioner whose district includes the municipality that is considering deorganization.

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COUNTY SERVICES INFORMATION

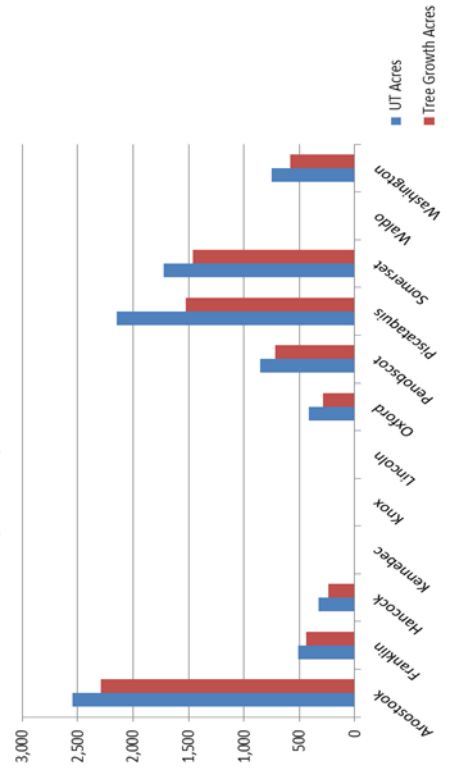
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UNORGANIZED TERRITORY STATISTICS BY COUNTY

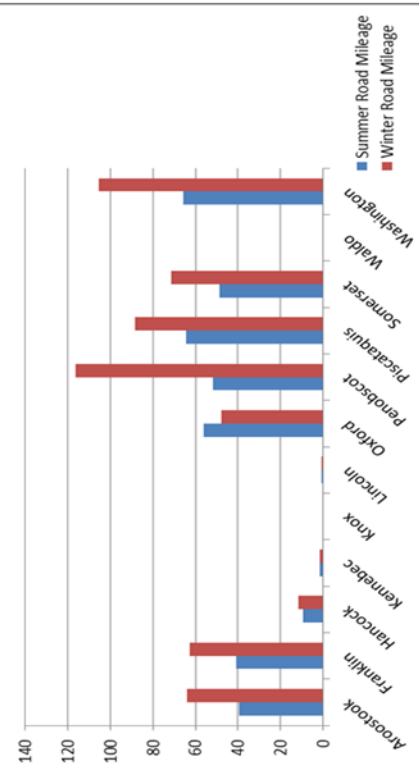
Source : Maine Revenue Service
(in Thousands)

Tax Code	County	Number of Townships Requiring Services	2010 Resident Population	UT Acres	Tax Yr 2015 Taxable UT Acres	Tax Yr 2015 Tree Growth UT Acres	Tree Growth as a Percentage of Taxable Acres		Miles of Roads		Tax Yr 2014 Taxable Valuation	Tax Yr 2015 Taxable Valuation	Percent Growth in Taxable Valuation	FY 2016 County Services Tax Assessment
							UT Acres	Tree Growth	Summer	Winter				
03 - AR	Aroostook	109	1,565	2,544	2,385	2,295	96.2	39.32	63.96	624,900	630,600	0.9%	1,216,139	
07 - FR	Franklin	27	1,026	514	419	437	100.0	40.97	62.83	347,250	329,950	-5.0%	1,029,624	
09 - HA	Hancock	16	213	331	266	242	91.0	9.64	11.45	245,900	260,350	5.9%	223,152	
11 - KE	Kennebec	1	43	6	6	5	83.3	1.72	1.72	5,050	6,700	32.7%	12,115	
63 - KN	Knox	0	1	1	1	0	0.0	0.0	0	19,300	19,250	-0.3%	0	
15 - LI	Lincoln	0	1	2	1	0.2	20.0	0.85	0.85	15,150	15,200	0.3%	0	
17 - OX	Oxford	19	746	411	320	285	89.1	56	47.67	268,950	262,550	-2.4%	1,247,937	
19 - PE	Penobscot	39	1,471	851	760	715	94.1	51.62	116.4	304,850	314,500	3.2%	1,033,537	
21 - PI	Piscataquis	93	771	2,144	1,710	1,527	89.3	64.17	88.46	751,800	764,350	1.7%	1,008,711	
25 - SO	Somerset	82	838	1,725	1,580	1,461	92.5	48.85	71.25	777,600	790,700	1.7%	1,463,162	
77 - WD	Waldo	0	0	0	0	0				2,000	2,000		0	
29 - WA	Washington	35	1,227	747	660	579	87.7	65.51	105.26	373,100	382,600	2.5%	870,612	
		421	7,902	9,276	8,108	7,546	93.1	378.65	569.85	3,735,850	3,778,750	1.1%	8,104,989	

**Unorganized Territory Tree Growth Acres
By County For Tax Year 2015**

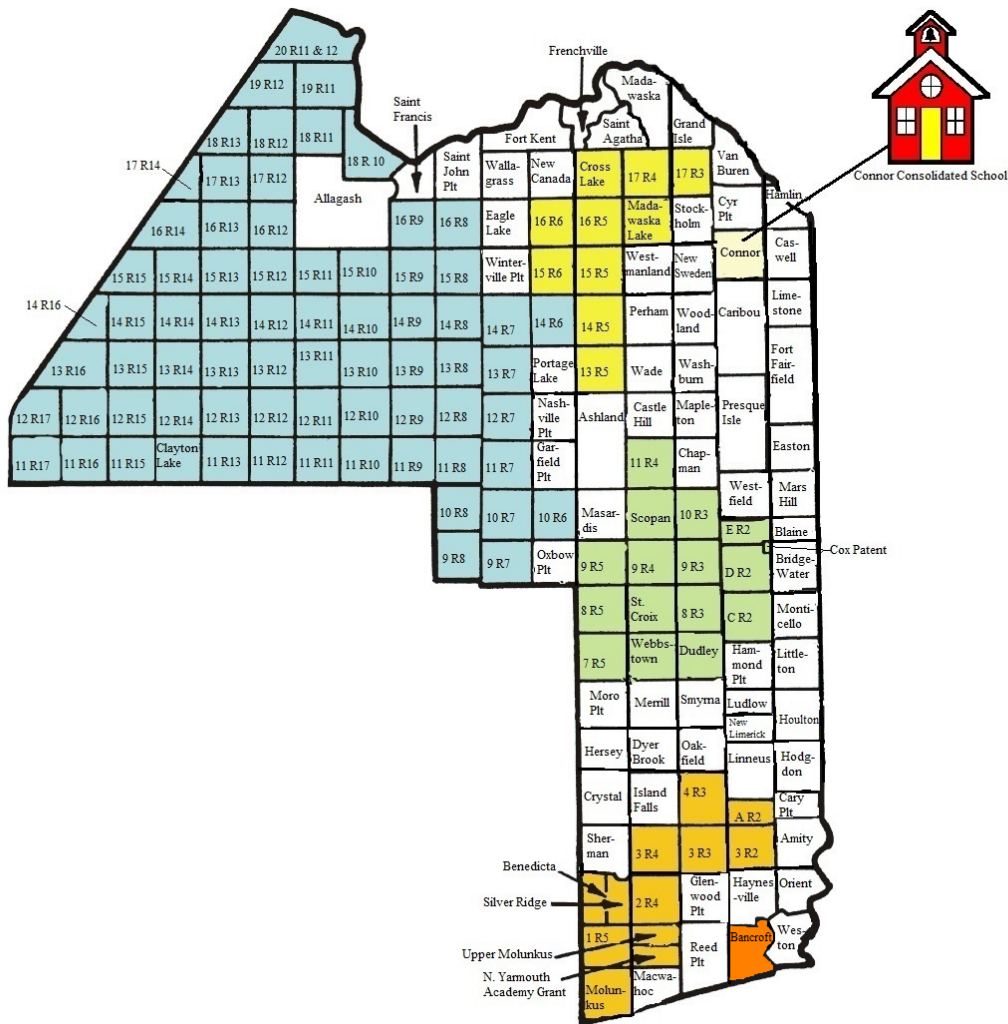


**Mileage for Unorganized Territory Road
Maintenance By County**



Aroostook 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	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	
Bancroft***	N/A	N/A	68	N/A	6	N/A	4	N/A	4	N/A	54	N/A	34	N/A	56	
	1,598	1,647	1,633	56	59	216	117	83	58	1,292	1,399	772	755	1,648	1,615	

*E Township deorganized June, 1990 and population added to Central
 **Benedicta deorganized February, 1987 and population added to South
 ***Bancroft deorganized June, 2015

AROOSTOOK COUNTY

County Office

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

Phone: 493-3318 Fax: 493-3491

Commissioners

Paul J. Adams – District 1
*(District includes Central & Southern Aroostook
Unorganized Territory)*
Katahdin Trust Company
PO Box 1017
Houlton, ME 04730-1017

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

Paul J. Underwood – District 2
*(District includes Northwest Aroostook
Unorganized Territory)*
23 Burlock Road
Presque Isle, ME 04769

Phone: 764-4331

Norman L. Fournier – District 3
*(District includes Connor & Square Lake
Townships)*
2002 Aroostook Road
Wallagrass, ME 04781

Phone: 444-5116

County Administrator: Douglas F. Beaulieu	Phone: 493-3318	Fax: 493-3491
Sheriff: Darrell Crandall	532-3471	532-7319
Treasurer: Barry McCrum	493-3318	493-3491
Financial Analyst: Anne-Marie Marquis	493-3318	493-3491
Register of Deeds:		
Louise M. Caron (North)	834-3925	834-3138
Tyler Clark (South)	532-1500	532-1506
Judge of Probate: James P. Dunleavy	532-1502	532-7319
Register of Probate: Darleen Guy	532-1502	532-1507
EMA Director: Darren Woods	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	

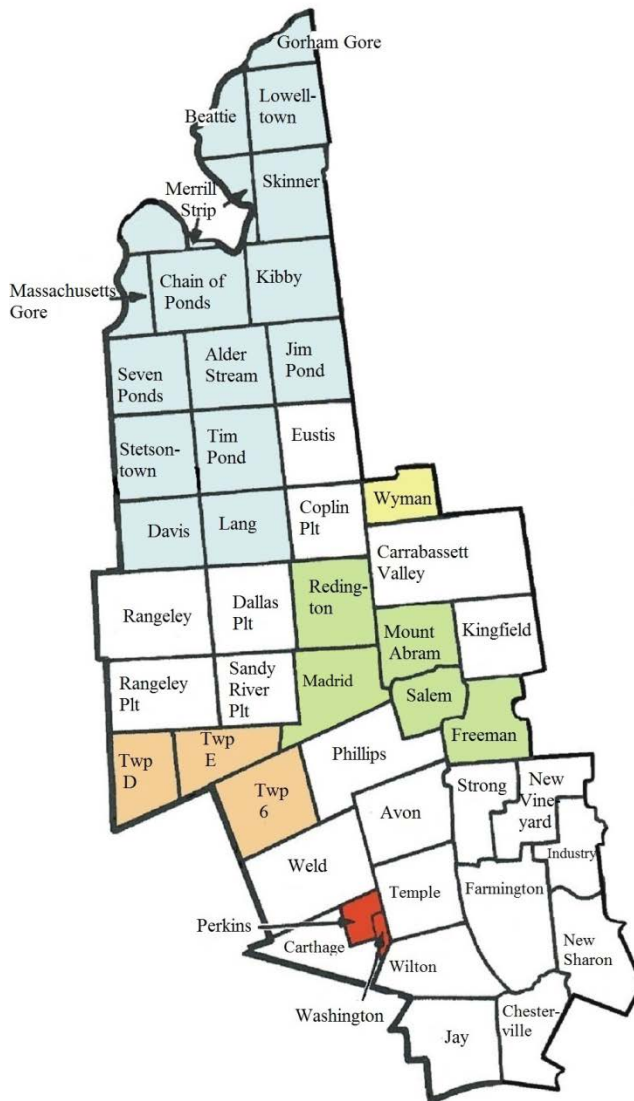
UNORGANIZED TERRITORIES OF THE COUNTY OF AROOSTOOK, MAINE
 BUDGETARY COMPARISON
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Resources (Inflows)				
Property tax	\$ 1,680,237	\$ 1,680,237	\$ 1,680,237	\$ 0
Excise tax	232,000	232,000	331,407	99,407
Local road assistance	62,000	62,000	62,272	272
Snowmobile	1,500	1,500	986	(514)
Interest income	7,000	7,000	3,330	(3,670)
Other revenues	1,000	1,000	4,108	3,108
Amounts available for appropriations	<u>1,983,737</u>	<u>1,983,737</u>	<u>2,082,340</u>	<u>98,603</u>
Charges to appropriations (Outflows)				
County tax	655,121	655,121	655,121	0
Roads	130,000	130,000	130,000	0
Public works	90,053	90,053	85,919	4,134
Public safety	35,078	35,078	34,671	407
Snow removal	293,515	293,515	288,569	4,946
Solid waste disposal	122,156	122,156	118,698	3,458
Fire protection	135,213	135,213	137,793	(2,580)
Ambulance services	35,601	35,601	35,410	191
Administration	63,265	63,265	63,265	0
Capital outlays	327,750	327,750	323,947	3,803
Other	95,983	95,983	88,436	7,547
Total charges to appropriations	<u>1,983,735</u>	<u>1,983,735</u>	<u>1,961,829</u>	<u>21,906</u>
Excess of resources over charges to appropriations	<u>2</u>	<u>2</u>	<u>120,511</u>	<u>120,509</u>
FUND BALANCE - JULY 1, 2013			<u>393,389</u>	
FUND BALANCE - JUNE 30, 2014			<u>\$ 513,900</u>	

Source: Davis CPA, PA. (2014). County of Aroostook, Maine, Unorganized Territories' Funds, Basic Financial Statements. June 30, 2014.

Franklin County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Population			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	
Franklin:																
East Central	459	526	808	27	27	89	94	23	41	387	646	234	350	116	278	
North	21	41	61	0	2	9	5	2	3	30	51	19	27	262	400	
South	56	70	69	2	7	15	4	5	4	48	54	28	27	13	22	
West Central	0	0	0	0	0	0	0	0	0	0	0	0	0	29	28	
Wyman	65	70	88	1	6	7	4	1	4	61	74	48	42	112	120	
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	79	*N/A	129	*N/A	
	779	880	1026	40	42	147	107	35	52	658	825	408	446	661	848	

*Madrid deorganization effective July, 2000, added to East Central in the 2010 census

FRANKLIN COUNTY

County Office

Franklin County Courthouse
140 Main Street, Suite 3
Farmington, ME 04938
Email: jmagoon@franklincountymaine.gov

Phone: 778-6614 Fax: 778-5899

Commissioners

Gary T. McGrane – District 1
*(District contains no
Unorganized Territories)*
310 East Dixfield Road
Jay, ME 04239

Phone: 645-3382
(W) 581-4124
Cell: 491-0188 Fax: 581-4122
Email: gmcgrane@franklincountymaine.gov

Charles Webster – District 2
*(District contains no
Unorganized Territories)*
211 Perham Street
Farmington, ME 04938

Phone: 778-6929
Cell: 491-7300
Email: cwebster@franklincountymaine.gov

Clyde C. Barker- District 3
*(District contains all of the
Unorganized Territory)*
PO Box 165
Strong, ME 04983

Phone: 778-1376
Email: cbarker@franklincountymaine.gov

County Clerk: Julie Magoon
Sheriff: Scott Nichols
Treasurer: Pamela Prodan
Register of Deeds: Susan A. Black
Judge of Probate: Richard M. Morton, Esq.
Register of Probate: Joyce S. Morton
EMA Director: Timothy A. Hardy
E 911 Addressing Officer: Deb Richards
District Attorney: Andrew S. Robinson, Esq.
Animal Control Contacts:
Sheriff's Office
• Non-emergency number

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
(800) 773-2680
778-2680

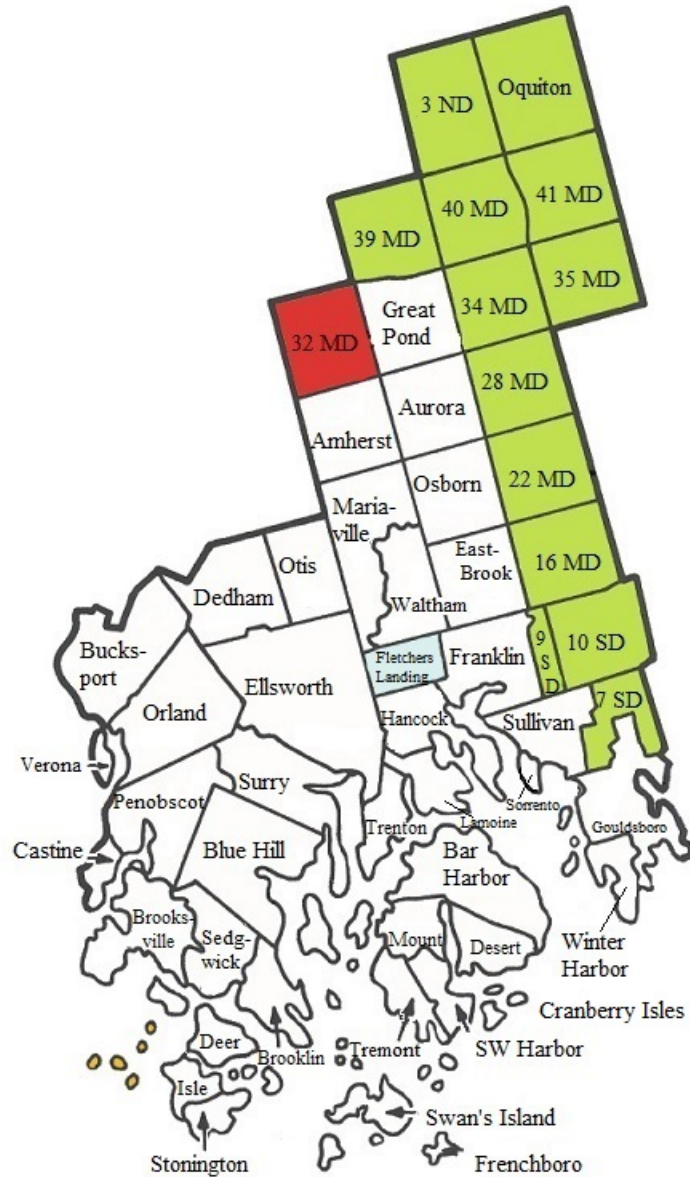
COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY
STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	\$ 1,160,557	\$ 1,160,557	\$ 1,274,899	\$ 114,342
Excise taxes	100,000	100,000	158,180	58,180
Intergovernmental revenues:				
Local road assistance	58,932	58,932	44,400	(14,532)
Snowmobile reimbursement	300	300	146	(154)
Interest revenue	1,500	1,500	125	(1,375)
Use of assigned fund balance		396,353		(396,353)
Use of unassigned fund balance	50,000	50,000		(50,000)
Miscellaneous revenue	<u>10,000</u>	<u>10,000</u>	<u>6,396</u>	<u>(3,604)</u>
TOTAL REVENUES	<u>1,381,289</u>	<u>1,777,642</u>	<u>1,484,146</u>	<u>(293,496)</u>
EXPENDITURES				
Current:				
General government	68,276	68,276	67,776	500
Public safety	154,234	154,234	149,214	5,020
Public works	593,899	593,899	547,003	46,896
Solid waste	95,380	95,380	103,496	-8,116
Unclassified	<u>469,500</u>	<u>865,853</u>	<u>498,413</u>	<u>367,440</u>
TOTAL EXPENDITURES	<u>1,381,289</u>	<u>1,777,642</u>	<u>1,365,902</u>	<u>411,740</u>
EXCESS OF REVENUES OVER (UNDER EXPENDITURES				
	0	0	118,244	118,244
FUND BALANCE - JULY 1				
			<u>661,502</u>	
FUND BALANCE - JUNE 30				
			<u>\$ 779,746</u>	

Source: RHR Smith & Company. (2014). Audited Financial Statements, County of Franklin, Maine – Unorganized Territory. June 30, 2014.

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 Office

50 State Street, Suite 7

Ellsworth, ME 04605

Website: www.co.hancock.me.us

Email: hancock.county@co.hancock.me.us

Phone: 667-9542 Fax: 667-1412

Commissioners

Steven E. Joy – District 1
(District includes Central, East,
and Northwest Unorganized Territory)
50 State Street
Ellsworth, ME 04605

Phone: 667-9333 Fax: 667-3894

Percy L. Brown – District 2
(District contains Unorganized Territory
off shore islands)
653 Sunset Road
Deer Isle, ME 04627

Phone: 348-2247 Fax: 348-6066

Antonio Blasi – District 3
(District contains no Unorganized Territory)
PO Box 53
Hancock, ME 04640

Phone: 266-4449 Fax: 667-1412

County Administrator: Vacant
Personnel Director Cynthia DePrenger
Sheriff: Scott Kane
Treasurer: Janice Pinkham Eldridge
Register of Deeds: Julie Curtis
Judge of Probate: William Blaisdell
Register of Probate: Bonnie Cousins
EMA Director: Andrew X. Sankey
District Attorney: Matthew J. Foster, Esq.
RCC/911 Director: Renee Wellman
Unorganized Territory Supervisor: Millard Billings
Animal Control Officer: Kent Ellsworth

Phone:	667-9542	Fax:	667-1412
	667-9542		667-1412
	667-7575		667-7516
	667-8272		667-1412
	667-8353		667-1410
	667-8434		667-5316
	667-8434		667-5316
	667-8126		667-1406
	667-4621		667-0784
	667-8867		667-4865
	667-6885		667-1412
	479-2018		667-1412

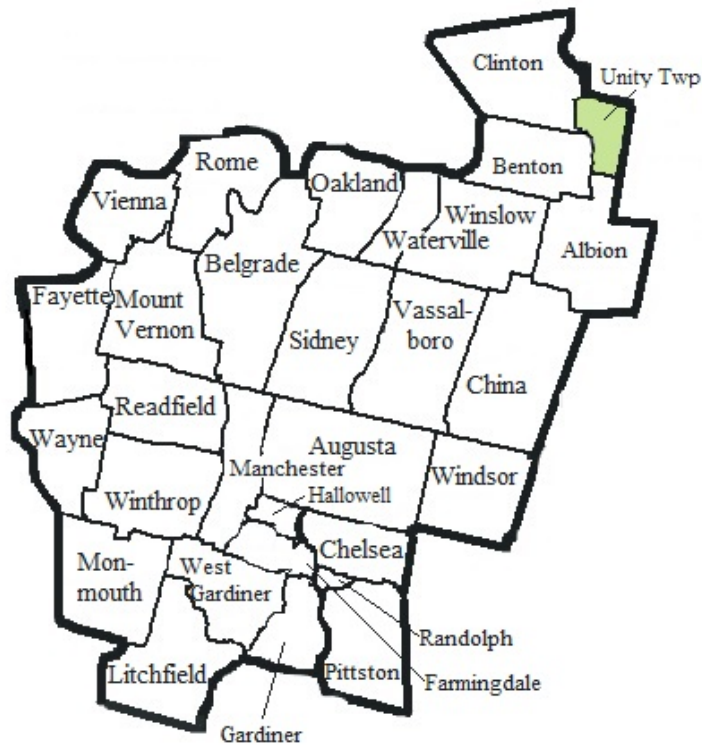
COUNTY OF HANCOCK, MAINE - UNORGANIZED TERRITORY
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year ended June 30, 2014

	Final Budget	Actual	Variance positive (negative)
Revenues:			
Property taxes	\$ 160,407	160,407	0
Excise taxes	16,000	30,123	14,123
Road assistance	12,732	10,368	(2,364)
Snowmobile grant	10	0	(10)
Miscellaneous	3,528	5,308	1,780
Total revenues	192,677	206,206	13,529
Expenditures:			
Personnel	43,283	30,062	13,221
Operating expenditures	7,000	3,234	3,766
Employee costs	4,136	1,939	2,197
Supplies	1,800	200	1,600
contractual	32,156	24,917	7,239
solid waste	28,000	26,933	1,067
snow removal	70,000	73,708	(3,708)
Equipment	1,000	0	1,000
Miscellaneous	31,150	8,560	22,590
Reserve and capital expenditures	8,000	4,718	3,282
Total expenditures	226,525	174,271	52,254
Excess (deficiency) of revenues over (under expenditures)	(33,848)	31,935	65,783
Other financing sources:			
Budgeted use of fund balance	33,848	0	(33,848)
Total other financing sources	33,848	0	(33,848)
Net change in fund balance - budgetary basis	0	31,935	31,935
Reconciliation from budgetary to GAAP basis:			
Expenditures - Road reserve		(111,835)	
Net change in fund balance - GAAP basis		(79,900)	
Fund balance, beginning of year		372,705	
Fund balance, end of year	\$	292,805	

Source: Runyon Kersteen Ouellette. (2014). County of Hancock, Maine, Unorganized Territory, Annual Financial Report, for the Year Ended June 30, 2014.

Kennebec 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
Kennebec:															
Unity Twp	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 Office

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

Phone: 622-0971 Fax: 623-4083

Commissioners

Patsy Crockett – District 1
(District contains no Unorganized Territory)
14 Smith Street
Augusta, ME 04330

Phone: 623-3641

Nancy Rines – District 2
(District contains no Unorganized Territory)
PO Box 68
South Gardiner, ME 04359

Phone: 582-1844

George M. Jabar II – District 3
(District includes Unity Township)
12 Clearview Avenue
Waterville, ME 04901

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

County Administrator: Robert Devlin	Phone: 622-0971	Fax: 623-4083
Assistant County Administrator: Terry York	622-0971	623-4083
Interim Sheriff: Ryan Reardon	623-3614	622-6387
Treasurer: Richard Davies	622-1362	623-4083
Finance Director: Peter Dunn, Jr.	622-1362	623-4083
Register of Deeds: Beverly Bustin-Hatheway	622-0431	622-1598
Judge of Probate: James Mitchell, Esq.	622-7558	621-1639
Register of Probate: Kathleen Ayers	622-7558	621-1639
EMA Director: Richard Beausoleil	623-8407	622-4128
District Attorney: Meaghan Maloney, Esq.	623-1156	622-5839
Animal Control Contacts: Susan Dwyer	568-3141	

COUNTY OF KENNEBEC, MAINE - UNORGANIZED TERRITORY

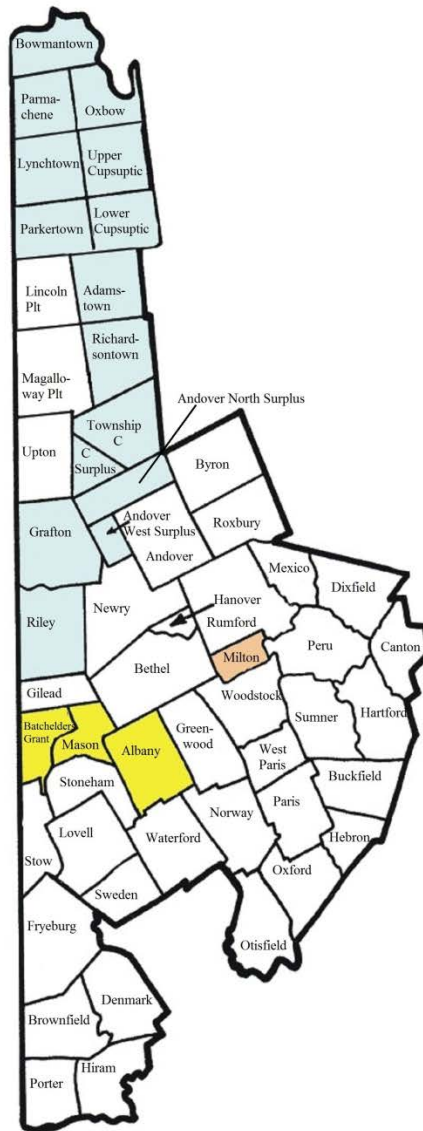
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1	\$ 56,224	\$ 56,224	\$ 56,224	\$ 0
Resources (Inflows):				
Taxes:				
Property taxes	10,056	10,056	10,056	0
Excise taxes	6,400	6,400	5,333	(1,067)
Intergovernmental revenue:				
Department of Transportation	2,064	2,064	1,936	(128)
Interest	0	0	97	97
Amounts Available for Appropriation	<u>74,744</u>	<u>74,744</u>	<u>73,646</u>	<u>(1,098)</u>
Charges to appropriations (Outflows):				
Fire department	2,000	2,000	4,369	(2,369)
Snow removal	8,000	8,000	8,000	0
E911	255	255	157	98
Waste disposal	4,300	4,300	4,400	(100)
Administration	856	856	856	0
Audit	1,300	1,300	1,300	0
Animal control	262	262	0	262
Miscellaneous/Contingency	1,547	1,547	12	1,535
Total Charges to Appropriations	<u>18,520</u>	<u>18,520</u>	<u>19,094</u>	<u>(574)</u>
Budgetary Fund Balance, June 30	\$ <u>56,224</u>	\$ <u>56,224</u>	\$ <u>54,552</u>	\$ <u>(1,672)</u>
Utilization of Unassigned Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Source: RHR Smith & Company. (2014). Audited Financial Statements, Unity Township. June 30, 2014.

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	29	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	578	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	547	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	1,154	516

OXFORD COUNTY

County Office

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

Phone: 743-6359 Fax: 743-1545

Commissioners

Steven Merrill – District 1
*(District includes Albany, Mason and
Batchelders Grant)*
42 Thurston Road
Norway, ME 04268

Phone: 592-2554 Fax: 743-1545

David Duguay – District 2
*(District includes Riley, Milton and
Northern Oxford Unorganized Territory)*
125 Swift River Road
Byron, ME 04275

Phone: 369-0354 Fax: 743-1545

Timothy Turner - District 3
(District contains no Unorganized Territory)
PO Box 616
Buckfield, ME 04220

Phone: 336-2817 Fax: 743-1545

County Administrator: Scott G. Cole
Assistant to the Administrator: Abby Shanor
Deputy County Administrator: Judith Haas
Sheriff: Wayne J. Gallant
Treasurer: Marc Vanderwood

Phone: 743-6359x1 Fax: 743-1545
743-6359x3 743-1545
743-6359x2 743-1545
743-9554x111 743-1510
743-6350 743-1545

Register of Deeds:

Patricia A. Shearman (East)

743-6211 743-2656

Jean J. Watson (West)

935-2565 935-4183

Judge of Probate: Dana C. Hanley, Esq.

743-4297 743-4255

Register of Probate: Jennifer Dilworth

743-6671 743-4255

EMA Director: Allyson Hill

743-6336 743-7346

District Attorney: Andrew S. Robinson, Esq.

743-8282 743-1511

Animal Control Contacts:

Oxford County Regional Communications Center

743-9554

Ozzie Hart, Animal Control Officer

357-2818

COUNTY OF OXFORD, MAINE - UNORGANIZED TERRITORIES

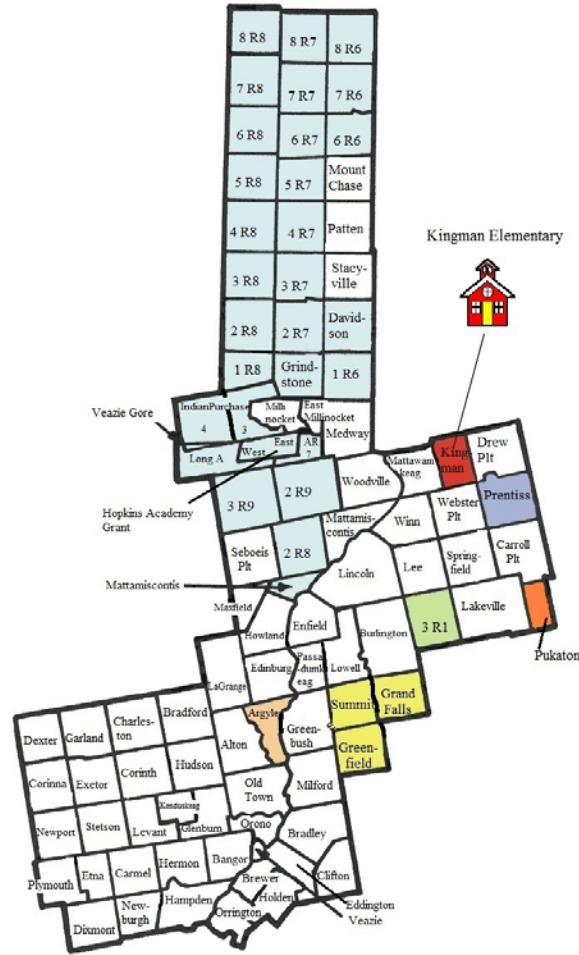
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	\$ 877,519	\$ 877,519	\$ 877,519	\$ 0
Excise taxes	85,000	85,000	128,618	43,618
Intergovernmental revenues:				
Local road assistnace	60,396	60,396	58,140	(2,256)
Snowmobile reimbursement	300	300	298	(2)
Forest	0	0	24,586	24,586
Interest revenue	0	0	419	419
Miscellaneous revenue	4,000	4,000	3,939	(61)
TOTAL REVENUES	<u>1,027,215</u>	<u>1,027,215</u>	<u>1,093,519</u>	<u>66,304</u>
EXPENDITURES				
General government	54,515	54,515	53,817	698
Public safety	132,300	132,300	131,196	1,104
Public works	430,400	430,400	347,961	82,439
Solid waste	77,000	77,000	53,001	23,999
Capital outlay	300,000	300,000	824,274	(524,274)
Unclassified	33,000	33,000	12,855	20,145
TOTAL EXPENDITURES	<u>1,027,215</u>	<u>1,027,215</u>	<u>1,423,104</u>	<u>(395,889)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	(329,585)	<u>\$ (329,585)</u>
FUND BALANCE - JULY `1			<u>235,312</u>	
FUND BALANCE - JUNE 30			<u>(94,273)</u>	
Utilization of unassigned fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Source: RHR Smith & Company. (2014). Audited Financial Statements and Other Information. County of Oxford, Maine – Unorganized Territories. June 30, 2014.

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	1,476	65	67	184	134	68	51	1,132	1,222	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 Office

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

Phone: 942-8535 Fax: 945-6027

Commissioners-

Peter K. Baldacci – District 1
(District contains no Unorganized Territory)
23 Hempstead Avenue
Bangor, ME 04401

Phone: 942-0076 Fax: 945-6027

Thomas J. Davis, Jr. – District 2
(District contains no Unorganized Territory)
PO Box 112
Kenduskeag, ME 04450

Phone: 884-8383 Fax: 884-7086

Laura Sanborn – District 3
(District includes all of the Unorganized Territory)
2845 Bennoch Road
Alton, ME 04468

Phone: 745-8151 Fax: 945-6027

County Administrator: Bill Collins	Phone: 942-8535	Fax: 945-6027
Sheriff: Troy Morton	947-4585	945-4761
Treasurer: Daniel J. Tremble	942-8535	945-6027
Register of Deeds: Susan F. Bulay	942-8797	945-4920
Judge of Probate: M. Ray Bradford, Jr., Esq.	942-8769	561-6184
Register of Probate: Susan M. Almy	942-8769	561-6184
EMA Director: Michelle Tanguay	945-4750	942-8941
Director, Unorganized Territory		
Administration: Barbara Veilleux	942-8566	945-4933
Deputy Director, Unorganized Territory		
Administration: 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	

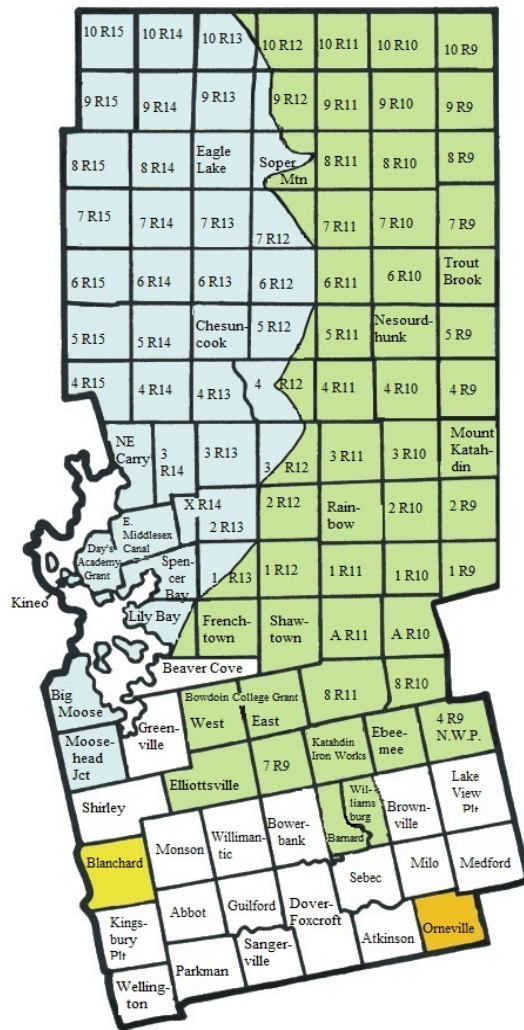
COUNTY OF PENOBSCOT, MAINE - UNORGANIZED TERRITORIES
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - YEAR ENDED JUNE 30, 2014

	BUDGETED AMOUNTS			ACTUAL AMOUNTS	BUDGET VARIANCE
	ORIGINAL	ADJ	FINAL		
REVENUES					
Property taxes	\$ 996,500	\$ 0	\$ 996,500	\$ 996,500	\$ 0
Excise taxes	180,000	0	180,000	206,070	26,070
Intergovernmental revenue					
Local road assistance	100,000	0	100,000	114,363	14,363
solid waste/snowplowing	15,000	0	15,000	16,004	1,004
Fire/rescue reimbursements	2,000	0	2,000	3,717	1,717
Snowmobiles - townships	0	0	0	6,036	6,036
Road salt/sand reimbursemen	47,906	0	47,906	54,618	6,712
PERC reimbursement	20,000	0	20,000	20,281	281
Investment income	1,000	0	1,000	1,732	732
Other revenue	0	0	0	89,043	89,043
TOTAL REVENUES	1,362,406	0	1,362,406	1,508,364	145,958
EXPENDITURES					
Current					
Administration	71,390	0	71,390	71,390	0
Audit/bank charges/fees	3,000	0	3,000	2,700	300
Polling places	3,000	0	3,000	1,415	1,585
Ambulance services	21,500	0	21,500	21,924	(424)
Animal control	4,950	0	4,950	3,245	1,705
E-911 addressing	0	39,209	39,209	2,231	36,978
Fire protection	65,855	0	65,855	63,706	2,149
Paving warranty	0	10,240	10,240	0	10,240
Recreation	500	0	500	0	500
Solid waste	209,355	0	209,355	191,730	17,625
Snow removal	789,711	0	789,711	756,449	33,262
Snow removal bond	0	31,840	31,840	0	31,840
Snowmobile trails	1,500	0	1,500	1,500	0
Cemeteries	21,800	0	21,800	21,500	300
Contingency	0	25,000	25,000	4,290	20,710
Capital outlays					0
Sand/salt capital	0	94,834	94,834	0	94,834
Sand/salt maintenance	10,189	0	10,189	7,188	3,001
Capital road construcion	36,400	242,378	278,778	31,570	247,208
Bridge maintenance	0	94,951	94,951	0	94,951
Road paving	148,500	87,278	235,778	165,969	69,809
Road maintenance	107,550	0	107,550	76,915	30,635
Vehicle replacement	4,000	16,109	20,109	20,109	0
TOTAL EXPENDITURES	1,499,200	641,839	2,141,039	1,443,831	697,208
EXCESS OF REVENUES OVER (UNDER) EXPENDITURE	(136,794)	(641,839)	(778,633)	64,533	(551,250)
FUND BALANCES - JULY 1, 2013				901,770	
FUND BALANCES - JUNE 30, 2014					
Utilization of unassig	\$ 136,794	0	\$ 136,794	\$ 0	\$ 136,794
Utilization of restricted fund balan	0	64,209	64,209	0	64,209
Utilization of assigned fund balanc	0	577,630	577,630	0	577,630
	\$ 136,794	\$ 641,839	\$ 778,633	\$ 0	\$ 778,633

Source: Chester M. Kearney, CPA's (2014). Audited Financial Statements. County of Penobscot, Maine Unorganized Territories. June 30, 2014.

Piscataquis 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
Piscataquis:															
Blanchard*	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
Northeast	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
Northwest	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
Southeast	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453

*Blanchard deorganized in 1985

PISCATAQUIS COUNTY

County Office

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

Phone: 564-6500
564-2161

Fax: 564-3022

Commissioners

James White - District 1
(District includes Blanchard)
306 Wharff Road
Guilford 04443

Phone: 564-7308

Fax: 564-3022

James D. Annis – District 2
(District includes Orneville)
28 Orchard Street
Dover-Foxcroft, ME 04426

Phone: 564-0820

Fax: 564-3022

Frederick Y. Trask – District 3
(District includes all Unorganized Territory with the exception of Blanchard and Orneville)

Phone: 943-7746

Fax: 943-5626

PO Box 37
Milo, ME 04463

Interim County Manager: Tom Lizotte	Phone: 564-2161	Fax: 564-3022
Sheriff: John J. Goggin	564-3304	564-2315
Treasurer: Johanna Greenfield	564-2161	564-3022
Finance Director: John Baiamonte	564-2161	564-3022
Register of Deeds: Linda M. Smith	564-2411	564-7708
Judge of Probate: James R. Austin, Esq.	564-2431	564-2431
Register of Probate: Donna Peterson	564-2431	564-2431
EMA Director: Thomas Capraro	564-8660	564-7475
District Attorney: R. Christopher Almy, Esq.	564-2181	564-6503
E911 Addressing: Todd Lyford	343-1222	

Animal Control Contacts:

Sheriff's Department - Non-emergency number 564-3304
Joseph Guyotte, Animal Control Officer 564-2187

Road Coordinator: Carl Henderson

Cell: 343-2267
Cell: 279-0342

564-3022

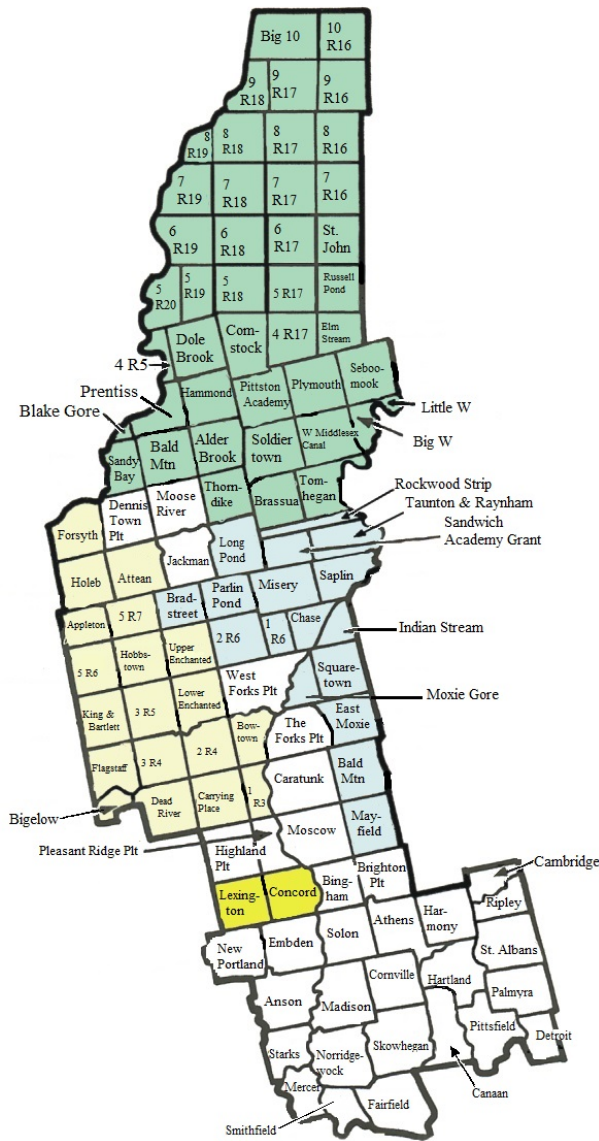
COUNTY OF PISCATAQUIS, MAINE - UNORGANIZED TERRITORIES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEARS ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1, Restated \$	609,347 \$	609,347 \$	609,347 \$	0
Resources (inflows):				
Taxes:				
Property taxes	887,371	887,371	887,371	0
Excise taxes	140,000	140,000	182,082	42,082
Intergovernmental revenue	136,338	136,338	182,374	46,036
Charges for services	15,400	15,400	3,003	(12,397)
Miscellaneous revenue	3,919	3,919	912	(3,007)
Amounts Available for Appropriation	<u>1,792,375</u>	<u>1,792,375</u>	<u>1,865,089</u>	<u>72,714</u>
Charges to Appropriations (Outflows):				
Barnard	47,900	33,462	31,359	2,103
Big Moose	43,000	48,850	36,292	12,558
Blanchard	117,675	113,575	110,636	2,939
Chesuncook	5,950	10,450	2,540	7,910
Ebeemee	41,200	40,268	37,077	3,191
Elliotsville	105,200	100,070	101,184	(1,114)
Frenchtown	100,500	106,363	109,187	(2,824)
Harford's Point	68,425	77,842	75,390	2,452
Katahdin Iron Works	59,400	57,900	60,197	(2,297)
Lily Bay	95,000	106,800	91,738	15,062
Moosehead Junction	56,063	51,963	45,204	6,759
Millinocket lake	25,600	26,143	26,106	37
Orneville	213,100	210,807	201,373	9,434
Williamsburg	75,350	69,870	75,007	(5,137)
Depot Street	1,800	1,800	588	1,212
Administration	100,300	100,300	87,054	13,246
Advertising	1,000	1,000	676	324
Ambulance	11,590	11,590	6,090	5,500
Unclassified	48,975	48,975	24,466	24,509
Transfers to other Funds	265,000	265,000	265,000	0
Total Charges to appropriations	<u>1,483,028</u>	<u>1,483,028</u>	<u>1,387,164</u>	<u>95,864</u>
Budgetary Fund Balance, June 30	<u>309,347</u>	<u>309,347</u>	<u>477,925</u>	<u>168,578</u>
Utilization of unassigned Fund Balance	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>(300,000)</u>

Source: RHR Smith & Company (2014). County of Piscataquis, Maine – Unorganized Territories, Annual Financial Statements for the Year Ended June 30, 2014.

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	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 Office

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

Phone: 474-9861 Fax: 474-7405

Commissioners

Philip Roy – District 1
(District contains no Unorganized Territory)
4 Valley Farms Road
Fairfield, ME 04937

Phone: 615-7333 Fax: 474-7405

Robert Dunphy – District 2
(District contains no Unorganized Territory)
201 Kennebec River Road
Embden, ME 04958

Phone: 474-4515 Fax: 474-7405

Dean Cray – District 3
(District contains no Unorganized Territory)
PO Box 3
Palmyra, ME 04965

Phone: 938-2006 Fax: 474-7405

Newell Graf - District 4
(District contains no Unorganized Territory)
897 Middle Road
Skowhegan 04976

Phone: 858-5006 Fax: 474-7405

Lloyd Trafton – District 5
(District includes all Unorganized Territory)
3918 US Route 201
West Forks Plt., ME 04985

Phone: 663-2257 Fax: 474-7405

County Administrator: Dawn DiBlasi	Phone: 474-9861	Fax: 474-7405
Deputy County Administrator: Lori Costa	474-1812	474-7405
Sheriff: Dale Lancaster	474-9591	858-4705
Treasurer: Tracey H. Rotondi	858-1841	858-4707
Finance Director: Patrick Dolan	858-1842	858-4707
Register of Deeds: Diane M. Godin	858-1831	474-2793
Judge of Probate: Robert Washburn, Esq.	858-1824	474-4235
Register of Probate: Victoria Hatch	858-3322	474-4235
EMA Director: Michael Smith	474-6788	474-0879
District Attorney: Meagan Maloney, Esq.	474-2423	474-7407
Unorganized Territory: Dave Spencer	858-1813	858-4707

Animal Control Contacts:

Sheriff's Department (800) 452-1933

- Non-emergency number 474-9591

William Shaw, Animal Control Officer 399-9445

COUNTY OF SOMERSET, MAINE - UNORGANIZED TERRITORY

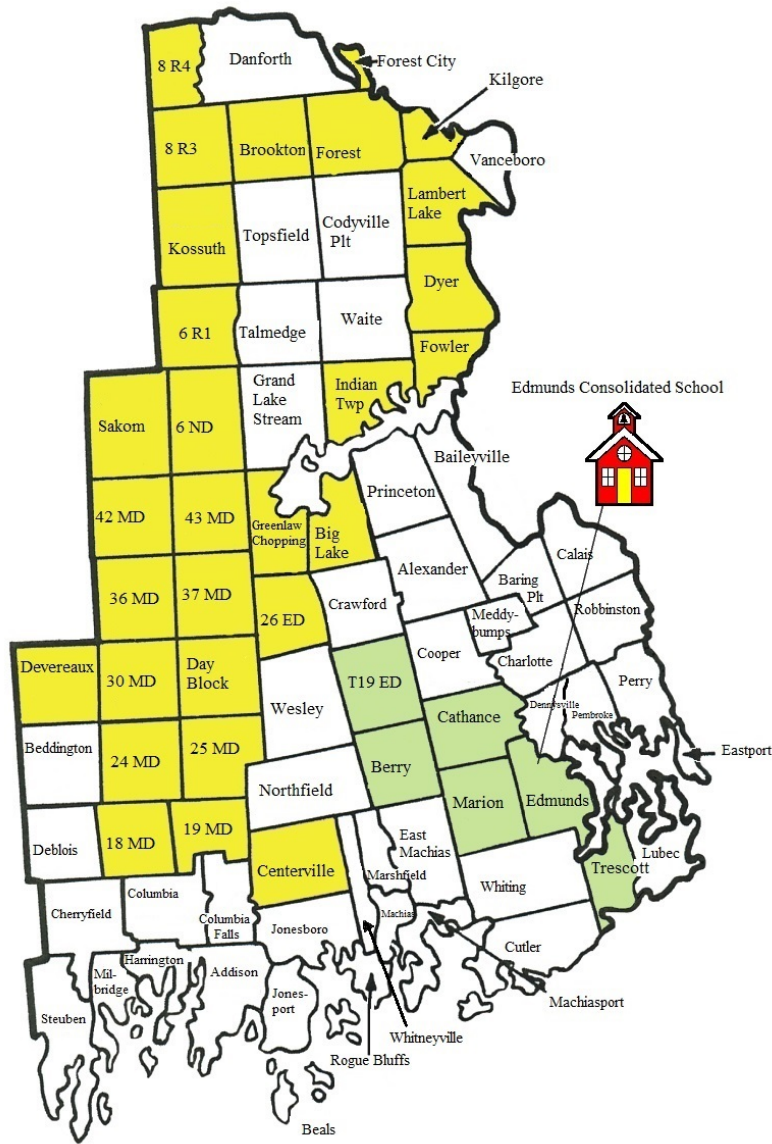
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
State of Maine assessment	\$ 1,412,944	\$ 1,412,944	\$ 1,412,944	\$ 0
Excise taxes	135,000	135,000	231,220	96,220
Intergovernmental revenue:				
Roads	68,308	68,308	69,780	1,472
Carrabassett Valley	14,248	14,248	13,984	(264)
Department of Interior	12,000	12,000	13,216	1,216
Snowmobiles - townships	1,300	1,300	1,410	110
Charges of services	750	750	2,050	1,300
Investment income	500	500	466	(34)
Rafting revenue	4,000	4,000	7,942	3,942
Other revenue	1,000	1,000	6,920	5,920
Total revenues	<u>1,650,050</u>	<u>1,650,050</u>	<u>1,759,932</u>	<u>109,882</u>
EXPENDITURES				
Current:				
Winter roads	456,663	456,663	427,979	28,684
Summer roads	210,430	210,430	225,732	(15,302)
Waste management	206,500	206,500	181,003	25,497
Fire protection	123,370	123,370	108,177	15,193
Cemeteries	7,300	7,300	8,127	(827)
Ambulance services	45,415	45,415	51,664	(6,249)
Street lights	4,500	4,500	3,640	860
Snowmobile trails	20,104	20,104	20,104	0
Polling places	2,300	2,300	2,298	2
Community building - Rockwood	11,900	11,900	6,074	5,826
Program services/donations	7,700	7,700	7,600	100
animal control	4,500	4,500	2,958	1,542
Road consultant	18,522	18,522	18,522	0
Administration	123,536	123,536	126,477	(2,941)
Total expenditures	<u>1,242,740</u>	<u>1,242,740</u>	<u>1,190,355</u>	<u>52,385</u>
Excess of revenues over (under) expenditures	<u>407,310</u>	<u>407,310</u>	<u>569,577</u>	<u>57,497</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
Captial projects	(493,820)	(493,820)	(683,220)	(189,400)
Total other financing sources (uses)	<u>(493,820)</u>	<u>(493,820)</u>	<u>(683,220)</u>	<u>(189,400)</u>
NET CHANGE IN FUND BALANCES	\$ <u>(86,510)</u>	\$ <u>(86,510)</u>	(113,643)	\$ <u>246,897</u>
FUND BALANCES - JULY 1			<u>164,021</u>	
FUND BALANCES - JUNE 30			\$ <u>50,378</u>	

Source: RHR Smith & Company. (2014). Audited Financial Statements and Other Information. County of Somerset, Maine – Unorganized Territories. June 30, 2014.

Washington County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Washington County Unorganized Territory														
	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	2000	2010	
Washington:															
East Central	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North **	496	547	499	27	23	70	47	25	28	425	401	268	223	7476	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,187	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	7,723	1,058

*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central
 **Big Lake Township (FKA Township 21) deorganized in April 1983 and population added to North
 ***Centerville deorganized July 1, 2004 and population added to North

WASHINGTON COUNTY

County Office

85 Court Street, PO Box 297
Machias, ME 04654
Website: www.washingtoncountymaine.com
Email: manager@washingtoncountymaine.com

Phone: 255-3127 Fax: 255-3313

Commissioners

Vinton E. Cassidy – District 1
(District includes the Unorganized Territory of North)
43 Cassidy Lane
Calais, ME 04619

Phone: 424-2178 Fax: 255-3313

Christopher M. Gardner – District 2
(District includes the Unorganized Territory of East Central)
220 King Street
Edmunds Township, ME 04628

Phone: 853-4614 Fax: 853-9584

John B. Crowley, Sr. – District 3
(District includes Centerville Township)
491 Basin Road
Addison, ME 04606

Phone: 497-2178 Fax: 255-3313

County Manager: Betsy Fitzgerald	Phone: 255-3127	Fax: 255-3313
Sheriff: Barry Curtis	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 (7) Attorney: Matthew J. Foster, Esq.	255-4425	255-6423
Unorganized Territory Supervisor: Dean Preston	255-8919	255-3572
Alternate UT Supervisor: Heron Weston	2558919	255-3572
Email: ut@washingtoncountymaine.com		
Shellfish Warden: Ben Robinson	255-8919	255-3572
Sunrise Economic Council,		
TIF Administrator: Susan Hatton	255-0983 x 11	255-4987
Email: tifadmin@sunrisecounty.org		
Animal Control Contacts:		
Sheriff's Department	255-4422	
Ben Robinson, Animal Control Officer	255-8919	255-3572

County of Washington - Unorganized Territories - General Fund
 Budgetary Comparison Schedule for the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive
	Original	Final		(Negative)
REVENUES				
Tax assessment	\$ 812,645	\$ 812,645	\$ 812,645	\$ 0
Excise taxes	220,000	220,000	145,723	(74,277)
Intergovernmental revenue	5,750	5,750	22,754	17,004
TIF-Stetson Mountain	0	0	1,084,582	1,084,582
Other revenues	108,400	108,400	103,191	(5,209)
Total Revenues	1,146,795	1,146,795	2,168,896	1,022,101
EXPENDITURES				
Administration	29,285	29,285	26,202	3,083
Equipment maintenance/replacement	5,000	5,000	7,239	(2,239)
E-911	3,000	3,000	2,356	644
Septage site	0	0	2,904	(2,904)
Highway summer maintenance	282,521	282,521	331,177	(48,656)
Highway winter maintenance	450,755	450,755	478,241	(27,486)
Solid waste services	116,213	116,213	101,032	15,181
Equipment operation	14,700	14,700	8,341	6,359
Cemetery maintenance	5,500	5,500	5,274	226
Electricity	825	825	602	223
Third party requests	13,000	13,000	13,000	0
Community projects	3,950	3,950	1,200	2,750
Animal control officer	17,566	17,566	6,435	11,131
Fire service	48,214	48,214	34,463	13,751
Ambulance service	70,899	70,899	41,275	29,624
Election services	2,850	2,850	2,381	469
Highway capital project	110,000	110,000	0	110,000
shellfish conservations	13,916	13,916	13,048	868
UT Public works garage	2,500	2,500	2,759	(259)
Vehicle reserve	10,000	10,000	0	10,000
Bridges	0	0	14,039	(14,039)
TIF Nature based tourism	0	0	18,860	(18,860)
TIF Economic development planning	0	0	10,000	(10,000)
TIF Capital projects	0	0	196,000	(196,000)
TIF First Wind reate	0	0	643,832	(643,832)
TIF Revolving loan fund	0	0	119,500	(119,500)
TIF Management expense	0	0	59,512	(59,512)
Total expenditures	1,200,694	1,200,694	2,139,672	(938,978)
Excess (deficiency) of revenues over (under) expenditures	(53,899)	(53,899)	29,224	83,123
OTHER FINANCING SOURCES (USES)				
Operating transfers in	103,800	103,800	29,846	(73,954)
Operating transfers (out)	(136,416)	(136,416)	(142,471)	(6,055)
Total other financing sources	(32,616)	(32,616)	(112,625)	(80,009)
Net changes in fund balances	\$ (86,515)	\$ (86,515)	(83,401)	\$ 3,114
Fund balances - beginning				
Restricted			1,165,477	
Undesignated			59,097	
Total fund balances - beginning			1,224,574	
Fund balances - ending				
Restricted			1,202,355	
Undesignated			(61,182)	
Total fund balances - ending			\$ 1,141,173	

Source: Hollingsworth and Associates. (2014). County of Washington, Maine, Unorganized Territory, Annual Financial Statements and Accompanying Independent Auditor's Report. Year Ended June 30, 2014

INDEPENDENT AUDITOR'S REPORT*

For a complete copy of the **State of Maine Unorganized Territory Education and Services Fund audit report, please go to maine.gov/audit*

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

State of Maine
Office of the State Auditor
Unorganized Territory Education and Services Fund
Augusta, Maine

Report on the Financial Statements

We have audited the governmental activities, each major fund, and the aggregate remaining fund information of State of Maine Unorganized Territory Education and Service Fund, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position State of Maine Unorganized Territory Education and Service Fund as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 of Notes to Financial Statements, the financial statements present only 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, as of June 30, 2014, the changes in financial position, or where applicable, its cash flows for the year then ended 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. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 39 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.

Other Information

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 Service Fund's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2016, on our consideration of State of Maine Unorganized Territory Education and Service Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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* in considering State of Maine Unorganized Territory Education and Service Fund's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 11, 2016

Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609

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STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2014

	<u>General Fund</u>
ASSETS	
Accounts receivable (net of allowance for uncollectibles):	
Taxes receivable - current year	\$ 398,272
Taxes receivable - prior years	101,535
Tax liens	28,514
Due from other governments	234,642
Due from State of Maine Treasury	<u>5,604,559</u>
TOTAL ASSETS	<u>\$ 6,367,522</u>
LIABILITIES	
Accounts payable	\$ 810,010
Accrued wages	<u>197,427</u>
TOTAL LIABILITIES	<u>1,007,437</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes paid in advance/overpaid taxes	47,864
Deferred tax revenue	<u>449,609</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>497,473</u>
FUND BALANCES	
Nonspendable	0
Restricted	0
Committed	2,300,000
Assigned	46,411
Unassigned	<u>2,516,201</u>
TOTAL FUND BALANCES	<u>4,862,612</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,367,522</u>

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1	\$ 5,484,023	\$ 5,484,023	\$ 5,484,023	\$ 0
Resources (Inflows):				
Property taxes	26,887,676	26,887,676	27,172,442	284,766
Intergovernmental revenues	357,200	357,200	457,266	100,066
Charges for services	119,000	119,000	164,320	45,320
Miscellaneous revenue	90,900	90,900	153,655	62,755
Amounts Available for Appropriation	<u>32,938,799</u>	<u>32,938,799</u>	<u>33,431,706</u>	<u>492,907</u>
Charges to Appropriations (Outflows):				
Education	12,069,217	12,069,217	10,956,655	1,112,562
County reimbursements for services	7,441,241	7,441,241	7,441,241	0
Departmental	1,895,403	1,895,403	1,766,758	128,645
County tax	5,090,871	5,090,871	5,090,871	0
Tax increment financing	3,222,590	3,222,590	3,176,333	46,257
Overlay	485,454	485,454	137,236	348,218
Total Charges to Appropriations	<u>30,204,776</u>	<u>30,204,776</u>	<u>28,569,094</u>	<u>1,635,682</u>
Budgetary Fund Balance, June 30	<u>\$ 2,734,023</u>	<u>\$ 2,734,023</u>	<u>\$ 4,862,612</u>	<u>\$ 2,128,589</u>
Utilization of Unassigned Fund Balance	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ 0</u>	<u>\$ (2,750,000)</u>

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	2014			Variance Positive (Negative)	2013
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property taxes	\$ 26,887,676	26,887,676	27,168,665	280,989	26,852,248
Change in deferred property taxes	0	0	3,777	3,777	0
Total taxes	<u>26,887,676</u>	<u>26,887,676</u>	<u>27,172,442</u>	<u>284,766</u>	<u>26,852,248</u>
Intergovernmental:					
On-behalf payments - teachers retirement	191,900	191,900	208,801	16,901	148,378
Homestead reimbursement	90,300	90,300	94,628	4,328	90,261
BETE/Veteran's reimbursement	75,000	75,000	44,018	(30,982)	0
State Revenue Sharing	0	0	109,819	109,819	181,344
Total intergovernmental	<u>357,200</u>	<u>357,200</u>	<u>457,266</u>	<u>100,066</u>	<u>419,983</u>
Charges for services:					
Educational tuition/transportation	<u>119,000</u>	<u>119,000</u>	<u>164,320</u>	<u>45,320</u>	<u>105,079</u>
Total charges for services	<u>119,000</u>	<u>119,000</u>	<u>164,320</u>	<u>45,320</u>	<u>105,079</u>
Other:					
Miscellaneous	17,500	17,500	15,499	(2,001)	20,629
Sale of Assets	0	0	65,325	65,325	31,494
Interest on taxes	0	0	0	0	735
Education - trust	<u>73,400</u>	<u>73,400</u>	<u>72,831</u>	<u>(569)</u>	<u>73,337</u>
Total other	<u>90,900</u>	<u>90,900</u>	<u>153,655</u>	<u>62,755</u>	<u>126,195</u>
Total revenues	<u>27,454,776</u>	<u>27,454,776</u>	<u>27,947,683</u>	<u>492,907</u>	<u>27,503,505</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	2014			Variance Positive (Negative)	2013
	Original Budget	Final Budget	Actual		Actual
Expenditures:					
Education:					
General Operations	\$ 7,626,481	7,626,481	6,950,246	676,235	7,838,183
Salaries and benefits	2,548,121	2,548,121	1,903,772	644,349	1,921,483
Professional services	895,891	895,891	1,332,036	(436,145)	1,150,376
Travel expenses	48,660	48,660	27,935	20,725	28,686
Vehicle operation	173,983	173,983	163,626	10,357	169,375
Utility services	49,157	49,157	42,530	6,627	33,069
Rents	2,725	2,725	10,045	(7,320)	9,149
Repairs	60,839	60,839	27,726	33,113	31,124
Insurance	18,284	18,284	18,200	84	20,834
Fuel	74,477	74,477	53,926	20,551	49,165
Supplies	81,414	81,414	43,666	37,748	61,726
Technology	13,283	13,283	7,978	5,305	13,536
Capital improvements - general	161,601	161,601	161,601	0	101,915
Teacher retirement	191,900	191,900	208,801	(16,901)	148,379
Other	122,401	122,401	4,567	117,834	32,487
Total Education	12,069,217	12,069,217	10,956,655	1,112,562	11,609,487

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	2014			Variance Positive (Negative)	2013
	Original Budget	Final Budget	Actual		Actual
Expenditures, continued:					
County reimbursements for services:					
Aroostook	1,025,114	1,025,114	1,025,114	0	973,192
Franklin	1,258,685	1,258,685	1,258,685	0	839,845
Hancock	160,407	160,407	160,407	0	158,145
Kennebec	10,056	10,056	10,056	0	6,626
Oxford	877,519	877,519	877,519	0	866,635
Penobscot	996,500	996,500	996,500	0	976,973
Piscataquis	887,371	887,371	887,371	0	948,372
Somerset	1,412,944	1,412,944	1,412,944	0	1,388,233
Washington	812,645	812,645	812,645	0	835,934
Total County reimbursements for services	<u>7,441,241</u>	<u>7,441,241</u>	<u>7,441,241</u>	<u>0</u>	<u>6,993,955</u>
Departmental:					
Fiscal Administrator	212,810	212,810	197,240	15,570	192,862
Assessments	948,231	948,231	953,415	(5,184)	915,501
Forest fire service	150,000	150,000	49,071	100,929	126,007
General Assistance	55,750	55,750	27,781	27,969	19,486
Passamaquoddy	0	0	10,639	(10,639)	9,966
Land Use Planning Commission	528,612	528,612	528,612	0	531,881
Total departmental	<u>1,895,403</u>	<u>1,895,403</u>	<u>1,766,758</u>	<u>128,645</u>	<u>1,795,703</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	2014			Variance Positive (Negative)	2013
	Original Budget	Final Budget	Actual		Actual
Expenditure, continued:					
Unclassified:					
County tax	5,090,871	5,090,871	5,090,871	0	5,080,189
Tax incremental financing	3,222,590	3,222,590	3,176,333	46,257	3,034,076
Overlay/abatements	485,454	485,454	137,236	348,218	103,134
Total unclassified	<u>8,798,915</u>	<u>8,798,915</u>	<u>8,404,440</u>	<u>394,475</u>	<u>8,217,399</u>
Total expenditures	<u>30,204,776</u>	<u>30,204,776</u>	<u>28,569,094</u>	<u>1,635,682</u>	<u>28,616,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,750,000)</u>	<u>(2,750,000)</u>	<u>(621,411)</u>	<u>2,128,589</u>	<u>(1,113,039)</u>
Other financing sources (uses):					
Budgeted use of surplus-cost component	<u>2,750,000</u>	<u>2,750,000</u>	<u>0</u>	<u>(2,750,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>2,750,000</u>	<u>2,750,000</u>	<u>0</u>	<u>(2,750,000)</u>	<u>0</u>
Net change in fund balances	0	0	(621,411)	(621,411)	(1,113,039)
Fund balance, July 1			<u>5,484,023</u>		<u>6,597,062</u>
Fund balance, June 30			<u>\$ 4,862,612</u>		<u>\$ 5,484,023</u>

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS – GENERAL FUND
JUNE 30, 2014

	<u>2014</u>	<u>2013</u>
ASSETS		
Accounts receivable (net of allowance for uncollectibles):		
Taxes receivable - current year	\$ 398,272	392,472
Taxes and liens receivable - prior years	101,535	119,929
Tax lien fees receivable	28,514	20,358
Due from other governments	234,642	105,079
Due from State of Maine Treasury	<u>5,604,559</u>	<u>6,492,416</u>
TOTAL ASSETS	<u><u>6,367,522</u></u>	<u><u>7,130,254</u></u>
LIABILITIES		
Accounts payable	810,010	1,038,869
Accrued wages	<u>197,427</u>	<u>110,324</u>
TOTAL LIABILITIES	<u><u>1,007,437</u></u>	<u><u>1,149,193</u></u>
DEFERRED INFLOWS OF RESOURCES		
Taxes paid in advance/overpaid taxes	47,864	43,652
Deferred tax revenue	<u>449,609</u>	<u>453,386</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u><u>497,473</u></u>	<u><u>497,038</u></u>
FUND BALANCES		
Nonspendable	0	0
Restricted	0	0
Committed	2,300,000	2,750,000
Assigned	46,411	0
Unassigned	<u>2,516,201</u>	<u>2,734,023</u>
TOTAL FUND BALANCES	<u><u>4,862,612</u></u>	<u><u>5,484,023</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u><u>\$ 6,367,522</u></u>	<u><u>\$ 7,130,254</u></u>

STATEMENT B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue & Changes in Net Position</u>
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	<u>Total Governmental Activities</u>
Governmental activities:					
Education	\$ 10,806,195	\$ 164,320	\$ 208,801	\$ 0	\$ (10,433,074)
County reimbursements for services	7,441,241	0	0	0	(7,441,241)
Departmental	1,766,758	0	0	0	(1,766,758)
County tax	5,090,871	0	0	0	(5,090,871)
Tax increment financing	3,176,333	0	0	0	(3,176,333)
Abatements	137,236	0	0	0	(137,236)
Unallocated depreciation	83,323	0	0	0	(83,323)
Total government	\$ 28,501,957	\$ 164,320	\$ 208,801	\$ 0	\$ (28,128,836)
General revenues:					
Property taxes, levied for general purposes					27,168,665
Intergovernmental revenues					248,465
Miscellaneous					153,655
Total general revenues					27,570,785
Change in net position					(558,051)
NET POSITION - JULY 1, RESTATED					7,007,924
NET POSITION - JUNE 30					\$ 6,449,873

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 4,862,612
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	449,609
Amounts reported for governmental activities in the Statement of Net Position 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>1,137,652</u>
Net position of governmental activities	<u>\$ 6,449,873</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, 2014

	<u>General Fund</u>
REVENUES	
Property taxes	\$ 27,172,442
Intergovernmental reenues	457,266
Charges for services	164,320
Miscellaneous revenue	<u>153,655</u>
TOTAL REVENUES	<u>27,947,683</u>
EXPENDITURES	
Current:	
Education	10,956,655
County reimbursements for services	7,441,241
Departmental	1,766,758
County tax	5,090,871
Tax increment financing	3,176,333
Overlay/abatements	<u>137,236</u>
TOTAL EXPENDITURES	<u>28,569,094</u>
NET CHANGE IN FUND BALANCES	(621,411)
FUND BALANCES - JULY 1	<u>5,484,023</u>
FUND BALANCES - JUNE 30	<u>\$ 4,862,612</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, 2014

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (621,411)</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>(3,777)</u>
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:</p>	
Capital asset purchases capitalized	161,601
Capital asset disposals	(11,141)
Depreciation expense	<u>(83,323)</u>
	<u>67,137</u>
Change in net position of governmental activities (Statement B)	<u>\$ (558,051)</u>

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014

FINDINGS – FINANCIAL STATEMENT AUDIT – CURRENT

CONTROL DEFICIENCIES

2014-2

- Title:** Inadequate internal control over payroll charges to the Unorganized Territory (UT).
- Condition:** The MRS administrative assessment of \$899,061 to UT citizens is based on an annual estimate rather than actual UT activity documented on MRS employees' timesheets.
- Context:** MRS is responsible for assessing and collecting property tax in the UT.
- Effect:** Reimbursements to Maine Revenue Services may not reflect actual expenditures and may include reimbursement for expenditures of other unrelated activities.
- Recommendation:** We recommend that MRS charge actual payroll costs for the UT directly to the UT appropriation unit from the MS- TAMS, time and attendance subsidiary ledger.
- MRS Response:** *Maine Revenue Services (MRS) concurs with the finding. MRS will perform quarterly journal entries to record actual payroll costs for the Unorganized Territory utilizing data posted by the UT Property Tax staff in TAMS, the time and attendance subsidiary ledger.*

APPENDICES

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FIRST REGULAR SESSION OF THE 127TH LEGISLATURE
Legislation that passed with an impact on the Unorganized Territory

Public Law 2015, Chapter 20 (LD 12)

An Act to Limit the Liability of Landowners Who Allow Recreational Climbing on Their Land

Public Law 2015, chapter 20 provides that recreational climbing is included in the recreational and harvesting activities for which landowner's liability is limited when they permit such activities to take place on their land.

Public Law 2015, Chapter 41 (LD 82)

An Act Concerning the Salary of Sheriffs

Public Law 2015, chapter 41 requires due notice and hearing prior to reducing a county sheriff's salary during the sheriff's term after a complaint of malfeasance, misfeasance, neglect or gross negligence against that county sheriff.

Public Law 2015, Chapter 53 (LD 118)

An Act to Authorize Municipalities to Refund Amounts Collected in Excess of Tax Liens

Public Law 2015, chapter 53 authorizes a municipality that forecloses on residential real estate to return the excess funds, after subtracting the taxes, interest and fees and any other expenses incurred in disposing of the real estate. The disbursement of the excess of any funds acquired for nonpayment of property taxes must be authorized by municipal ordinance or, with regard to the unorganized territory, by rulemaking by the State Tax Assessor. An authorizing ordinance may apply to sales of property acquired through the tax lien and foreclosure process on or after January 1, 2015. Public Law 2015, chapter 53 was enacted as an emergency measure effective May 8, 2015.

Public Law 2015, Chapter 56 (LD 485)

An Act to Allow Licensed Foresters to Use Mechanics Liens

Public Law 2015, chapter 56 adds licensed foresters to the list of persons who can place a lien on the property of another for nonpayment of services.

Public Law 2015, Chapter 190 (LD 911)

An Act Concerning the Review of Certain Projects Under the Site Location of Development Laws

Public Law 2015, chapter 190 amends the laws regarding the expedited permitting of grid-scale wind energy development as follows:

1. It creates new definitions relating to the scenic impact of a wind energy development project; and
2. It allows for the consideration of cumulative scenic impacts in the permitting of wind energy development projects

Public Law 2015, Chapter 234 (LD 1442)

An Act to Establish a Bag Limit for Brook Trout on Portions of Webster Stream in Piscataquis Count

Public Law 2015, chapter 234 provides for a daily bag limit of one brook trout for Webster Stream in Piscataquis County from the Telos Lake dam downstream to Webster Lake that is effective between August 16th and September 30th annually. Public law 2015, chapter 234 was enacted as an emergency measure effective June 22, 2015.

Public Law 2015, Chapter 237 (LD 716)

An Act to Amend the Fees for Snowmobile Registrations and To Create the Snowmobile Trail Fund Donation Sticker

Public law 2015, chapter 237 does the following:

1. It increases the resident snowmobile registration fee from \$40 to \$45 and dedicates the \$5 increase to the Snowmobile Trail Fund.
2. It increases the three-day nonresident snowmobile registration fee from \$43 to \$29 and dedicates the \$6 increase to the Snowmobile Trail Fund.
3. It increases the nonresident seasonal snowmobile registration fee from \$88 to \$99 and dedicates the \$11 increase to the Snowmobile Trail Fund.
4. It creates a 10-day nonresident snowmobile registration fee and sets the fee at \$75, of which \$6 is dedicated to the Snowmobile Trail Fund.
5. It directs the commissioner of Inland Fisheries and Wildlife to create the Snowmobile Trail Fund donation Sticker Program and to create donation stickers to reflect a donor's donation of \$25, \$50, and \$100, respectively, of which \$2 is retained by the department and the remainder is transferred to the Snowmobile Trail Fund. The donation stickers are not a part of or associated with the State's snowmobile registration requirements.
6. It directs the commissioner of Agriculture, Conservation and Forestry to develop written policies specifying the criteria the department will use to distribute additional revenues raised pursuant to this amendment to snowmobile clubs and to submit those policies for review to the Joint Standing Committee on Inland Fisheries and Wildlife no later than January 15, 2016.

Public Law 2015, chapter 237 was enacted as an emergency measure effective June 23, 2015.

Public Law 2015, Chapter 239 (LD 279)

An Act Regarding Payment Under the Business Equipment Tax Reimbursement Program

Public Law 2015, chapter 239 directs the State Tax Assessor to suspend reimbursement under the Business Equipment Tax Reimbursement program that would otherwise be issued if a taxpayer is delinquent in the payment of personal property taxes. If the taxpayer does not pay the tax due by the end of the reimbursement application period, the taxpayer's eligibility for the suspended reimbursement is terminated.

Public Law 2015, Chapter 241 (LD 670)

An Act to Amend the Laws Governing the Unlawful Cutting of Trees

Public Law 2015, chapter 241 provides for consequences for the unlawful cutting of trees. It makes a distinction between the unlawful cutting of trees in areas zoned for residential use and the unlawful cutting of trees in other areas. It also makes a distinction between the unlawful cutting of ornamental or fruit trees and the unlawful cutting of all other trees. If a person cuts down or damages trees without permission on land the person does not own, the person is liable to the owner for damages.

The owner of the land may choose which valuations and calculations to apply to determine the damages to be paid. The court may reduce the damages awarded for good cause shown when the cutting of trees was done negligently or without fault.

Chapter 241 authorizes an additional award of punitive damages if the person acted with malice, and deletes the cap on the recovery of costs of professional services for asserting a claim, including attorney's fees.

Chapter 241 provides that public utilities and their contractors are not liable for damages when the cutting or removal of trees is necessary to improve the safety and reliability of the public utilities' delivery of products and services.

Public Law 2015, Chapter 245 (LD 913)

An Act to Expand Public Opportunities for Wildlife Management Education

Public Law 2015, chapter 245 increases hunting license fees and trapping license fees by one dollar and directs the Department of Inland Fisheries and Wildlife to use that revenue to educate the public on the management of game species. It also directs the Commissioner of Inland Fisheries and Wildlife to convene a stakeholders group to develop a five-year public outreach campaign on the efforts of the department to manage game species, including a plan on how to use the increased revenue. The commissioner must report by February 1, 2016 to the Joint Standing Committee on Inland Fisheries and Wildlife, which may report out a bill to the Second Regular Session of the 127th Legislature.

Public Law 2015, Chapter 264 (LD 1244)

An Act to Amend Environmental Permitting Standards

Public Law 2015, chapter 264 repeals the procedures related to the review of an application for a grid-scale wind energy development and provides permitting requirements for small-scale wind energy developments. It amends the laws governing the establishment of water level regimes to provide that after October 1, 2015 but before October 1, 2016 the Commissioner of Environmental Protection may not conduct an adjudicatory hearing for the purpose of or issue an order establishing a water level regime or minimum flow requirements, except that the commissioner may conduct an adjudicatory hearing or issue an order for these purposes on requests or petitions submitted prior to October 1, 2015. All orders establishing a water level regime issued prior to October 1, 2015 remain in effect and enforceable until they expire or are amended or rescinded. It also authorizes the Joint Standing committee on Environment and Natural Resources to report out a bill to the Second Regular Session of the 127th Legislature relating to the establishment of water level regimes.

Public Law 2015, Chapter 265 (LD 828)

An Act to Improve the Regulatory Consistency Within the Jurisdiction of the Maine Land Use Planning Commission

Public Law 2015, chapter 265 amends the laws governing expedited permitting of wind energy development in the Maine Revised Statutes, Title 35-A, as follows:

1. It adds new definition for “specified place” and “unorganized and deorganized areas;”
2. It provides the Maine Land Use Planning commission (LUPC) with the authority to remove, by rule, a specified place within the unorganized and deorganized areas from the expedited permitting area and establishes consistency between the review processes for adding and removing specified places from the expedited permitting area. It establishes that when 10 percent of the registered voters in a township, plantation or municipality that voted in the most recent gubernatorial election petition for removal of a specified place in the unorganized and deorganized areas from the expedited permitting area, after the required notice, if no person requests substantive review of the petition the specified place must be removed. If review is requested, there must be an opportunity for public comment and, if requested by five or more persons, a public hearing. The Maine LUPC may recover the actual cost of a requested review of a petition from the person making the request. When conducting substantive review of a petition for removal, the commission must grant the petition and remove the specified place from the expedited permitting area if the commission determines the removal will not have an unreasonable adverse effect on the State’s ability to meet its goals for wind energy development and is consistent with the principal values and the goals of the commission’s comprehensive land use plan;
3. It establishes a deadline by which petitions may be filed to June 30, 2016;
4. It provides that the Maine LUPC is not required to provide notice to the Legislature when it adopts a rule to remove a specified place from the expedited permitting area;

5. It provides corresponding cross-references in Title 12 and in the public law that enacted Title 35-A, chapter 34-A to the new removal process; and
6. It establishes an effective date of January 1, 2016

Public Law 2015, Chapter 277 (LD 1321)

An Act to Expand the Landowner Relations Program at the Department of Inland Fisheries and Wildlife

Public law 2015, chapter 277 gives the Commissioner of Inland Fisheries and Wildlife, instead of the Governor, authority to appoint board members for the landowners and Sportsmen Relations Advisory Board, and it reduces the size and membership of the board and expands the board's duties to include an annual stakeholder meeting and an annual reporting requirement. It also directs the Commissioner of Inland Fisheries and Wildlife to establish a Keep Maine Clean program to recruit volunteers to pick up trash in fields and forests while they are walking, hiking, fishing and otherwise enjoying public and private lands and further provides that any money received by the Commissioner of Inland Fisheries and Wildlife for the program must be deposited in the Landowner Relations Fund.

Public Law 2015, Chapter 281 (LD 1409)

An Act to Clarify and Simplify the Licensing and Registration Provisions of the Inland Fisheries and Wildlife Laws

Public Law 2015, chapter 281 does the following:

1. It allows the use of electronic licenses and permits
2. It requires ATV registration numbers to be displayed by means of stickers
3. It allows holders of junior hunting licenses, after they turn 16 years of age, to hunt pheasants and migratory waterfowl and to hunt with a bow and arrow for the remainder of the calendar year for which their licenses are issued without their having to purchase pheasant permits, migratory waterfowl permits or archery hunting licenses.
4. It removes references to big game licenses, changes references to crossbow and muzzle-loading licenses to crossbow and muzzle-loading permits and clarifies that hunting licenses allow the hunting of all legal species, subject to permit requirements.
5. It amends the license application and testing process for taxidermists to increase the application fee from \$10 to \$50, set the examination fee at \$50, require the examination of all persons who allow their licenses to lapse or who have not held a license within the previous three years, increase the license fee from \$67 to \$77, which is the current renewal fee, and make the license a three-year license.
6. It requires the holder of a license under which an antlerless deer permit and either-sex permit are issued to meet the archery hunting license eligibility requirements.
7. It provides that a nonresident junior hunting license includes all authorizations to hunt at no cost in addition to the cost of that license.
8. It alters the issuing schedule for taxidermist licenses to provide for their expiration on December 31st.

Public Law 2015, Chapter 289 (LD 321)

An Act to Protect Consumers against Residential Real Estate Title Defects

Public Law 2015, chapter 289's purpose is to protect consumers against defects in titles to real estate in which Mortgage Electronic Registration Systems, Inc. appears in the chain of title. Under current Maine law, according to *Bank of America v. Greenleaf*, 2014 ME 89, 102 A.3d 774, any action by Mortgage Electronic Registration Systems, Inc., other than the recording of a mortgage, is invalid and of no force or effect. A large proportion of Maine residential real estate transactions include Mortgage Electronic Registration Systems, Inc., in the chain of title, putting consumers at risk of a defect in the title to their property.

Chapter 289 amends Maine law to eliminate the risk by establishing the presumption that a nominee mortgagee, which can be a person or entity named as a nominee to hold a mortgage, has the authority to assign or otherwise affect the mortgage even if the instrument assigning authority to the nominee mortgagee does not specifically so state. The authority is not presumed if the instrument explicitly negates the authority or if a separate written instrument negates the authority and that instrument is recorded in the appropriate registry of deeds.

Chapter 289 applies to the following:

1. A discharge or partial release issued prior to the effective date of this legislation, whether made by a nominee mortgagee or by a subsequent assignee;
2. A discharge or partial release issued on or subsequent to the effective date of this legislation, whether made by a nominee mortgagee or by a subsequent assignee; and
3. An assignment or other instrument affecting title to a mortgaged property that is the subject of a foreclosure judgment or other legal judgment affecting title to a mortgaged property for which, as of the effective date of this legislation, either the period for appeal has run with no appeal having been filed or all rights of appeal have been exhausted.

Public Law 2015, Chapter 301 (LD 1196)

An Act to Correct and Clarify Maine's Fish and Wildlife Laws

Public Law 2015, chapter 301 makes the following changes to the laws governing fish and wildlife:

1. It eliminates the disabled hunter, trapper and angler advisory committee and a reference to that committee
2. It provides that a person must hold a valid archery hunting license to hunt with a hand-held bow and arrow during any open season on a bird or animal and that a person must hold a valid big game archery license or big game hunting license and a valid crossbow hunting license to hunt with a crossbow during any open season on a bird or animal.
3. It enacts in the statutes certain requirements regulating the use of crossbows and eliminates the maximum draw weight for crossbows of 200 pounds.
4. It amends the supervisory requirements for apprentice hunter licenses and apprentice trapper licenses. It specifies that the holder of an apprentice hunter license must hunt in the presence of a

person who is 18 years of age or older and who holds a valid adult hunting license and specifies that the holder of an apprentice trapper license must trap in the presence of a person that has held a valid adult trapper license for the prior three years.

5. It specifies that a non-resident junior hunting license includes all permits, stamps and other permissions needed to hunt at no additional cost.
6. It corrects cross-references to statutory provisions that authorize the taking of wildlife that attack domestic animals, destroy property or cause damage to crops or orchards.
7. It eliminates language imposing a five percent surcharge on agents who fail to pay the amount owed the State for watercraft registration, snowmobile registration and all-terrain vehicle registration.
8. It repeals the provision of current law that prohibits a person from operating an all-terrain vehicle on a private road after being forbidden to do so by the owner or a municipal official.
9. It creates the Camp North Woods program to provide outdoor learning opportunities to youth and creates the Camp North Woods fund.
10. It prohibits possession of wild animals or wild birds that a person does not possess by lawful means.
11. It stipulates that if a person hunts with a crossbow that does not meet certain requirements, that person commits a Class E crime.
12. It prohibits the exchange of a moose permit for any consideration other than another moose permit.
13. It imposes certain requirements for hunting deer, bear or moose with bow and arrow and firearms and prohibits the use of medicinal, poisonous or stupefying substances as bait.
14. It provides that an ice shack must be removed from a body of water upon the earlier of the date of ice out or three days after the close of ice fishing season.
15. It creates a public records exception for information concerning the location of a threatened or endangered species.
16. It increases the minimum amount of damage to watercraft that requires reporting to the Commissioner of Inland Fisheries and Wildlife from \$1,000 in current law to \$2,000.

Public Law 2015, Chapter 302 (LD 580)

An Act to Extend the Funding Period for Landfill Closure Costs

Public Law 2015, chapter 302 authorizes the Department of Environmental Protection to pay 75 percent of certain landfill closure costs incurred on or after July 1, 1994 and before December 31, 2025.

Public Law 2015, Chapter 335 (LD 186)

An Act to Reverse Jail Consolidation

Public Law 2015, chapter 335 restores oversight and control of the county jails to the counties and does the following:

1. It allows limited growth in county tax assessments to support the operation of the jails.

2. It provides a structure for boarding rates for prisoners transferred from a jail or correctional facility to another jail or correctional facility.
3. It sets \$12,202,104 as the amount of state funding to be provided to the jails through the County Jail Operations Fund and requires jails to report census data to the Department of Corrections to facilitate the distribution of funding to the jails.
4. It sets at 30% the amount of funding from the County Jail Operations Fund that must be spent on community corrections and sets at 70% the amount that must be available for the support of prisoners detained or sentenced to county jails.
5. It requires the Commissioner of Corrections to adopt rules to establish mandatory standards, policies and procedures for the jails, including rules on reporting daily census data, and requires the commissioner to work with the jails to assist them in achieving compliance and to impose monetary penalties for noncompliance.
6. It requires the Commissioner of Corrections to receive, administer and distribute on a quarterly basis funding for the jails.
7. It requires the Department of Corrections, in collaboration with statewide associations of sheriffs and county commissioners, to annually submit a report to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters on the mandatory standards, policies and procedures of jails, the status of funding for the jails and any need for adjustments to the distribution formula that provides funding to the jails. The law authorizes the committee to submit legislation to address issues raised by the report and to improve the funding and operation of the jails.

Public Law 2015, chapter 335 was enacted as an emergency measure effective July 12, 2015.

Public Law 2015, Chapter 353 (LD 170)

An Act to Remove the 180-day Active Duty Requirement for the Property Tax Exemption for Vietnam Veterans

Public Law 2015, chapter 353 became law without the Governor's signature and removes the 180 day service requirement for eligibility for a property tax exemption for veterans who served during the Vietnam War.

Resolves 2015, Chapter 18 (LD 525)

Resolve, To Direct the Department of Health and Human Services to Report on Efforts to Reach in Rural Areas Persons Who Are Elderly, Disabled or Mentally Ill

Resolve 2015, chapter 18 requires the Department of Health and Human Services to report on department efforts to reach in rural areas persons who are elderly, disabled or mentally ill. It requires the department, in developing its report, to have at least one public meeting in Piscataquis County and to particularly focus on elderly, disabled and mentally ill persons who are not able to use or who have no access to the Internet and other electronic forms of communication technology or who have limited contact with the department.

Resolves 2015, Chapter 19 (LD 74)

Resolve, to Require the Director of the Bureau of Maine Veterans' Services To Make Recommendations To Ensure Equity in the Benefits Provided to Military Service Members

Resolve 2015, chapter 19 requires the Director of the Bureau of Maine Veterans Services to provide recommendations to the Joint Standing Committee on Veterans and Legal Affairs regarding streamlining the criteria for the delivery and administration of state-established services and benefits to veterans and military service members in the State. It authorizes the joint Standing Committee on Veterans and legal Affairs to introduce a bill to the Second Regular Session of the 127th Legislature regarding the recommendations.

Resolves 2015, Chapter 26 (LD 1408)

Resolve, Regarding Legislative Review of Portions of Chapter 21: Statewide Standards for Timber Harvesting and Related Activities in Shoreland Areas, a Late-filed Major Substantive Rule of the Department of Agriculture, Conservation and Forestry, Bureau of Forestry

Resolve 2015, chapter 26 provides that final adoption of portions of Chapter 21: Statewide Standards for Timber Harvesting and Related Activities in Shoreland Areas, a provisionally adopted major substantive rule of the Department of Agriculture, Conservation and Forestry, Bureau of Forestry that has been submitted to the Legislature for review pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A outside the legislative rule acceptance period, is authorized.

Resolve 2015, chapter 26 was finally passed as an emergency measure effective June 16, 2015.

Resolves 2015, Chapter 27 (LD 1327)

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

Resolve 2015, chapter 27 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired by the State for nonpayment of property taxes.

Resolves 2015, Chapter 29 (LD 1424)

Resolve, Authorizing Certain Land Transactions by the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands

Resolve 2015, chapter 29 provides the following:

1. It allows the Director of the Bureau of Parks and lands within the Department of Agriculture, Conservation and Forestry to dispose of the bureau's minority interests in lands adjacent to the

bureau's Scopan Public Reserved Lands unit in Aroostook County in exchange for interests of comparable value, including all minority interests held by others in the bureau's Scopan Public Reserved lands unit.

2. It allows the director to convey lands along the Southern Bangor and Aroostook Rail Trail in the Town of Westfield to an abutter, Smith's Farms, Inc. This conveyance is in exchange for a newly developed trail corridor, located on Smith's Farm property between the existing rail trail and the Prestile Stream, averaging 99 feet wide and being approximately 2,400 feet in length, or 5.47 acres.
3. It allows the director to convey an approximately 320-acre parcel in T24 MD BPP in Washington County in exchange for a parcel of comparable size and value. Cherryfield foods, Inc. will acquire state lands on which it formerly held a lease for blueberry production, which are surrounded by other lands owned and managed by Cherryfield Foods, Inc.; and in exchange the bureau will acquire an approximately 320- acre wooded parcel abutting Mopang Stream, with deeded access.
4. It allows the director to exchange a small parcel of land on Aziscohos Lake, a discontinued 0.4 acre leased camp lot on public reserved lands, for a 3.5-acre parcel of land with a small amount of frontage on Lower Richardson Lake, currently used as a boat launch.
5. It allows the director to convey the bureau's minority interest to the majority interest family owners of two acre lots on Scopan Lake for fair market value. These lots, which are located on the south shore of the lake, are not within the bureau's Scopan Public Reserved Lands Unit.
6. It allows the director to convey Halfway Rock Island to the United States General Services Administration or its assignee for fair market value.

For further information from OPLA (Office of Policy and Legal Analysis), and OFPR (Office of Fiscal and Program Review) on the Legislative Digest of Bill Summaries and Enacted Laws of the 127th Legislature, First Regular Session (August 2015) please refer to <http://legislature.maine.gov/legis/opla/legdig127th-1st.htm>

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