



SEN. JUSTIN CHENETTE, SENATE CHAIR
REP. ANNE-MARIE MASTRACCIO, HOUSE CHAIR

MEMBERS:

SEN. JAMES HAMPER
SEN. LISA KEIM
SEN. NATHAN LIBBY
SEN. LINDA SANBORN
SEN. JEFFREY TIMBERLAKE
REP. KATHLEEN R.J. DILLINGHAM
REP. AMY ARATA
REP. THOM HARNETT
REP. H. SAWIN MILLETT, JR.
REP. TERESA PIERCE

MAINE STATE LEGISLATURE
GOVERNMENT OVERSIGHT COMMITTEE

MEETING SUMMARY
March 13, 2020
Approved November 9, 2020

Call to Order

The Chair, Sen. Chenette, called the Government Oversight Committee meeting to order at 9:06 a.m. in the Cross Office Building.

Attendance

Senators:	Sen. Chenette, Sen. Hamper, Sen. Keim and Sen. Sanborn Absent: Sen. Libby and Sen. Timberlake
Representatives:	Rep. Mastraccio, Rep. Millett, Rep. Arata and Rep. Pierce Absent: Rep. Dillingham and Rep. Harnett
Legislative Officers and Staff:	Danielle Fox, Director of OPEGA Etta Connors, Adm. Secretary, OPEGA
Executive Branch Officers and Staff Providing Information to the Committee	Dr. Todd Landry, Director, Office of Child and Family Services, Department of Health and Human Services Dr. Michael Allen, Associate Commissioner for Tax Policy, Department of Administration and Financial Services

Introduction of Committee Members

The members of the Government Oversight Committee introduced themselves.

Summaries of February 14 and 21, 2020 GOC Meetings

The Meeting Summaries of February 14 and 21, 2020 were accepted as written.

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New Business

- **Pursuant to GOC request, report from Dr. Landry, Director, Office of Child and Family Services (OCFS) on status of prioritized initiatives to improve Maine's child protective system**

Sen. Chenette recognized in the audience Rep. Hymanson and Sen. Bellows, members of the Health and Human Services (HHS) Committee.

Dr. Landry presented his report on the status of prioritized initiatives to improve Maine's child protective system. (A copy of Dr. Landry's Testimony and presentation slides are attached to the Meeting Summary.)

Sen. Chenette said in 1 year, from January to December, the number of additional staff directly correlates with the increase in the number of calls answered. He asked if Dr. Landry had the percentage of because we added "x" number of staff we had "x" increase in cases. Dr. Landry did not have the data with him, but will get the information for the Committee. He did note that OCFS had increased the number of staff in intake and the total increase in the number of calls has continued to increase as well.

Sen. Sanborn said there is a request for 20 new caseworkers in the supplemental budget, but discussions in the Appropriations and Financial Affairs (AFA) Committee is whether it is more prudent to let the workers that have recently been hired to work first to see if we need the additional 20 positions. She is pretty convinced the extra 20 positions are needed, but asked if Dr. Landry could speak to that. Dr. Landry said the number of assessments continue to increase, the number of children in care continues to increase and those are the two biggest drivers. He is appreciative of Governor Mills in including the 20 positions in the supplemental budget and his hope is that the Legislature will look favorably upon that. If you look at the numbers in the charts he provided, those numbers continue to increase and to wait another year, for those 20 positions is only going to put more pressure on OCFS' existing staff as opposed to the promise of relief that they know is coming. Part of this is also anticipating what is going to happen. If staff understand that new workers are coming on and, as they see new workers begin to be deployed into their district offices, they then know that OCFS is honoring their commitment to continue to look at caseloads and workloads, recognizing what those look like and adding the additional staff to the extent they can.

Rep. Mastraccio said it was mentioned that staff have not yet felt relief in their workloads and referred to the overtime issue. If someone is working with an overload to pick up slack and not being paid, the only thing she could think of for that happening is that a supervisor is not approving the overtime. She would hope that supervisors would be spoken to for not allowing the overtime at the direction of his office. He agreed and said over the past few years OCFS has been working to closely track the amount of overtime by staff. In the last 8 months they have provided anywhere from 2,200 to over 4,500 hours of overtime pay to staff. Operationally there is a structure in place where overtime does have to be approved by the district office and thinks that is a prudent way of managing overtime. Examples of times when overtime is important include after-hours coverage, the writing of a preliminary protection order, the completion of intake reports because they do not want people on hold or not be able to get through with a report, and child placement emergencies. Those are the areas they primarily focus on when looking at overtime. His hope is that when OCFS' workforce stabilizes and the newer field staff become more proficient, they will see an overall decline in the need for the overtime.

Rep. Mastraccio mentioned staff working all weekend to catch up on paperwork because there are not enough trained caseworkers. Dr. Landry did not disagree with Rep. Mastraccio and said OCFS is trying to make it very clear with their managers and caseworker supervisors to specifically understand that point. He thinks what has been helpful is that while they have added new caseworkers, they have also added new supervisors. Almost all of the new supervisors were current caseworkers promoted into those positions. As the caseworkers move up to the supervisory level, OFCS' hope, and intention, is that the things that made them successful as a caseworker,

they now are able to train and assist caseworkers who may be struggling with how to manage those caseloads and workloads in order to create the kind of balance they want everyone to have. He also wanted to be clear that OCFS is not there yet, but are working toward the point of reducing the need for a lot of overtime.

Sen. Chenette asked if Dr. Landry was saying that we are still going to see, for the most part, a steady increase in overtime even with the 20 additional staff. Dr. Landry said he hopes to see a decrease with the additional staff once the additional staff are fully trained, deployed and become more proficient, but that is not going to not happen overnight. It is not a light switch, it is a dimmer switch.

Rep. Pierce asked if OCFS's overtime spike correlated during a holiday or is it just anomaly. Dr. Landry said OCFS generally sees a spike in the number of children in care toward the beginning of a school year, usually around October, sometimes into November and a spike at the end of the school year, with a smaller spike in December and January, corresponding to winter break. As it relates to emergency department stays, OCFS usually sees a spike in the winter because of the flu season and the child needs to go into care. In November, according to Maine CDC, they saw a total spike in Maine around flu cases and OCFS saw some spikes as well as it related to children and the overtime piece is more closely related to this reason.

Sen. Chenette asked if OCFS was planning their forums in the fall versus the spring. Dr. Landry said OCFS is currently planning on summer and early fall for the forums. He had hoped to begin those in May and continue them during the summer, but have put a slight delay and pause on that given the guidance from the Maine CDC. At this point they anticipate kicking those off in the summer and concluding them in the fall.

Sen. Chenette referred back to training and to the central recommendations of the Maine Child Welfare Services Ombudsman (Ombudsman) report. The recommendations "are to provide training and support to improve practice in two crucial areas of decision making: 1) in making the decision whether the child is safe during the initial assessment or investigation and 2) in making the decision whether the child will be safe in the home once reunified with parents." He said Dr. Landry talked about OCFS' relation and agreement with the Muskie School and asked if he could explain how that ongoing training that the Ombudsman's office zeroed in on, are incorporated into his plan and how that is going be carried out moving forward. Dr. Landry said he has had a number of conversations with Ms. Alberi, the Ombudsman. They meet monthly along with OCFS' Associated Director for Child Welfare and the Assistant Attorney General in charge of the Child Welfare Unit. They talk about issues that are important, or specific cases, that she may have input on. When he talked about assessment and the improvements in OCFS' assessment processes, including the ongoing SDM training tools and other tools they have for their assessment staff, is what Ms. Alberi was referring to as it relates to making the decision about whether or not a child is safe in their home and is directly tied to that recommendation.

Dr. Landry also spoke briefly about OCFS' intent for expanding some of those tools to permanency work and that gets to Ms. Alberi's second point as it relates to what are the tools for the ongoing training that OCFS is providing their permanency staff to be able to make the recommendation to judges, or the courts, as to whether it is safe for that child to return home to their family or if they need to go in a different direction.

Sen. Chenette said the Muskie School is forming stakeholder groups and doing research for OCFS and asked what the timeline looked like because obviously were going to try to implement those recommendations. Dr. Landry said the timeline is this year. OCFS' agreement with the Muskie School is essentially a 9 to 12 month process for both pieces. For the policy, as well as, new worker training and resource family training. Once they get the results they will need to determine if there needs to be a scaffolding process in order to implement those recommendations and how OCFS moves forward from there.

Sen. Keim referred to page 8 of Dr. Landry's presentation regarding the fire marshal's home inspections and due to geographic location of the home, or other factors, that reduced the amount of time for the fire marshal to complete their inspection. She said that is different from what she heard, which is more about regulations

around the size of windows, etc. Dr. Landry said he may have confused what he was attempting to say and what he was referring to was in the past when OCFS had the fire marshal inspections, it was not just the issues around the size of windows, but there were also times in the past where delays were occurring because of the time period it took for the fire marshal to get to a home. With the bill that Sen. Keim sponsored and, OCFS has implemented, they are now able to take care of both of those concerns.

Sen. Keim said what she is hearing is there is a lack of support and not a perceived lack of support from OCFS as Dr. Landry said for being one of the drivers for foster care providers to not renew their licenses. She gave an example of a stay at home mom with 3 little ones in the system who is constantly running the children to medical appointments, home and parent visits, etc. You can see it is not a perceived lack of support, it is a lack of support. Dr. Landry hoped it was appreciated that in his statement he was trying to balance the perspective of staff, that in many cases, feel they are doing everything they possible can to support resource families. He did not mean to denigrate or to cast aspersions on anyone's belief about support. He said Sen. Keim gave a beautiful example of the complexity of some of these cases. Taking her example one step further say you have 3 children in foster care and those 3 children potentially could have 3 different sets of parents. They may share a mom, but have different fathers and then incorporated into that is there are different grandparents that could be involved as potential reunification or permanency options that the court has to consider and OCFS, as a system, has to consider as well. It is those complexities that sometimes make it difficult. One of the biggest benefits, in his opinion, of having a more robust and larger workforce with the additional staff is that they have more time to be able to dedicate and spend on individual cases and support resource families, as well as, the other complexities involved in a case. Over time he hopes you will see and hear that there is more cooperation and a seamlessness in some of the information that is provided to resource families, a more coordinated approach towards some of the visits and other pieces as opposed to it now being somewhat disjointed. One of the biggest impacts of having an appropriate size workforce is the workload of case workers so they can spend the amount of time necessary to return the phones calls, provide the information and support the resource families, as well as, those families working toward reunifications.

Sen. Keim asked if some families were getting the support they need and other families are not because there is a lack of balance in the system or is it because of where the child's level of need is. Dr. Landry thinks it varies, both across the State, as well as, with individual cases within certain regions of the State. Sometimes it is the distances that have to be traveled in order to get to, for example, a medical appointment. In some cases, OCFS' contract providers are doing a wonderful job and some others are not.

Rep. Mastraccio said child visits and medical appointments are mandated and have to occur within a certain amount of time from when a child goes into State custody. Dr. Landry gave the example of medical appointments having to occur within 10 days of when a child comes into care regardless of where they are in the State. Often times the Courts put timeframes on OCFS relating to the number and times of visitations.

Rep. Mastraccio referred to Sen. Keim's example of the 3 children in foster care and asked if they would have 3 different case workers.

Dr. Landry said generally OCFS works hard to ensure they would not have 3 different case workers. There are a limited number of times it may happen for very specific reasons such as when 2 children are in care and a 3rd sibling comes into care. There may be a short amount of time where there is a transition that needs to happen as it relates to that case, but in general they try to ensure that the family is dealing with 1 case worker. There are also some cases, for judicial ordered reasons, they have different case workers.

Sen. Chenette referred to Dr. Landry's Covid 19 slide and asked what OCFS is doing to protect the kids in care. Dr. Landry said OCFS began communicating with families 2 or 3 weeks ago as it relates to Covid-19. They have provided guidance to all of their resource parents in partnership with the Adoptive and Foster Families of Maine (AFFM). OCFS has also provided guidance to all of their residential providers and, as the potential risk

of a spread of the infection becomes larger, all of their licensed child care providers received information. OCFS is reminding all of their providers to take time to review their policies and develop their continuity of operation plans.

They are also working internally on many concerns and questions. Plans include Children's Licensing as it relates to contact with children and families during assessment and permanency in the event of a significant Covid-19 outbreak, or in the event they would not be able to come in contact during those processes. His biggest concern is what happens if there is closure of schools on child care providers. OCFS is working closely with the other New England States and are having weekly phone calls with the child welfare directors and other key staff to talk about shared experiences. Dr. Landry said they know in other States there is the potential for a 50 to 60% impact on child welfare staff because they no longer have the ability to send their kids to school or child care which impacts their ability to work or to work on certain time schedules, etc. If schools and child care providers close, what is that going to do to the assessment and permanency side of ensuring they have the timely interfacing with families, both on the assessment, as well as, the permanency side. The permanency side might be easier because OCFS can, if need be, do their monthly business with time on face-time, skype, etc. so they can have visual contact with the children in care. The assessment side is more difficult because there are situations when you have to be in the home to assess safety. OCFS is going to have to balance between staff safety, availability of staff to do assessments, as well as, performing the assessments timely. Dr. Landry gave the example of the process used during the previous government shutdown. OCFS is in the process of developing contingency plans and has the benefit of learning from the other States about what is working there. They are working on the assumption of when, not if, procedures have to change.

Sen. Chenette asked if there is a template that OCFS has for their contingency plans. Dr. Landry said OCFS has an emergency operations plan. They are using that as the base and updating it for infectious reasons because most of the contingency plans were developed for a natural disaster perspective as opposed to an infectious disease. They are updating and modifying that plan for the specific needs of the Covid-19.

Sen. Sanborn said she recently met with a family who were foster parents and then adopted 3 children. One of the children was adopted at birth and is now 2. When picking the child up on a Friday at the daycare the mother was told the child was expelled and could not return. Many times, there are no other daycares available in the area and asked if there are rules, or laws, governing daycares regarding such actions.

Dr. Landry said OCFS has licensing rules in place that require all licensed child care providers to give appropriate notice to families of a child's termination. The situation Sen. Sanborn described it sounds like that did not happen and when it doesn't and is reported to OCFS, they investigate the complaint and, if necessary, sanction the child care provider if they did not follow the rules. Even with notification sometimes availability and access to child care, and certainly quality child care, is a difficult challenge. That is where OCFS' areas of focus are going to come into play. Maine did apply, collaboratively with the Department of Education, for a Pre-school Development Block Grant fund that has a particular emphasis around infants and toddlers and care in rural areas and are where Maine has the biggest gaps. The work done with the Bipartisan Policy Center and the Children's Caucus pointed to those areas as needing the most attention so when they got the additional funds through the budgetary process at the federal level, that is where OCFS decided to focus improvement efforts on.

Sen. Sanborn referred to 3 bills, noting Dr. Landry had referred to LD 997. She thinks LD 997 is critical, but there were also LD 1760, which is First for Maine, and LD 1584, which has to do with the Early Childhood Education Work Force. She asked if Dr. Landry was familiar with those 2 bills.

Dr. Landry was familiar with LD 1760 and has had a number of conversations with the advocates for that bill. He believes the HHS Committee heard that bill a week ago and during the work session it was brought up by the advocates that it is an expensive model and one thought it would cost around \$8 million to implement the 10

pilot sites. In OCFS' letter to the HHS Committee, they had estimated the cost to be about \$10 million. He thinks the cost would be a challenge and because it is for only 10 sites. They have to ensure they are impacting all of the regions in the State, particularly, where the data shows they have the biggest needs, which is in the rural areas.

Rep. Millett asked for more specifics of where the Family First grant stands. He asked when the grant might be approved, how much it is for and about it not being implemented until the fall of 2021. Is it a supplement to everything else going on?

Dr. Landry said it is both a supplement and foundational support. Family First is complex because it is specifically focused around, what some in the field like to call, tertiary prevention. Think of primary prevention as things happening in quality child care in the school system, the work with primary care physicians, as school-based health clinics. That level is considered primary prevention. Secondary prevention is like one step up from secondary prevention and would include school counselors, school mental health professionals and community mental health professionals in some of those areas. LD 997 is to provide more early childhood mental health consultation which is a great example of secondary prevention. It doesn't rise to the need for formal involvement, but supports are needed for the family. Family First is designed specifically for those children, and in using the language from the Federal First Act bill, "at eminent risk of coming into the system." The way the federal authorities have framed it is "if not for these services, the child would come into care". That is the framing around Families First. It is the last ditch effort to keep a child from coming into a formal system of care. Family First dollars will allow OCFS to provide services if they can identify that the child and family will meet the criteria of imminent risk of coming into care and that they are using 1 of the services that the Federal government, through their Clearinghouse, has approved to use those dollars for. (See the diagram on p. 28 of his slides.) That is a critical lynch pin piece because those services are identified under the Federal First Clearinghouse of Services. As of today, there are 9 services, or models, that the Federal government has approved on that Clearinghouse.

The work that OCFS is doing through the Children's Cabinet and with some funds from Healthy Maine dollars is to expand the number of Trauma Focus Cognitive Behavioral Therapists (TFCBT) in the State. They picked TFCBT because it is on the Clearinghouse list. They are trying to build-up those services, but it is going to take OCFS a little time to do that. Some may feel that October 2021 is a long way off, but it is going to take time to have the resources in the State to direct families and kids to services so they can pull down the dollars in order to do it. That is why they are going to train 180 therapists across the State in TFCBT because currently there are not enough of them.

Dr. Landry said also talked about in the HHS Committee is Multi-Systemic Therapy (MST) and Functional Family Therapy (FFT). OCFS is focusing attention on those two because they are also on the Clearinghouse list. Everything that needs to be done between now and October 2021 is to (1) build their plan to get approved by the State and (2) to increase the intra structure, mostly within Children's Behavioral Health that, in his opinion, was dismantled over the past 8 to 10 years. They have to rebuild it so when they submit their plan, they not only have the definitions to meet the Federal requirements to pull down the dollars, but have these services available for kids and families.

Rep. Millett referred to the magnitude of potential reimbursement and asked if it would be ongoing. Dr. Landry said it will be ongoing, there is no income eligibility related to this which is different than other Title 4E dollar funding and there is a match required. It will be based on Maine's 4E match, which he believes is currently a 60/40 split. That is about 55-60% Federal funding and the rest is a State match. If those services are available under Medicaid, Medicaid pays first before the Federal 4E dollars would pay. Because of those levels of complexity, he wished he could give a number of dollars they expect to come in, but until they get further into the planning process and can try to determine the number of kids, which services are not MaineCare, etc., he was going to have to defer on that information until they can do more work on the analysis piece.

Rep. Arata asked if Dr. Landry could give a typical scenario where a family would use these services. Dr. Landry said a lot of the Committee members were interested in juvenile justice and know there are some bills that have come out, or being considered, by Committees that would change the age that children would be under the jurisdiction of juvenile justice courts. For example, a 10 year old that comes into contact with a school official in the State and they make a referral to OCFS' hot line saying they think the child is either unsafe or it is unsafe for him/her to be in his family home. OCFS' assessment team looks at it, does the assessment and makes the determination that there is no current safety reason why the child has to come out of that home. However, there are significant issues, that were it not for some services OCFS put in place, the child would have to come into care. An example, there is substance use issues in the home, potential signs of possible, or significant, risks of domestic violence or the child had significant emotional issues causing issues in the school and home that could lead to abuse or neglect. OCFS has seen those situations many times. In that case the assessment worker could make the determination that they meet the definition that the feds will approve and are eligible for a prevention plan. If the child has a significant emotional disturbance and the best service for them would be for a therapist to deliver functional family therapy in the home with the child and the family. The worker would identify that, the family would need to voluntarily agree, and OCFS would then provide the service at the State's expense for an FFT to deliver those services. If the family is not eligible for MaineCare, OCFS could access \$40 to reimburse the State for those costs and have up to a year to evaluate how that family is doing with the services. They then make a decision of whether the issue is resolved and no longer need OCFS services or they don't need to come into care and close the case or will have to go the opposite way and say the service did not work, there is a significant safety issue for the child and OCFS does a jeopardy or Protection Order (PPO) filing and brings the child into care.

Rep. Arata referred to the newspaper article about the case of the child almost taken from his home for no reason and asked what went wrong in that case and how can you prevent that from happening again.

Dr. Landry said at this point he has to be careful to not talk about the specifics of the case, but talked in generalities to answer Rep. Arata's question. He said it was about a medical neglect case. Medical neglect, by definition across the country, are some of the most difficult cases to make recommendation and safety decisions on. In those cases, you are usually relying on medical personnel and officials to provide guidance as to whether, or not, a medical neglect issue has come about and make a decision based on those medical officials' guidance. It is sometimes further complicated in a State like Maine, or other New England States, when the medical professionals are in other States and there is a significant issue with the ability to compel those medical officials to testify, or provide testimony, particularly at a court hearing that may relate to a protection order, to come forward and do that. OCFS has a difficult time, in most cases, compelling them to do that in a child protection case and adds to the complexity because you may not have the ability to provide the testimony to a judge in a PPO or jeopardy case. Again, speaking in general terms, there may be concerns that medical professionals, or OCFS staff, have that there is sometimes a situation where a determination is made that there is not available evidence to support those concerns moving forward to a protection order or jeopardy filing. In those cases, OCFS is in a position, in spite of there being concerns, of the case needing to be closed with no findings. As it relates to the case in the newspaper article, he can't get into the details because of confidentiality perspectives, but in general, almost all of those cases have a level of complexity that generally are not seen in other types of child protection cases.

The Committee members thanked Dr. Landry for his update and for answering their questions.

Unfinished Business

Sen. Chenette reminded members that acceptance of OPEGA reports does not necessarily correspond to their agreement with the recommendations, findings or with the path the Committee takes moving forward. The vote is

on did OPEGA do what the GOC directed them to do, yes or no. He wanted to make that clear because the Committee will be voting on two of OPEGA's reports later in the meeting.

- **OPEGA Report on Business Equipment Tax Reimbursement (BETR) & Business Equipment Tax Exemption (BETE)**

- **Committee Work Session**

Director Fox referred members to and summarized the memo she had provided to them previously. (A copy is attached to the Meeting Summary.)

She then referred members to the statute governing the action by the Committee. The statute requires the GOC to review OPEGA's reports and then to assess the report objectivity and credibility and vote to endorse, or not endorse, the report. As Sen. Chenette said, it is not that you agree with any recommendation/finding OPEGA makes, but whether OPEGA provided the GOC with objective and credible information to help them make whatever decisions they are going to make.

Sen. Chenette referred to the BETR/BETE worksheets that included questions of the Committee at a previous meeting. He recognized Dr. Allen who was at the meeting to answer those questions and any other follow-up questions.

Director Fox said associated with the Committee members' questions are handouts that are provided in direct response to some of those questions. She referred members to the list of businesses that have received reimbursement under BETR, listed by the amount of reimbursement and shows number of large and small businesses in the BETR program. Also provided are information sheets for the BETE reimbursement to municipalities. One lists the reimbursement to municipalities by amount so you will see who received the highest percentage of reimbursements to the lowest. There is also a spreadsheet with the same information, but organized alphabetically by town. Another question was what is going on in neighboring States in terms of ways in they may use the personal property tax for similar types of business property to provide incentives or benefits to business to reduce their costs. (Those documents are attached to the Meeting Summary.)

Rep. Mastraccio did not think a lot of Committee work was going to happen in the next couple of months because of the Covid-19, but wanted to make sure the TAX Committee had the opportunity to meet and discuss the BETR/BETE report.

Sen. Chenette asked if OPEGA's report presentation to the TAX Committee had been scheduled. Director Fox said she has not yet been contacted by the TAX Committee for a report briefing.

Sen. Chenette asked Rep. Arata, a member of the TAX Committee, if that Committee had finished their work. Rep. Arata was not sure if all their work was done, but they have slowed down. She did not know what work was forthcoming.

Director Fox said the GOC wanted MRS to speak about a prior Working Group report on BETR/BETE that they talked about at the public comment period on OPEGA's BETR/BETE report. She said she gave the agency advance notice on some of the GOC's questions.

Sen. Chenette said it seemed like MRS was unaware of a report requirement regarding information, particularly the BETE mandate, to DAFS. He asked how MRS would not know about a report requirement and what is being done to correct that.

Dr. Allen believes the correction has already been made and provided the information to the Commissioner's Office. He had no explanation for how MRS missed the report requirement because they have detailed schedules that go out every quarter that list all the reports, due dates and who is responsible. His thought was that every two years, with the biennial budget, that information is provided in the Governor's budget. That budget is reviewed by the TAX Committee and goes through the legislative process, along with the Appropriations and Financial Affairs (AFA) Committee's review. The reporting date is out there and discussed, but he could not explain why MRS was not providing the report. Sen. Chenette asked if the report would be included on the detailed schedule and Dr. Allen said it would be.

Sen. Chenette noted OPEGA's report identified some challenges that municipal assessors and businesses had in terms of determining eligibility for either the BETR or BETE program. He asked how much communication MRS has had with local officials in trying to work through eligibility issues. Is it something that comes up in their work and they are aware of and what is being done, ahead of time, to address it so it does not bog down MRS' system.

Dr. Allen said MRS is aware of the complexity issue and has on their website a power point presentation that explains both the BETR and BETE programs. The Property Tax Division has an annual property tax school that assessors and others who are interested in local assessing go to and BETR/BETE are usually an issue that comes up at the school every year. He believes MRS made a change a couple of years ago in a bill that clarified what a retail sales facility was and what businesses were not eligible for BETE, but were eligible for BETR. Since that bill was passed, he has not heard about as much confusion and thinks there is a better understanding of what is only in the BETR program and now allowed in the BETE program.

Sen. Chenette referred to Finding 5 in OPEGA's report where it specifically references MRS documentation to support adjustments to BETE payments is inadequate and, in particular, working with municipalities in trying to make sure those reimbursement payments are calculated the way they need to be, are equitable and municipalities feel it is in a timely fashion. He asked if Dr. Allen had any response to that finding.

Dr. Allen said MRS is in the process of installing a new accounting system and both the BETR/BETE programs will be installed on the new system. That should create the documentation referred to in OPEGA's report.

Sen. Chenette asked if MRS currently has an accounting system and Dr. Allen said the system MRS currently has was installed in the 1980's and the BETR/BETE programs are not on it. All the tax programs will be installed on the new system.

Sen. Chenette asked if staff training associated with the new system will be given and Dr. Allen said it would be.

Sen. Keim asked if there was any way of knowing how much the tax programs cost the State to administer. Also, the municipalities are involved with assessments and asked if there is a way to assess their administrative cost.

Dr. Allen thinks it can be burdensome on certain municipalities, particularly should you have a large manufacturing facility that has a lot of personal property, such as a paper mill or chip manufacturer, etc. Those are going to be complicated returns, but he did not know of any way to simplify it. The Constitution requires the State to reimburse municipalities for at least 50% in the BETE program and that requires a lot of documentation by the business reporting what property they believe is eligible and for the local assessor to review that list and determine if that is the case. The local assessor then sends their information to MRS for review to make sure it is properly being administrated.

Director Fox noted that OPEGA has the costs in their report, as well as, on the worksheets provided to the Committee and referenced earlier. They do not have the information by business, but noted there is potentially a mechanism for collecting information about what the actual costs are to municipalities that is provided in statute, but may necessitate some rule making so that municipalities could provide what the actual costs are. She was not certain all the municipalities are collecting and sorting that information out, but knows they got the \$2 per application mandate reimbursement which is the appropriation set aside each year. Sen. Keim noted it was a significant amount of money.

Sen. Chenette referred to Finding 3 in OPEGA's report, "Municipalities are not adequately reimbursed for mandated expenses." and particularly referencing the \$2 BETE application paid by MRS to reimburse municipalities. He asked if Dr. Allen has heard from municipalities that indicated \$2 is not adequate. Also, has there been any recommendation from his office that an adjustment be made just based on inflation.

Dr. Allen was not aware of any communications from municipalities to the Property Tax Division that the mandate reimbursement was not sufficient. He again said every 2 years there is a biennial budget that has the line item for the reimbursement. There are public hearings and work sessions, but he has never heard the \$2 reimbursement issue brought up before the TAX or AFA Committees.

Sen. Chenette asked if MRS has made suggestions related to making sure inflation is keeping up with any reimbursements or fees. Is it typical for MRS to make any such recommendation to the Legislature?

Dr. Allen said when the biennial budget is presented and they think there needs to be additional costs, they would make recommendations within that budget.

Sen. Chenette asked if Dr. Allen would recommend the \$2 fee be adjusted. Dr. Allen thinks they need to review it and open communications with municipalities to see if the \$2 is sufficient or not, but he is not aware of hearing it being a problem or not sufficient for municipalities.

Director Fox said one of the questions the GOC had earlier about the reporting of mandate reimbursements by agencies is an across the board requirement. Any agency that administers a mandate, whether it is the Secretary of State's Office, Inland Fisheries and Wildlife, etc., that has a program under its jurisdiction that is associated with a municipal mandate is also required to submit that information. That is a place where she thought it was envisioned would provide that opportunity for the Legislature to review whether generally mandate reimbursements were sufficient program wide across the State. OPEGA mentioned it in the report because it does not seem to be happening for any of those agencies.

Sen. Keim said, not specific to MRS, did speak to someone about having to reimburse for property tax and that the Attorney General's Office (AG) has an opinion from 2005 that says a complete repeal of the personal property tax is not the same as a new exemption and would likely not trigger the 50% reimbursement requirement. In looking at the 33 pages of businesses having to consider their personal property tax and millions of dollars probably in the expenditure administratively, agreed with Rep. Mastraccio that it is something the GOC should recommend the TAX Committee discuss. It drives her crazy that this has been a problem and discussed for 20 years and there still has not been anything done about it. She can't see upping the municipalities' \$2 reimbursement fee when really the entire thing seems senseless to her and maybe the GOC should discuss other options.

Rep. Mastraccio said the GOC could look at other options and if they wanted to propose a legislative solution, could craft a bill.

Director Fox said the GOC has the authority to report out legislation from any OPEGA report, but she didn't think that was the way the statute envisioned the process to work. It also would not change the requirement

that the TAX Committee has to receive and respond to OPEGA's BETR/BETE report. The GOC does not take action in lieu of the TAX Committee's involvement.

Rep. Mastraccio said the GOC could, following Committee discussion, craft legislation to be introduced in the 130th Legislature.

Sen. Keim thinks it would have to go hand-and-hand with the Maine Municipal Association because they are the ones that would best be able to help advocate for the municipalities. It will be time consuming to figure out what changes are needed, but would be worthwhile. She asked if part of the problem is when the Legislature creates fiscal notes they do not consider the cost savings in doing away with the program. Director Fox said she could not speak to that exact question.

Dr. Allen asked if Sen. Keim was talking about repealing the BETE exemption. Sen. Keim said the idea of there being a personal property tax on business at all, should be looked at, noting other States do not have such programs. Dr. Allen believes any changes would require a Constitutional change. Sen. Keim said that was what she was reading from the AG's 2005 opinion and if we did a complete repeal of the personal property tax, it is not the same as a new exemption. Dr. Allen agreed and said if the Constitution was changed and exempted personal property there would not be any requirement that the State reimburse municipalities. Director Fox thinks two different Constitutional provisions were being talked about with regard to taxation generally and then the reimbursement requirement when State programs either exempt or offer credits for taxes collected at the municipal level. The AG's opinion is talking about changes to taxation generally. Repealing the personal property tax is not an exemption from it, or a credit, because it would not exist which is why it would not trigger that reimbursement. Director Fox asked Dr. Allen if he was invoking a different constitutional issue in terms of the personal property tax. Dr. Allen thinks if you want repeal of the local tax on personal property, you would have to do that through a constitutional amendment.

Sen. Chenette said he hears where Sen. Keim is coming from, but thinks it is a separate policy conversation and wanted to bring the conversation back to BETR/BETE. The GOC can discuss improvements, or elimination of a program based on a report, but outside of that scope, he thinks would start to veer off from their initial mission. It does not mean it is not a worthy conversation for the TAX Committee to take up. He said other members can correct him if he is wrong, but that is how he looks at the GOC's role versus the policy role of the TAX Committee. He had previously served on the TAX Committee and every year they had a bill related to the elimination of personal property tax and he does not see that as a direct correlation from the report and the findings.

Rep. Mastraccio said she was talking about, for example, municipalities are not adequately reimbursed for mandated expenses. That concerns her because that is another cost being shifted to the local property tax payer. She was talking about more specific things the GOC may be able to accomplish and not have to wait for the TAX Committee to start meeting in the 130th Legislature. Rep. Mastraccio would like for the GOC to endorse OPEGA's BETR/BETE report, send it on to the TAX Committee, but would like this Committee to continue their discussion.

Rep. Arata agreed with Sen. Keim about the absurdity of having to pay a tax and then fill out more paperwork to get the money back. But it being in the Constitution is a bigger issue than she realized. With regard to BETR/BETE she thinks a lot of businesses do not know about it and gave an example of receiving a personal property bill for a refrigerator she bought for an apartment she owns. For the first time, the city sent her a slip of paper saying she might qualify for the BETR or BETE program. Because she is on the GOC, she now knows what that is, but a lot of businesses are not aware of the programs. She thought encouraging municipalities to send out information about the tax exemption would be helpful to businesses, as well as, making the process simpler and easier to determine what qualifies for the programs. The report points out the complexity of the BETR/BETE programs.

Sen. Chenette asked if there were any other questions from the Committee for Dr. Allen regarding the BETR/BETE programs. Hearing none, he moved on to the Committee vote on the report.

- **Committee Vote on the BETR/BETE Report**

Motion: That the Government Oversight Committee endorses OPEGA's Report on Business Equipment Tax Reimbursement (BETR) & Business Equipment Tax Exemption (BETE). (Motion by Rep. Mastraccio, second by Sen. Sanborn.)

Discussion: Rep. Millett feels OPEGA's analysis was reasonably complete and a helpful research document and is not unwilling to address the 5 findings. He does feel the BETR/BETE programs are fulfilling a worthy role in assisting businesses, whether the outcomes are clear or not, and whether they are met, is not something he is in a position to make a judgment on. He thinks the public testimony was reasonably compelling that businesses, in general, are very supportive of the two programs. Rep. Millett asked if by voting on the pending motion, is the GOC saying this is a complete and accurate picture of the value of the two programs as they currently exist and that they support the report in its entirety? He is not in a position to say yes to the motion without acknowledging that he is not in a position to do anything to repeal BETR/BETE. He thinks they would be creating a lack of economic development tools if the GOC ventured down that path. He needed clarity of what the pending motion obligates him to say yay or nay to.

Director Fox said voting on the report, or acting on the report with regarding to endorsement, is something that is provided in the Tax Evaluation Process Statute. Specifically, in Statute it is to assess the report's objectivity and credibility and is what endorsement is based on. There have been times when the GOC members have asked for more guidance on that and would refer to the report's parameters document which lists what the GOC agreed they wanted OPEGA to review. Did OPEGA provide the Committee with information to have some sort of response to those questions, measures, etc. in the parameters. It is not whether, or not, any recommendations or findings OPEGA has made align with a Committee member's support of the program. It is simply whether, or not, as evaluators, OPEGA has provided the Committee with a credible and objective report that looked at the issues the GOC wanted OPEGA to look at. That is what endorsement represents. It is not recorded or reported out on a House or Senate calendar, it is just included as an action that happened today.

Rep. Millett said, as a member of the GOC, he failed to give OPEGA staff proper guidance on parameters because if he had done so, he would have asked that the preliminary findings be aired to the business community at a much broader level for input and feedback prior to the Committee's work session and the public hearing. He thinks that is the only area he is uncomfortable with saying it is credible and objective. He believes the report was objective, but that it was not completely aired to the extent he wished it had been, he is having a difficult time to say yes on the pending motion.

Director Fox said the report parameters were developed before Rep. Millett served on the Committee and were approved in 2017. You may recall that this GOC recently developed the parameters for the SEED Capital Investment Tax Credit program review. At the time the parameters were developed, there was a public comment period required. Those public comments could have been from the business community, Maine Municipal Association, or anyone else. The GOC can make its decisions on the review parameters based on information received from the public comments. The proposed parameters are also provided to the TAX Committee for their input on the final parameters. Prior to that and, a less formal process, OPEGA will internally go back and forth with whoever the evaluated entity is and also, depending on what the review is, seeks input from those who would be considered stakeholders on the program when developing parameters. The current GOC may have offered different parameters, but the approval for the BETR/BETE report were approved by a previous Committee.

Rep. Mastraccio said having been on the GOC during the whole process for approving the parameters for the BETR/BETE program review noted that there were public comments and input. She thinks when you first see the report and have not been involved in the whole process and hearing testimony that makes it sound like the report recommended the programs be repealed, which the report does not suggest, gives members concern. She thinks of the BETR/BETE report as a tool for when someone puts a bill in to no longer reimburse businesses in those programs there is information available that people can look at to see what businesses testified and what was said. That is the reason the GOC/OPEGA does these tax reviews. By endorsing the report, the Committee is saying OPEGA did what the GOC asked them to do. It is now up to the Legislature to use the report in the way it was originally intended when the Legislature passed the tax evaluation statute.

Director Fox said the GOC, in 2017, said this is what we believe the goals of the programs are and that runs throughout OPEGA's entire evaluation. OPEGA sometimes makes recommendations if they are not clearly outlined in statute, but ultimately that is the decision of the Committee. Two of the primary goals for BETR/BETE were to reduce the cost of owning business equipment and to encourage capital investment are outline in the report and those informed the evaluation.

Director Fox said changes have now been made with the newly enacted tax incentive programs where the public policy goals are being stated directly in statute so there will be less of a need to figure them out when being evaluated. With each newly enacted incentive program, those goals are being more explicitly stated in statute so evaluations, such as this one, are more based on what the Legislature, at the time, thought those programs would be.

Sen. Chenette noted that because some Committee members were no longer at the meeting, the Committee was not going to have a quorum for the vote on the pending motion.

Rep. Arata, referring to the GOC's voting statute, said "the Committee may vote to endorse, to endorse in part, or to decline to endorse." Given the concerns of some of the Committee members with endorsing the report, she asked if they could endorse in part and then say OPEGA's work is complete and can move on.

Sen. Chenette asked if there is a specific section in the report that Rep. Arata disagreed with how OPEGA arrived at their conclusion. In particular, how that matches up and compares to the parameters that the GOC directed OPEGA to do. He said the endorsement of the report is specifically referencing how the GOC directed OPEGA to do that work. Did they do it based on how the GOC directed them, yes or no. To him the endorsement of the report is for OPEGA staff. Did the staff do a good job or not. The report recommends some changes to the existing tax incentive program based on the information collected during the reporting process, but there is nothing in the report that directs the GOC to take any specific action. He asked Rep. Arata if there is a particular section with how the GOC directed OPEGA to look at something and they didn't.

Rep. Arata said her concern is the perception of the public that the GOC is endorsing the findings that they disagree with. That might be in error and asked if there was a way for the Committee to endorse the report with a notation of that.

Director Fox said it might be helpful to remind the Committee that they send a letter to the TAX Committee where they can say whether or not they agree with the report findings, that it would have been more helpful if something else happened, etc. This vote is more about OPEGA's credibility and objectivity in conducting its work. One of the really important things about OPEGA's independence is that the Legislature does not influence how they evaluate, that their evaluations are indeed objective and is why OPEGA does not go back and forth during their review process so they are immune from those sorts of influences. Also, that is why the GOC is a bipartisan – bicameral Committee, made up of 6 Senators, 6 Representatives, with equal

representation of the two major parties. That is a filter that maintains the objectivity of OPEGA's work. Director Fox said the TAX Committee also has actions they can take regarding the report, including introducing legislation.

Sen. Keim agreed that the report is credible and objective and would vote in favor of the pending motion. She noted the Committee heard from businesses and municipalities that the programs are critical, so she would never think that the GOC would say erase these programs. She feels 100% able to vote in favor of the acceptance of the report and hoped the Committee would spend more time discussing what alterations should be made.

Director Fox recommended that members look at what the findings are in the BETR/BETE report. There are none about changing the programs, or they are not meeting their goals. OPEGA is just saying this one is less likely to achieve that broad based goal.

Sen. Chenette referenced Rep. Mastraccio and Sen. Keim's suggestion that the GOC take some time with how they want to craft their response to the TAX Committee. Do they want to take this on as one of their ongoing projects for the rest of the year as a Committee? Is it something they want to flush out a little and then send to the TAX Committee with a package of recommendations or details above and beyond what is in the actual report based on more of a policy conversation. That decision is totally up to the GOC.

Sen. Chenette said the Committee could not take a vote on the pending motion at this meeting so will have additional time to think about how they want to take this issue on. Several members have mentioned wanting to delve into this report more than what they typically do. Usually they send a letter to the TAX Committee and then they have more in depth conversations, but obviously the TAX Committee does not meet year round. Because the GOC does meet year round they have the opportunity to continue the conversations to flush out how to make the tax expenditure better. Unless there are any other lingering concerns, Sen. Chenette said the Committee will move on to OPEGA's report on Maine Capital Investment Credit (MCIC) while Dr. Allen is at the meeting to answer questions. Hearing no other comments or concerns, the Committee moved to MCIC.

- **OPEGA Report on Maine Capital Investment Credit (MCIC)**

- **Committee Work Session**

Director Fox referred members to and summarized the worksheet regarding MCIC. (A copy is attached to the Meeting Summary.)

Sen. Chenette referred to the revenue foregone by the projected cost of the MCIC credit, the cost to the State to conform to the federal bonus depreciation, the cost to administer the program to the State and the distribution of MCIC credit among large versus small businesses because a disparity was seen there. If Maine is going to have the MCIC program, what is the most efficient way, to continue that process. He asked Dr. Allen if there were any initial thoughts that jumped out for him if he had a projected cost associated with the credit and how much the State is foregoing in terms of revenue for the current program.

Dr. Allen said what MRS had estimated the original cost of conforming to the Tax Cuts and Jobs Act and how much savings they estimate there will be off of that with the current program that the Legislature enacted last session. It gets a little difficult because of the timing differences, but said essentially when MRS reported to the AFA Committee on February 1, 2018 on the Tax Cut and Jobs Act at the Federal level, they had estimated that conforming to bonus depreciation would result in a revenue loss of \$27.5 million in FY19, \$21.9 million in FY20, and about \$18 million in FY21. That was the original proposal presented to the Legislature in March 2018.

Rep. Mastraccio asked if that was full conformity to the federal revenue code. Dr. Allen said it was.

Dr. Allen said MRS estimates for the current program in the legislation in the final tax conformity bill that was passed in September 2018, the Legislature determined it did not want to conform to federal bonus depreciation. It would rather continue the MCIC consistent with how the program had been running with the 9 and 7% credit rates and piggybacking off the 100% bonus and then the phase out of bonus depreciation at the federal level. That resulted in an estimated revenue loss of \$19.9 million in FY19, \$16.5 million in FY20, \$18.7 million in FY21. The numbers are a little different up front, but a little larger on the backend. MRS did those estimates relative to the law that was in existence at the time and bonus at the federal level had been at that time and prior to the Tax Reform Act was scheduled to phase out and be completely eliminated by around 2020. The bill that passed last session, PL 2019, c. 527, is the current MCIC that OPEGA's report is based on. That is now relative to MCIC and was enacted in the tax reform bill and MRS estimated that would save the State \$20.4 million in FY21, \$16.8 million in FY22 and \$12.8 in FY23. Dr. Allen said the other thing he would point out is that most of those savings are coming on the individual income tax side. Probably about 2/3 on the individual side and 1/3 is on corporate and, as you get out to the later years, it is roughly 50/50, corporate versus individual.

Sen. Chenette asked the cost to taxpayers for MRS to administer the MCIC program. Dr. Allen estimated the program cost about \$100,000 or less a year to administer.

Sen. Chenette asked how that compared to other tax expenditure programs MRS administers.

Dr. Allen said it is on the low side. It is piggybacking off of Federal law which is always helpful when they have a Federal tax return to look at first. The more expensive programs for MRS to administer usually are State specific programs and require more resources from MRS.

Sen. Chenette said the Committee was seeing a disparity between large and small businesses taking advantage of the credit and asked if Dr. Allen had any thoughts on why small businesses were not taking advantage of the program as much as larger businesses.

Director Fox noted that OPEGA did not look at individual taxpayer data to differentiate between whether they were small or large businesses taking the credit.

Sen. Chenette said the question to MRS is do they have information regarding a breakdown of large versus small taking the credit or are we running into the same issue that it is hard to break down the differences.

Dr. Allen said on the corporate side MRS certainly knows which companies are taking advantage of MCIC. It gets difficult to talk in terms of large versus small because that has always been a problem. The TAX Committee has often had discussions about who is benefitting, big or small businesses. Then the question is how do you determine a small business. Some say businesses with less than 50 employees qualifies as small and others say it depends on the business' assets. It gets difficult to say big or small.

Sen. Chenette asked Director Fox how OPEGA in BETR/BETE assessed whether a business was big or small and could Dr. Allen use the same parameters to breakdown the large versus small businesses.

Director Fox said OPEGA did not do it by business size. What they did for today's meeting was to give a list of businesses by the reimbursement amount they received. You could see on the size of the reimbursement under BETR and could draw the conclusion that they have significant investments and assets so may be a bigger company. What OPEGA talked about was the small percentage of businesses that got a largest piece of the pie. There was the 8% that had an average BETR reimbursement of \$200,000 and the remaining 92% had a reimbursement of about \$5,000. She thinks that is what Sen. Chenette was thinking of.

Dr. Allen pointed out another provision in the Federal tax law is called Section 179 and that does allow relatively small businesses to expense capital investments. Most small businesses take advantage of that and we did conform to that expansion in the conformity bill that passed in September 2018. He would say for most small businesses Section 179 is probably the depreciation they would choose and take. Larger businesses cannot take Section 179 and that might be one reason MCIC would be weighted toward larger businesses.

Sen. Chenette said if he has a small business and is trying to figure out how to get the best bang for his buck, would he be choosing between Section 179 and MCIC or could he take both.

Dr. Allen thinks there is a possibility to take both, but he would say in most cases, you have to choose one or the other. It gets complicated, but he thinks most small businesses would chose Section 179 because it is designed for small businesses.

Director Fox noted that for OPEGA's evaluation they did not evaluate the conformity piece that Dr. Allen is talking about because it is not a separate program like MCIC.

Rep. Mastraccio referred to the testimony of Mr. DiMillo at the public hearing on OPEGA's report of MCIC and asked, not going backwards to correct, if the unintended tax benefit that was going to multi-state businesses has been changed and does not exist in the current iteration of this tax credit.

Dr. Allen said the program has been changed to address the concern that Mr. DiMillo brought before the Legislature. He would not term it as unintended. The fiscal note that was put on MCIC over the years was consistent with what the Legislature enacted and he did not know of any time the MCIC program has cost the State more, or less, by any significant amount. It was fully understood by MRS and the Office of Tax Policy what the Legislature had done and the fiscal note reflected that.

Rep. Mastraccio said it is possible the Legislature did not understand it and it seems to be more complicated than it needs to be. She gets that Maine has so many companies that have multiple locations than just in Maine and are probably best equipped to take advantage of the tax programs. She thought one thing the Legislature was being clear about is they did not want people to utilize the program on businesses not in Maine.

Dr. Allen agreed and said MCIC certainly addresses that issue. He said, unfortunately, there have been Federal court cases that prevent the State from allowing bonus depreciation itself just for Maine investments. That is what required us to move to MCIC.

Director Fox noted she was not at the GOC meeting for the MCIC public comment period, but she did listen to Mr. DiMillo's testimony and wanted to be clear about the path of OPEGA's report versus the path of Mr. DiMillo's initial review request to the GOC. He did come to OPEGA, found a sponsor and made a request before the GOC to address the issue of equity between businesses who may have a larger bit of their business outside the State rather than in State. The GOC considered Mr. DiMillo's review request and she could refer people to the meeting summaries for those discussions. The GOC decided the matter would be better addressed by the TAX Committee and sent that recommendation forward to them. Director Fox said the MCIC report is on the GOC's regular Schedule of Tax Incentive Reviews that we have to do and are grouped based on what the objective of those incentives are. OPEGA's MCIC report was not triggered, or voted on, by the GOC based on the request that was made by Mr. DiMillo. His request was forwarded to the TAX Committee. Although we are talking about the same tax program, the connection to it was different. Director Fox felt it necessary to make the connection clear and that OPEGA's report was not something that was conducted as a result of Mr. DiMillo's review request.

Sen. Chenette asked if the Committee had any more questions for Dr. Allen. Hearing that there were no further questions, the Committee thanked him for being at the meeting and answering their questions.

- **Committee Vote on the MCIC Report**

No vote taken, but Sen. Chenette asked if there were any questions, comments or concerns regarding OPEGA's MCIC report that the GOC could use as a follow-up at a future meeting. Hearing none, Sen. Chenette said the Committee's vote on both the BETR/BETE and MCIC reports will be at a future meeting along with further discussion of the Committee's path forward, whether it is at the TAX Committee, on their own, or a combination of certain action on both reports. He asked if there were any other comments, concerns or questions regarding either the BETR/BETE or MCIC report or the process moving forward. Hearing none, Sen. Chenette moved to Report from Director Fox.

Report from Director

• **Status of projects in process**

Director Fox said the next anticipated report to the GOC will be the abbreviated version of the Maine Commission on Indigent Legal Services (MCILS).

Planning for upcoming meetings

Not discussed.

Next GOC meeting date

Sen. Chenette said the next scheduled meeting on March 27th has been cancelled. The Chairs are hopeful to have a meeting in early April to specifically receive OPEGA's MCILS report before the end of session. That is the Chairs' objective, but at the same time, are being mindful of whether the Legislature will even be in session because of Covid-19. They are in constant contact with Leadership about whether the GOC will be able to meet. He said updates regarding the next meeting will be sent by email. The objective is to meet as soon as possible in April in order to receive OPEGA's MCILS report.

Sen. Keim asked if the Committee was waiting to meet in April until Director Fox says she is ready to present the MCILS report. She had that the report would be presented at the April 10th meeting. Director Fox said April 10 is OPEGA's goal date for the report presentation and that is still on track. Sen. Keim said she will leave the 10th on her calendar for the next GOC meeting. Director Fox explained that OPEGA cannot release a report except at a public meeting of the GOC. The Committee members would receive the report in advance of the GOC meeting, but it is not public, and cannot be released publicly, until it is presented at a meeting. When Committee members receive the report in advance, it is still a confidential report that is not be shared. She will review the Statute to make sure she is correct about when the report can be released.

Sen. Chenette said the goal is to have the April 10 meeting, but at this time, does not know if that can happen. The Chairs asked members to hold April 10th on their calendars until further notice.

Adjourn

The Chair, Sen. Chenette, adjourned the Committee meeting at 12:02 p.m.

Janet T. Mills
Governor

Jeanne M. Lambrew, Ph.D.
Commissioner



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**Testimony of
Director Todd A. Landry, Ed.D.
Office of Child and Family Services**

Before the Joint Standing Government Oversight Committee

Hearing Date: March 13, 2020

Good Morning Senator Chenette, Representative Mastraccio, and esteemed members of the Government Oversight Committee,

When we last met, I had the opportunity to present to you much of the work that had been done to examine our system, as well as our work to develop strategic plans and priorities for systemic improvement. Since I appeared before you in September, OCFS has been focused on implementing some of the shorter-term strategies identified and beginning work on longer-term efforts.

We have continued to move away from operating within our individual silos. Instead, we are working collaboratively within the Office on areas of overlap between our primary program areas. Additionally, we have devoted a significant amount of energy to working collaboratively with other state governmental agencies and organizations. Examples include:

- Office of Aging and Disability Services on the transition of youth to adult services;
- Office of Behavioral Health on substance use-related issues in Children's Behavioral Health and Child Welfare;
- MaineCare on Medicaid funded services within Children's Behavioral Health and for those involved with Child Welfare;
- Department of Corrections on the intersection between juvenile justice and children's behavioral health, particularly via the Maine Juvenile Justice System Assessment and Reinvestment Task Force;
- Department of Education on issues related to children's behavioral health, child welfare, and early childhood education;
- The Maine Judicial Branch, particularly via our participation on the Maine Justice for Children Task Force; and
- The Children's Cabinet in their coordinated plans for improving services for young children and youth.

In particular, the Children's Cabinet has been a key partner towards our movement forward in both Early Childhood Education and Children's Behavioral Health.

Early Childhood Education

For young children, the areas of focus are increasing access, quality, and workforce. This work has been reflected in the efforts of OCFS staff. Since the fall, we have completed the move of Children's Licensing (including child care licensing) to OCFS. At the beginning of this year, we also moved eligibility for the Child Care Subsidy to OCFS, eliminating the complexities that clients were expected to manage when eligibility was decided at the Office of Family Independence and the program was administered within our Office. We've also begun work on implementing LD 997 which was passed last session to fund an early childhood consultation program focused on the mental health of infants and young children. We are currently in the process of purchasing the Connecticut model of Early Childhood Mental Health Consultation. This is the only model with the support of evidence regarding its effectiveness. We plan to open five pilot sites in the Fall of 2020 with a consultant at each site. We plan to begin the procurement for those pilot sites in the coming weeks.

Additionally, we have used the guiding principles and initiatives identified by the Children's Cabinet and the needs assessment completed by the Department of Education and OCFS as part of a federal grant to develop a spending plan for an increase in Child Care Development Block Grant funding Maine is receiving beginning this Federal fiscal year. With these additional funds, we will be:

- Waiving licensing fees for all child care providers for the coming year;
- Providing \$100 per infant stipend to all providers participating in the QRIS;
- Providing \$1 million in mini grants for providers opening new facilities or expanding their current facilities, with priority to providers in rural areas;
- Providing \$1 million in mini grants to assist providers in moving up the Quality Rating and Improvement System (QRIS);
- Implementing an additional 10% quality bump payment under CCSP program for providers participating in QRIS who are serving infants and toddlers;
- Reducing co-pay for parents served by CCSP who choose a program at Step 3 or Step 4 on QRIS;
- Providing \$200,000 to the Maine Association for the Education of Young Children to operate the T.E.A.C.H. early care and education scholarship program;
- Setting aside \$2 million to fund increased growth in CCSP utilization to ensure Maine remains one of a handful of states with no waiting list for the program; and
- Using \$200,000 to ensure OCFS can meet the increased demand on Child Care Licensing and CCSP by funding one new position in each area.

Children's Behavioral Health

The Children's Cabinet work has also been helpful in the area of Children's Behavioral Health. The areas of focus identified by the Children's Cabinet include, ensuring the basic needs of youth and their families are met, increasing prevention services and programming in schools and communities, and increasing access to behavioral health services. As I mentioned earlier, in all of our work we are partnering closely with other state agencies, as well as other offices within DHHS. In this area in particular, we are working closely with the Office of Family Independence and MaineCare, as well as the Department of Corrections and the Department of Education. Our work in Children's Behavioral Health overlaps significantly with these entities. We've also found that many of the guiding principles, strategies, and desired outcomes we developed in our Children's Behavioral Health Services Visioning process overlap with those of the Children's Cabinet.

We are pleased to announce that Dr. Adrienne Carmack started work earlier this week as OCFS' first on-site Medical Director in nearly five years. We anticipate Dr. Carmack being a valuable resource across OCFS, but particularly within Child Welfare and Children's Behavioral Health as we seek to improve the physical and mental health of children in our custody, as well as children statewide.

We actively participated in the Commission to Study Children's Mental Health, established by LD 40 in the first session, in order to study the mental health of children and the laws, regulations, rules, and policies governing their diagnosis and care. We have also convened a Waitlist Advisory Group to review preliminary waitlist data and provide recommendations to OCFS. As a result, OCFS has begun work to add information to the referral form for community-based services to improve the scheduling process for these services and increase the ability of providers to quickly match children with provider staff.

OCFS is also prioritizing support for evidence-based practices utilizing a nationally certified Trauma Focused Cognitive Behavioral Therapy (TF-CBT) trainer to provide training and clinical consultation at no cost to Maine providers. The goal is to increase the number of Maine clinicians (by as many as 180 statewide) who are nationally certified in TF-CBT. Clinicians will also be reimbursed for time spent in training and OCFS is establishing a tracking and fidelity monitoring system to provide ongoing support for clinicians providing this service. In recognition of the fact that children make the most positive improvements when their family members are regularly involved in their treatment, we have begun to provide financial reimbursement for parents and guardians to travel in order to participate in their child's treatment when the child is placed in a residential facility away from home. This removes the barrier of cost in a family's ability to engage in treatment. We also appreciate the significant knowledge that families who have experience in the children's behavioral health system of care can share with us in order to improve the system. We recently concluded a federally required survey of families with children receiving behavioral health services. We are in the process of incorporating that feedback, including information on the need for additional services and issues with current services, into our strategic priorities in order to ensure our efforts are targeting the real needs of those utilizing the system.

OCFS is currently waiting to hear whether we were successful in our application for a federal System of Care grant. If we receive the grant, the funding would be used to support implementation of programs to improve quality and access to services, targeting youth (up to age 21) with severe emotional disturbance who are currently on the Home and Community Treatment waitlist. Efforts would include: expanding Maine's system of care through infrastructure development, clinical coordination, family engagement, data access, and quality improvement/assurance; expanding the system of care, specifically in rural areas, through improved service delivery to youth and their families; and building sustainability by creating permanent infrastructure in state and local systems to support long-term access to treatment for children.

While we await word regarding our System of Care grant application, we are focused on a pilot project (which will begin in the summer of 2020) to provide an expansion of aftercare and crisis stabilization services to assist children in remaining safely with their families and in their communities. The goal is to prevent the need for a higher level of care by bridging services as the youth transitions home after a period of crisis and begins receiving community-based services. We are hopeful this service will reduce the lengths of stay for youth in out-of-home settings. We are implementing this pilot in Aroostook County as it is the area of the state with the greatest number of youth in immediate need of services. The pilot will expand aftercare and stabilization services for families with youth transitioning home from hospitals, crisis stabilization units, and residential treatment. The results of this pilot will be used to inform the larger crisis system of care for children statewide.

Early Childhood Education and Children's Behavioral health efforts are connected to ongoing efforts within child welfare to improve that system. For example, children in state custody are frequently in need of mental and behavioral health services and their ability to access these services and effectiveness of the services available can have a significant impact on a child's ability to remain safely with their parents or reunify with their parents. Another example is the significant hurdle foster parents face in locating child care when a young child is placed in their home. It is not an infrequent occurrence for a family to be willing to accept placement of a child but for the lack of available child care services near their home.

Child Welfare

In the area of child welfare, you may recall this document from my last presentation to you. It provides the strategies we are implementing in order to improve the Child Welfare system, as well as the outcomes we are driving towards. In the next few slides, I will provide you with an update on each of the listed strategies, as well as some related data. I wanted to begin first though by providing you with updated data on three key data points we consider as we look at both our strategies and our outcomes. Those are the number of new assessments assigned each month, the number of children in care, and the percentage of children exiting care to each of the various forms of permanency. The two biggest drivers of workload among our field staff are assessments and the number of children in care (which is indicative of the work within permanency to ensure families are moving along in the reunification process, children are achieving permanency in a timely manner, children are safe in their out-of-home placements, etc.) You'll see the number of new assessments our staff are required to complete has remained high, averaging 893 new

assessments per month over the last twelve months. The number of children in care has continued to increase slightly since the fall. As of the first day of March, there were 2,253 children in custody.

While we have seen an increase in the number of children in care, we've also had increasing success in safely reunifying children with their parents. Year-to-date in the current Federal fiscal year (as of the end of January), 60% of the children exiting State custody are exiting to safely reunify with their parents. One might presume that although our percentage of children exiting to reunification is higher we are exiting fewer children due to the increased workload associated with the 2,253 children in custody. We took a look at the average number of children exiting care per month in the current federal fiscal year, as compared to the average number per month in the past two federal fiscal years. In the current federal fiscal year, we have exited an average of 94 children per month to permanency thus far. In federal fiscal year 2019, that number was an average of 80 children per month and in federal fiscal year 2018, it was an average of 78 children per month.

Strategies: Safety

Last time we spoke, I told you about our efforts to improve the phone system used in our Intake Unit. Those system improvements have continued to pay dividends as our percentage of calls answered live has remained higher than before these updates and our percentage of abandoned calls has decreased significantly. We've also used some of the new positions allocated to OCFS in 2019 to increase staffing at Intake and worked to better align the schedules of our Intake staff, using call volume using data to inform staffing decisions.

Over the last few months we have seen increased public scrutiny of the Alternative Response Program (or ARP). We are continuing to work with providers to ensure they are providing the highest quality services possible through our contracts with them. At the same time, we are working to stabilize our internal workforce by training and mobilizing all new OCFS field staff hired (which was completed in December), continuing to study workload and caseload for child welfare staff, and continuing to train new caseworkers. As I told you when I first met you all in Maine of 2019, we must move with urgency but not haste. We do not believe it would be prudent to make major changes regarding ARP until we stabilize our child welfare workforce. At the same time, we are working towards the implementation of the Federal Family First Prevention Services Act (also known as Family First). As you likely recall, Family First will allow us to use federal funding for child welfare on services in order to prevent children from imminent entry into care. We believe that this work will overlap heavily with work currently done with ARP, and thus have resisted any sweeping changes to the program until our Family First prevention plan is developed and approved by the Federal government.

Over the last few months, we've taken a number of steps to improve the quality of our assessment work. These include delivering motivational interviewing training to all field staff, training all staff on the Structure Decision Making tools they use (we currently utilize three Maine-specific tools, one at Intake, and the other two in the Assessment process to assess risk and safety), and (with the support of Governor Mills and the Legislature) increased our staffing

to ensure we have the staff necessary to handle the volume of work and ensure that caseworkers have an appropriate amount of time to devote to the children and families on their caseload. I recognize that at this time some of our staff have not yet felt relief in their workload they had hoped for as we have received additional staff. We certainly recognize this issue and have worked diligently to hire on new positions as they have become available. The difficult reality though is that it takes time to train new staff. All of the field staff allocated to OCFS in the biennial budget have been hired and have concluded their New Worker Training, but we know that it can take up to two years for a new caseworker to become fully proficient with the complex work that child welfare entails. We continue to work with the Muskie School of Public Services at the University of Southern Maine on improvements to our New Worker Training, as well as improvements to our ongoing training program for child welfare staff.

Strategies: Permanency

Within Permanency, we are well underway with our Family Visit Coaching Pilot which is operating in Penobscot and Piscataquis counties, providing increased support and coaching to parents visiting with their children. The pilot's design also includes an evaluation component regarding parental capacity. The pilot is scheduled to conclude at the end of this State Fiscal Year. After the conclusion of the pilot we will finalize our evaluation of the coaching model and look towards implementing successful portions of the pilot statewide to ensure that as we make decisions regarding permanency and reunification we are ensuring the safety and wellbeing of the children, as well as ensuring that when possible, reunification occurs at the earliest possible juncture in the case.

While we have implemented the use of Structured Decision Making tools at Intake and Assessment, our child welfare visioning process also indicated the need for tools to support our staff as they made decisions regarding permanency. We are in the process of working with the National Council on Crime and Delinquency (NCCD) to develop our Maine-specific permanency SDM tools, including the risk re-assessment tool, the case planning tool, and the case closure tool. We have received positive feedback from several staff that they appreciate the support and guidance SDM tools at Intake and Assessment provide as they are making decisions. While these tools certainly don't replace the need for thorough casework and sound decision making, they do provide a framework which distills the most pertinent information regarding safety and wellbeing of the child and family for staff and allows them to more easily evaluate the information that is most relevant to these specific decision points. As has been the processes with the Intake and Assessment tools, we are involving staff in the development of the Permanency SDM tools and, once the tools are fully developed and tested, will be providing training to all staff.

We are also involving our staff and external stakeholders as we begin to develop a process for staff to periodically review the status of a case and determine next steps with regarding to Permanency. The development and refinement of this tool is one of our longer-term strategies, but we have begun gathering baseline data to inform the development of the review process.

Strategies: Wellbeing

As I mentioned earlier, we continue to work with the Muskie School to improve our trainings, including both the content and the various delivery methods. We are currently in the process of seeking an evidence-based model for training delivery to child welfare staff. One of the primary goals of improving our training is to grow our staff's skills in the area of family engagement. We believe family engagement is key to enabling the reunification process and ensuring that when reunification is a possibility it is done in a manner that ensures the safety and wellbeing of the child. We are also working with Muskie on revising and updating our policies. Some of our policies need to be updated and we've heard from our staff that even the more current policies can be difficult to access and navigate. Our goal in this work with Muskie is to update outdated policies, as well as developing and implementing a plan for ongoing periodic updates to all policies. Muskie will also be supporting efforts to streamline the accessibility and navigability of our policies to ensure that both staff and the public can easily reference them.

In addition to the efforts underway with Muskie, one of the things that we heard clearly from our stakeholders, particularly parents and their attorneys, as well as the Assistant Attorney Generals our staff partner with on child protective cases, was the need to revise our Rehabilitation and Reunification Family Plan document to better meet the needs of children and families. OCFS staff have collaborated with the Attorney General's Office to develop a revised plan which we are currently piloting. We will use lessons learned from the pilot to make additional revisions to the plan document before rolling it out statewide.

While we are focused on these efforts to ensure that children expeditiously reach safe permanency, we've also been cognizant of the fact that resource parents are a vitally important part of our system, providing caring homes and care for children who are unable to reside safely with their parents. OCFS was recently awarded a federal grant to fund a Kinship Navigator program for Maine. This navigator program will provide support for kinship resources families, as well as families who are caring for a relative child outside of the child protective system. We are currently in the process of amending our contract with Adoptive and Foster Families of Maine to add this service to the array of programming they offer to caregivers throughout the state. Additionally, Governor Mills has included in her supplemental budget request an increase in funding to ensure OCFS has sufficient funds to provide resource parents with reimbursement for the costs associated with caring for children placed with them by the Department. In September of 2018, the Legislature acted to provide an increase in rates, the cost of which was estimated based on the number of children in care. Since September of 2018 the number of children in care has increased by 396. As we work to continue to exit these children to safe and timely permanency, we must ensure that we have adequate funding to provide reimbursement to resource parents.

These increased reimbursement rates, which more closely match the current costs of caring for a child, have played a significant role in our ability to recruit more qualified resource parents, but we are also stepping-up our recruitment efforts in other areas. We continue to fund our contract for resource parent recruitment and just last week I had the opportunity to be a part of a public forum in Lewiston on foster care that included foster parents and youth. The panel discussion as intended to inform potential resource parents, and we had a good turnout of individuals who we hope will pursue a resource parent license. We've also focused attention on the new safety inspection process implemented in the fall of 2019 which replaces the Fire Marshall's inspection

in the licensing process. These efforts included outreach to prospective resource parents that the new process contain fewer arbitrary requirements for the home that may have previously been an impediment to licensing. After the implementation of these changes in licensing during the fall, we saw an increase in the number of kinship resource families, from 271 in October of 2019 to 329 in November. We have also found that removing the Fire Marshall's inspection has had the added benefit of reducing some complexity in the licensing process around scheduling the inspection. There were times in the past where, due to the geographic location of the home or other factors, potential resource parents had to wait a significant amount of time for the Fire Marshall to complete their inspection.

In addition to our work with Muskie on policy and training improvements for OCFS staff, Muskie is also partnering with us on researching and developing a new evidence-based training model for resource parents. We believe a robust training program for resource parents is a key component to ensuring that resource parents are equipped with the information and skills necessary to care for children in our custody and that the children in our care receive the best possible care and support while placed outside their parents' custody. We've heard from resource parents that other than personal reasons, one of the number one drivers of a decision not to renew their license is a perceived lack of support from OCFS. Many of the children in OCFS' custody have experienced some level of trauma, and many of them have, unfortunately, experienced severe trauma. The skills and knowledge necessary to parent a child with a trauma history are unique and we believe the foundation of supporting our resource parents is a strong evidence-based training program.

Another issue which goes hand-in-hand with the number of available resource parents is the use of hotel and emergency department stays for children in care. Since the fall, we have been providing monthly data to OPEGA regarding the placement of children in our care, including hotel stays, emergency department stays, and the number of licensed resource homes. You'll see that the number of children staying in a hotel comprises a very small portion of the total number of children in care, nevertheless we continue to focus on preventing the need for hotel utilization. Preliminary data for February indicates that 7 children spent some amount of time in a hotel. We have seen a decline in the average number of nights a child stays in the hotel, but we strongly believe that one night is a night too many. We continue to focus our resource parent recruitment efforts to specifically target areas of the state where staff seem to consistently be required to utilize hotels. In particular, District 3, which encompasses Androscoggin, Oxford, and Franklin counties has historically had the highest hotel utilization rate and we continue to see this reflected in current data. This was why we chose to hold our recent resource parent forum in Lewiston.

I've also included the data regarding emergency department stays for children in care. Again, the youth staying in emergency departments is a relatively small portion of the overall number of children in care, but we are striving to ensure that no youth stays longer than medically necessary in an emergency department. At the same time, we have implemented the use of contracted staff to provide supervision of children in emergency departments, which has decreased the need for staff overtime in this area and allowed our staff to focus on high quality casework with children and families.

Over the past few years OCFS has also worked to more closely track the use of overtime among our staff, and I wanted to share some of that data with you today. This slide represents the amount of overtime used statewide each month during the current state fiscal year. You'll see that in the last 8 months we've provided anywhere from about 2,200 to over 4,500 hours of overtime pay to staff. Operationally, we have put into place a structure whereby overtime has to be approved by District management, and the request to use overtime must be tied to child safety and/or wellbeing. Some examples of the type of child safety and wellbeing-specific work for which overtime may be requested includes: afterhours coverage, the writing of a preliminary protection order, the completion of Intake reports, and child placement emergencies. Our goal in requiring that overtime requests be tied to child safety and/or wellbeing is to ensure that we are good stewards of taxpayer dollars. Our hope is that as our workforce stabilizes and newer field staff become more proficient, we will see an overall decline in the need for overtime, but we should not sacrifice the safety and wellbeing of children by arbitrarily limiting the use of overtime.

Strategies: Staff Training and Support

I've already outlined for you the ways in which the Muskie School (under a Cooperative Agreement) is supporting efforts to improve our policies and training for OCFS staff. They have taken the lead on convening a stakeholder group to inform this work, in particular the update of the training curriculum for new workers.

We have implemented a system of clinical consultation and support for OCFS field staff. This includes case-specific consultation, as well as clinical support for OCFS staff as they struggle with difficult cases. In addition, we recently finished training our child welfare leadership, district managers, and contracted clinical support staff in the Critical Incident Stress Management model. This model encompasses a psychological helping-process to help staff deal with secondary trauma by allowing them to talk about the incident when it happens without judgment or criticism. This is a model utilized frequently with first responders.

By now I'm sure you have all seen the report we issued on January 31, 2020 outlining our efforts to analyze caseload and workload for our staff. That report indicated a need for more staff within child welfare and the Governor's supplemental budget proposal includes an additional 20 staff for OCFS. At the same time, we are also working to refine the Workload Analytic Tool based on factors that impact the weighting of the cases assigned to OCFS staff. Specifically, we recognize that no two cases are alike and as a result there are certain factors within a case which impact how much time the case demands of the assigned caseworker. Examples include the distance the caseworker is required to travel to visit each case participant, the complexities of the legal work in an Indian Child Welfare Act (ICWA) case, the number of children in a given case, and the complexity of the children's needs. We will continue to report on workload and caseload annually, while also working to refine the tool and ensure it accurately reflects the true workload demands our staff face on a daily basis.

As you know, OCFS received new positions in the biennial budget. Those positions were effective 9/1/19 and we were able to quickly hire and begin training the field staff positions. Some of the new positions were not field staff, but instead were allocated to work that supports

field staff, in particular our Background Check Unit. When we received those positions, we also received feedback from current staff throughout OCFS that there was concern that BCU staff would receive the \$5 per hour stipend currently reserved for staff who work directly with the public in child welfare. We took this feedback under advisement and determined the best course of action to ensure equity among non-fieldwork staff was to reclassify the BCU positions so they were not eligible for the stipend. That process is currently underway, and we are awaiting approval of the reclassification from DAFS. We hope to be able to fill the BCU positions soon. We have experienced how critically important the information gathered by the BCU is in making child safety-related decisions and we are anxious to get the unit fully staffed and operating at full capacity.

Finally, I know one of the issues this Committee has been particularly interested in is the implementation of our new Comprehensive Child Welfare Information System (CCWIS) to replace our current system, MACWIS. Over the last few months we've engaged with prolonged negotiations with the provider and OIT, supported by the Attorney General's office. We continue to negotiate with our Federal partners in order to gain their approval of the contract with the Awarded Bidder. Once approved, we are ready to begin development and design immediately. I will continue to provide you updates on the development and implementation system in the coming months.

Last, I want to share staff turnover data with you. Early indications are that our work to stabilize the OCFS workforce is paying off. In 2018 we experienced a 23% turnover and a 37% vacancy rate. In 2019, that declined significantly to 18% turnover and 29% vacancy. We believe that ongoing efforts to study and quantify workload and caseload and make staffing adjustments and recommendations that reflect these efforts will continue to contribute in a decline in both turnover and vacancy in the coming year.

2020

I want to conclude by providing you information on the work we plan to accomplish this year. Today I've provided you with updates through the current status of system improvement work in all of OCFS' program areas, including Early Childhood Education, Children's Behavioral Health, and Child Welfare. Our efforts to continue to effectuate the strategies and initiatives we have developed will continue in 2020, as will our dedication to involving staff, stakeholders, providers, and national and regional experts in this work. We are looking forward to conducting public forums in each District statewide. OCFS staff are currently working to schedule times and locations for these forums and we plan to publicize them well in advance to ensure maximum citizen engagement.

In addition to the initiatives outlined in this presentation, the other significant work that we plan to tackle in 2020 is the development of Maine's state plan for the Family First Prevention Services Act in Maine. As you may recall from my previous presentation, Family First is a Federal law which will increase the situations in which States can access Federal dollars previously reserved for reimbursing the costs associated with children in out of home care. Specifically, Family First will allow States to receive Federal reimbursement for specific evidence-based prevention activities for children at imminent risk of entering foster care and

their families. Some have called Family First the most sweeping change to Federal child welfare funding in 40 years, and it represents an opportunity for Maine and other states to *prevent* children from experiencing the trauma of being removed from their family and instead to remain safely in the care of their parents.

Family First is a complex piece of Legislation. Beyond Child Welfare it also impacts Children's Behavioral Health. Many of the services approved to be possibly funded with Family First dollars are behavioral health services, meaning that our Child Welfare and Children's Behavioral Health teams will be working closely together to develop and/or expand these services in Maine. Additionally, for children who do enter care and require residential treatment services, there are new requirements for providers to ensure the children in care are receiving the highest quality treatment and are able to transition to a family setting (such as a resource family home) as soon as safely possible within the confines of their treatment plan. Our Children's Behavioral Health Team has taken the lead as we have begun educating providers about Family First and in the coming year our staff will continue to work with providers to ensure they achieve all requirements under Family First.

I cannot underscore enough both the opportunity that Family First presents, as well as the complexity of the work that lies ahead in terms of the numerous systems involved. We recently hired a Family First Prevention Services Manager who will spearhead this work within the Office, helping to coordinate all of the work throughout DHHS and other departments. We also recognize that our providers and stakeholders will play a key role in ensuring Maine's implementation of Family First goes well and has the desired impact for Maine's children and families. As such we have begun the work of seeking their input through stakeholder workgroups. These stakeholder groups are scheduled to meet in the coming weeks, mostly through video-meetings or webinars in recognition of the guidance related to COVID-19. Arguably the biggest task that lies ahead for Maine in implementation is the development of Maine's Prevention Plan, which is required under Family First and must be approved by Federal authorities before we can begin implementation. Our new Family First Manager will be leading this work, with significant input coming from the workgroups. Our goal is to implement Family First no later than 10/1/2021.

I hope today has been a helpful update regarding where OCFS stands with implementation of the plans that I first brought to you in September. Much work still lies ahead, but I also want to recognize that over the past few months a significant amount of work has been accomplished to set us on the right path towards implementation. At the same time our caseloads, both in Assessment and Permanency have remained high and the demand on our staff has been constant. This is a testament to the devotion of our staff and stakeholders. As I told you in September, the dedication of Maine's child welfare staff and stakeholders to child safety and wellbeing is unparalleled. They serve as key components to ensure continued success in our endeavors to effectuate systemic reform that benefits all who are involved in the system.

In the months ahead, I would appreciate the continued opportunity to come before you to provide updates on our progress with the initiatives I've discussed today. I am proud of the work we have done thus far, and I anticipate that we will continue to be able to share with you the progress underway in our Office. We also believe that the view of the overall system which I am able to

provide you with gives the Legislature the best possible vantage-point on the status of implementation and the impact these initiatives are having on our system. My goal is that as the year progresses and I have the opportunity to come before you with more projects implemented, I will increasingly be able to provide you with data that indicates whether or not the initiatives we have developed are having the intended effect. Additionally, I anticipate there will be areas where we must adjust initiatives or implement new ones based on changes in Federal law and the needs of the children and families we serve. And I look forward to keeping you updated on those as well.

I appreciate your time and your commitment to ensuring all Maine children and families are safe, stable, happy, and healthy. I'm happy to take any questions you have at this time.

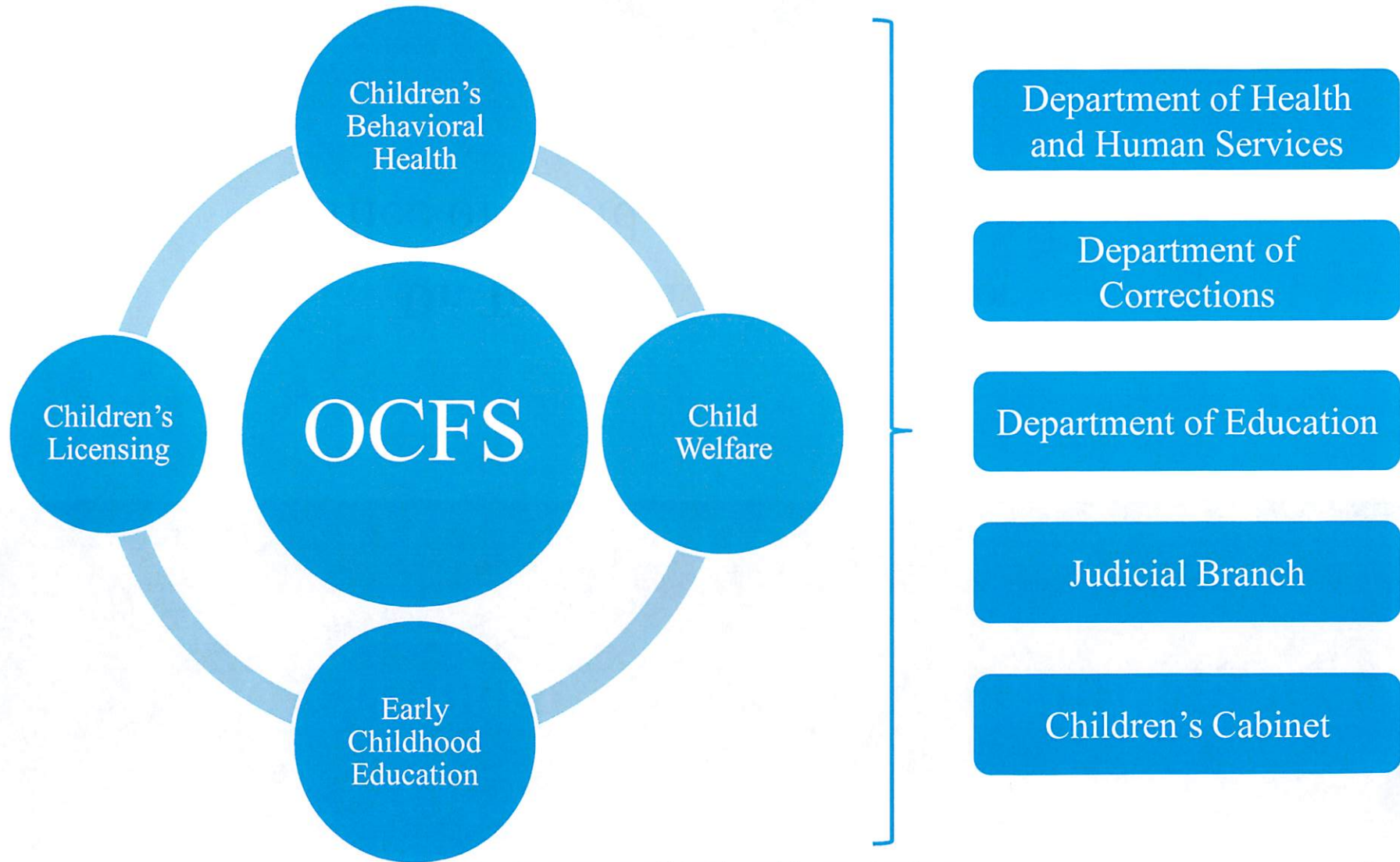
OCFS Update to the Government Oversight Committee

March 13, 2020

Dr. Todd A. Landry, Director
Office of Child and Family Services



System-Based Approach to Improvement



Children's Cabinet – Plan for Young Children

Children's Cabinet Plan for Young Children:

All Maine Children Enter Kindergarten Prepared to Succeed

The Children's Cabinet will implement key strategies to promote the healthy development of all young children in Maine and ensure that all children grow up in healthy, safe and supportive environments. The Cabinet will strive to engage the voice of parents in a culturally and linguistically acceptable way as we further develop and implement our strategies.

Areas of Focus

The Children's Cabinet will implement strategies that will:

1. Increase access to affordable early care & education, preventive and early intervention services for young children and their families.
2. Raise the quality of our early care and education system and support families to access quality programming.
3. Recruit, prepare and retain a diverse early childhood workforce.

Children's Cabinet Strategies

Short term strategies: 2020 - 2021

- ❖ Streamline, simplify and raise awareness about the eligibility process for the Child Care Subsidy Program.
- ❖ Provide start-up funds to existing or new child care providers to create new slots, particularly in rural areas, for infants & toddlers.
- ❖ Offer stipends to infant caregivers receiving CCSP to recognize the high cost of providing infant care.
- ❖ Increase the quality bump to child care providers on the Quality Rating and Improvement System (QRIS) serving infants & toddlers.
- ❖ Provide scholarships to help students with low and moderate income attain associates and bachelor's degrees in early childhood education.
- ❖ Provide financial support and technical assistance to child care providers to improve quality and rating on the QRIS.
- ❖ Build the infrastructure for an Early Childhood Integrated Data System (ECIDS).

Intermediate strategies: 2020 – 2023

- ❖ Implement the early childhood mental health consultation pilot sites and expand statewide to help parents and providers support the social and emotional development of young children, particularly children with special needs.
- ❖ Fund start-up grants to expand public pre-K, incentivizing partnerships between schools, Head Start and child care providers.
- ❖ Support opportunities and strategies for increasing wages for early childhood educators.
- ❖ Increase access to, expand and strengthen early childhood programming at Career and Technical schools.
- ❖ Revise the QRIS system to be a five-star system to bring all licensed child care providers into the state's quality rating system.
- ❖ Educate families about Child Find and EPSDT in MaineCare to improve access to health and intervention services.
- ❖ Expand professional learning opportunities that support inclusive and trauma informed practices in early care and education settings.
- ❖ Offer a professional learning series on early childhood education to school administrators, particularly for those with ECE programs.

Long-term strategies: 2020 – 2025

- ❖ Ensure no wrong door for families to access services, such as SNAP, MaineCare and WIC, and establish a centralized entity around developmental screening and care coordination for early intervention services.
- ❖ Ensure access to and utilization of high-quality preventive services for young children and their families.
- ❖ Ensure that substance use screening, treatment and support for recovery is available for families with infants and young children.
- ❖ Increase professional development and coaching opportunities for family child care providers and center-based providers.
- ❖ Expand to universal public pre-K for all 4 year olds, incentivizing community partnerships and full-day, full-time programming.
- ❖ Establish an Early Childhood Integrated Data System to track progress on early childhood goals and to analyze impact of policy decisions.

Moving Forward on Early Childhood Education

- Children's Licensing moved to OCFS (Fall of 2019)
- Child Care Subsidy Program (CCSP) eligibility moved to OCFS (January 2020)
- LD 997, An Act to Promote Social and Emotional Learning and Development for Young Children
 - Passed in the first session with an implementation date of 9/1/2020
 - Creates an early childhood consultation program to provide support, guidance, and training to improve the abilities and skills of early care and education providers.

Early Childhood Education – Aligned CCDBG Spend Plans

- Development of a spending plan for increase in Child Care Development Block Grant (CCDBG) funding
 - Estimated at approximately \$8 million
 - Plans based on goals and strategic priorities identified by the Children’s Cabinet, PDG Planning Grant, CCDBG State Plan, and child care mapping completed by the Bipartisan Policy Center
 - Primary areas of focus:
 - Infant care statewide
 - Child care for all ages in rural areas
 - Improving quality of care

Children's Cabinet – Plan for Youth

Children's Cabinet Plan for Maine Youth:

All Maine Youth Enter Adulthood Healthy, Connected to the Workforce and/or Education

The Children's Cabinet's strategies will promote inclusion and equity and consider the cultural, social, economic, cultural and linguistic needs of Maine's diverse population of youth aged 14 to 24 and their families.

Areas of Focus

Children's Cabinet Strategies

The Children's Cabinet will implement strategies that will:

1. Ensure basic needs of youth and their families are met.

2. Increase prevention services and programming in schools and at the community level.

3. Increase access to needed behavioral health, including substance use disorder, screenings and treatment.

Short term strategies: 2020 - 2021

- ❖ Train 3 cohorts of Maine therapists (for a total of 180) in Trauma-Focused Cognitive Behavioral Therapy.
- ❖ Strengthen children's crisis services to keep youth with their families, starting with a demonstration project in a rural area.
- ❖ Disseminate a universally accessible and free Social and Emotional Learning Curriculum for all schools & after school programs.
- ❖ Support school-based health centers to provide additional hours for mental and behavioral health services to students.
- ❖ Fund Maine Youth Advocates Network to provide restorative practices support, education & technical assistance in schools.
- ❖ Increase training and technical assistance for behavioral health organizations on effective screening and identification of suicide prevention for youth living with a substance use disorder.
- ❖ Expand implementation of the Zero Suicide Model among health care providers, FQHCs, and behavioral health organizations.

Intermediate strategies: 2020 – 2023

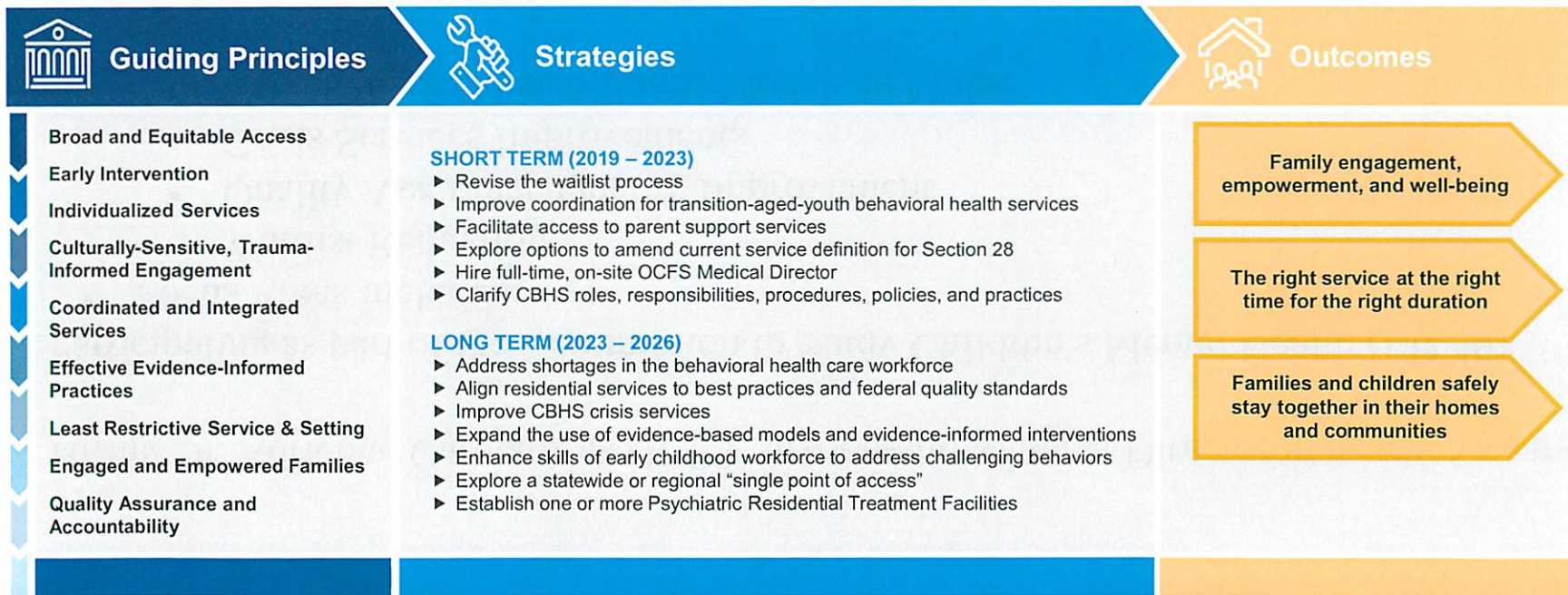
- ❖ Improve and align behavioral health screenings across state agencies to ensure early identification and referral to services.
- ❖ Increase access for youth to evidence-based behavioral health services, including prevention and early intervention.
- ❖ Increase access to youth substance use disorder treatment in primary care practices and school-based health centers.
- ❖ Establish a training program for school support staff members to recognize and mitigate the impact of trauma.
- ❖ Align and increase the incorporation of restorative practices and restorative justice across state programs for youth.
- ❖ Increase programming to support pregnant and parenting teens.
- ❖ Provide more opportunities for youth to participate in paid internships or paid work.
- ❖ Increase awareness of careers, career pathways and access points to post-secondary education and training programs.

Long-term strategies: 2020 – 2025

- ❖ Expand housing options across the continuum of care and entire state.
- ❖ Ensure eligible youth and young adults are participating in public programs to increase food security and health coverage.
- ❖ Strengthen continuum of children's crisis services.
- ❖ Ensure successful and smooth transitions for youth moving from children to adult service systems.
- ❖ Ensure systems involved youth can access the services that they need in their communities.

Children's Behavioral Health Services Visioning

All Maine children and their families receive the services and supports they need to live safe, healthy, and productive lives in their home, school and community.



Updated August 2019
Next update: July 2020

Children's Behavioral Health

Initial Steps Toward Rebuilding the System

- Hiring Dr. Adrienne Carmack as OCFS' first on-site Medical Director in nearly 5 years
- Participating as part of the Commission to Study Children's Mental Health (LD 40)
 - Focus Areas included:
 - Waitlist Reduction
 - Quality Assurance/Quality Improvement
 - Crisis Services Improvements
 - Expanding Evidence-Based Models in Maine
- Participating as part of the Juvenile Justice System Assessment and Reinforcement Task Force
- Waitlist advisory group
- Piloting Home and Community Treatment (HCT) services utilizing a clinician-only model

Children's Behavioral Health

- Prioritizing and growing the use of evidence-based practices through a new training program for Trauma Focused Cognitive Behavioral Therapy (TF-CBT)
 - 3 cohorts of up to 80 clinicians – 1 each in southern, central, and northern Maine
 - 2 days of basic training and 2 days of advanced training
 - Goal to increase the number of Maine clinicians who are nationally certified in TF-CBT
- A focus on family voice
 - Encouraging family engagement in treatment through financial reimbursement for travel
 - Survey of families with children receiving behavioral health services
- Pursuing grant opportunities, including OCFS' application for the System of Care (SOC) grant focused on the significant need for mental health services in rural Maine
- Crisis follow-up services – Aroostook County pilot
 - Bridging services as children transition home after a period of crisis through aftercare and stabilization services
 - Goal is to reduce the length of time a child spends in an out of home placement




Child Welfare

Mission

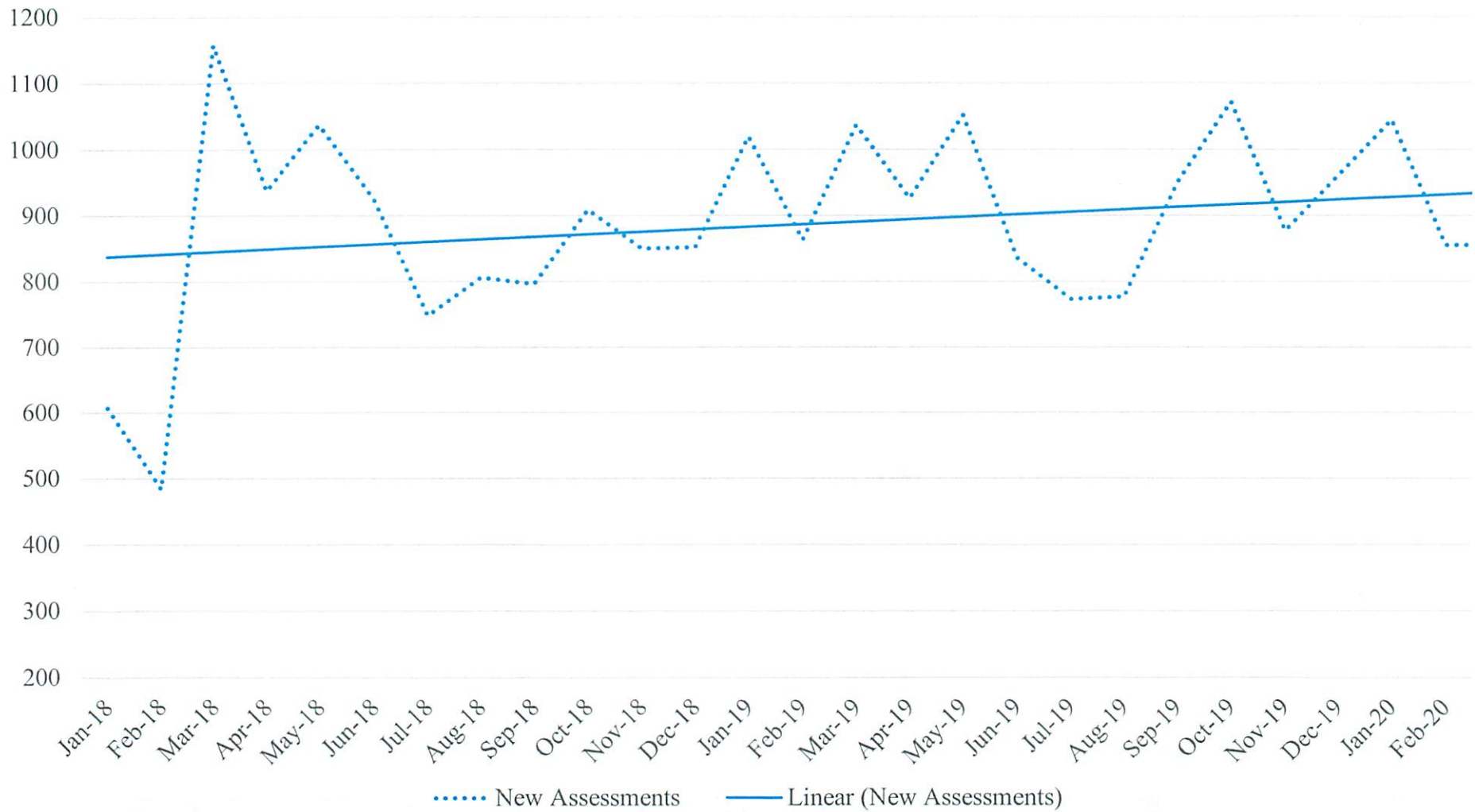
Child and Family Services joins with families and the community to promote long-term safety, well-being and permanent families for children.

Strategic Framework

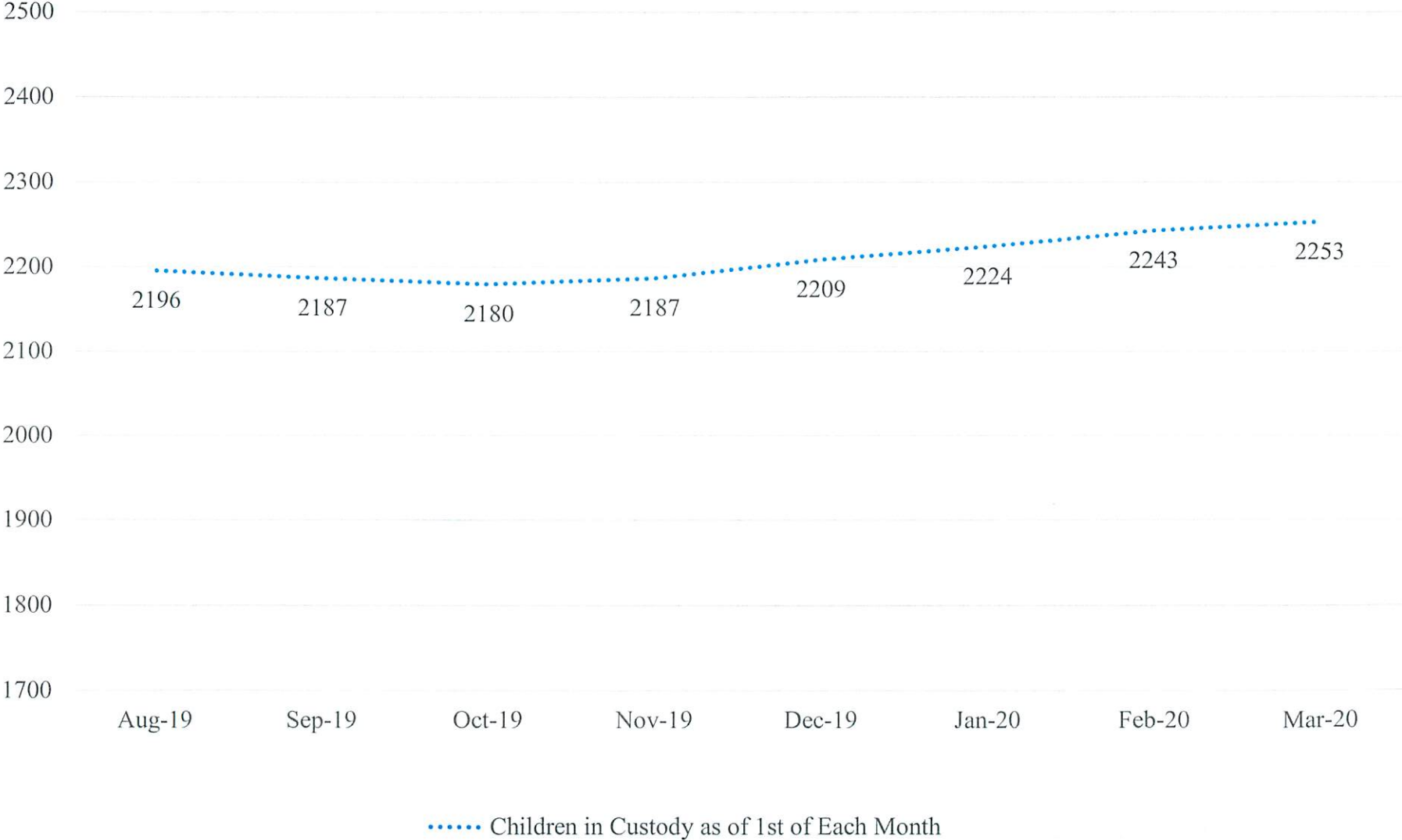
In order to achieve their mission, Child and Family Services uses guiding principles as a foundation to employ strategies that lead to improved outcomes for children and families. The strategies listed below were prioritized by executive leadership and regional staff.

 Guiding Principles	 Strategies	 Outcomes
<ol style="list-style-type: none"> 1 Child Safety, First and Foremost 2 Parents have the Right and Responsibility to Raise their Own Children 3 Children Are Entitled to Live in a Safe and Nurturing Family 4 All Children Deserve a Permanent Family 5 How We Do Our Work is as Important as the Work We Do 	<ul style="list-style-type: none"> Safety > Address Intake processes and improve staffing > Re-assess the Alternative Response Program > Enhance Assessment Processes Permanency > Develop a Permanency Review Process > Monitor the Family Visit Coaching pilot to develop best practices > Improve SDM tool consistency Well-being > Develop family engagement tools and training > Improve resource parent outreach and support Staff Training and Support > Develop policy and training plan for new processes and tools > Establish workforce wellness teams and education > Update caseload size, standards, and ratios > Procure MACWIS replacement <p style="text-align: right;">> Indicates effort underway</p>	<p>Safety for children through timely response and thoroughly assessing and addressing safety and risk issues</p> <p>Improved timeliness to permanency</p> <p>Enhanced well-being of children through identification of individual needs and engagement with formal and informal supports</p> <p>Strengthened child welfare practice through improved engagement with families and children</p>

New Assessments



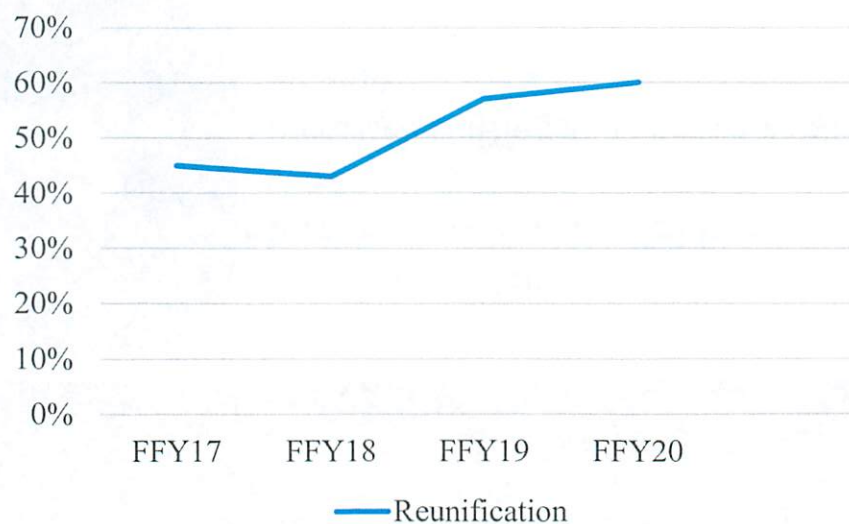
Children In Custody – Recent Data



Permanency – Trend Toward Increased Reunification

Permanency Type:	FFY20 (YTD as of end of January)	FFY19	FFY18	FFY17
Reunification	60%	57%	43%	45%
Adoption	25%	31%	42%	42%
Permanency Guardianship	10%	5%	6%	6%
Aged Out	5%	7%	8%	6%

Reunification



Strategy Update: Safety

Intake

- Telephone system enhancements
- Increase in calls answered live and decrease in abandoned calls
- Increased staffing and aligned work schedules with call volume

Alternative Response Program

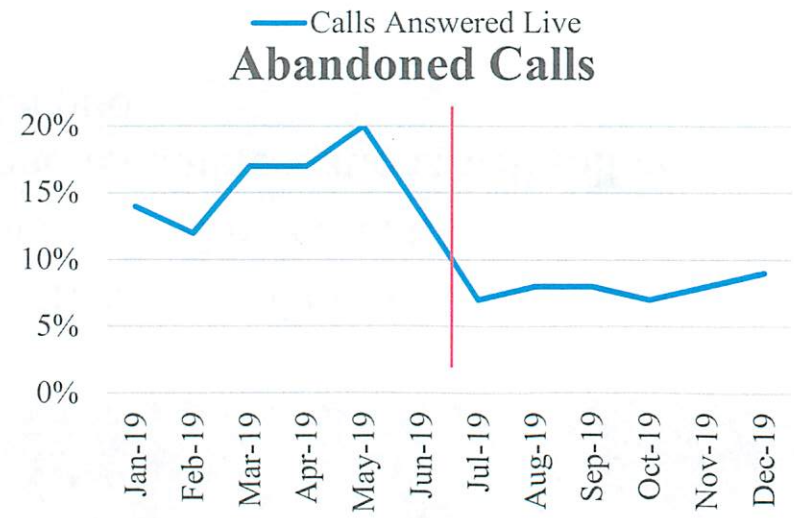
- Established monthly meetings with provider agencies
- Extended ARP contracts through 12/31/21 to provide time to develop the Family First Prevention Services Plan and align services with the needs of families
- Stabilizing current OCFS workforce before ARP changes

Assessment

- Motivational Interviewing training with staff
- Training on Structured Decision Making tools
- Increased staffing

Intake Update – Technology Improvements Lead to Better Results

Month	Calls Answered Live	Abandoned Calls
January 2019	72%	14%
February 2019	72%	12%
March 2019	64%	17%
April 2019	64%	17%
May 2019	58%	20%
June 2019	Transition	Transition
July 2019	87%	7%
August 2019	84%	8%
September 2019	84%	8%
October 2019	83%	7%
November 2019	83%	8%
December 2019	79%	9%



Strategy Update: Permanency

Family Visit Coaching Pilot

- Continue to operate the pilot in two counties
- Pilot scheduled to end 6/30/2020
- Evaluation and recommendations will follow the end of the pilot

Structured Decision Making

- Developing implementation plan for the permanency tools: risk re-assessment, case planning, and case closure
- Training

Permanency Review Process

- Seeking feedback from staff and external stakeholders to develop a review process
- Using data to inform the review process

Strategy Update: Wellbeing

Family Engagement

- Muskie Cooperative Agreement to improve policy and training of staff
- Piloting a revised Rehabilitation and Reunification Family Plan in collaboration with the Attorney General's Office

Resource Parent Outreach

- Kinship Navigator funding to AFFM
- Ensuring adequate funding for resource parent reimbursement
- Continued outreach to recruit new parents
- Review training models for Resource Parents

Foster and Kinship Homes

	October	November	December	January	February
Number of non-kinship resource homes	1,263	1,223	1,220	1,218	1,237
Number of kinship resource homes	271	329	327	335	344
Number of new licenses issued to non-kinship providers	30	27	18	24	31
Number of non-kinship resource families in the application process	180	177	173	171	178

Hotel Stays

	October	November	December	January	February
Distinct count of children in a hotel at any point during the month	10	3	0	14	7
Percentage of all youth in care for the month	.44%	.13%	0%	.60%	.30%
Average nights per child	4.6	3.7	0	2.6	2.3
Total number of nights	46	11	0	37	16

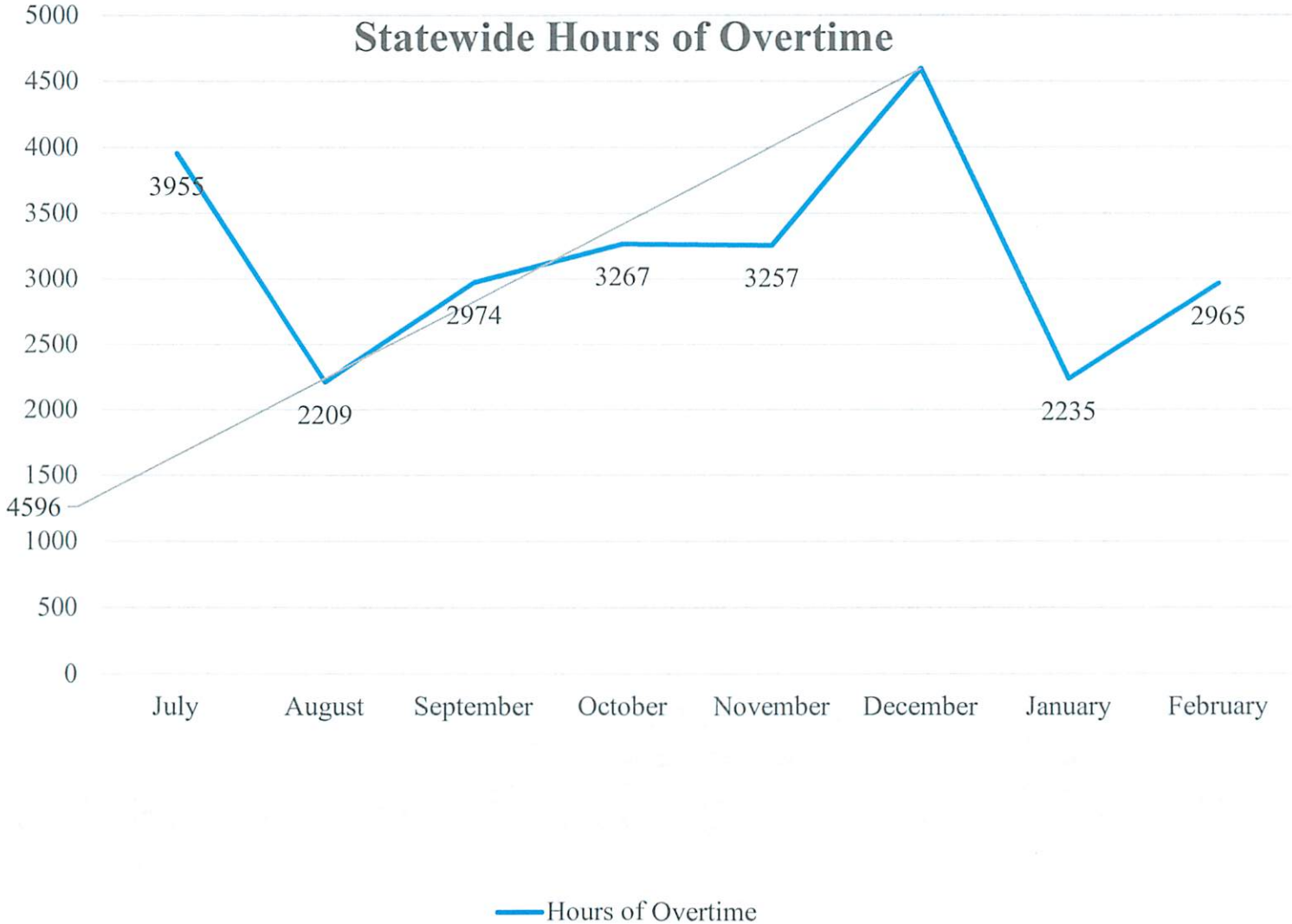
Emergency Department Stays

	October	November	December	January	February
Distinct count of children in an ED at any point during the month	9	14	8	9	11
Percentage of all youth in care for the month	.40%	.61%	.35%	.39%	.48%
Average nights per child	.2	3.1	1.9	1.1	1.7
Total number of nights	2	43	15	10	19
Number of children in an ED awaiting placement	1	2	0	2	1

Hotels Stays By District

	October	November	December	January	February
District 1 – York	-	1	-	-	-
District 2 – Cumberland, Sagadahoc, Lincoln	-	1	-	4	-
District 3 – Androscoggin, Oxford, Franklin	9	-	-	7	6
District 4 – Knox, Waldo	-	-	-	-	-
District 5 – Kennebec, Somerset	1	-	-	3	1
District 6 – Penobscot, Piscataquis	-	1	-	-	-
District 7 – Hancock, Washington	-	-	-	-	-
District 8 – Aroostook	-	-	-	-	-
Total	10	3	-	14	7

Overtime



Strategy Update: Staff Training and Support

Policy and Training Plan

- Muskie Cooperative Agreement
- Convened a stakeholder's meeting to inform the development of the training curriculum for new workers

Workforce Wellness Teams and Education

- Trained district managers and contracted clinical support staff in the Critical Incident Stress Management (CISM) model

Caseload

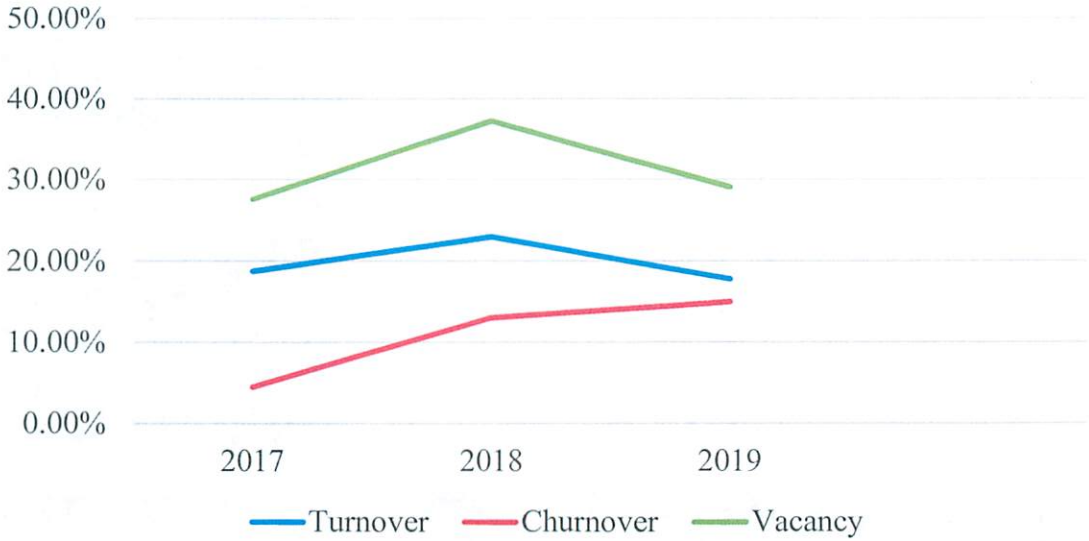
- January 31, 2020 report to the Legislature
- Supplemental Budget proposal for additional 20 staff
- Continued work to refine the Workload Analytic Tool based on factors that impact the weighting of a case

Technology

- Continued negotiation with Federal partners to gain their approval of the contract with the Awarded Bidder
- Once approved, ready to begin design development

Staffing Trends

	2017	2018	2019
Turnover	18.70%	22.95%	17.73%
Churnover	4.53%	13.03%	14.96%
Vacancy	37.57%	37.24%	29.06%

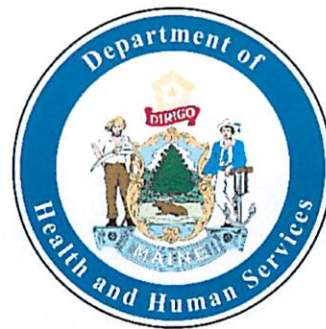


Continuing the Momentum Forward: Plan for 2020

- Continued implementation of Early Childhood Education, Children's Behavioral Health, and Child Welfare initiatives outlined in this presentation
- Continuing to engage staff, stakeholders, providers, and national and regional experts on system improvements
 - Public forum meetings in each District to occur in late spring and summer
- Working towards 10/1/2021 implementation of Family First in Maine
 - New Family First Prevention Services Manager
 - Convening stakeholder workgroups
 - Continued education of providers and other stakeholders regarding Family First
 - Development of Maine's Prevention Plan for Federal approval
 - Goal is to have a preliminary State Plan draft by early 2021 with implementation no later than October 2021 (dependent on Federal approval)

Questions?

Dr. Todd A. Landry
Director, Office of Child and Family Services
Todd.A.Landry@Maine.gov

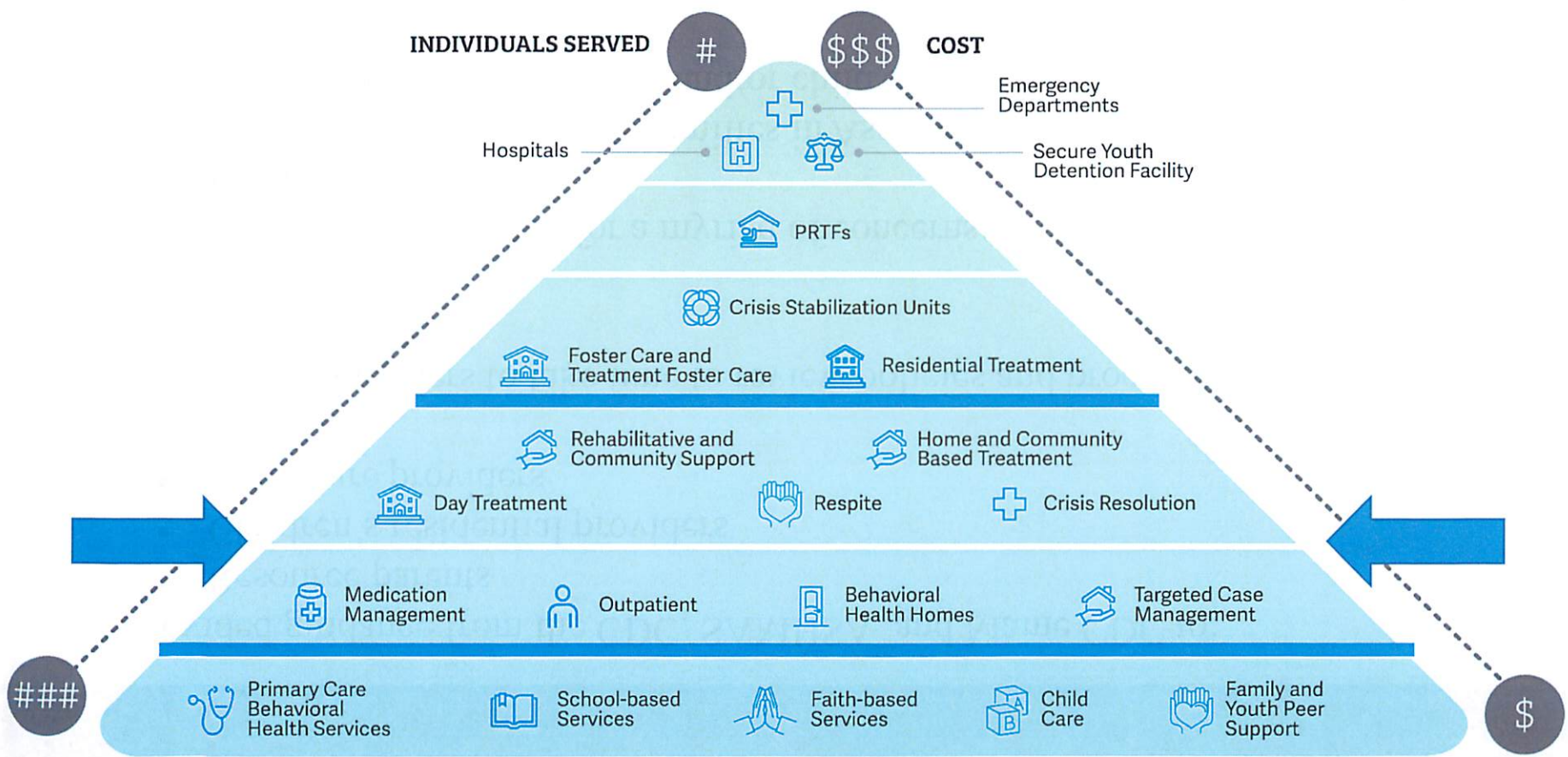


COVID-19

OCFS Preparation and Communication Efforts

- Provided guidance from the CDC, SAMHSA, and Maine CDC to:
 - Resource parents
 - Children's residential providers
 - Child care providers
- Reminding providers to take time to review policies and procedures regarding health and safety
- Working internally to plan for a myriad of concerns:
 - Licensing
 - Contact with children and families in Assessment and Permanency
 - Potential closure of schools and/or child care providers
- Learning from the experiences of other New England states via the New England Association of Child Welfare Commissioners and Directors
- Ending non-essential out-of-state travel for staff

Family First and the CBH Service Array





DANIELLE D. FOX
DIRECTOR

MAINE STATE LEGISLATURE
OFFICE OF PROGRAM EVALUATION AND
GOVERNMENT ACCOUNTABILITY

Date: February 28, 2020
To: Senator Chenette, Representative Mastraccio - Chairs
Members, Government Oversight Committee
From: Danielle Fox, Director
RE: Next steps – BETR & BETE and MCIC

Today you will be receiving public comment on two tax expenditure reports presented to you by OPEGA this month.

Business Equipment Tax Reimbursement & Business Equipment Tax Exemption (BETR & BETE)

Maine Capital Investment Credit (MCIC)

Our office will be keeping track of questions that come up during public comment, and any subsequent committee discussion, and will add them to those you've already asked of us on these reports.

Work session(s) on these reports, likely to be scheduled for our next meeting, have two primary objectives.

- The first is required by statute (3 MRSA §999(3)) directing the committee to assess the report's objectivity and credibility and to decide whether to endorse the report on these factors.
- The second objective is to determine what action you wish to take, if any, on the report. Statute requires that you provide any comment or recommended actions to the policy committee (TAX). The TAX committee is required to review the results of the evaluation based on materials received by OPEGA (report) and the GOC (comments, recommendations). As with any report, the GOC also has standing authority to report out legislation (3 MRSA §997(2)).

Currently, the next scheduled meeting of the GOC is set for Friday March 13, 2020.

Most Recent Listing of BETR Reimbursements by Business on MRS website – Fiscal Year 2017

<https://www.maine.gov/revenue/research/>

MRS

Attachment #3

BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY17

Business Equipment Tax Reimbursement -- FY17 for Property Taxes Paid in CY15

Business Name	City/Town	State	Refund
TEXAS INSTRUMENTS INC	DALLAS	TX	1,533,061
S D WARREN CO	BOSTON	MA	1,463,293
HANNAFORD BROS CO, LLC	SALISBURY	NC	1,305,258
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	1,294,392
BATH IRON WORKS CORP	BATH	ME	1,238,707
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,210,769
VERSO PAPER LLC	MIAMISBURG	OH	1,047,253
MCCAIN FOODS USA, INC	LISLE	IL	856,514
CATALYST PAPER OPERATIONS INC	SEATTLE	WA	637,908
LL BEAN INC.	FREEPORT	ME	605,758
TAMBRANDS INC	CINCINNATI	OH	566,665
WAL MART STORES EAST LP	BENTONVILLE	AR	486,137
BARBER FOODS	PORTLAND	ME	384,875
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	370,653
DRAGON PRODUCTS CO LLC	SOUTH PORTLAND	ME	369,683
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	368,375
UNITED RENTALS NORTH AMERICA INC	SCOTTSDALE	AZ	352,055
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	351,057
MADISON PAPER INDUSTRIES	MADISON	ME	279,581
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	270,059
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	260,283
THE DINGLEY PRESS INC	LISBON	ME	243,159
WOODLAND PULP LLC	MONTREAL	QC	241,008
SUNBELT RENTALS INC	FORT MILL	SC	236,735
UNITED TECHNOLOGIES CORP	FARMINGTON	CT	230,661
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	229,342
IRVING OIL MARKETING INC	ST JOHN	NB	229,321
BUCKSPORT GENERATION LLC	BUCKSPORT	ME	225,892
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	223,705
RITE AID OF MAINE INC	CAMP HILL	PA	212,543
TRUE TEXTILES INC	GUILFORD	ME	198,470
LEPAGE BAKERIES CEDAR STREET LLC	AUBURN	ME	198,037
HC BANGOR LLC	BANGOR	ME	182,629
C N BROWN COMPANY	SOUTH PARIS	ME	179,611
HUBER ENGINEERED WOODS LLC	EASTON	ME	174,036
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	171,668
HUHTAMAKI INC	DESOTO	KS	161,603
TD BANK NA	PORTLAND	ME	159,915
OAKHURST DAIRY	KANSAS CITY	MO	151,129
DEAD RIVER CO	BANGOR	ME	141,504
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	140,282
NICHOLS PORTLAND LLC	PORTLAND	ME	139,339
CORNING INC	CORNING	NY	130,714
ELMET TECHNOLOGIES LLC	LEWISTON	ME	126,185
SEI AARONS INC	ATLANTA	GA	121,916
EVONIK CYRO LLC	PARSIPPANY	NJ	119,956
RENT A CENTER EAST INC	PLANO	TX	119,230
AMERICARB INC	ROSWELL	GA	118,026

Municipalities Sorted by BETE Reimbursement Percentage (prepared by OPEGA for GOC work session March 13, 2020)

From unaudited Municipal Valuation Returns for Tax Year = 2017 (Fiscal Year 2018)

Only the 68% of municipalities that received BETE reimbursements are listed.

Year	2017
BETE (Y/N)	Y

Values							
Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
>90%	BRADFORD	Y	99.99%	\$770,900	\$770,850	0.02290	\$17,652
>90%	MADISON	Y	92.90%	\$17,168,100	\$15,949,932	0.02150	\$342,924
>85 - 90%	NASHVILLE PLT	N	85.62%	\$39,857,600	\$34,125,399	0.00320	\$109,201
>85 - 90%	ROCKPORT	Y	85.20%	\$7,464,404	\$6,359,567	0.01475	\$93,804
>80 - 85%	BAILEYVILLE	N	82.09%	\$156,459,755	\$128,442,540	0.01670	\$2,144,990
>80 - 85%	BREWER	Y	81.58%	\$14,224,900	\$11,604,835	0.02250	\$261,109
>80 - 85%	EASTON	N	81.52%	\$73,554,765	\$59,963,045	0.01740	\$1,043,394
>80 - 85%	NEW GLOUCESTER	Y	81.13%	\$5,940,405	\$4,819,462	0.01560	\$75,184
>75 - 80%	FARMINGTON	Y	79.66%	\$5,931,600	\$4,724,991	0.01994	\$94,216
>75 - 80%	VEAZIE	N	75.61%	\$629,100	\$475,689	0.01815	\$8,634
>70 - 75%	MARS HILL	N	74.69%	\$23,887,528	\$17,842,314	0.01725	\$307,780
>70 - 75%	SKOWHEGAN	N	72.31%	\$140,259,300	\$101,419,978	0.02000	\$2,028,400
>70 - 75%	JAY	N	71.89%	\$28,714,349	\$20,642,309	0.02250	\$464,452
>70 - 75%	PORTAGE LAKE	Y	70.88%	\$5,694,400	\$4,035,907	0.01288	\$51,982
>65 - 70%	MOOSE RIVER	N	69.23%	\$8,290,140	\$5,739,093	0.01500	\$86,086
>65 - 70%	MADAWASKA	N	68.56%	\$37,388,910	\$25,635,370	0.01970	\$505,017
>65 - 70%	SOUTH PORTLAND	Y	66.21%	\$216,832,800	\$143,572,146	0.01800	\$2,584,299
>65 - 70%	NEW LIMERICK	N	66.16%	\$34,094,000	\$22,556,583	0.00925	\$208,648
>65 - 70%	NORTH BERWICK	N	65.61%	\$155,798,200	\$102,223,952	0.01260	\$1,288,022
>65 - 70%	RAYMOND	Y	65.11%	\$4,858,300	\$3,163,150	0.01230	\$38,907
>65 - 70%	RUMFORD	N	65.03%	\$45,612,658	\$29,664,008	0.02885	\$855,807
>60 - 65%	DIXFIELD	N	63.80%	\$11,340,028	\$7,235,439	0.02230	\$161,350

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
>60 - 65%	HOLLIS	Y	63.63%	\$50,006,987	\$31,819,244	0.01250	\$397,741
>60 - 65%	MILLINOCKET	N	63.25%	\$1,097,500	\$694,141	0.03230	\$22,421
>60 - 65%	LINCOLN PLT	N	63.09%	\$206,260	\$130,123	0.00300	\$390
>60 - 65%	BATH	Y	62.66%	\$81,021,200	\$50,771,100	0.02135	\$1,083,963
>60 - 65%	WINN	N	62.15%	\$902,000	\$560,629	0.01965	\$11,016
>60 - 65%	WISCASSET	Y	61.56%	\$3,432,900	\$2,113,185	0.01876	\$39,643
>60 - 65%	ATHENS	N	61.46%	\$18,168,600	\$11,165,583	0.01825	\$203,772
>60 - 65%	GUILFORD	N	61.40%	\$8,721,000	\$5,354,635	0.01800	\$96,383
>60 - 65%	ASHLAND	N	61.29%	\$1,696,757	\$1,039,993	0.02825	\$29,380
>55 - 60%	LIVERMORE FALLS	N	59.76%	\$2,768,100	\$1,654,264	0.02160	\$35,732
>55 - 60%	NEW CANADA	N	59.66%	\$4,448,778	\$2,653,957	0.01800	\$47,771
>55 - 60%	KINGFIELD	N	59.53%	\$27,066,653	\$16,113,267	0.01700	\$273,926
>55 - 60%	WESTBROOK	N	59.46%	\$132,456,600	\$78,757,292	0.01888	\$1,486,938
>55 - 60%	DEBLOIS	N	58.94%	\$2,080,000	\$1,225,962	0.00890	\$10,911
>55 - 60%	SAINT FRANCIS	N	58.79%	\$4,427,850	\$2,603,208	0.01550	\$40,350
>55 - 60%	BUCKSPORT	N	58.73%	\$5,875,106	\$3,450,699	0.01640	\$56,591
>55 - 60%	EUSTIS	N	58.68%	\$10,239,800	\$6,008,394	0.01300	\$78,109
>55 - 60%	POLAND	N	58.46%	\$47,104,801	\$27,538,803	0.01474	\$405,922
>55 - 60%	LINCOLN	N	58.11%	\$3,538,060	\$2,055,930	0.02255	\$46,361
>55 - 60%	BLAINE	N	57.95%	\$5,916,733	\$3,428,483	0.02000	\$68,570
>55 - 60%	BANGOR	Y	57.73%	\$125,109,400	\$72,230,800	0.02255	\$1,628,805
>55 - 60%	FALMOUTH	Y	57.69%	\$14,823,500	\$8,551,150	0.01562	\$133,569
>55 - 60%	MEDWAY	N	57.64%	\$4,288,700	\$2,471,910	0.02870	\$70,944
>55 - 60%	FORT KENT	Y	57.16%	\$25,024,300	\$14,303,046	0.01839	\$263,033
>55 - 60%	HOULTON	N	56.91%	\$21,966,900	\$12,501,287	0.02225	\$278,154
>55 - 60%	AUBURN	N	56.88%	\$164,620,100	\$93,633,378	0.02299	\$2,152,631

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
>55 - 60%	PITTSFIELD	N	56.82%	\$21,557,300	\$12,248,830	0.02070	\$253,551
>55 - 60%	LEWISTON	N	56.80%	\$108,439,246	\$61,592,264	0.02802	\$1,725,815
>55 - 60%	SAINT JOHN PLT	N	56.76%	\$2,776,317	\$1,575,778	0.00820	\$12,921
>55 - 60%	FORT FAIRFIELD	N	56.61%	\$2,976,027	\$1,684,870	0.02570	\$43,301
>55 - 60%	THOMASTON	N	56.48%	\$5,542,466	\$3,130,308	0.01940	\$60,728
>55 - 60%	SOLO	N	56.46%	\$10,162,266	\$5,737,689	0.01830	\$105,000
>55 - 60%	HAMLIN	N	56.17%	\$1,923,300	\$1,080,341	0.01150	\$12,424
>55 - 60%	MACHIAS	N	56.09%	\$11,921,500	\$6,687,348	0.02110	\$141,103
>55 - 60%	CHERRYFIELD	N	56.09%	\$7,200,300	\$4,038,620	0.01950	\$78,753
>55 - 60%	STRONG	N	56.05%	\$9,934,360	\$5,567,855	0.01440	\$80,177
>55 - 60%	WATERVILLE	N	55.94%	\$33,262,000	\$18,605,800	0.02333	\$434,073
>55 - 60%	GARFIELD PLT	N	55.75%	\$419,460	\$233,861	0.00078	\$182
>55 - 60%	ANSON	N	55.75%	\$5,359,730	\$2,988,072	0.02000	\$59,761
>55 - 60%	ROCKLAND	N	55.73%	\$34,717,887	\$19,348,455	0.02228	\$431,084
>55 - 60%	BRIDGEWATER	N	55.71%	\$3,594,870	\$2,002,523	0.01700	\$34,043
>55 - 60%	PRESQUE ISLE	N	55.68%	\$19,962,000	\$11,114,600	0.02560	\$284,534
>55 - 60%	HERMON	N	55.49%	\$42,930,200	\$23,823,997	0.01220	\$290,653
>55 - 60%	WINSLOW	N	55.45%	\$20,347,100	\$11,282,776	0.01674	\$188,874
>55 - 60%	OLD TOWN	N	55.40%	\$30,288,300	\$16,778,360	0.02235	\$374,996
>50 - 55%	LISBON	N	54.88%	\$13,251,100	\$7,272,111	0.02320	\$168,713
>50 - 55%	SAINT AGATHA	N	54.85%	\$3,732,860	\$2,047,394	0.01875	\$38,389
>50 - 55%	FAIRFIELD	N	54.52%	\$8,878,400	\$4,840,061	0.02280	\$110,353
>50 - 55%	MILO	N	54.51%	\$2,586,550	\$1,409,818	0.03125	\$44,057
>50 - 55%	SEARSPORT	N	54.41%	\$9,544,155	\$5,192,764	0.02420	\$125,665
>50 - 55%	LIVERMORE	N	54.32%	\$205,551	\$111,664	0.01640	\$1,831
>50 - 55%	CASWELL	N	54.32%	\$1,005,695	\$546,288	0.02525	\$13,794

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement:		Municipal Tax Rate	BETE Reimbursement Amount
			(Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property		
>50 - 55%	AUGUSTA	N	54.21%	\$28,702,800	0.02038	\$317,091
>50 - 55%	FREEPORT	N	53.97%	\$72,796,529	0.01495	\$587,324
>50 - 55%	DYER BROOK	N	53.95%	\$1,147,350	0.01400	\$8,667
>50 - 55%	ALLAGASH	N	53.86%	\$1,816,511	0.01275	\$12,475
>50 - 55%	ORRINGTON	N	53.86%	\$1,892,700	0.01390	\$14,168
>50 - 55%	FRENCHVILLE	N	53.72%	\$1,668,635	0.02525	\$22,634
>50 - 55%	CORINTH	N	53.72%	\$6,242,254	0.01600	\$53,649
>50 - 55%	VAN BUREN	N	53.69%	\$1,188,755	0.02850	\$18,191
>50 - 55%	WHITNEYVILLE	N	53.64%	\$766,400	0.02100	\$8,633
>50 - 55%	WILTON	N	53.58%	\$10,526,500	0.02065	\$116,460
>50 - 55%	JACKMAN	N	53.57%	\$4,629,100	0.01950	\$48,359
>50 - 55%	CARIBOU	N	53.50%	\$7,756,000	0.02390	\$99,164
>50 - 55%	PORTLAND	N	53.40%	\$163,286,510	0.02165	\$1,887,799
>50 - 55%	WASHBURN	N	53.29%	\$1,954,920	0.03100	\$32,297
>50 - 55%	DOVER-FOXCROFT	N	53.25%	\$7,320,700	0.02090	\$81,481
>50 - 55%	WALLAGRASS	N	53.25%	\$1,745,394	0.01470	\$13,664
>50 - 55%	SANFORD	N	53.10%	\$28,841,412	0.02074	\$317,629
>50 - 55%	GARDINER	N	53.03%	\$7,918,400	0.02200	\$92,382
>50 - 55%	GORHAM	N	53.03%	\$33,059,200	0.01710	\$299,766
>50 - 55%	FRYEBURG	N	53.02%	\$2,628,211	0.01660	\$23,130
>50 - 55%	CANTON	N	52.98%	\$81,926	0.01985	\$862
>50 - 55%	NEWPORT	N	52.90%	\$3,231,600	0.02000	\$34,189
>50 - 55%	HAMPDEN	N	52.81%	\$8,466,900	0.01840	\$82,274
>50 - 55%	BELFAST	N	52.78%	\$15,544,500	0.02190	\$179,669
>50 - 55%	CLINTON	N	52.75%	\$4,252,900	0.01940	\$43,524
>50 - 55%	BRUNSWICK	N	52.75%	\$57,403,800	0.01837	\$556,249

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
>50 - 55%	PARIS	N	52.72%	\$7,236,600	\$3,815,485	0.01680	\$64,100
>50 - 55%	NORRIDGEWOCK	N	52.68%	\$5,292,500	\$2,788,143	0.01345	\$37,501
50%	FAYETTE	N	50.00%	\$4,400	\$2,200	0.01650	\$36
50%	CALAIS	N	50.00%	\$499,400	\$249,700	0.02530	\$6,317
50%	STOCKTON SPRINGS	N	50.00%	\$1,273	\$637	0.02050	\$13
50%	FRANKLIN	N	50.00%	\$2,609,180	\$1,304,590	0.01350	\$17,612
50%	PERRY	N	50.00%	\$3,900	\$1,950	0.01700	\$33
50%	DEER ISLE	N	50.00%	\$39,600	\$19,800	0.02125	\$421
50%	SEARSMONT	N	50.00%	\$1,550,700	\$775,350	0.02050	\$15,895
50%	FRENCHBORO	N	50.00%	\$466,400	\$233,200	0.01357	\$3,164
50%	CAPE ELIZABETH	N	50.00%	\$1,365,940	\$682,970	0.01800	\$12,293
50%	EXETER	N	50.00%	\$3,251,100	\$1,625,550	0.01740	\$28,285
50%	DENMARK	N	50.00%	\$1,603,461	\$801,731	0.01125	\$9,019
50%	PALERMO	N	50.00%	\$240,400	\$120,200	0.01340	\$1,611
50%	DETROIT	N	50.00%	\$227,391	\$113,696	0.01490	\$1,694
50%	BROWNVILLE	N	50.00%	\$298,400	\$149,200	0.02190	\$3,267
50%	DEXTER	N	50.00%	\$134,500	\$67,250	0.01910	\$1,284
50%	COLUMBIA FALLS	N	50.00%	\$235,500	\$117,750	0.01550	\$1,825
50%	ARUNDEL	N	50.00%	\$5,912,581	\$2,956,291	0.01550	\$45,823
50%	SMYRNA	N	50.00%	\$27,600	\$13,800	0.01850	\$255
50%	GARLAND	N	50.00%	\$20,787	\$10,394	0.01615	\$168
50%	TOPSFIELD	N	50.00%	\$597	\$299	0.01235	\$4
50%	GLENBURN	N	50.00%	\$259,088	\$129,544	0.02120	\$2,746
50%	BRIGHTON PLT	N	50.00%	\$210,000	\$105,000	0.02400	\$2,520
50%	DIXMONT	N	50.00%	\$620,270	\$310,135	0.01225	\$4,114
50%	NORWAY	N	50.00%	\$3,569,700	\$1,784,850	0.01720	\$30,699

BETE (Y/N)

Y

Values							
Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
50%	GRAND ISLE	N	50.00%	\$27,343	\$13,672	0.01790	\$245
50%	EDGECOMB	N	50.00%	\$43,740	\$21,870	0.01678	\$367
50%	GRAY	N	50.00%	\$2,610,500	\$1,305,250	0.01900	\$24,800
50%	PATTEN	N	50.00%	\$159,666	\$79,833	0.02725	\$2,175
50%	GREENBUSH	N	50.00%	\$1,200	\$600	0.02080	\$12
50%	CHESTER	N	50.00%	\$211,515	\$105,758	0.00830	\$878
50%	GREENE	N	50.00%	\$166,130	\$83,065	0.01542	\$1,281
50%	CHINA	N	50.00%	\$4,832,100	\$2,416,050	0.01590	\$38,415
50%	GREENVILLE	N	50.00%	\$61,000	\$30,500	0.01690	\$515
50%	ROXBURY	N	50.00%	\$7,488	\$3,744	0.00884	\$33
50%	GREENWOOD	N	50.00%	\$894,283	\$447,142	0.01290	\$5,768
50%	SANDY RIVER PLT	N	50.00%	\$43,700	\$21,850	0.00460	\$101
50%	CASCO	N	50.00%	\$4,226,930	\$2,113,465	0.01510	\$31,913
50%	SHERMAN	N	50.00%	\$92,600	\$46,300	0.02400	\$1,111
50%	HALLOWELL	N	50.00%	\$1,383,774	\$691,887	0.01970	\$13,630
50%	SOUTH THOMASTON	N	50.00%	\$50,023	\$25,012	0.01318	\$330
50%	CASTINE	N	50.00%	\$196,000	\$98,000	0.01175	\$1,152
50%	SUMNER	N	50.00%	\$10,360	\$5,180	0.01830	\$95
50%	DANFORTH	N	50.00%	\$679,420	\$339,710	0.03000	\$10,191
50%	TROY	N	50.00%	\$142,000	\$71,000	0.01520	\$1,079
50%	HANCOCK	N	50.00%	\$12,108,800	\$6,054,400	0.01100	\$66,598
50%	WALDOBORO	N	50.00%	\$1,685,207	\$842,604	0.01680	\$14,156
50%	HARMONY	N	50.00%	\$40,000	\$20,000	0.01640	\$328
50%	NEWRY	N	50.00%	\$1,319,700	\$659,850	0.00969	\$6,394
50%	HARPSWELL	N	50.00%	\$88,600	\$44,300	0.00646	\$286
50%	NORTH HAVEN	N	50.00%	\$22,500	\$11,250	0.01310	\$147

BETE (Y/N)

Y

		Values					
Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
50%	HARRINGTON	N	50.00%	\$54,068	\$27,034	0.01650	\$446
50%	OGUNQUIT	N	50.00%	\$61,230	\$30,615	0.00758	\$232
50%	HARRISON	N	50.00%	\$16,500	\$8,250	0.01065	\$88
50%	ORLAND	N	50.00%	\$319,038	\$159,519	0.01395	\$2,225
50%	HARTLAND	N	50.00%	\$84,260	\$42,130	0.02260	\$952
50%	OWLS HEAD	N	50.00%	\$1,348,730	\$674,365	0.01055	\$7,115
50%	HEBRON	N	50.00%	\$42,575	\$21,288	0.01520	\$324
50%	PARKMAN	N	50.00%	\$260,310	\$130,155	0.01169	\$1,522
50%	CASTLE HILL	N	50.00%	\$162,400	\$81,200	0.01500	\$1,218
50%	PENOBSCOT	N	50.00%	\$3,300	\$1,650	0.01190	\$20
50%	HOLDEN	N	50.00%	\$458,820	\$229,410	0.01590	\$3,648
50%	PHILLIPS	N	50.00%	\$775,063	\$387,532	0.02170	\$8,409
50%	DURHAM	N	50.00%	\$195,400	\$97,700	0.01885	\$1,842
50%	PLEASANT RIDGE PLT	N	50.00%	\$1,090,000	\$545,000	0.00750	\$4,088
50%	HOPE	N	50.00%	\$2,300	\$1,150	0.01480	\$17
50%	PORTER	N	50.00%	\$15,137	\$7,569	0.01660	\$126
50%	DAYTON	N	50.00%	\$2,767,000	\$1,383,500	0.01575	\$21,790
50%	PROSPECT	N	50.00%	\$2,520	\$1,260	0.01565	\$20
50%	HOWLAND	N	50.00%	\$77,620	\$38,810	0.02300	\$893
50%	ALBION	N	50.00%	\$463,200	\$231,600	0.01600	\$3,706
50%	ISLESBORO	N	50.00%	\$1,300	\$650	0.01580	\$10
50%	SABATTUS	N	50.00%	\$6,300	\$3,150	0.01775	\$56
50%	EAGLE LAKE	N	50.00%	\$2,450,994	\$1,225,497	0.01720	\$21,079
50%	CORINNA	N	50.00%	\$120,400	\$60,200	0.01840	\$1,108
50%	AVON	N	50.00%	\$2,492,500	\$1,246,250	0.01430	\$17,821
50%	SANGERVILLE	N	50.00%	\$78,180	\$39,090	0.01900	\$743

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
50%	JEFFERSON	N	50.00%	\$84,300	\$42,150	0.01275	\$537
50%	SEBAGO	N	50.00%	\$233,040	\$116,520	0.01295	\$1,509
50%	JONESBORO	N	50.00%	\$205,800	\$102,900	0.01510	\$1,554
50%	BOOTHBAY HARBOR	N	50.00%	\$106,300	\$53,150	0.01140	\$606
50%	KENNEBUNK	N	50.00%	\$28,137,200	\$14,068,600	0.01655	\$232,835
50%	SOUTH BERWICK	N	50.00%	\$1,916,500	\$958,250	0.01900	\$18,207
50%	KENNEBUNKPORT	N	50.00%	\$188,860	\$94,430	0.00873	\$824
50%	STACYVILLE	N	50.00%	\$364,700	\$182,350	0.02500	\$4,559
50%	BRISTOL	N	50.00%	\$58,100	\$29,050	0.00625	\$182
50%	CUMBERLAND	N	50.00%	\$3,774,700	\$1,887,350	0.01880	\$35,482
50%	KITTERY	N	50.00%	\$1,067,700	\$533,850	0.01650	\$8,809
50%	THE FORKS PLT	N	50.00%	\$23,200	\$11,600	0.00975	\$113
50%	KNOX	N	50.00%	\$1,920,000	\$960,000	0.01825	\$17,520
50%	TREMONT	N	50.00%	\$39,900	\$19,950	0.00990	\$198
50%	LAMOINE	N	50.00%	\$314,000	\$157,000	0.01070	\$1,680
50%	UNION	N	50.00%	\$288,900	\$144,450	0.01580	\$2,282
50%	LEBANON	N	50.00%	\$107,439	\$53,720	0.01524	\$819
50%	BOWDOINHAM	N	50.00%	\$64,700	\$32,350	0.01685	\$545
50%	LEE	N	50.00%	\$311,300	\$155,650	0.02017	\$3,139
50%	CANAAN	N	50.00%	\$420,600	\$210,300	0.01530	\$3,218
50%	LEEDS	N	50.00%	\$391,600	\$195,800	0.01780	\$3,485
50%	FARMINGDALE	N	50.00%	\$224,600	\$112,300	0.01605	\$1,802
50%	LEVANT	N	50.00%	\$230,400	\$115,200	0.01350	\$1,555
50%	NOBLEBORO	N	50.00%	\$120,200	\$60,100	0.01130	\$679
50%	CHAPMAN	N	50.00%	\$312,400	\$156,200	0.01520	\$2,374
50%	BETHEL	N	50.00%	\$3,299,900	\$1,649,950	0.01350	\$22,274

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE
		Retention TIFs Involved (Y/N)					Reimbursement Amount
50%	LIBERTY	N	50.00%	\$462	\$231	0.01680	\$4
50%	NORTHPORT	N	50.00%	\$28,500	\$14,250	0.01443	\$206
50%	LIMERICK	N	50.00%	\$1,558,600	\$779,300	0.01575	\$12,274
50%	OAKLAND	N	50.00%	\$1,501,000	\$750,500	0.01640	\$12,308
50%	LIMESTONE	N	50.00%	\$756,708	\$378,354	0.02590	\$9,799
50%	OLD ORCHARD BEACH	N	50.00%	\$379,200	\$189,600	0.01570	\$2,977
50%	LIMINGTON	N	50.00%	\$19,953	\$9,977	0.01180	\$118
50%	ORIENT	N	50.00%	\$44,400	\$22,200	0.01110	\$246
50%	BROOKLIN	N	50.00%	\$54,700	\$27,350	0.00730	\$200
50%	ORONO	N	50.00%	\$1,950,500	\$975,250	0.02600	\$25,356
50%	ALFRED	N	50.00%	\$102,500	\$51,250	0.01590	\$815
50%	OTISFIELD	N	50.00%	\$412,460	\$206,230	0.01425	\$2,939
50%	LINCOLNVILLE	N	50.00%	\$647,600	\$323,800	0.01640	\$5,310
50%	OXFORD	N	50.00%	\$4,627,810	\$2,313,905	0.01470	\$34,014
50%	CHARLESTON	N	50.00%	\$143,350	\$71,675	0.01580	\$1,132
50%	CAMDEN	N	50.00%	\$2,331,700	\$1,165,850	0.01438	\$16,765
50%	PALMYRA	N	50.00%	\$6,330	\$3,165	0.01800	\$57
50%	LITCHFIELD	N	50.00%	\$59,600	\$29,800	0.01615	\$481
50%	PARSONSFIELD	N	50.00%	\$210,275	\$105,138	0.01490	\$1,567
50%	EAST MACHIAS	N	50.00%	\$395,244	\$197,622	0.01850	\$3,656
50%	PEMBROKE	N	50.00%	\$1,400	\$700	0.02420	\$17
50%	BALDWIN	N	50.00%	\$1,777,470	\$888,735	0.01343	\$11,936
50%	PERHAM	N	50.00%	\$615	\$308	0.01700	\$5
50%	WOODLAND	N	50.00%	\$505,270	\$252,635	0.01975	\$4,990
50%	PERU	N	50.00%	\$3,049,683	\$1,524,842	0.01900	\$28,972
50%	WOOLWICH	N	50.00%	\$13,511,200	\$6,755,600	0.01440	\$97,281

BETE (Y/N)

Y

Values

Reimbursement		Municipal	Percent Reimbursement:	Exempt	Reimbursable	Municipal Tax	BETE
Class	Municipality	Retention TIFs Involved (Y/N)	(Reimbursable Value / Exempt Value)	Valuation of BETE Property	Valuation of BETE Property	Rate	Reimbursement Amount
50%	PHIPPSBURG	N	50.00%	\$1,300	\$650	0.00894	\$6
50%	YORK	N	50.00%	\$817,535	\$408,768	0.01095	\$4,476
50%	PITTSTON	N	50.00%	\$33,100	\$16,550	0.01440	\$238
50%	CHARLOTTE	N	50.00%	\$230,900	\$115,450	0.02610	\$3,013
50%	PLYMOUTH	N	50.00%	\$23,400	\$11,700	0.01540	\$180
50%	MACHIASPORT	N	50.00%	\$10,481	\$5,241	0.01750	\$92
50%	BIDDEFORD	N	50.00%	\$34,885,500	\$17,442,750	0.02007	\$350,076
50%	BROOKSVILLE	N	50.00%	\$48,300	\$24,150	0.00559	\$135
50%	ELIOT	N	50.00%	\$2,084,600	\$1,042,300	0.01430	\$14,905
50%	BAR HARBOR	N	50.00%	\$743,500	\$371,750	0.01096	\$4,074
50%	PRINCETON	N	50.00%	\$1,209	\$605	0.01940	\$12
50%	MANCHESTER	N	50.00%	\$1,480,000	\$740,000	0.01690	\$12,506
50%	RANDOLPH	N	50.00%	\$1,281,100	\$640,550	0.01840	\$11,786
50%	RANGELEY	N	50.00%	\$387,800	\$193,900	0.01267	\$2,457
50%	READFIELD	N	50.00%	\$801,029	\$400,515	0.01929	\$7,726
50%	MAPLETON	N	50.00%	\$3,392,093	\$1,696,047	0.01545	\$26,204
50%	RICHMOND	N	50.00%	\$295,924	\$147,962	0.01955	\$2,893
50%	BARING PLT	N	50.00%	\$63,100	\$31,550	0.01900	\$599
50%	BLUE HILL	N	50.00%	\$530,900	\$265,450	0.01000	\$2,655
50%	MARSHFIELD	N	50.00%	\$36,800	\$18,400	0.01745	\$321
50%	BOOTHBAY	N	50.00%	\$9,843,254	\$4,921,627	0.00920	\$45,279
50%	MECHANIC FALLS	N	50.00%	\$1,063,465	\$531,733	0.02200	\$11,698
50%	SACO	N	50.00%	\$30,762,941	\$15,381,471	0.01938	\$298,093
50%	MEDDYBEMPS	N	50.00%	\$5,000	\$2,500	0.00800	\$20
50%	SAINT ALBANS	N	50.00%	\$542,400	\$271,200	0.01635	\$4,434
50%	ANDOVER	N	50.00%	\$32,929	\$16,465	0.02280	\$375

BETE (Y/N)

Y

		Values					
Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
50%	ELLSWORTH	N	50.00%	\$9,239,800	\$4,619,900	0.01797	\$83,020
50%	CHELSEA	N	50.00%	\$856,500	\$428,250	0.01958	\$8,385
50%	ENFIELD	N	50.00%	\$3,462,200	\$1,731,100	0.01850	\$32,025
50%	WINTHROP	N	50.00%	\$4,761,130	\$2,380,565	0.01713	\$40,779
50%	SCARBOROUGH	N	50.00%	\$83,856,400	\$41,928,200	0.01649	\$691,396
50%	MILFORD	N	50.00%	\$10,300	\$5,150	0.02030	\$105
50%	BRIDGTON	N	50.00%	\$734,670	\$367,335	0.01530	\$5,620
50%	EAST MILLINOCKET	N	50.00%	\$466,500	\$233,250	0.03350	\$7,814
50%	SEBEC	N	50.00%	\$763,800	\$381,900	0.01186	\$4,529
50%	ADDISON	N	50.00%	\$21,390	\$10,695	0.01590	\$170
50%	SIDNEY	N	50.00%	\$10,708,600	\$5,354,300	0.01170	\$62,645
50%	WINDHAM	N	50.00%	\$8,021,100	\$4,010,550	0.01643	\$65,893
50%	SMITHFIELD	N	50.00%	\$31,340	\$15,670	0.01700	\$266
50%	BUXTON	N	50.00%	\$2,677,300	\$1,338,650	0.01360	\$18,206
50%	CORNISH	N	50.00%	\$3,446,040	\$1,723,020	0.01345	\$23,175
50%	MONSON	N	50.00%	\$16,080	\$8,040	0.01700	\$137
50%	BOWDOIN	N	50.00%	\$1,103,350	\$551,675	0.01500	\$8,275
50%	MONTICELLO	N	50.00%	\$87,500	\$43,750	0.02065	\$903
50%	SOUTHWEST HARBOR	N	50.00%	\$76,400	\$38,200	0.01286	\$491
50%	MONTVILLE	N	50.00%	\$262,694	\$131,347	0.01920	\$2,522
50%	STANDISH	N	50.00%	\$375,525	\$187,763	0.01325	\$2,488
50%	WATERBORO	N	50.00%	\$292,800	\$146,400	0.01544	\$2,260
50%	STONINGTON	N	50.00%	\$421,200	\$210,600	0.01611	\$3,393
50%	WATERFORD	N	50.00%	\$26,070	\$13,035	0.01525	\$199
50%	SULLIVAN	N	50.00%	\$13,200	\$6,600	0.01285	\$85
50%	WAYNE	N	50.00%	\$931,700	\$465,850	0.01619	\$7,542

BETE (Y/N)

Y

Values

Reimbursement Class	Municipality	Municipal	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE
		Retention TIFs Involved (Y/N)					Reimbursement Amount
50%	SWANVILLE	N	50.00%	\$188,780	\$94,390	0.01775	\$1,675
50%	WELLS	N	50.00%	\$11,560,941	\$5,780,471	0.01016	\$58,730
50%	CUTLER	N	50.00%	\$576,244	\$288,122	0.01775	\$5,114
50%	WEST BATH	N	50.00%	\$1,371,782	\$685,891	0.01120	\$7,682
50%	TOPSHAM	N	50.00%	\$3,750,120	\$1,875,060	0.01812	\$33,976
50%	BURNHAM	N	50.00%	\$2,708,700	\$1,354,350	0.01930	\$26,139
50%	TRENTON	N	50.00%	\$828,100	\$414,050	0.01003	\$4,153
50%	WESTON	N	50.00%	\$885,078	\$442,539	0.01750	\$7,744
50%	TURNER	N	50.00%	\$3,386,680	\$1,693,340	0.01705	\$28,871
50%	EASTPORT	N	50.00%	\$337,541	\$168,771	0.02620	\$4,422
50%	UNITY	N	50.00%	\$28,300	\$14,150	0.01665	\$236
50%	NEW PORTLAND	N	50.00%	\$287,700	\$143,850	0.01790	\$2,575
50%	VASSALBORO	N	50.00%	\$452,100	\$226,050	0.01455	\$3,289
50%	NEW SWEDEN	N	50.00%	\$50,309	\$25,155	0.02000	\$503
50%	VINALHAVEN	N	50.00%	\$72,937	\$36,469	0.01141	\$416
50%	NEW VINEYARD	N	50.00%	\$162,611	\$81,306	0.01550	\$1,260
50%	WALES	N	50.00%	\$780	\$390	0.01485	\$6
50%	NEWBURGH	N	50.00%	\$69,728	\$34,864	0.01570	\$547
50%	WARREN	N	50.00%	\$899,400	\$449,700	0.01720	\$7,735
50%	NEWCASTLE	N	50.00%	\$186,400	\$93,200	0.01805	\$1,682
50%	WASHINGTON	N	50.00%	\$5,022,338	\$2,511,169	0.01520	\$38,170
50%	NEWFIELD	N	50.00%	\$25,800	\$12,900	0.01080	\$139
50%	EDDINGTON	N	50.00%	\$275,610	\$137,805	0.01605	\$2,212
50%	CYR PLT	N	50.00%	\$379,523	\$189,762	0.01350	\$2,562
50%	MOUNT DESERT	N	50.00%	\$246,400	\$123,200	0.00742	\$914
50%	WELLINGTON	N	50.00%	\$214,260	\$107,130	0.01580	\$1,693

BETE (Y/N)

Y

Values							
Reimbursement Class	Municipality	Municipal Retention TIFs Involved (Y/N)	Percent Reimbursement: (Reimbursable Value / Exempt Value)	Exempt Valuation of BETE Property	Reimbursable Valuation of BETE Property	Municipal Tax Rate	BETE Reimbursement Amount
50%	MOUNT VERNON	N	50.00%	\$189,400	\$94,700	0.01710	\$1,619
50%	WESLEY	N	50.00%	\$49,800	\$24,900	0.01960	\$488
50%	NAPLES	N	50.00%	\$755,115	\$377,558	0.01335	\$5,040
50%	WEST PARIS	N	50.00%	\$78,100	\$39,050	0.01890	\$738
50%	BELGRADE	N	50.00%	\$1,690,500	\$845,250	0.01440	\$12,172
50%	WESTFIELD	N	50.00%	\$45,520	\$22,760	0.02146	\$488
50%	BROWNFIELD	N	50.00%	\$468	\$234	0.01635	\$4
50%	WHITEFIELD	N	50.00%	\$308,608	\$154,304	0.01380	\$2,129
50%	BENTON	N	50.00%	\$1,139,070	\$569,535	0.01440	\$8,201
50%	DAMARISCOTTA	N	50.00%	\$1,765,300	\$882,650	0.01683	\$14,851
50%	BERWICK	N	50.00%	\$2,963,133	\$1,481,567	0.01715	\$25,409
50%	WINDSOR	N	50.00%	\$583,600	\$291,800	0.01280	\$3,735
50%	MINOT	N	50.00%	\$637,765	\$318,883	0.01540	\$4,911
50%	MONMOUTH	N	50.00%	\$3,351,760	\$1,675,880	0.01755	\$29,412
50%	WINTER HARBOR	N	50.00%	\$7,300	\$3,650	0.01000	\$37
50%	MEXICO	N	50.00%	\$187,933	\$93,967	0.02850	\$2,678
50%	BRADLEY	N	50.00%	\$66,100	\$33,050	0.01465	\$484
50%	MILBRIDGE	N	50.00%	\$456,957	\$228,479	0.01675	\$3,827
50%	WOODSTOCK	N	50.00%	\$8,260	\$4,130	0.01280	\$53
50%	LOVELL	N	50.00%	\$1,090,000	\$545,000	0.00985	\$5,368
50%	YARMOUTH	N	50.00%	\$13,656,400	\$6,828,200	0.01716	\$117,172
50%	LUBEC	N	50.00%	\$51,251	\$25,626	0.02385	\$611
50%	ACTON	N	50.00%	\$110,250	\$55,125	0.01190	\$656
50%	LYMAN	N	50.00%	\$820,100	\$410,050	0.01249	\$5,122

Business Name	City/Town	State	Refund
INTERMED PA	SOUTH PORTLAND	ME	115,271
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	115,193
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	112,375
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	104,002
OSTERMAN PROPANE LLC	WHITINSVILLE	MA	100,655
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	96,830
CUMBERLAND FARMS INC	WESTBOROUGH	MA	96,602
NORWAY SAVINGS BANK	NORWAY	ME	95,504
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	92,416
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	87,262
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	85,745
J & S OIL CO INC	MANCHESTER	ME	84,850
CVS STATE CAPITAL LLC	WOONSOCKET	RI	84,558
LOWES HOME CENTERS LLC	MOORESVILLE	NC	82,060
CAMDEN NATIONAL BANK	CAMDEN	ME	81,385
UNUM GROUP	CHATTANOOGA	TN	80,667
HEARST ARGYLE PROPERTIES	WESTBROOK	ME	80,459
NEW BALANCE ATHLETICS INC	BRIGHTON	MA	79,057.58
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	78,796
CASCADES HOLDINGS US INC	NIAGARA FALLS	NY	76,925
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	76,270
LEPAGE BAKERIES PARK STREET LLC	AUBURN	ME	75,794
FULGHUM FIBRES INC	AUGUSTA	GA	75,029
HOME DEPOT USA INC	ATLANTA	GA	74,040
WALGREEN EASTERN CO INC	DEERFIELD	IL	73,755
FAMILY DOLLAR INC	CHESAPEAKE	VA	73,494
SPECIALTY MINERALS INC	NEW YORK	NY	73,314
ALLTRISTA PLASTICS LLC	GREER	SC	73,210
PIONEER PLASTICS CORPORATION	AUBURN	ME	72,985
SOMIC AMERICA INC	WYTHEVILLE	VA	70,518
BACKYARD FARMS LLC	MADISON	ME	70,404
ANDRO-HYDRDO LLC	NESHKORO	WI	70,036
FORMED FIBER TECHNOLOGIES	AUBURN	ME	69,628
R H FOSTER ENERGY LLC	HAMPDEN	ME	69,478
HANCOCK LUMBER CO INC	CASCO	ME	68,664
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	65,036
SPRAGUE OPERATING RESOURCES LLC	STAMFORD	CT	63,091
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	62,839
V I P INC	AUBURN	ME	61,983
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	61,948
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	61,556
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	61,390
PIKE INDUSTRIES INC	ATLANTA	GA	60,699
LEWISTON DAILY SUN	LEWISTON	ME	60,022
PACIFIC & SOUTHERN LLC	PORTLAND	ME	59,044
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	58,089
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	57,754
FMC CORP & COMB GRP	PHILADELPHIA	PA	57,183
MATHESON TRI GAS INC	BASKING RIDGE	NJ	56,634
INTERNATIONAL PAPER CO	MEMPHIS	TN	56,028
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	54,997
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	54,579
AVX TANTALUM	BIDDEFORD	ME	54,556
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	53,828

Business Name	City/Town	State	Refund
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	52,682
MASTERS MACHINE CO	ROUND POND	ME	51,730
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	51,674
H P HOOD LLC	BINGHAMTON	NY	51,529
NORTHEAST BANK	LEWISTON	ME	49,012
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	48,056
GENERAL DYNAMICS-OTS INC	ST PETERSBURG	FL	47,521
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	46,223
FUNTOWN SPLASHTOWN USA INC	SACO	ME	45,671.18
RC MANAGEMENT LLC	GARDINER	ME	45,146
TMM INC	LEWISTON	ME	44,544
KENNEBEC SAVINGS BANK	AUGUSTA	ME	44,528
GLOBAL MONTELLO GROUP LLC	WALTHAM	MA	42,964
ZYACORP ENTERTAINMENT I LLC	STURBRIDGE	MA	42,641
BANK OF AMERICA NA	CHANDLER	AZ	42,237
MAINE TRAILER INC.	HAMPDEN	ME	42,169
CTME LLC	WICHITA	KS	41,574
STRATTON LUMBER INC	STRATTON	ME	41,453
DOLLAR TREE STORES INC	CHESAPEAKE	VA	39,943
IDEXX OPERATIONS INC	WESTBROOK	ME	39,799
TARGET STORES	MINNEAPOLIS	MN	39,654
OLYMPUS AMERICA INC	CENTER VALLEY	PA	39,088
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	38,816
MAINE EYE CENTER PA	PORTLAND	ME	38,807
PINE TREE WASTE SYSTEM INC	RUTLAND	VT	38,422
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	37,328.78
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	37,300
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	36,947
SIGCO INC	WESTBROOK	ME	36,879
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	36,552
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	36,076
WGME INC	PORTLAND	ME	36,070.88
SAMOROCK LLC	PORTSMOUTH	NH	35,979
LABREES BAKERY INC	OLD TOWN	ME	35,872
BJ S ME OPERATING CORP	CONCORD	NH	35,674
HIGHLANDS FUEL DELIVERY LLC	ST JOHN	NB	34,508
MACY'S RETAIL HOLDINGS INC	BATON ROUGE	LA	34,042
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	32,578
B & G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	32,277
GENEST CONCRETE WORKS INC.	SANFORD	ME	31,826
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	31,468
SML LABELS MAINE INC	LEWISTON	ME	31,255
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	31,177
ROMAD COMPANY	WATERVILLE	ME	31,111
MARITIME ENERGY	ROCKLAND	ME	30,971
BEACON SALES CO INC	PEABODY	MA	30,951
LONZA ROCKLAND, INC	ROCKLAND	ME	30,648
IMERY'S KAOLIN INC	ROSWELL	GA	30,424
GORHAM SAVINGS BANK	GORHAM	ME	30,001
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	29,962
KTB HOSPITALITY LLC	PORTLAND	ME	29,920
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	29,602
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	29,582
BEST BUY STORES LP	RICHFIELD	MN	29,160

Business Name	City/Town	State	Refund
IDEXX LAB INC	WESTBROOK	ME	28,805
CAPITAL PIZZA HUT	WICHITA	KS	28,703
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	28,220
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	28,000
MOODYS COLLISION CENTERS INC	GORHAM	ME	27,917
CONIFER IND INC	NEW GLOUCESTER	ME	27,840
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	27,792
FIVE COUNTY CREDIT UNION	BATH	ME	27,475
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	27,459
HAMMOND LUMBER CO	BELGRADE	ME	27,174
FREIGHTLINER OF MAINE INC	BANGOR	ME	27,101
VOLK PACKAGING CORP	BIDDEFORD	ME	26,836
P & K SAND AND GRAVEL INC	NAPLES	ME	26,804.60
UNIVERSITY CREDIT UNION	ORONO	ME	26,545
WELLS FARGO VENDOR FINANCIAL SERVIC	FORT MYERS	FL	26,234
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	25,909
CLARIANT CORPORATION	CHARLOTTE	NC	25,706.49
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	25,528
RJF MORIN BRICK LLC	AUBURN	ME	25,515.09
LOHMANN ANIMAL HEALTH INTERNATIONAL INC	INDIANAPOLIS	IN	25,078
R J GRONDIN & SONS	GORHAM	ME	24,808
PENOBSCOT BAY TERMINALS INC	BUCKSPORT	ME	24,313
H O BOUCHARD INC	HAMPDEN	ME	24,233
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	24,127
FLEMISH MASTER WEAVERS INC	SANFORD	ME	24,114.39
XEROX CORP & SUBS	NORWALK	CT	24,026
WISE BUSINESS FORMS INC	ALPHARETTA	GA	23,934
DLL FINANCE LLC	JOHNSTON	IA	23,750
ALLIANCE PRINTERS LLC	ROCKLAND	ME	23,702
ADVANCE STORES COMPANY INC	ROANOKE	VA	23,586
OSC SPORTS INC	WESTBROOK	ME	23,520
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	23,212
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	23,203
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	22,808
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	22,752
PENOBSCOT YACHT CLUB	BANGOR	ME	22,729
MAINE PARTS & MACHINE INC	PORTLAND	ME	22,496
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	22,074
ROBBINS LUMBER INC	SEARSMONT	ME	22,053
PINE STATE TRADING CO	GARDINER	ME	21,884
BROCKWAY SMITH COMPANY	WILMINGTON	MA	21,738
DIELECTRIC LLC	COCKEYSVILLE	MD	21,636
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	21,470
H&D ENTERPRISES LLC	HOULTON	ME	21,450.90
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	21,422
OFFICEMAX INCORPORATED	BOCA RATON	FL	21,372
ROWE FORD SALES	WESTBROOK	ME	21,367
RESTWEND LLC	AUGUSTA	ME	21,030
SARGENT CORPORATION	STILLWATER	ME	20,990
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	20,988
HUSSEY SEATING COMPANY	NO BERWICK	ME	20,980
GAP INC	SAN FRANCISCO	CA	20,890
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	20,625
CARROLS LLC	SYRACUSE	NY	20,620.60

Business Name	City/Town	State	Refund
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	20,600
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	20,479
BELL ENTERPRISES INC	CALAIS	ME	20,439
FRANKLIN SAVINGS BANK	FARMINGTON	ME	20,052
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	19,913
ULTA SALON COSMETICS & FRAGRANCE IN	BOLINGBROOK	IL	19,683
COW PLAZA HOTEL LLC	COVINGTON	KY	19,598.50
HOBBY LOBBY STORES INC	OKLAHOMA CITY	OK	19,593
NRF DISTRIBUTORS INC	AUGUSTA	ME	19,524
GMRI INC.	ORLANDO	FL	19,413
UPS SOLUTIONS	SS GLENLAKE PARKWAY	GA	19,406
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	19,104
IMERYS CLAYS INC	ROSWELL	GA	19,100
MAINE MEDICAL PARTNERS	PORTLAND	ME	19,090
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	19,011
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	18,874.55
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	18,812
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	18,726
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	18,725
RARE HOSPITALITY MANAGEMENT LLC	ORLANDO	FL	18,707
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	18,636
RIVERWATCH LLC	PORTSMOUTH	NH	18,468
LIMINGTON LUMBER CO	EAST BALDWIN	ME	18,401
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	18,036
LOUIS PARADIS INC	PORTLAND	ME	17,884
REED & REED INC	WOOLWICH	ME	17,770
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	17,734
JASPER WYMAN & SON INC	MILBRIDGE	ME	17,591
HOST INTERNATIONAL INC	BETHESDA	MD	17,524.98
MATT T LLC	NEW GLOUCESTER	ME	17,414
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	17,366
GOLD STAR CLEANERS INC	BREWER	ME	17,216
DUCKTRAP RIVER OF MAINE LLC	BELFAST	ME	17,174
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	17,097
JBB HOSPITALITY I INC	FREEMPORT	ME	17,048
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	17,016
FOREVER 21 RETAIL INC	LOS ANGELES	CA	16,985
NORTHEAST AIRMOTIVE	PORTLAND	ME	16,926
AEROPOSTALE INC	LYNDHURST	NJ	16,710.66
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	16,533
MID MAINE HOLDINGS LLC	AUBURN	ME	16,379
MOOSEWOOD MILLWORKS LLC	ASHLAND	ME	16,372
OCEAN COMMUNITIES FCU	BIDDEFORD	ME	16,208
CHAPIN REALTY LLC	SANIBEL	FL	16,102
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	16,045
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	15,962
TRADER JOES EAST INC	MONROVIA	CA	15,879
LUMBRA HARDWOODS INC	MILO	ME	15,813
GORHAM SAND & GRAVEL INC	BUXTON	ME	15,748
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	15,580
WEX INC	SOUTH PORTLAND	ME	15,476
VERRILL & DANA LLP	PORTLAND	ME	14,971
PNC EQUIPMENT FINANCE LLC	PITTSBURGH	PA	14,902
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	14,862

Business Name	City/Town	State	Refund
L P POIRIER & SON INC	LEWISTON	ME	14,681
CIT FINANCE LLC	LIVINGSTON	NJ	14,659
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	14,368
FORMTEK INC	WESTFIELD	MA	14,350
NEMI PUBLISHING CO INC	FARMINGTON	ME	14,332
CUDDLEDOWN INC & SUBS	YARMOUTH	ME	14,218
PETSMART INC	PHOENIX	AZ	14,106
NALCO COMPANY LLC	NAPERVILLE	IL	14,075.12
PINELAND FARMS INC	NEW GLOUCESTER	ME	14,058
IRVING OIL TERMINALS INC	ST JOHN	NB	14,058
LISBON COMMUNITY FCU	LISBON	ME	14,023
A E RETAIL WEST LLC	WARRENDALE	PA	13,997
ADAMAR-ASSOCIATES	LEWISTON	ME	13,935
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	13,901
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	13,879
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	13,737
LIBERTY MUTUAL INS CO	BOSTON	MA	13,728
DARLING'S INC	BREWER	ME	13,642
SEA DOG VENTURES INC	KENNEBUNK	ME	13,635
HOGAN TIRE INC	HOULTON	ME	13,551
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	13,544
PORTLAND REGENCY INC	PORTLAND	ME	13,520
IMMU CELL CORP	PORTLAND	ME	13,502
ODAT MACHINE INCORPORATED	GORHAM	ME	13,492
BERLIN CITY OF PORTLAND INC	PORTLAND	ME	13,490
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	13,479
AHI HOTEL LLC	FREEPORT	ME	13,458
CASCO BAY EYECARE LLC	PORTLAND	ME	13,386
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	13,326.80
OCTOBER CORPORATION	PORTLAND	ME	13,031
PORTLAND COUNTRY CLUB	FALMOUTH	ME	12,916
MAINE MALL MOTORS	PORTLAND	ME	12,845
MIL0 MARKET INC	MIL0	ME	12,823
PVH CORP	NEW YORK	NY	12,783
CHERRYFIELD FOODS INC	CHERRYFIELD	ME	12,482
GE CAPITAL COMMERCIAL INC	IRVING	TX	12,469
DAVINCI'S	LEWISTON	ME	12,316
CHIPOTLE MEXICAN GRILL OF COLORADO	DENVER	CO	12,271
SOLERAS ADVANCED COATINGS, LTD	BIDDEFORD	ME	12,229
CPORT CREDIT UNION	PORTLAND	ME	12,229
CANTEEN SERVICE CO	BANGOR	ME	12,222
DORKS R US	FREEPORT	ME	12,039
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	11,910
WEST STREET HOTEL LLC	PORTSMOUTH	NH	11,904
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	11,719
JAD FRANCHISES	DURHAM	ME	11,705
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	11,660
BEV INC	BANGOR	ME	11,638
SONOCO PRODUCTS CO	HARTSVILLE	SC	11,568
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	11,563.19
UNIFIRST CORPORATION	WILMINGTON	MA	11,560
GRAVES SUPERMARKET INC	PORTLAND	ME	11,510
MAINE STATE CREDIT UNION	AUGUSTA	ME	11,471
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	11,333

Business Name	City/Town	State	Refund
RED ROBIN INTERNATIONAL INC	GREENWOOD VILLAGE	CO	11,310
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	11,294
CLOVER MANOR INC	LEWISTON	ME	11,207
ROSEMARIE SHELINE DDS PA	AUBURN	ME	11,200
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	11,083
DYSARTS SERVICE INC	BANGOR	ME	11,086
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	11,084
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	11,065
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	10,980
HASKO LLC	BANGOR	ME	10,964
FERGUSON ENTERPRISES INC	NEWPORT NEWS	VA	10,878
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	10,871
PETRONINO CORP	LEWISTON	ME	10,849
CONTOUR360 CORP	CORNISH	ME	10,831
THE WOODLANDS CLUB	FALMOUTH	ME	10,751
BUILDER SERVICES GROUP INC	DAYTONA BEACH	FL	10,687.44
JOTUL NORTH AMERICA INC	GORHAM	ME	10,569
GIGUERE HOLDINGS INC	WESTBROOK	ME	10,536
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	10,506
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	10,400
MAINE YACHT CENTER LLC	PORTLAND	ME	10,305
PRESCOTT METAL	BIDDEFORD	ME	10,303
APOTHECARY BY DESIGN ACQUISITION CO	PORTLAND	ME	10,292
BURLINGTON COAT FACTORY OF ME LLC	BURLINGTON	NJ	10,223
MECHANICS SAVINGS BANK	AUBURN	ME	10,209
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	10,133
NIKEL PRECISION GROUP LLC	BIDDEFORD	ME	10,089
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	10,062
MARLIN LEASING CORPORATION	MOUNT LAUREL	NJ	10,059
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	9,993
BATH HOTEL LLC	FREEMPORT	ME	9,925
AUTO EUROPE LLC	PORTLAND	ME	9,878
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	9,797
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	9,678
BRUNSWICK FAIRFIELD LLC	FREEMPORT	ME	9,674
BTPS LLC	FREEMPORT	ME	9,665
FPM DONUT INC	AUBURN	ME	9,641
BLUE HILL PETROLEUM LLC	BLUE HILL	ME	9,600.73
SPCY LLC	FREEMPORT	ME	9,544
KASIMA LLC	MAHWAH	NJ	9,530.54
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	9,523
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	9,439
ENDODONTIC ASSOC PA	PORTLAND	ME	9,376
PRL SANFORD LLC	DOVER FOXCROFT	ME	9,372
TRUCHOICE FEDERAL CREDIT UNION	PORTLAND	ME	9,353
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	9,327
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	9,184
DIRIGO PINES INN LLC	ORONO	ME	9,120
BLD HOSPITALITY LLC	CLEVELAND	OH	9,115
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	9,098
PEOPLES CHOICE CREDIT UNION	SACO	ME	9,083
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	8,994
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	8,961
ENCORE BOWLING INC	HALLOWELL	ME	8,933

Business Name	City/Town	State	Refund
MICHAELS STORES INC	IRVING	TX	8,857
PNS STORES INC	COLUMBUS	OH	8,856.59
CRI SIL LLC	BIDDEFORD	ME	8,791
BEGA INC	BANGOR	ME	8,786
CORINTH MARKET INC	CORINTH	ME	8,766
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	8,739
MAINE & NOBLE LLC	BRUNSWICK	ME	8,714
KMC DENTAL PA	LEWISTON	ME	8,711
NIKE RETAIL SERVICES INC	BEAVERTON	OR	8,658
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	8,658
POTTLES TRANSPORTATION LLC	BANGOR	ME	8,536
GIFFORDS DAIRY INC	SKOWHEGAN	ME	8,517
PST SERVICES INC.	SAN FRANCISCO	CA	8,486
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	8,483
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	8,483
RARSSC INC	LEWISTON	ME	8,469
PALLET ONE OF MAINE INC	BARTOW	FL	8,439
MAINLY TRUSSES	FAIRFIELD	ME	8,422
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	8,396
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,383
VIC FIRTH COMPANY	NORWELL	MA	8,308
BAKER NEWMAN & NOYES	PORTLAND	ME	8,223
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	8,116.79
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	8,100
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	8,030
AGGREGATE RECYCLING CORP	ELIOT	ME	8,007
SMITTYS CINEMA WINDHAM LLC	MERRIMAC	MA	7,879
ECI SERVICES OF MAINE, INC	HOUSTON	TX	7,852
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	7,824
BANGOR PUBLISHING CO	BANGOR	ME	7,780
RSR LLC.	FALMOUTH	ME	7,685
MOOSE ALLEY OPERATIONS LLC	RANGELEY	ME	7,685
INSULSAFE TEXTILES INC	GREENE	ME	7,646
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	7,618
PRENTISS & CARLISLE CO INC	BANGOR	ME	7,616
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	7,599
DRAKE PETROLEUM CO INC	BRANFORD	CT	7,597
FABIAN OIL INC	OAKLAND	ME	7,512.19
TROYCO LLC	CARIBOU	ME	7,499
SEA DOG BREW PUB III LLC	PORTLAND	ME	7,490
J S MCCARTHY CO INC	AUGUSTA	ME	7,489
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	7,438
H C HAYNES INC	WINN	ME	7,438
BA LEASING & CAPITAL LLC	TUCKER	GA	7,379
INSIGHT HEALTH CORPORATION	MINNEAPOLIS	MN	7,365.36
J D RAYMOND TRANSPORT INC	DOVER FOXCROFT	ME	7,363
CARDTRONICS USA INC	HOUSTON	TX	7,332
THE VICKERY COMPANY, LLC	YARMOUTH	ME	7,250
A PLUS RENTAL	SCARBOROUGH	ME	7,227.68
OAK GROVE REALTY LLC	PORTLAND	ME	7,203
VESSEL SERVICES INC	PORTLAND	ME	7,179.
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	7,175
THE CHILDREN'S PLACE INC	SECAUCUS	NJ	7,142
CARRIER CHIPPING INC	SKOWHEGAN	ME	7,074

Business Name	City/Town	State	Refund
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	7,068
YALE CORDAGE INC	SACO	ME	7,032
VAN EASTLAND LLC	SOUTH PORTLAND	ME	7,001
D L GEARY BREWING CO INC	PORTLAND	ME	6,963
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	6,876
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,873.08
HARRASEEKET INN INC	FREEPORT	ME	6,850.82
GOLDEN ANCHOR LLC	PORTSMOUTH	NH	6,816
RALPH LAUREN RETAIL INC	LYNDHURST	NJ	6,770
LUXOTTICA RETAIL NORTH AMERICA INC.	MASON	OH	6,762
NMHG FINANCIAL SERVICES INC	FT MYERS	FL	6,720
AUBURN MOTOR SALES	AUBURN	ME	6,717
QUINTEL IV LLC	PORTLAND	ME	6,633
LAWRENCE BROS INC	BANGOR	ME	6,625
ABC SUPPLY CO INC	BELOIT	WI	6,618
MORNINGSTAR MARBLE & GRANITE INC	TOPSHAM	ME	6,562
CROWN CREDIT COMPANY	NEW BREMEN	OH	6,521
THOMASTON HOTEL LLC	FREEPORT	ME	6,517
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	6,470
AFFILIATED LABORATORY	BREWER	ME	6,459
CORAM ALTERNATE SITE SERVICES INC	DENVER	CO	6,440.13
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	6,398
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	6,360
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	6,350
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	6,340
SENIOR OPERATIONS LLC	BARTLETT	IL	6,311
NORTHEAST ORAL & MAXILLOFACIAL SURGERY ASSOC PA	BANGOR	ME	6,299
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	6,236
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	6,212
COMMUNITY CREDIT UNION	LEWISTON	ME	6,209
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	6,203
GRANITE COAST PROPERTIES LLC	LACONIA	NH	6,198
YORK MANUFACTURING INC	SANFORD	ME	6,191.46
EDDINGTON MARKET INC	EDDINGTON	ME	6,156
MAINE ORTHOPAEDIC CENTER PA	PORTLAND	ME	6,126
EMILY SCHOLL DMD PA LLC	HOLLIS CENTER	ME	6,120
FRIENDLYS RESTAURANTS LLC	WILBRAHAM	MA	6,095
STC NEW ENGLAND LLC	AUGUSTA	ME	6,062
JOHNS MANVILLE	DENVER	CO	6,060
SAUNDERS MFG CO INC	READFIELD	ME	5,991
TCF NATIONAL BANK	WAYZATA	MN	5,931
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	5,918
COLLETTES DONUT SHOPPE	LEWISTON	ME	5,890
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	5,874
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	5,848
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	5,839
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	5,839
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	5,833
THOMAS LOGGING & FORESTRY INC	GUILFORD	ME	5,825
FLINT ENTERPRISES INC	ROCKLAND	ME	5,777
TEM INC	BUXTON	ME	5,749
JONES & VINING INC & SUBS	BROCKTON	MA	5,740
DOVER PROPERTIES LLC	YARMOUTH	ME	5,740
YORK FORD SALES	HOULTON	ME	5,734

Business Name	City/Town	State	Refund
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	5,654
WOLF EYE ASSOCIATES PA	LEWISTON	ME	5,630
HORIZONS LIVING AND REHAB CENTER IN	BRUNSWICK	ME	5,590
MILO PETROLEUM LLC	MILO	ME	5,581
GGP MAINE MALL LLC	CHICAGO	IL	5,542
ANZELC PAMELA A	PORTLAND	ME	5,514
LEADBRO LLC	BANGOR	ME	5,513
THOS MOSER CABINET MAKERS INC	AUBURN	ME	5,491
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	5,489
JOSEPHS FIRESIDE STEAKHOUSE	OAKLAND	ME	5,484
NADEAU TRUCKING LLC	SAINT FRANCIS	ME	5,481
SHWS LLC	FREEPORT	ME	5,475
THE PEP BOYS MANNY MOE & JACK	PHILADELPHIA	PA	5,444.25
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	5,418.82
SABRE CORP	SOUTH CASCO	ME	5,410
COASTAL INDUSTRIAL	SACO	ME	5,384
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	5,383
MAINE RECYCLING CORP	LISBON FALLS	ME	5,337
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	5,311
XANADU INC	MACHIAS	ME	5,299
EJ CARRIER INC	JACKMAN	ME	5,260.54
BG RETAIL, LLC	SAINT LOUIS	MO	5,241
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	5,228
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	5,213
WOODLANDS SENIOR LIVING OF BREWER L	WATERVILLE	ME	5,205
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	5,187
DORKLAND TWO LLC	FREEPORT	ME	5,176
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	5,117
BOBS STORES LLC	MERIDEN	CT	5,110
SACO BAY ORTHOPAEDIC & SPORTS	SACO	ME	5,098
PETER THERIAULT JR INC	DANFORTH	ME	5,039
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	5,031
BUCK CONSTRUCTION CO INC	MAPLETON	ME	5,020
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	SACO	ME	4,971
DG RETAIL LLC	GOODLETTSVILLE	TN	4,938
EATON CORPORATION	CLEVELAND	OH	4,924
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	4,916
PIERCE ATWOOD LLP	PORTLAND	ME	4,890
BELFAST CO-OPERATIVE INC	BELFAST	ME	4,889
ELDUR CORP.	BANGOR	ME	4,880
J S L INVESTMENTS LLC	PORTLAND	ME	4,872
LISBON DONUTS INC	LEWISTON	ME	4,840
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	4,839
WATERVILLE COUNTRY CLUB INC	OAKLAND	ME	4,793
FLEWELLING FREDERIC N	CROUSEVILLE	ME	4,771
URBAN OUTFITTERS INC	PHILADELPHIA	PA	4,744
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	4,740
KATAHDIN TRUST CO	HOULTON	ME	4,727
SAMS ITALIAN FOODS INC	LEWISTON	ME	4,710
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,699
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	4,696
RETINA CENTER OF MAINE LLC	PORTLAND	ME	4,685
CONCENTRA HEALTH SERVICES INC	NASHVILLE	TN	4,681
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	4,671

Business Name	City/Town	State	Refund
HAMILTON MARINE INC	SEARSPORT	ME	4,659
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	4,647.20
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	4,621
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	4,582
BRUCE A MANZER INC	ANSON	ME	4,585
UNI-CARE HEALTH SERVICES OF MAINE, INC.	CINCINNATI	OH	4,547
EMERSON CHEVROLET BUICK INC	AUBURN	ME	4,539
SNOW BIRDS INC	BANGOR	ME	4,526
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	4,505
FORBES SCOTT S	GLENBURN	ME	4,434
COFFEE BY DESIGN INC	PORTLAND	ME	4,429
LEWISTON OPERATIONS LLC	LEWISTON	ME	4,416
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	4,406
PET LLC	YARMOUTH	ME	4,404
BROWN STEPHEN W	CLINTON	ME	4,345.67
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,340
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	4,333
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	4,327
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	4,319
GATHER MAINE INC	YARMOUTH	ME	4,269
PGC2 LLC	BOOTHBAY	ME	4,244
GARY M POMEROY LOGGING INC	HERMON	ME	4,227
RESTAURANTS TECHNOLOGIES INC	CARROLLTON	TX	4,201
GORHAM HEALTH CARE INC	LEWISTON	ME	4,189
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	4,192
J M HOLLISTER LLC	NEW ALBANY	OH	4,192
PAUL G WHITE TILE CO INC	PORTLAND	ME	4,188
EDEN STREET TRUST PARTNERSHIP	PORTSMOUTH	NH	4,179
IBM CREDIT LLC	SOUTHURY	CT	4,170
BROWN DEVELOPMENTS LLC	HOULTON	ME	4,167
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	4,166
HOMEGOODS INC	FRAMINGHAM	MA	4,151
S M R T INC	PORTLAND	ME	4,133
M DRUG LLC	BANGOR	ME	4,125
AUBURN MFG INC	MECHANIC FALLS	ME	4,084
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	4,066
OPTOMETRIC ASSOCIATES DRS BOURNAKEL & BEALE P A	LEWISTON	ME	4,054
WADLEIGH FOOD SERVICES INC	GORHAM	ME	4,028
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	4,009
TRC COMPANIES INC	WINDSOR	CT	4,008
WRIGHT-PIERCE	TOPSHAM	ME	3,982
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	3,962
COLUMBIA BRANDS USA LLC	PORTLAND	OR	3,955
C M ALMY & SON INC	GREENWICH	CT	3,951
MAINE COMMERCIAL TIRE INC	HERMON	ME	3,921
HAYLEY INC	SCARBOROUGH	ME	3,916.75
J'MIRAL U.S.	MADAWASKA	ME	3,908
AUTOZONERS LLC	MEMPHIS	TN	3,897
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	3,887
BEST FOR LESS INC	CARIBOU	ME	3,886
JAGGER BROTHERS INC	SPRINGVALE	ME	3,866
DORR ALAN R	HERMON	ME	3,865.40
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	3,860.04
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	3,860

Business Name	City/Town	State	Refund
SANFORD CAR WASH CENTERS INC	SANFORD	ME	3,834
TYLER TECHNOLOGIES INC	PLANO	TX	3,830
CIVES CORP	ALPHARETTA	GA	3,822
ENERCON TECHNOLOGIES	GRAY	ME	3,798
DIALYSIS CLINIC INC	NASHVILLE	TN	3,786
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	3,785
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	3,777
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	3,767
SOUTH PORT MARINE LLC	S PORTLAND	ME	3,762.44
WHITCO PROPERTIES INC	WESTBROOK	ME	3,757
SUNGLASS HUT TRADING LLC	MASON	OH	3,733.92
XEROX BUSINESS SERVICES LLC	DALLAS	TX	3,726
MAINE BASKETBALL LLC	PORTLAND	ME	3,717
ENEFCO USA INC	AUBURN	ME	3,704
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	3,698
EDDIE BAUER LLC	BELLEVUE	WA	3,689
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	3,661
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	3,655
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,629
OTIS FEDERAL CREDIT UNION	JAY	ME	3,612
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,612
LARRYS TOUCHLESS CARWASH INC	SABATTUS	ME	3,547
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	3,540
CHEST MEDICINE ASSOCIATES PA	SOUTH PORTLAND	ME	3,538
EASTWOOD CONTRACTORS INC	BREWER	ME	3,523
CARAVAN BEADS INC	PORTLAND	ME	3,512
VALLEY MOTORS INC	FORT KENT	ME	3,481.44
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	3,467
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	3,467
ED PELLETIER & SONS INC	MADAWASKA	ME	3,449
PELLETIER & PELLETIER	FORT KENT	ME	3,447
KENNEBEC FED SVGS & LOAN OF WATERVERVILLE	WATERVERVILLE	ME	3,441
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	3,431
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	3,409.48
THOMPSON VOLKSWAGON INC	WATERVERVILLE	ME	3,402
THOMPSON TRUCKING INC	LINCOLN	ME	3,366
CHAPMAN TRUCKING INC	AUBURN	ME	3,358
BELL FARMS INC	LEWISTON	ME	3,357
WILLIAMS FARMS INC	NORTH ANSON	ME	3,344
VIKING INC	BELFAST	ME	3,342
R & M MARKET INC	HERMON	ME	3,326
ROLLING IN THE MUD LLC	YORK	ME	3,319
NATANIS GOLF COURSE	VASSALBORO	ME	3,278
A A MARINO INC	HOULTON	ME	3,274
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	3,242
SEAFAX INC & SUBS	PORTLAND	ME	3,223
BLOW BROTHERS INC	OLD ORCHARD BEACH	ME	3,221
SUB BUILDERS INC	PORTLAND	ME	3,176.68
COACH INC	NEW YORK	NY	3,162
HIL TECHNOLOGY INC	PORTLAND	ME	3,153
THORNDIKE & SONS INC	STRONG	ME	3,151
HARBOR HILL LLC	PORTLAND	ME	3,150
NEOKRAFT SIGNS INC	LEWISTON	ME	3,139
BRINKS INC	RICHMOND	VA	3,135

Business Name	City/Town	State	Refund
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	3,121
BRADFORD GENERAL STORE INC	BRADFORD	ME	3,113
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	3,112
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	3,106
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	3,099
R G LUMBER CORP	JACKMAN	ME	3,088
TOTAL RENAL CARE INC	TACOMA	WA	3,082
THE MONTALVO CORPORATION	GORHAM	ME	3,077
AMS LLC	BATH	ME	3,069.81
VILLAGE CANDLE INC	WELLS	ME	3,063
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	3,063
BIG LOTS STORES INC	COLUMBUS	OH	3,060.82
PACTIV LLC	LAKE FOREST	IL	3,042.86
KSW FCU	WATERVILLE	ME	3,029
CORNER CAR WASH	PRESQUE ISLE	ME	3,028.44
HEARTLAND LEASING CORP OF MISSOURI	LAKWOOD	CO	3,028
CORNER STORE INC	DIXFIELD	ME	3,028
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	3,025
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	3,022
CYR POTATO CORP	MADAWASKA	ME	3,015
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	3,009
HOYA OPTICAL LABS OF AMERICA INC	LEWISVILLE	TX	3,002
CSP MOBILE PRODUCTIONS LLC	SACO	ME	3,002
MMG INSURANCE CO	PRESQUE ISLE	ME	2,992
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	2,984
PINELAND FARMS NATURAL MEATS INC	NEW GLOUCESTER	ME	2,982
PELLETIER FORD INC	FORT KENT	ME	2,980.41
PHOENIX WELDING	PORTLAND	ME	2,963
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,960
GACK INC	AUBURN	ME	2,958
SYNERGENT	PORTLAND	ME	2,946
HUGHES BROS INC	HAMPDEN	ME	2,942.88
CAM MFG INC	PRESQUE ISLE	ME	2,941
LRI INC	LEWISTON	ME	2,931
GUITAR CENTER STORES INC	WEST LAKE VILLAGE	CA	2,920
ISLAND BREWING, LLC	WINTHROP	ME	2,919
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	2,917
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	2,896.38
ENVIROMAT LLC	PORTLAND	ME	2,876
ALLAGASH BREWING CO INC	PORTLAND	ME	2,873
HAROLD MACQUINN INC	ELLSWORTH	ME	2,873
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	2,868
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,855
DUKE INC	BRUNSWICK	ME	2,843
PARKER LUMBER CO	BRADFORD	ME	2,842
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	2,841
UBS FINANCIAL SERVICES INC	WEEHAWKEN	NJ	2,837
SCARBOROUGH ANIMAL HOSPITAL PA	SCARBOROUGH	ME	2,790
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,760
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	2,759
R A MOORE CONSTRUCTION INC	WINDHAM	ME	2,755
FEBVIR INC	MADISON	ME	2,752
PULLEN INVESTMENT GROUP LLC	MANCHESTER	NH	2,745
CHIEFS LLC	LEWISTON	ME	2,744

Business Name	City/Town	State	Refund
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	2,741
SCHEMENGEEES INC	LEWISTON	ME	2,739
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	2,726
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	2,716
THE DRESS BARN INC & SUBS	MAHWAH	NJ	2,701
HILLHOUSE INC	BATH	ME	2,695
FAIRLAWN GOLF CLUB	POLAND	ME	2,694
THIVIERGE RANDAL J	WEST ROCKPORT	ME	2,676.29
R F CHAMBERLAND INC	SAINT AGATHA	ME	2,663
CARIBOU EYECARE PA	CARIBOU	ME	2,652
KEMPTON TOBEY & SON INC	PALERMO	ME	2,633.92
HEBERT BROS	MADAWASKA	ME	2,612
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	2,600
SP REAL ESTATE	FORT KENT	ME	2,590.50
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	2,590
BOULAY LLC	LEWISTON	ME	2,589
WILL'S SHOP N SAVE	GLEBURN	ME	2,575
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,569
ZALE DELAWARE INC	SAN DIMAS	CA	2,562
CASELLA RECYCLING LLC	RUTLAND	VT	2,559
UNION STREET ATHLETICS	BANGOR	ME	2,550
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,542
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	2,514
ASML HOLDING US INC & SUBS	CHANDLER	AZ	2,507
RYNEL INC	WISCASSET	ME	2,507
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	2,480
FRED T LLC	NEW GLOUCESTER	ME	2,479
KEVIN M CONNELLY DMD PA	LEWISTON	ME	2,470
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	2,463
RAND DENTISTRY	BREWER	ME	2,455
SMITH & WESSON CORP	SPRINGFIELD	MA	2,453
XL GOLF	BREWER	ME	2,441
FARRIN BROS & SMITH INC	PITTSFIELD	ME	2,435
D C FARMS INC	MAPLETON	ME	2,429
BEAULIEU MACK R	LEWISTON	ME	2,417
KENNEBEC VALLEY DENTAL COALITION	WATERVILLE	ME	2,409
SIMARD & SONS INC	LEWISTON	ME	2,391
IMAGE INC	POLAND	ME	2,385
WINDWARD GARDENS LLC	KENNETT SQUARE	PA	2,382
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,373
WEST MARINE PRODUCTS	WATSONVILLE	CA	2,360.06
KOUTSIKOS JIMMY P	TURNER	ME	2,341
MULLIGANS ENTERPRISES LLC	MANCHESTER	ME	2,340
REGIS CORP	MINNEAPOLIS	MN	2,335
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	2,320
BETTER BURGER INC	PORTLAND	ME	2,316
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	2,310
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	2,304
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	2,302.38
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	2,295
HENNESSEY JR EDWARD L	MACHIAS	ME	2,289
OTTO FOOD SERVICES INC	SOUTH PORTLAND	ME	2,282
D C HOLDINGS INC	BRUNSWICK	ME	2,268
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	2,262

Business Name	City/Town	State	Refund
PROSTHODONTICS ASSOCIATES PA	PORTLAND	ME	2,256
MAINELY TREES INC	STRONG	ME	2,241
NETFLIX INC	LOS GATOS	CA	2,224
SPENCER GIFTS LLC	SCHAUMBURG	IL	2,222.80
MICHAEL'S POOL 'N PATIO INC	LEWISTON	ME	2,222
STEVENS SWEETS INC	BREWER	ME	2,221
SMILE SOLUTIONS OF MAINE LLC	WINTHROP	ME	2,220
PIENANA INC	PRESQUE ISLE	ME	2,203
SNIDER T & REMLEY J PTNRS	WINCHESTER	MA	2,192
PARISI INC	LEWISTON	ME	2,156
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	2,155.08
WHEN PIGS FLY INC	YORK	ME	2,147
N H BRAGG & SONS	BANGOR	ME	2,116
RIVERRIDGE ASSOCIATES	PORTLAND	ME	2,116
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	2,110
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	2,108
CAPRICORN PRODUCTS LLC	PORTLAND	ME	2,099.95
GE EQUIPMENT MIDTICKET LLC SER 2012	FORT MYERS	FL	2,099
MEMIC SERVICES INC	PORTLAND	ME	2,087
SANDY RIVER II	PORTLAND	ME	2,086
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	2,081
KTI INC	RUTLAND	VT	2,078
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	2,068
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	2,064
C P TECHNOLOGIES INC	SACO	ME	2,058
PARKER WADE	DANFORTH	ME	2,057
BREWER VETERINARY CLINIC PA	BREWER	ME	2,052
WORLD KITCHEN LLC	ROSEMONT	IL	2,049
S H HOLDINGS INC	BRUNSWICK	ME	2,049
BREWERS OF THE NORTH LLC	PORTLAND	ME	2,043
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	2,040
HOSPSERV INC	WALES	ME	2,030
BANGOR LETTER SHOP INC	BANGOR	ME	2,030
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	2,020
D J CAMPBELL INC	DANFORTH	ME	2,010
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,001
DUN ROAMIN TREE FARM LLC	LEWISTON	ME	1,995
WING LI LUNG INC	PRESQUE ISLE	ME	1,986
GRANT'S BAKERY INC	LEWISTON	ME	1,979
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	1,975
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	1,974
ADIDAS AMERICA INC	INDIANAPOLIS	IN	1,968
HF ENTERPRISES INC	BATH	ME	1,955
SENTRY COMMONS LLC	LEWISTON	ME	1,941
FARMINGTON FOODS INC	BREWER	ME	1,935
ROCKPORT AUTOMOTIVE INC	ROCKPORT	ME	1,923.58
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	1,913
ACADIA TRUST NA	PORTLAND	ME	1,912
ROLLER RINK INC	PORTLAND	ME	1,905
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,896.75
KP MANAGEMENT INC	LEWISTON	ME	1,896
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	1,893
RM SP LLC	CAPE ELIZABETH	ME	1,888
WW GRAINGER INC & SUBS	LAKE FOREST	IL	1,887.46

Business Name	City/Town	State	Refund
MAINE STANDARDS COMPANY LLC	CUMBERLAND FORESIDE	ME	1,886
MAURICES INC	NEW YORK	NY	1,884.04
HARTFORD INC	LEWISTON	ME	1,875
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,869
PAPE SUBARU INC	SOUTH PORTLAND	ME	1,864
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	1,859.22
ROCKPORT GRANITE INC	ROCKPORT	ME	1,855
LE CLUB PASSETEMPS INC	LEWISTON	ME	1,853
ROBINSON LUMBER CO	FORT KENT	ME	1,849
LABRIE FARMS LLC	SAINT AGATHA	ME	1,847.96
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	1,831
ANIMAL HOSPITAL OF WATERVERVILLE PA	WATERVERVILLE	ME	1,819
PINE TREE SUBS INC	PORTLAND	ME	1,801
VOISINE BROS INC	FORT KENT MILLS	ME	1,786
WHITE OAK INC	SAINT FRANCIS	ME	1,781.25
MORRELL DANA	CARIBOU	ME	1,777
HARVEY PARENT CORPORATION & SUBS	WALTHAM	MA	1,773
GPG LLC	AUBURN	ME	1,753
PORTLAND ROAD SERVICES	SCARBOROUGH	ME	1,744
BIDDEFORD AUTO WASH LLC	VICTORIA	BC	1,740
PITNEY BOWES INC	SHELTON	CT	1,726
PLEAU ENTERPRISES NO ONE INC	WINSLOW	ME	1,713
GRANITE COAST ORTHODONTICS LLC PA	ROCKPORT	ME	1,701.20
SHOE SHOW INC	CONCORD	NC	1,695
STAAR PROPERTIES LLC	ORONO	ME	1,688
CLOSE ENTERPRISES INC	PORTLAND	ME	1,688
FRENCH LOGGING INC	MADISON	ME	1,685
EAGLE INDUSTRIES INC	HOLLIS CENTER	ME	1,685
WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND	ME	1,682
GRID IRON INC	MINOT	ME	1,679
THIBODEAU DAVID R	LEWISTON	ME	1,676
LAKES REGION DENTAL CENTER LLC	OAKLAND	ME	1,664
NATIONAL ENTERTAINMENT NETWORK LLC	BROOMFIELD	CO	1,652
HELI MODIFIED INC	CORNISH	ME	1,650
BLAIS GREENHOUSE INC	LEWISTON	ME	1,650
AFFILIATED HEALTHCARE MANAGEMENT	BREWER	ME	1,644
ORONO OPERATIONS LLC	ORONO	ME	1,644
PURRFECT PETS II PA	SACO	ME	1,641
BANGOR AMATOS	HOLDEN	ME	1,640
TWIN CITY SHEET METAL, INC.	BREWER	ME	1,635
VAN SYCKLE INC	BANGOR	ME	1,634
COLLETES MONUMENTS INC	LEWISTON	ME	1,632
CNA TRUCKING INC	FORT KENT MILLS	ME	1,631
MAINE SHELLFISH CO INC	ELLSWORTH	ME	1,629
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,629
PROCK MARINE CO	ROCKLAND	ME	1,629
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,629
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,604
PINE POINT REALTY INC	PORTLAND	ME	1,601
SMALL CRAIG K	CARIBOU	ME	1,598
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,576.50
ONEMAIN FINANCIAL INC	TAMPA	FL	1,575
UNDER ARMOUR RETAIL OF MAINE LLC	BALTIMORE	MD	1,572.64
WILLARD C DOYEN & SONS	MAPLETON	ME	1,568

Business Name	City/Town	State	Refund
CARIBOU COUNTRY CLUB	CARIBOU	ME	1,562
STEVEN M LORD PA	HAMPDEN	ME	1,560
M DAIGLE & SONS LOGGING INC	FORT KENT	ME	1,558
ROUSSELL LOGGING INC	MADAWASKA	ME	1,552.50
AFFILIATED MATERIAL SERVICES	BANGOR	ME	1,533.23
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	1,523
HEALTHLOGIC SYSTEMS CORP	CHARLOTTE	NC	1,522
B & R ENERPRISES INC	LEWISTON	ME	1,517.05
FOSTER COLOR LAB INC.	HAMPDEN	ME	1,511
SJ MAINE FOOD INC	NEW YORK	NY	1,506
CONNOR MANAGEMENT LLC	LEWISTON	ME	1,498
ENTRUST INC DAVID ISUZU	WINDHAM	ME	1,496
VALLEY FUEL STOP LLC	MADAWASKA	ME	1,494.66
MESSER TRUCK EQUIPMENT	WESTBROOK	ME	1,494
AMOS P LAWRENCE AP LAWRENCE & DAUGHTER	SAINT ALBANS	ME	1,482
AUBURN SELF STORAGE LLC	CAPE ELIZABETH	ME	1,481.13
J T PROPERTIES	LINCOLN	ME	1,472
COMMUNITY SPAY NEUTER CLINIC	TOPSHAM	ME	1,469.74
THE WATERWORKS INC	BANGOR	ME	1,468
TRIMEN ENTERPRISES INC	AUBURN	ME	1,451
KMA INC	TURNER	ME	1,449
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	1,442
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	1,435
SAM'S EAST INC	BENTONVILLE	AR	1,426
FRG INC	TOPSHAM	ME	1,426
KTI BIO FUELS INC	RUTLAND	VT	1,423
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,421
GORGEOUS GELATO LLC	PORTLAND	ME	1,418
ADP LLC	ROSELAND	NJ	1,413
JACQUES ANDREW P	BINGHAM	ME	1,412
MCCANN FABRICATION	NEW GLOUCESTER	ME	1,409
RUDMAN & WINCHELL, LLC	BANGOR	ME	1,409
BARD EXCAVATION INC	LISBON FALLS	ME	1,400
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,386
A & A MANAGEMENT GROUP INC	PERU	ME	1,383
WESTBROOK OPERATIONS LLC	KENNETT SQUARE	PA	1,381
FORAGE MARKET INC	LEWISTON	ME	1,379
BELFAST OPERATIONS LLC	BELFAST	ME	1,377
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	1,368
CARROLLS LLC	HAPEVILLE	GA	1,366.38
SEYWERD MARJAN S	MANCHESTER	ME	1,352
COTE JEFF L	BOWDOIN	ME	1,350
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,347
MOUNTAIN MACHINE WORKS	AUBURN	ME	1,335
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	1,325.62
SOUTHERN ENTERPRISES INC	PORTLAND	ME	1,323
FAST BREAKS INC	LEWISTON	ME	1,315
MAINE MASONRY CO INC	SCARBOROUGH	ME	1,315
DAVIS ROCKWELL F	FALMOUTH	ME	1,305
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	1,303
APPLEWOOD DENTAL	ROCKPORT	ME	1,301.41
MORRIS LOGGING INC	FORT KENT	ME	1,292
2628-6013 QUEBEC INC	SAINT-GEORGES	QC	1,291
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,288

Business Name	City/Town	State	Refund
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	1,286
CONNECTED CREDIT UNION	AUGUSTA	ME	1,286
GARD INNS	FREEPORT	ME	1,285
COLE WHITNEY FORD INC	LINCOLN	ME	1,280
KLM FREEPORT	OLD TOWN	ME	1,272.78
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	1,271
BURRELLESLUCE LLC	FLORHAM PARK	NJ	1,268
S & M ENTERPRISES INC	ALLAGASH	ME	1,266
SCHWARTZBERG GARY D	WATERVILLE	ME	1,265
MTC ALBION MANUFACTURING	WINSLOW	ME	1,265
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,261
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	1,254
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,253
LANK MACHINING CO LLC	ARUNDEL	ME	1,241
LEE CREDIT EXPRESS INC	AUBURN	ME	1,237
SELECT PHYSICAL THERAPY HOLDINGS IN	MECHANICSBURG	PA	1,236
HOMETOWN VETERINARY CARE PC	FAIRFIELD	ME	1,236
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,233
CRANE BROTHERS INC	EXETER	ME	1,232
ROOSTER BROTHER INC	ELLSWORTH	ME	1,219.93
OAKLEY SALES CORP	FOOTHILL RANCH	CA	1,219.14
NORTHERN DOOR INN INC	FORT KENT	ME	1,219
CHAMBERLAND JAMES M	SAINT AGATHA	ME	1,219
KINNEY IVA E	SEARSPORT	ME	1,218
TNT ROAD COMPANY INC	FORT KENT	ME	1,217
ITALIAN EXPRESS INC	LEWISTON	ME	1,206
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	1,206
EDMOND ROY & SONS INC	JACKMAN	ME	1,204.20
LE G CORPORATION	WINSLOW	ME	1,200
WDQ INC	BELFAST	ME	1,199
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,198
TURFS SPORTS PUB INC	PORTLAND	ME	1,192
MONTECITO ROADHOUSE INC	WESTBROOK	ME	1,191.40
THE BODY ARCHITECT	PORTLAND	ME	1,189
GENDRON MICHAEL B	LEWISTON	ME	1,185
PINE TREE HOLDINGS LLC	PORTLAND	ME	1,181
W L STURGEON INC	CORNISH	ME	1,175.10
THRIFTY CAR MART INC	LEWISTON	ME	1,163
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	1,159
KLEINSCHMIDT ASSO	PITTSFIELD	ME	1,153
MORINS MACHINE SHOP INC	LEWISTON	ME	1,151
BERCE POTATO CO INC	SAINT AGATHA	ME	1,147
HARVEST MOON LLC	ORONO	ME	1,146
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,144
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,144
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	1,142
JELLISON FITNESS	S PORTLAND	ME	1,134.60
GOLDEN HARVEST FARMS INC	MAPLETON	ME	1,132
S & J CONTRACTORS INC	LEWISTON	ME	1,125
CELLARS OF MAINE	SOUTH CASCO	ME	1,122
HARRIS WILLIAM W	DAYTON	ME	1,120
WORLDWIDE MEATBALLS LLC	PORTLAND	ME	1,115
NORTHERN MAINE ENTERPRISES INC	PORTLAND	ME	1,114.86
RICHARD L GOODWIN OD PC	HOULTON	ME	1,109.25

Business Name	City/Town	State	Refund
RIVALRIES LLC	PORTLAND	ME	1,109
MAINE DISTRIBUTORS	BANGOR	ME	1,107
G & M VARIETY	HOLDEN	ME	1,106
NADEAU ALLEN M	FORT KENT	ME	1,104
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,101
EPF&R LLC	WATERVILLE	ME	1,096
SUN CITY TANNING INC	YARMOUTH	ME	1,095
GISELLE LLC	LEWISTON	ME	1,086
BERUBE LLC	LEWISTON	ME	1,084
NORMAN HANSON & DETROY	PORTLAND	ME	1,081
GENTIVA CERTIFIED HEALTHCARE	MELVILLE	NY	1,069
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,065
BREWER DENTAL SPECIALISTS PA	BREWER	ME	1,065
WINDEROSA MANUFACTURING & DIST	PERU	ME	1,064.34
GE EQUIP MIDTICKET LLC 2013 1	BILLINGS	MT	1,056
JOKAST INC	BRUNSWICK	ME	1,052
CSG CONSTRUCTION INC	NEW SWEDEN	ME	1,044
MEADER LENNY R	NEW SHARON	ME	1,043
GOODWINS ACQUISITION LLC	OXFORD	ME	1,042
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	1,041
CELLARDOOR WINERY INC	LINCOLNVILLE	ME	1,039.61
CAMDEN PRINTING INC	ROCKLAND	ME	1,035.25
PCS PERFORMANCE LLC	GRAY	ME	1,032
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	1,024
B & B PAVING INC	HERMON	ME	1,024
J A & R FARMS	SAINT FRANCIS	ME	1,021
COMPUTECH INC	LEWISTON	ME	1,020
CIANBRO CORPORATION	PITTSFIELD	ME	1,016
CAMDEN OPERATIONS LLC	CAMDEN	ME	1,014
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,013
MWC FOODS INC	CARIBOU	ME	1,013
MERRIMACK RIVER MEDICAL SERVICES	HUDSON	NH	1,012
E J JALBERT INC	FORT KENT	ME	1,005
LANE KEVIN J	CORINNA	ME	1,004
CAMERON TIRE & SERV CO INC	AUBURN	ME	1,001
EXTREME ENTERPRISES LLC	PRESQUE ISLE	ME	997.29
SITES LUKE J	ATHENS	ME	994.50
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	994
P-N-M CONSTRUCTION CO INC	PRESQUE ISLE	ME	993.60
ANCO INC	WATERVILLE	ME	991
HANNDS ON ICE CREAM	BANGOR	ME	990
MIDWEST RUN INC	SKOWHEGAN	ME	986
J&K CAFFAH NATION	WINDHAM	ME	986
OPTOS INC	MARLBOROUGH	MA	978
HAMMOND CLIFTON K	BELGRADE	ME	976
FORT KENT GOLF CLUB	FORT KENT	ME	975
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	962
MAINE VEIN CENTER ASSOCIATES LLC	FALMOUTH	ME	954
KING NEPTUNE INC	WINSLOW	ME	951
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	946
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	938
BISSON'S PAINTING + CARPENTRY INC	MECHANIC FALLS	ME	933
AETNA LIFE INSURANCE CO	HARTFORD	CT	931
CALSON 1	WATERVILLE	ME	927

Business Name	City/Town	State	Refund
DOWNEAST CONCEPTS INC	YARMOUTH	ME	922
D & D SPECIALTIES INC	ST AGATHA	ME	920
CAREFUSION SOLUTIONS LLC	DUBLIN	OH	918
OUELLETTE & ASSOC PA	LEWISTON	ME	902
SYL-VER LOGGING INC	ALLAGASH	ME	901
DD LOGGING INC	FORT KENT	ME	900
K & D MILLWORKS INC	WINDHAM	ME	899
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	896.75
BROWNE BOYS INC	VASSALBORO	ME	895
CAPPZA INC	WATERVILLE	ME	895
MAINE COAST EYE CARE	ROCKPORT	ME	892
CENTRAL MAINE DRYWALL INC	MANCHESTER	ME	879
HILLSIDE TERRACE OF HALLOWELL LLC	WATERVILLE	ME	877
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	871
PINE HILL SERVICE INC	ORRINGTON	ME	862
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	856.38
B & B EMBROIDERY INC	SIDNEY	ME	856
EASTERN CLEANING SERVICE	SCARBOROUGH	ME	855
SODEXHO AMERICA LLC	BUFFALO	NY	852.68
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	851
ALBIN, RANDALL & BENNETT	PORTLAND	ME	848
ANN M BABBITT MD PA	PORTLAND	ME	846
SPANKY'S PIZZA INC	UNITY	ME	839
LIGHTHOUSE RADIO NETWORK INC	BANGOR	ME	838
MED OPERATIONS INC	LEWISTON	ME	838
C W HAYDEN CO INC	AUBURN	ME	835
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	822
LANDEEN MICHAEL I	NEW SWEDEN	ME	821
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	820
JAKE BARBOUR INC	ROCKLAND	ME	819.04
LANCASTER SHAWN L	GARLAND	ME	817
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	817
BERMAN & SIMMONS PA	LEWISTON	ME	808
THORNDIKE ROBERT A	PHILLIPS	ME	804.60
BANGOR MILLWORK & SUPPLY INC	BANGOR	ME	803
MADAWASKA PHARMACY LLC	MADAWASKA	ME	797.73
DESJARDINS JEREMY L	WALLAGRASS	ME	792
LAKEVIEW VETERINARY ASSOCIATES	ROCKPORT	ME	789
CAMDEN HILLS DENTAL CARE LLC	ROCKPORT	ME	783
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	783
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	779
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	778
THIBODEAU DAVID P	WELLS	ME	777
RAINBOW BICYCLE & FITNESS INC	LEWISTON	ME	775
S E C INC	ROCKLAND	ME	773
WOO HOO INC	WATERVILLE	ME	768
MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN	ME	766
G R LOGGING LLC	HAMLIN	ME	757
J F LIQUIDATING CO	CARIBOU	ME	754
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	753.24
MAINE SOLUTIONS FCU	SOUTH PORTLAND	ME	748
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	747
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	744
MONAGHAN LEAHY LLP	PORTLAND	ME	742

Business Name	City/Town	State	Refund
B & F FOOTLONG LLC	BELFAST	ME	739.20
ALL PLAY LLC BELFAST	BELFAST	ME	732
CR TANDBERG INC	WINDHAM	ME	731
THERIAULT BOYS INC	FORT KENT MILLS	ME	731
SOMATEX INC	PITTSFIELD	ME	730
GORMAN TIMBER H	LAMOINE	ME	726.79
MERIT OF MAINE INC	LEWISTON	ME	720
B & B FAMILY ENTERPRISES INC	WATERBORO	ME	720
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	714
BEDFORD RAYMOND P	MERCER	ME	713.77
10TH MOUNTAIN SKI CLUB	FORT KENT	ME	713
D PLOURDE LOGGING INC	FORT KENT	ME	712.16
BETTER BURGER AUGUSTA LLC	PORTLAND	ME	711.98
FULL COURT PRESS INC	WESTBROOK	ME	708
B & B INC	WATERVILLE	ME	706
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	701
MICROSOFT CORP	REDMOND	WA	700
MAINE PROSTHODONTICS PA	PORTLAND	ME	695
WEBB RIVER SUPPLY	DIXFIELD	ME	691
GRONDIN LAURENT N	SABATTUS	ME	691
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	687
CHOPPER ONE INC	EAGLE LAKE	ME	683
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	679
NORTHWINDS INC	CAMDEN	ME	679
BUCK FARMS	MAPLETON	ME	666
MALONEY ALBERT I	WALDOBORO	ME	664
WASHBURN TRAILSIDE LLC	WASHBURN	ME	653
MWC FOOD ENTERPRISES INC	CARIBOU	ME	649
DUPONT GERALD R	NEW GLOUCESTER	ME	648.80
BULICK LILA A	BOWDOIN	ME	648
MAINE SALT COMPANY	HERMON	ME	647
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	647
WASTE MANAGEMENT OF NH	ROCHESTER	NH	639.12
SWEET SENSATIONS	ROCKPORT	ME	636.23
HARRY J SMITH COMPANY	WATERVILLE	ME	636
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	634
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	633
SNELL FAMILY FARM INC	BAR MILLS	ME	625
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	623
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	621
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	618
GENPROBE SALES & SERVICE INC	SAN DIEGO	CA	617
CROCKETT BRUCE R	FARMINGDALE	ME	616
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	604
PLOURDE'S CENTURY THEATRE INC	FORT KENT	ME	601
M & M SERVICE STATION	FORT KENT	ME	599.78
BLAKE MICHAEL A	DEXTER	ME	591
JOSEPHS INC	PORTLAND	ME	589
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	588
GREENLEAF COMPACTION INC	PHOENIX	AZ	586
NICHOLS RESTAURANT GROUP LTD	BETHEL	ME	583
ALLENFARM FENCE COMPANY INC	HERMON	ME	581
MACOMBER INC	PORTLAND	ME	577
G L B CONSTRUCTION	WESTBROOK	ME	576

Business Name	City/Town	State	Refund
CSI LEASING INC	ST LOUIS	MO	575
MAINE SUBS INC	PORTLAND	ME	573.21
PELLETIER BARRY J	FORT KENT	ME	572.66
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	572
DRILLEN ENTERPRISES INC	LEWISTON	ME	572
MID MAINE CPL LLC	AUBURN	ME	570
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	562
ACADIA INSURANCE CO	URBAN DALE	IA	558
PHYSICIAN BILLING & CONSULTING INC	AUBURN	ME	553
JOHN C HERSEY OD PA	WINTERPORT	ME	553
QUARTERDECK INC	CAMDEN	ME	547.71
MORIN BROTHERS INC	FORT KENT	ME	546
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	537
FRENCH & BRAWN INC	CAMDEN	ME	536.36
E A BUSCHMANN INC	LEWISTON	ME	536
GAZ BAR U.S., INC.	ESTCOURT STATION	ME	529
K & P RESTAURANT INC	ROCKPORT	ME	526.88
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	526
WATERWORKS CARWASH INC	WATERFORD	ME	526
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	524
MORIN MARCEL	SAINT DAVID	ME	524
DAVIS LANDSCAPE CO INC	LISBON	ME	522.27
DAMON REFRIGERATION CO INC	AUBURN	ME	521.79
K & B AUTOMOTIVE INC	ELLSWORTH	ME	521
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	520
COBOSSEE COLONY GOLF COURSE INC	MONMOUTH	ME	518
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	516
FRENCHMAN'S BAY ASSOC	PORTSMOUTH	NH	511
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	510
VERVE INC	ORONO	ME	504
LANDRY & SONS ACOUSTICS INC	LEWISTON	ME	502
BREVETTO LLC	CAMDEN	ME	500.35
EASTERN FIRE PROTECTION CO	AUBURN	ME	499
MAINE ROOF CONSULTING	LEWISTON	ME	495
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	492
BOULOS COMPANY THE	PORTLAND	ME	491
ALL PLAY LLC	LINCOLNVILLE	ME	489.60
CAMERON RICHARD	CANADA	QC	487
BELL CHIROPRACTIC PC	HOULTON	ME	486
ALBUS BUSINESS GROUP	PORTLAND	ME	484
GOLDBERG MICHAEL P	ORONO	ME	482
BRANN & ISAACSON LLP	LEWISTON	ME	482
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	479
POIRIER TIMOTHY M	WINSLOW	ME	477
SHREE KRISHNA LLC	BRUNSWICK	ME	469
WOODMANS BREWING COMPANY LLC	ORONO	ME	466
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	461
MAINE SPINE & NERVE INSTITUTE SCARB	PORTLAND	ME	460.83
CAREY FOODS INC	CARIBOU	ME	455
GOLDEN LI'S INC	MADAWASKA	ME	454
MCTEAGUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	453
CARON'S LAWN & PROPERTY MAINTENANCE, INC	PRESQUE ISLE	ME	451
GOLDWORKS INC	AUBURN	ME	450.51
CONCORDIA PARTNERS LLC	PORTLAND	ME	447

Business Name	City/Town	State	Refund
DONALD J. & RACHEL C. PARADIS PTNRS	WINSLOW	ME	446
LEDGE-HILL SERVICE INC	FORT KENT	ME	440
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	440
DSM LLC	PORTLAND	ME	437
MAINE STREET GRAPHICS INC	BRIDGTON	ME	435
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	431
NEPW LOGISTICS INC	MECHANIC FALLS	ME	430.56
HERRICKS GARAGE INC	ROCKPORT	ME	427.84
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	423
HALES LAWNCARE INC	YORK	ME	421
JAYMAD CORPORATION	BREWER	ME	420
DARLING INDUSTRIAL GROUP INC	WELLS	ME	419
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	418.57
HARDY WOLF & DOWNING PA	LEWISTON	ME	417
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	408
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	406
PO' BOYS & PICKLES LLC	FALMOUTH	ME	400
PINE HILL GOLF COURSE INC	HOLDEN	ME	400
ROUSSEAU MANAGEMENT INC	BRUNSWICK	ME	400
GE EQUIP MIDTICKET LLC 2011 1	BILLINGS	MT	400
JOKERS FOUR INC	PORTLAND	ME	397
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	396.90
CLOUD 9 DAY SPA & WELLNESS CENTER	LEWISTON	ME	388
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	387
NU-TEK INC	PRESQUE ISLE	ME	387
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	383
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	380
ADVANCED TECHNICAL EQUIPMENT INC	NORTH YARMOUTH	ME	378
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	375.99
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	372
HENRYVILLE LLC	KITTERY POINT	ME	371.05
MATH COPPER LLC	WINDHAM	ME	368.36
ST JOHN VALLEY PHARMACY LLC	FORT KENT	ME	368
ROWE DONALD L	WINSLOW	ME	367.36
THINGS REMEMBERED INC	HIGHLAND HEIGHTS	OH	364
DUCAS LOGGING INC	WALLAGRASS	ME	362
PERSEID CORP	CAMDEN	ME	356.88
MAIN STREET FITNESS LLC	HOULTON	ME	356.83
R M DAVIS INC	PORTLAND	ME	356
COUNTRY HOME CORP	AUBURN	ME	355
CUSHMAN AND SONS INC	PRESQUE ISLE	ME	354
IDEXX DISTRIBUTION INC	WESTBROOK	ME	351
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	345.92
GENTIVA HEALTH SERVICES USA LLC	OVERLAND PARK	KS	344
NADEAU LOGGING INC	FORT KENT	ME	341
BUGGY BROOK FARM	FORT KENT	ME	339
SCHOONER BAY LODGING INC	ROCKPORT	ME	338.27
PARLIN RACHEL L	BATH	ME	338
ATLANTIC GREAT DANE INC	S PORTLAND	ME	336
LES ENTREPRISES FORESTIERES	LAC ETCHEMIN	QC	334.50
GOSSELIN & DUBORD P.A.	LEWISTON	ME	330
CAREY FOOD ENTERPRISES INC	CARIBOU	ME	326
JOMAR INC	BANGOR	ME	324
BENSON JOYCE	TROY	ME	322

Business Name	City/Town	State	Refund
RICHARDS BLAINE A	TRENTON	ME	321
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	319
HALLOWELL BREWING CO	HALLOWELL	ME	315
RIOUX COREY	FORT KENT	ME	311
CHASE VAUGHN L	MAPLETON	ME	308
L BLANCHETTE AND SONS INC	LEWISTON	ME	308
GENESCO INC	NASHVILLE	TN	299
COWPERTHWAITTE NEIL F	HOULTON	ME	298
ICP LLC	CAMDEN	ME	291
GRONDJNS AUTO BODY	JAY	ME	290
MAINE HOSPITAL ASSOCIATION	ÅUGUSTA	ME	287
FILLMORE'S INCORPORATED	SEARSPORT	ME	286.30
HALL GARY L	CASCO	ME	285
YANKEE CLIPPER PET GROOMING INC	ROCKPORT	ME	283.75
PELLETIER KENNETH	SAINT DAVID	ME	283
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	281.27
VOISINE NORMAN	WALLAGRASS	ME	281
DUBOIS CODY J	FORT KENT	ME	279.38
FROST MICHAEL A	CUMBERLAND	ME	279
FUNDY CONTRACTORS INC	CALAIS	ME	277
ANDERSON THOMAS J	HOULTON	ME	277
SEASONS DOWNEAST DESIGNS	ROCKPORT	ME	274
EMERY A SANTERRE DVM PA	WELLS	ME	273
CROWN EQUIPMENT CORP	NEW BREMEN	OH	273
MILLIARD CONSTRUCTION CO INC	WELLS	ME	271
FIGGINS DENTAL HYGIENE CARE LLC	BANGOR	ME	271
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	267
OLDE MILL ASOCIATES, LLC	LEWISTON	ME	266
GIULLA MICHAEL A	LEE	ME	264.96
BARNIES BAR & GRILL	LEWISTON	ME	264
GREGOIRE REBECCA A	WELLS	ME	261
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	261
WING XING SHENG INC	HOULTON	ME	259
MANIAC CROSSFIT INC	SCARBOROUGH	ME	254
GEORGE T QUIGLEY & SON	FORT KENT	ME	254
SODEXO OPERATIONS LLC	BUFFALO	NY	253
ES III INC	BATH	ME	250.47
DESCHAIINE CHAD J	PRESQUE ISLE	ME	249
PILKINGTON NORTH AMERICA INC	TOLEDO	OH	248
CATS ON CALL INC	SCARBOROUGH	ME	246.10
RTFEC PC	BUCKSPORT	ME	245
MELANSON CONSTRUCTION INC	LEWISTON	ME	243
COUSINS LEWIS E	CARIBOU	ME	241
PELLETIER FLORIST	FORT KENT	ME	240
TTM INC	MADAWASKA	ME	237.71
MACCOOLE JEFFREY H	ROCKPORT	ME	236.04
FROST'S MOBIL SERVICE	PITTSFIELD	ME	232
BUILDINGS ETCETERA INC	HOULTON	ME	228
HERMON FAMILY RESTAURANT	HERMON	ME	228.51
SOUTHERN MAINE PHYSICAL THERAPY PA	S PORTLAND	ME	225
NORTH RIDGE SERVICES	FORT KENT	ME	223
DANIEL D CHASSE DC PA	FORT KENT	ME	222
LEFT BANK BOOKS	BELFAST	ME	221
NEGM STEVEN B	LEWISTON	ME	219

Business Name	City/Town	State	Refund
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	219
JEAN MORIN INC	FORT KENT	ME	218
MOORE MARIANNE	CALAIS	ME	218
ROCKPORT FAMILY CHIROPRACTIC	ROCKPORT	ME	215.54
GAMACHE & LESSARD COMPANY INC	AUBURN	ME	215
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	214.97
H M PAYSON & CO	PORTLAND	ME	212
SPIVEY ROBERT M	BRUNSWICK	ME	210
BRUNSWICK MARTIAL ARTS ACADEMY INC	TOPSHAM	ME	210
TOMPKINS KEVIN J	PRESQUE ISLE	ME	208.21
GUIMOND JR ALBERT	FORT KENT	ME	208.13
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	208
NASON MECHANICAL SYSTEMS	AUBURN	ME	204
SOMATEX REALTY LLC	PITTSFIELD	ME	203
DAIGLÉ STEVEN H	FORT KENT	ME	203
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	202.64
RODD ERIC	MAPLETON	ME	201
RICOH USA, INC	VALLEY FORGE	PA	200
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	200
BOURGOIN RANDOLPH B	ORNEVILLE-TWP	ME	190
SMITH & MAY MASONRY INC	WEST ROCKPORT	ME	188.30
RUSH WANITA	HOULTON	ME	182.70
MCW INC	WEST PARIS	ME	176
BLEECKER & FLAMM INC	ROCKPORT	ME	173.52
PRESCOTT STEPHEN	BRUNSWICK	ME	173
THE THIRSTY MULE LLC	OAKLAND	ME	171
MID MAINE MARINE INC	OAKLAND	ME	169
COOK RHONDA K	OAKLAND	ME	168
THE PIERCE STUDIO INC	BRUNSWICK	ME	164
VALLEY FUNERAL SERVICE INC	FORT KENT	ME	162
BOLES RICHARD T	OAKLAND	ME	161
CORNISH SHAWN C	LEWISTON	ME	160
DORR BRUCE S	FORT FAIRFIELD	ME	159.25
NEUROPSYCHOLOGY AND CONCUSSION MANAGEMENT ASSOCIATION	ROCKLAND	ME	155
BOUCHER JOHN R	FORT KENT	ME	154
BELMONT INN LLC	CAMDEN	ME	154
IBM CORP	ARMONK	NC	154
NAHEKS INC	GORHAM	ME	151.20
BLACK BEAR LADDER INC	LEWISTON	ME	151
PAGE PAUL H	SOUTH CHINA	ME	150
STADDEN RONALD R .	BRUNSWICK	ME	149
MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME	148
4UE INC	DAMARISCOTTA	ME	148
LONG LAKE CONSTRUCTION	SAINT DAVID	ME	147.90
THE GELATO FIASCO INC	BRUNSWICK	ME	147.17
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	147
ROLLINS & SONS AUTO BODY INC	W ROCKPORT	ME	146.12
POST OFFICE EDITORIAL	CAMDEN	ME	142.22
G V LOGGING INC	FORT KENT	ME	139
CITIFINANCIAL SERVICING LLC	HARTFORD	CT	139
LITTLE LEARNERS CHILDCARE	SOUTH THOMASTON	ME	138
STARBUNNY CORPORATION	CAMDEN	ME	136.70
BLUE MARBLE GROUP, INC.	HALLOWELL	ME	133
CORRIVEAU ROBBY	FORT KENT	ME	131

Business Name	City/Town	State	Refund
YACHTING SOLUTIONS LLC	CAMDEN	ME	125.67
SAUCIER JACQUES	FORT KENT MILLS	ME	124
SEVERSON HAND & NELSON PA	HOULTON	ME	123
ANDERSON DOUGLAS L	NEW SWEDEN	ME	123
SAUCIER'S SANITATION LLC	FORT KENT	ME	119
PAGE MONUMENTS	BRUNSWICK	ME	116
WAGON MASTERS INC	SCARBOROUGH	ME	116
MARTIN PAUL G	ST JOHN PLT	ME	115
WHITMORE SUSAN D	ORONO	ME	114.39
PAULS GAS INC	FRENCHVILLE	ME	113
CAMDEN ACCOMMODATIONS	CAMDEN	ME	110.01
KASAMARA BRIDAL BOUTIQUE LLC	EAGLE LAKE	ME	109
UNION FARM EQUIPMENT INC	UNION	ME	109
UNIVERSAL BREAD BAKERS	WATERVILLE	ME	105
CORINNA NEWPORT AGENCIES	NEWPORT	ME	103
ROY AUTO PARTS INC	FORT KENT	ME	103
HAY BRIGHT JEAN MARLYN	DIXMONT	ME	103
LABONTY ENGINEERING INC	SCARBOROUGH	ME	101
DORKS UNLIMITED	FREEPORT	ME	97
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	95
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	94
HEWITT DAVID D	NEW SWEDEN	ME	94
RALSTON GALLERY INC	ROCKPORT	ME	89.92
JP LD CORPORATION	PRESQUE ISLE	ME	88.65
FITZPATRICK STACY L	HOULTON	ME	87
SHANGRI-LA KENNELS INC	AUBURN	ME	87
GAMBELL WILLIAM G	CAMDEN	ME	84.73
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	83
NATURE'S CHOICE	CAMDEN	ME	82
VFS FINANCING INC	FT MYERS	FL	81
XEROX FINANCIAL SERVICE LLC	ROCHESTER	NY	81
01ZERO9 INC	SANFORD	ME	78
J R S LOGGING INC	FORT KENT	ME	77
FALES & FALES PA	LEWISTON	ME	76
MAHOGANY INC	CAMDEN	ME	76
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	75.92
AYOTTE THERESA M	BREWER	ME	75
RC PETERS CPA TAX & FINANCIAL SERVICE INC	BANGOR	ME	71
GENE'S ELECTRONIC	FORT KENT	ME	71
LIFE BY DESIGN PA	PRESQUE ISLE	ME	67
MACHAIS MOTEL LLC	MACHIAS	ME	67
MCLELLAN AMY L	CARIBOU	ME	66.20
HOBOKEN GARDENS INC	ROCKPORT	ME	62.20
GGA CORP	LEWISTON	ME	61
BROCHU RICKY A	LEWISTON	ME	60
WINER ERIC J	HODGDON	ME	58.72
TRIGLIONE JR ARTHUR D	BRIDGTON	ME	55.28
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	55
MORSE MARTIN E	WELLS	ME	52
MASCHINO & SONS LUMBER COMPANY INC	NEW GLOUCESTER	ME	61
SHIRO LOUIS J	WATERVILLE	ME	50
ROBERT C GRIESHABER PA	AUBURN	ME	49
PRIESTLEY & ASSOCIATES ARCHITECTURE	ROCKPORT	ME	47.77
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	44

Business Name	City/Town	State	Refund
JOHNSTONE CARLTON D	CAMDEN	ME	42.83
LIBNER & GABREE PA LLC	BRUNSWICK	ME	42
BONNIES PLACE INC	ROCKPORT	ME	37.86
MAINSTONE JEWELRY INC	FARMINGTON	ME	36
NORTON LISA J	PRESQUE ISLE	ME	35
CAMPBELL CHANDRA B	DANFORTH	ME	35
PITAS THEODORE R	WESTBROOK	ME	32.55
ADVENTURE ADVERTISING INC	ROCKPORT	ME	32
WITHAM CARLA R	STETSON	ME	31
MEDCOM LLC	BANGOR	ME	24.79
SERENDIPITY FINE CONSIGNMENT, INC	CAMDEN	ME	24.21
BITHER STEPHEN J	HOULTON	ME	24
INGRAHAM ASSOCIATES	ROCKPORT	ME	23.89
BRYAN CHRISTOPHE M	FAIRFIELD	ME	22
FOREST JEAN E	ROCKPORT	ME	21
LACOMBE DEANNA	GREENVILLE	ME	20.02
PERFORMANCE TRANSPORTATION LLC	RICHMOND	VA	20
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	19
WEE COTTAGE	ROCKPORT	ME	16.86
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	14
FLETCHER LARRY J	MARS HILL	ME	12
DANAS AUTO SALES INC	PRESQUE ISLE	ME	11.80
DIRIGO GLASS INC	BELFAST	ME	10.09
WILLSON BRIAN L	ROCKPORT	ME	9.84
GE EQUIPMENT SMALL TICKET LLC 2014	FORT MYERS	FL	9
THE DOUGH CO	LEWISTON	ME	8
P R B ASSOC	ROCKPORT	ME	8
RAINSTORM INC	ORONO	ME	8
LATTA CAROL L	ROCKPORT	ME	7.73
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	6
THE FINANCIAL RESPONSE INC	ROCKPORT	ME	5.62
INTEGRA SERVICES LLC	OAKLAND	ME	5

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 202

From unaudited Municipal Valuation Returns for Tax Year = 2017 (Fiscal Year 2018). Data provided by Maine Revenue Services.

Only the 68% of municipalities that received BETE reimbursements are listed.

Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
ACTON	50%	50.00%	N	\$110,250	\$55,125	0.0119	\$656
ADDISON	50%	50.00%	N	\$21,390	\$10,695	0.0159	\$170
ALBION	50%	50.00%	N	\$463,200	\$231,600	0.0160	\$3,706
ALFRED	50%	50.00%	N	\$102,500	\$51,250	0.0159	\$815
ALLAGASH	>50 - 55%	53.86%	N	\$1,816,511	\$978,415	0.0128	\$12,475
ANDOVER	50%	50.00%	N	\$32,929	\$16,465	0.0228	\$375
ANSON	>55 - 60%	55.75%	N	\$5,359,730	\$2,988,072	0.0200	\$59,761
ARUNDEL	50%	50.00%	N	\$5,912,581	\$2,956,291	0.0155	\$45,823
ASHLAND	>60 - 65%	61.29%	N	\$1,696,757	\$1,039,993	0.0283	\$29,380
ATHENS	>60 - 65%	61.46%	N	\$18,168,600	\$11,165,583	0.0183	\$203,772
AUBURN	>55 - 60%	56.88%	N	\$164,620,100	\$93,633,378	0.0230	\$2,152,631
AUGUSTA	>50 - 55%	54.21%	N	\$28,702,800	\$15,558,927	0.0204	\$317,091
AVON	50%	50.00%	N	\$2,492,500	\$1,246,250	0.0143	\$17,821
BAILEYVILLE	>80 - 85%	82.09%	N	\$156,459,755	\$128,442,540	0.0167	\$2,144,990
BALDWIN	50%	50.00%	N	\$1,777,470	\$888,735	0.0134	\$11,936
BANGOR	>55 - 60%	57.73%	Y	\$125,109,400	\$72,230,800	0.0226	\$1,628,805
BAR HARBOR	50%	50.00%	N	\$743,500	\$371,750	0.0110	\$4,074
BARING PLT	50%	50.00%	N	\$63,100	\$31,550	0.0190	\$599
BATH	>60 - 65%	62.66%	Y	\$81,021,200	\$50,771,100	0.0214	\$1,083,963
BELFAST	>50 - 55%	52.78%	N	\$15,544,500	\$8,204,065	0.0219	\$179,669
BELGRADE	50%	50.00%	N	\$1,690,500	\$845,250	0.0144	\$12,172
BENTON	50%	50.00%	N	\$1,139,070	\$569,535	0.0144	\$8,201
BERWICK	50%	50.00%	N	\$2,963,133	\$1,481,567	0.0172	\$25,409
BETHEL	50%	50.00%	N	\$3,299,900	\$1,649,950	0.0135	\$22,274
BIDDEFORD	50%	50.00%	N	\$34,885,500	\$17,442,750	0.0201	\$350,076
BLAINE	>55 - 60%	57.95%	N	\$5,916,733	\$3,428,483	0.0200	\$68,570

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 2018

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
BLUE HILL	50%	50.00%	N	\$530,900	\$265,450	0.0100	\$2,655
BOOTHBAY	50%	50.00%	N	\$9,843,254	\$4,921,627	0.0092	\$45,279
BOOTHBAY HARBOR	50%	50.00%	N	\$106,300	\$53,150	0.0114	\$606
BOWDOIN	50%	50.00%	N	\$1,103,350	\$551,675	0.0150	\$8,275
BOWDOINHAM	50%	50.00%	N	\$64,700	\$32,350	0.0169	\$545
BRADFORD	>90%	99.99%	Y	\$770,900	\$770,850	0.0229	\$17,652
BRADLEY	50%	50.00%	N	\$66,100	\$33,050	0.0147	\$484
BREWER	>80 - 85%	81.58%	Y	\$14,224,900	\$11,604,835	0.0225	\$261,109
BRIDGEWATER	>55 - 60%	55.71%	N	\$3,594,870	\$2,002,523	0.0170	\$34,043
BRIDGTON	50%	50.00%	N	\$734,670	\$367,335	0.0153	\$5,620
BRIGHTON PLT	50%	50.00%	N	\$210,000	\$105,000	0.0240	\$2,520
BRISTOL	50%	50.00%	N	\$58,100	\$29,050	0.0063	\$182
BROOKLIN	50%	50.00%	N	\$54,700	\$27,350	0.0073	\$200
BROOKSVILLE	50%	50.00%	N	\$48,300	\$24,150	0.0056	\$135
BROWNFIELD	50%	50.00%	N	\$468	\$234	0.0164	\$4
BROWNVILLE	50%	50.00%	N	\$298,400	\$149,200	0.0219	\$3,267
BRUNSWICK	>50 - 55%	52.75%	N	\$57,403,800	\$30,280,305	0.0184	\$556,249
BUCKSPORT	>55 - 60%	58.73%	N	\$5,875,106	\$3,450,699	0.0164	\$56,591
BURNHAM	50%	50.00%	N	\$2,708,700	\$1,354,350	0.0193	\$26,139
BUXTON	50%	50.00%	N	\$2,677,300	\$1,338,650	0.0136	\$18,206
CALAIS	50%	50.00%	N	\$499,400	\$249,700	0.0253	\$6,317
CAMDEN	50%	50.00%	N	\$2,331,700	\$1,165,850	0.0144	\$16,765
CANAAN	50%	50.00%	N	\$420,600	\$210,300	0.0153	\$3,218
CANTON	>50 - 55%	52.98%	N	\$81,926	\$43,407	0.0199	\$862
CAPE ELIZABETH	50%	50.00%	N	\$1,365,940	\$682,970	0.0180	\$12,293
CARIBOU	>50 - 55%	53.50%	N	\$7,756,000	\$4,149,127	0.0239	\$99,164

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 202

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
CASCO	50%	50.00%	N	\$4,226,930	\$2,113,465	0.0151	\$31,913
CASTINE	50%	50.00%	N	\$196,000	\$98,000	0.0118	\$1,152
CASTLE HILL	50%	50.00%	N	\$162,400	\$81,200	0.0150	\$1,218
CASWELL	>50 - 55%	54.32%	N	\$1,005,695	\$546,288	0.0253	\$13,794
CHAPMAN	50%	50.00%	N	\$312,400	\$156,200	0.0152	\$2,374
CHARLESTON	50%	50.00%	N	\$143,350	\$71,675	0.0158	\$1,132
CHARLOTTE	50%	50.00%	N	\$230,900	\$115,450	0.0261	\$3,013
CHELSEA	50%	50.00%	N	\$856,500	\$428,250	0.0196	\$8,385
CHERRYFIELD	>55 - 60%	56.09%	N	\$7,200,300	\$4,038,620	0.0195	\$78,753
CHESTER	50%	50.00%	N	\$211,515	\$105,758	0.0083	\$878
CHINA	50%	50.00%	N	\$4,832,100	\$2,416,050	0.0159	\$38,415
CLINTON	>50 - 55%	52.75%	N	\$4,252,900	\$2,243,510	0.0194	\$43,524
COLUMBIA FALLS	50%	50.00%	N	\$235,500	\$117,750	0.0155	\$1,825
CORINNA	50%	50.00%	N	\$120,400	\$60,200	0.0184	\$1,108
CORINTH	>50 - 55%	53.72%	N	\$6,242,254	\$3,353,084	0.0160	\$53,649
CORNISH	50%	50.00%	N	\$3,446,040	\$1,723,020	0.0135	\$23,175
CUMBERLAND	50%	50.00%	N	\$3,774,700	\$1,887,350	0.0188	\$35,482
CUTLER	50%	50.00%	N	\$576,244	\$288,122	0.0178	\$5,114
CYR PLT	50%	50.00%	N	\$379,523	\$189,762	0.0135	\$2,562
DAMARISCOTTA	50%	50.00%	N	\$1,765,300	\$882,650	0.0168	\$14,851
DANFORTH	50%	50.00%	N	\$679,420	\$339,710	0.0300	\$10,191
DAYTON	50%	50.00%	N	\$2,767,000	\$1,383,500	0.0158	\$21,790
DEBLOIS	>55 - 60%	58.94%	N	\$2,080,000	\$1,225,962	0.0089	\$10,911
DEER ISLE	50%	50.00%	N	\$39,600	\$19,800	0.0213	\$421
DENMARK	50%	50.00%	N	\$1,603,461	\$801,731	0.0113	\$9,019
DETROIT	50%	50.00%	N	\$227,391	\$113,696	0.0149	\$1,694

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DEXTER	50%	50.00%	N	\$134,500	\$67,250	0.0191	\$1,284
DIXFIELD	>60 - 65%	63.80%	N	\$11,340,028	\$7,235,439	0.0223	\$161,350
DIXMONT	50%	50.00%	N	\$620,270	\$310,135	0.0123	\$4,114
DOVER-FOXCROFT	>50 - 55%	53.25%	N	\$7,320,700	\$3,898,616	0.0209	\$81,481
DURHAM	50%	50.00%	N	\$195,400	\$97,700	0.0189	\$1,842
DYER BROOK	>50 - 55%	53.95%	N	\$1,147,350	\$619,037	0.0140	\$8,667
EAGLE LAKE	50%	50.00%	N	\$2,450,994	\$1,225,497	0.0172	\$21,079
EAST MACHIAS	50%	50.00%	N	\$395,244	\$197,622	0.0185	\$3,656
EAST MILLINOCKET	50%	50.00%	N	\$466,500	\$233,250	0.0335	\$7,814
EASTON	>80 - 85%	81.52%	N	\$73,554,765	\$59,963,045	0.0174	\$1,043,394
EASTPORT	50%	50.00%	N	\$337,541	\$168,771	0.0262	\$4,422
EDDINGTON	50%	50.00%	N	\$275,610	\$137,805	0.0161	\$2,212
EDGECOMB	50%	50.00%	N	\$43,740	\$21,870	0.0168	\$367
ELIOT	50%	50.00%	N	\$2,084,600	\$1,042,300	0.0143	\$14,905
ELLSWORTH	50%	50.00%	N	\$9,239,800	\$4,619,900	0.0180	\$83,020
ENFIELD	50%	50.00%	N	\$3,462,200	\$1,731,100	0.0185	\$32,025
EUSTIS	>55 - 60%	58.68%	N	\$10,239,800	\$6,008,394	0.0130	\$78,109
EXETER	50%	50.00%	N	\$3,251,100	\$1,625,550	0.0174	\$28,285
FAIRFIELD	>50 - 55%	54.52%	N	\$8,878,400	\$4,840,061	0.0228	\$110,353
FALMOUTH	>55 - 60%	57.69%	Y	\$14,823,500	\$8,551,150	0.0156	\$133,569
FARMINGDALE	50%	50.00%	N	\$224,600	\$112,300	0.0161	\$1,802
FARMINGTON	>75 - 80%	79.66%	Y	\$5,931,600	\$4,724,991	0.0199	\$94,216
FAYETTE	50%	50.00%	N	\$4,400	\$2,200	0.0165	\$36
FORT FAIRFIELD	>55 - 60%	56.61%	N	\$2,976,027	\$1,684,870	0.0257	\$43,301
FORT KENT	>55 - 60%	57.16%	Y	\$25,024,300	\$14,303,046	0.0184	\$263,033
FRANKLIN	50%	50.00%	N	\$2,609,180	\$1,304,590	0.0135	\$17,612

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
FREEMPORT	>50 - 55%	53.97%	N	\$72,796,529	\$39,285,918	0.0150	\$587,324
FRENCHBORO	50%	50.00%	N	\$466,400	\$233,200	0.0136	\$3,164
FRENCHVILLE	>50 - 55%	53.72%	N	\$1,668,635	\$896,408	0.0253	\$22,634
FRYEBURG	>50 - 55%	53.02%	N	\$2,628,211	\$1,393,369	0.0166	\$23,130
GARDINER	>50 - 55%	53.03%	N	\$7,918,400	\$4,199,160	0.0220	\$92,382
GARFIELD PLT	>55 - 60%	55.75%	N	\$419,460	\$233,861	0.0008	\$182
GARLAND	50%	50.00%	N	\$20,787	\$10,394	0.0162	\$168
GLENBURN	50%	50.00%	N	\$259,088	\$129,544	0.0212	\$2,746
GORHAM	>50 - 55%	53.03%	N	\$33,059,200	\$17,530,174	0.0171	\$299,766
GRAND ISLE	50%	50.00%	N	\$27,343	\$13,672	0.0179	\$245
GRAY	50%	50.00%	N	\$2,610,500	\$1,305,250	0.0190	\$24,800
GREENBUSH	50%	50.00%	N	\$1,200	\$600	0.0208	\$12
GREENE	50%	50.00%	N	\$166,130	\$83,065	0.0154	\$1,281
GREENVILLE	50%	50.00%	N	\$61,000	\$30,500	0.0169	\$515
GREENWOOD	50%	50.00%	N	\$894,283	\$447,142	0.0129	\$5,768
GUILFORD	>60 - 65%	61.40%	N	\$8,721,000	\$5,354,635	0.0180	\$96,383
HALLOWELL	50%	50.00%	N	\$1,383,774	\$691,887	0.0197	\$13,630
HAMLIN	>55 - 60%	56.17%	N	\$1,923,300	\$1,080,341	0.0115	\$12,424
HAMPDEN	>50 - 55%	52.81%	N	\$8,466,900	\$4,471,403	0.0184	\$82,274
HANCOCK	50%	50.00%	N	\$12,108,800	\$6,054,400	0.0110	\$66,598
HARMONY	50%	50.00%	N	\$40,000	\$20,000	0.0164	\$328
HARPSWELL	50%	50.00%	N	\$88,600	\$44,300	0.0065	\$286
HARRINGTON	50%	50.00%	N	\$54,068	\$27,034	0.0165	\$446
HARRISON	50%	50.00%	N	\$16,500	\$8,250	0.0107	\$88
HARTLAND	50%	50.00%	N	\$84,260	\$42,130	0.0226	\$952
HEBRON	50%	50.00%	N	\$42,575	\$21,288	0.0152	\$324

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HERMON	>55 - 60%	55.49%	N	\$42,930,200	\$23,823,997	0.0122	\$290,653
HOLDEN	50%	50.00%	N	\$458,820	\$229,410	0.0159	\$3,648
HOLLIS	>60 - 65%	63.63%	Y	\$50,006,987	\$31,819,244	0.0125	\$397,741
HOPE	50%	50.00%	N	\$2,300	\$1,150	0.0148	\$17
HOULTON	>55 - 60%	56.91%	N	\$21,966,900	\$12,501,287	0.0223	\$278,154
HOWLAND	50%	50.00%	N	\$77,620	\$38,810	0.0230	\$893
ISLESBORO	50%	50.00%	N	\$1,300	\$650	0.0158	\$10
JACKMAN	>50 - 55%	53.57%	N	\$4,629,100	\$2,479,929	0.0195	\$48,359
JAY	>70 - 75%	71.89%	N	\$28,714,349	\$20,642,309	0.0225	\$464,452
JEFFERSON	50%	50.00%	N	\$84,300	\$42,150	0.0128	\$537
JONESBORO	50%	50.00%	N	\$205,800	\$102,900	0.0151	\$1,554
KENNEBUNK	50%	50.00%	N	\$28,137,200	\$14,068,600	0.0166	\$232,835
KENNEBUNKPORT	50%	50.00%	N	\$188,860	\$94,430	0.0087	\$824
KINGFIELD	>55 - 60%	59.53%	N	\$27,066,653	\$16,113,267	0.0170	\$273,926
KITTERY	50%	50.00%	N	\$1,067,700	\$533,850	0.0165	\$8,809
KNOX	50%	50.00%	N	\$1,920,000	\$960,000	0.0183	\$17,520
LAMOINE	50%	50.00%	N	\$314,000	\$157,000	0.0107	\$1,680
LEBANON	50%	50.00%	N	\$107,439	\$53,720	0.0152	\$819
LEE	50%	50.00%	N	\$311,300	\$155,650	0.0202	\$3,139
LEEDS	50%	50.00%	N	\$391,600	\$195,800	0.0178	\$3,485
LEVANT	50%	50.00%	N	\$230,400	\$115,200	0.0135	\$1,555
LEWISTON	>55 - 60%	56.80%	N	\$108,439,246	\$61,592,264	0.0280	\$1,725,815
LIBERTY	50%	50.00%	N	\$462	\$231	0.0168	\$4
LIMERICK	50%	50.00%	N	\$1,558,600	\$779,300	0.0158	\$12,274
LIMESTONE	50%	50.00%	N	\$756,708	\$378,354	0.0259	\$9,799
LIMINGTON	50%	50.00%	N	\$19,953	\$9,977	0.0118	\$118

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LINCOLN	>55 - 60%	58.11%	N	\$3,538,060	\$2,055,930	0.0226	\$46,361
LINCOLN PLT	>60 - 65%	63.09%	N	\$206,260	\$130,123	0.0030	\$390
LINCOLNVILLE	50%	50.00%	N	\$647,600	\$323,800	0.0164	\$5,310
LISBON	>50 - 55%	54.88%	N	\$13,251,100	\$7,272,111	0.0232	\$168,713
LITCHFIELD	50%	50.00%	N	\$59,600	\$29,800	0.0162	\$481
LIVERMORE	>50 - 55%	54.32%	N	\$205,551	\$111,664	0.0164	\$1,831
LIVERMORE FALLS	>55 - 60%	59.76%	N	\$2,768,100	\$1,654,264	0.0216	\$35,732
LOVELL	50%	50.00%	N	\$1,090,000	\$545,000	0.0099	\$5,368
LUBEC	50%	50.00%	N	\$51,251	\$25,626	0.0239	\$611
LYMAN	50%	50.00%	N	\$820,100	\$410,050	0.0125	\$5,122
MACHIAS	>55 - 60%	56.09%	N	\$11,921,500	\$6,687,348	0.0211	\$141,103
MACHIASPORT	50%	50.00%	N	\$10,481	\$5,241	0.0175	\$92
MADAWASKA	>65 - 70%	68.56%	N	\$37,388,910	\$25,635,370	0.0197	\$505,017
MADISON	>90%	92.90%	Y	\$17,168,100	\$15,949,932	0.0215	\$342,924
MANCHESTER	50%	50.00%	N	\$1,480,000	\$740,000	0.0169	\$12,506
MAPLETON	50%	50.00%	N	\$3,392,093	\$1,696,047	0.0155	\$26,204
MARS HILL	>70 - 75%	74.69%	N	\$23,887,528	\$17,842,314	0.0173	\$307,780
MARSHFIELD	50%	50.00%	N	\$36,800	\$18,400	0.0175	\$321
MECHANIC FALLS	50%	50.00%	N	\$1,063,465	\$531,733	0.0220	\$11,698
MEDDYBEMPS	50%	50.00%	N	\$5,000	\$2,500	0.0080	\$20
MEDWAY	>55 - 60%	57.64%	N	\$4,288,700	\$2,471,910	0.0287	\$70,944
MEXICO	50%	50.00%	N	\$187,933	\$93,967	0.0285	\$2,678
MILBRIDGE	50%	50.00%	N	\$456,957	\$228,479	0.0168	\$3,827
MILFORD	50%	50.00%	N	\$10,300	\$5,150	0.0203	\$105
MILLINOCKET	>60 - 65%	63.25%	N	\$1,097,500	\$694,141	0.0323	\$22,421
MILO	>50 - 55%	54.51%	N	\$2,586,550	\$1,409,818	0.0313	\$44,057

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MINOT	50%	50.00%	N	\$637,765	\$318,883	0.0154	\$4,911
MONMOUTH	50%	50.00%	N	\$3,351,760	\$1,675,880	0.0176	\$29,412
MONSON	50%	50.00%	N	\$16,080	\$8,040	0.0170	\$137
MONTICELLO	50%	50.00%	N	\$87,500	\$43,750	0.0207	\$903
MONTVILLE	50%	50.00%	N	\$262,694	\$131,347	0.0192	\$2,522
MOOSE RIVER	>65 - 70%	69.23%	N	\$8,290,140	\$5,739,093	0.0150	\$86,086
MOUNT DESERT	50%	50.00%	N	\$246,400	\$123,200	0.0074	\$914
MOUNT VERNON	50%	50.00%	N	\$189,400	\$94,700	0.0171	\$1,619
NAPLES	50%	50.00%	N	\$755,115	\$377,558	0.0134	\$5,040
NASHVILLE PLT	>85 - 90%	85.62%	N	\$39,857,600	\$34,125,399	0.0032	\$109,201
NEW CANADA	>55 - 60%	59.66%	N	\$4,448,778	\$2,653,957	0.0180	\$47,771
NEW GLOUCESTER	>80 - 85%	81.13%	Y	\$5,940,405	\$4,819,462	0.0156	\$75,184
NEW LIMERICK	>65 - 70%	66.16%	N	\$34,094,000	\$22,556,583	0.0093	\$208,648
NEW PORTLAND	50%	50.00%	N	\$287,700	\$143,850	0.0179	\$2,575
NEW SWEDEN	50%	50.00%	N	\$50,309	\$25,155	0.0200	\$503
NEW VINEYARD	50%	50.00%	N	\$162,611	\$81,306	0.0155	\$1,260
NEWBURGH	50%	50.00%	N	\$69,728	\$34,864	0.0157	\$547
NEWCASTLE	50%	50.00%	N	\$186,400	\$93,200	0.0181	\$1,682
NEWFIELD	50%	50.00%	N	\$25,800	\$12,900	0.0108	\$139
NEWPORT	>50 - 55%	52.90%	N	\$3,231,600	\$1,709,474	0.0200	\$34,189
NEWRY	50%	50.00%	N	\$1,319,700	\$659,850	0.0097	\$6,394
NOBLEBORO	50%	50.00%	N	\$120,200	\$60,100	0.0113	\$679
NORRIDGEWOCK	>50 - 55%	52.68%	N	\$5,292,500	\$2,788,143	0.0135	\$37,501
NORTH BERWICK	>65 - 70%	65.61%	N	\$155,798,200	\$102,223,952	0.0126	\$1,288,022
NORTH HAVEN	50%	50.00%	N	\$22,500	\$11,250	0.0131	\$147
NORTHPORT	50%	50.00%	N	\$28,500	\$14,250	0.0144	\$206

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
NORWAY	50%	50.00%	N	\$3,569,700	\$1,784,850	0.0172	\$30,699
OAKLAND	50%	50.00%	N	\$1,501,000	\$750,500	0.0164	\$12,308
OGUNQUIT	50%	50.00%	N	\$61,230	\$30,615	0.0076	\$232
OLD ORCHARD BEACH	50%	50.00%	N	\$379,200	\$189,600	0.0157	\$2,977
OLD TOWN	>55 - 60%	55.40%	N	\$30,288,300	\$16,778,360	0.0224	\$374,996
ORIENT	50%	50.00%	N	\$44,400	\$22,200	0.0111	\$246
ORLAND	50%	50.00%	N	\$319,038	\$159,519	0.0140	\$2,225
ORONO	50%	50.00%	N	\$1,950,500	\$975,250	0.0260	\$25,356
ORRINGTON	>50 - 55%	53.86%	N	\$1,892,700	\$1,019,316	0.0139	\$14,168
OTISFIELD	50%	50.00%	N	\$412,460	\$206,230	0.0143	\$2,939
OWLS HEAD	50%	50.00%	N	\$1,348,730	\$674,365	0.0106	\$7,115
OXFORD	50%	50.00%	N	\$4,627,810	\$2,313,905	0.0147	\$34,014
PALERMO	50%	50.00%	N	\$240,400	\$120,200	0.0134	\$1,611
PALMYRA	50%	50.00%	N	\$6,330	\$3,165	0.0180	\$57
PARIS	>50 - 55%	52.72%	N	\$7,236,600	\$3,815,485	0.0168	\$64,100
PARKMAN	50%	50.00%	N	\$260,310	\$130,155	0.0117	\$1,522
PARSONSFIELD	50%	50.00%	N	\$210,275	\$105,138	0.0149	\$1,567
PATTEN	50%	50.00%	N	\$159,666	\$79,833	0.0273	\$2,175
PEMBROKE	50%	50.00%	N	\$1,400	\$700	0.0242	\$17
PENOBSCOT	50%	50.00%	N	\$3,300	\$1,650	0.0119	\$20
PERHAM	50%	50.00%	N	\$615	\$308	0.0170	\$5
PERRY	50%	50.00%	N	\$3,900	\$1,950	0.0170	\$33
PERU	50%	50.00%	N	\$3,049,683	\$1,524,842	0.0190	\$28,972
PHILLIPS	50%	50.00%	N	\$775,063	\$387,532	0.0217	\$8,409
PHIPPSBURG	50%	50.00%	N	\$1,300	\$650	0.0089	\$6
PITTSFIELD	>55 - 60%	56.82%	N	\$21,557,300	\$12,248,830	0.0207	\$253,551

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 202

From unaudited Municipal Valuation Returns for Tax Year = 2017 (Fiscal Year 2018). Data provided by Maine Revenue Services.

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
PITTSTON	50%	50.00%	N	\$33,100	\$16,550	0.0144	\$238
PLEASANT RIDGE PLT	50%	50.00%	N	\$1,090,000	\$545,000	0.0075	\$4,088
PLYMOUTH	50%	50.00%	N	\$23,400	\$11,700	0.0154	\$180
POLAND	>55 - 60%	58.46%	N	\$47,104,801	\$27,538,803	0.0147	\$405,922
PORTAGE LAKE	>70 - 75%	70.88%	Y	\$5,694,400	\$4,035,907	0.0129	\$51,982
PORTER	50%	50.00%	N	\$15,137	\$7,569	0.0166	\$126
PORTLAND	>50 - 55%	53.40%	N	\$163,286,510	\$87,196,275	0.0217	\$1,887,799
PRESQUE ISLE	>55 - 60%	55.68%	N	\$19,962,000	\$11,114,600	0.0256	\$284,534
PRINCETON	50%	50.00%	N	\$1,209	\$605	0.0194	\$12
PROSPECT	50%	50.00%	N	\$2,520	\$1,260	0.0157	\$20
RANDOLPH	50%	50.00%	N	\$1,281,100	\$640,550	0.0184	\$11,786
RANGELEY	50%	50.00%	N	\$387,800	\$193,900	0.0127	\$2,457
RAYMOND	>65 - 70%	65.11%	Y	\$4,858,300	\$3,163,150	0.0123	\$38,907
READFIELD	50%	50.00%	N	\$801,029	\$400,515	0.0193	\$7,726
RICHMOND	50%	50.00%	N	\$295,924	\$147,962	0.0196	\$2,893
ROCKLAND	>55 - 60%	55.73%	N	\$34,717,887	\$19,348,455	0.0223	\$431,084
ROCKPORT	>85 - 90%	85.20%	Y	\$7,464,404	\$6,359,567	0.0148	\$93,804
ROXBURY	50%	50.00%	N	\$7,488	\$3,744	0.0088	\$33
RUMFORD	>65 - 70%	65.03%	N	\$45,612,658	\$29,664,008	0.0289	\$855,807
SABATTUS	50%	50.00%	N	\$6,300	\$3,150	0.0178	\$56
SACO	50%	50.00%	N	\$30,762,941	\$15,381,471	0.0194	\$298,093
SAINT AGATHA	>50 - 55%	54.85%	N	\$3,732,860	\$2,047,394	0.0188	\$38,389
SAINT ALBANS	50%	50.00%	N	\$542,400	\$271,200	0.0164	\$4,434
SAINT FRANCIS	>55 - 60%	58.79%	N	\$4,427,850	\$2,603,208	0.0155	\$40,350
SAINT JOHN PLT	>55 - 60%	56.76%	N	\$2,776,317	\$1,575,778	0.0082	\$12,921
SANDY RIVER PLT	50%	50.00%	N	\$43,700	\$21,850	0.0046	\$101

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 2018

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
SANFORD	>50 - 55%	53.10%	N	\$28,841,412	\$15,314,781	0.0207	\$317,629
SANGERVILLE	50%	50.00%	N	\$78,180	\$39,090	0.0190	\$743
SCARBOROUGH	50%	50.00%	N	\$83,856,400	\$41,928,200	0.0165	\$691,396
SEARSMONT	50%	50.00%	N	\$1,550,700	\$775,350	0.0205	\$15,895
SEARSPORT	>50 - 55%	54.41%	N	\$9,544,155	\$5,192,764	0.0242	\$125,665
SEBAGO	50%	50.00%	N	\$233,040	\$116,520	0.0130	\$1,509
SEBEC	50%	50.00%	N	\$763,800	\$381,900	0.0119	\$4,529
SHERMAN	50%	50.00%	N	\$92,600	\$46,300	0.0240	\$1,111
SIDNEY	50%	50.00%	N	\$10,708,600	\$5,354,300	0.0117	\$62,645
SKOWHEGAN	>70 - 75%	72.31%	N	\$140,259,300	\$101,419,978	0.0200	\$2,028,400
SMITHFIELD	50%	50.00%	N	\$31,340	\$15,670	0.0170	\$266
SMYRNA	50%	50.00%	N	\$27,600	\$13,800	0.0185	\$255
SOLON	>55 - 60%	56.46%	N	\$10,162,266	\$5,737,689	0.0183	\$105,000
SOUTH BERWICK	50%	50.00%	N	\$1,916,500	\$958,250	0.0190	\$18,207
SOUTH PORTLAND	>65 - 70%	66.21%	Y	\$216,832,800	\$143,572,146	0.0180	\$2,584,299
SOUTH THOMASTON	50%	50.00%	N	\$50,023	\$25,012	0.0132	\$330
SOUTHWEST HARBOR	50%	50.00%	N	\$76,400	\$38,200	0.0129	\$491
STACYVILLE	50%	50.00%	N	\$364,700	\$182,350	0.0250	\$4,559
STANDISH	50%	50.00%	N	\$375,525	\$187,763	0.0133	\$2,488
STOCKTON SPRINGS	50%	50.00%	N	\$1,273	\$637	0.0205	\$13
STONINGTON	50%	50.00%	N	\$421,200	\$210,600	0.0161	\$3,393
STRONG	>55 - 60%	56.05%	N	\$9,934,360	\$5,567,855	0.0144	\$80,177
SULLIVAN	50%	50.00%	N	\$13,200	\$6,600	0.0129	\$85
SUMNER	50%	50.00%	N	\$10,360	\$5,180	0.0183	\$95
SWANVILLE	50%	50.00%	N	\$188,780	\$94,390	0.0178	\$1,675
THE FORKS PLT	50%	50.00%	N	\$23,200	\$11,600	0.0098	\$113

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 202

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
THOMASTON	>55 - 60%	56.48%	N	\$5,542,466	\$3,130,308	0.0194	\$60,728
TOPSFIELD	50%	50.00%	N	\$597	\$299	0.0124	\$4
TOPSHAM	50%	50.00%	N	\$3,750,120	\$1,875,060	0.0181	\$33,976
TREMONT	50%	50.00%	N	\$39,900	\$19,950	0.0099	\$198
TRENTON	50%	50.00%	N	\$828,100	\$414,050	0.0100	\$4,153
TROY	50%	50.00%	N	\$142,000	\$71,000	0.0152	\$1,079
TURNER	50%	50.00%	N	\$3,386,680	\$1,693,340	0.0171	\$28,871
UNION	50%	50.00%	N	\$288,900	\$144,450	0.0158	\$2,282
UNITY	50%	50.00%	N	\$28,300	\$14,150	0.0167	\$236
VAN BUREN	>50 - 55%	53.69%	N	\$1,188,755	\$638,282	0.0285	\$18,191
VASSALBORO	50%	50.00%	N	\$452,100	\$226,050	0.0146	\$3,289
VEAZIE	>75 - 80%	75.61%	N	\$629,100	\$475,689	0.0182	\$8,634
VINALHAVEN	50%	50.00%	N	\$72,937	\$36,469	0.0114	\$416
WALDOBORO	50%	50.00%	N	\$1,685,207	\$842,604	0.0168	\$14,156
WALES	50%	50.00%	N	\$780	\$390	0.0149	\$6
WALLAGRASS	>50 - 55%	53.25%	N	\$1,745,394	\$929,501	0.0147	\$13,664
WARREN	50%	50.00%	N	\$899,400	\$449,700	0.0172	\$7,735
WASHBURN	>50 - 55%	53.29%	N	\$1,954,920	\$1,041,844	0.0310	\$32,297
WASHINGTON	50%	50.00%	N	\$5,022,338	\$2,511,169	0.0152	\$38,170
WATERBORO	50%	50.00%	N	\$292,800	\$146,400	0.0154	\$2,260
WATERFORD	50%	50.00%	N	\$26,070	\$13,035	0.0153	\$199
WATERVILLE	>55 - 60%	55.94%	N	\$33,262,000	\$18,605,800	0.0233	\$434,073
WAYNE	50%	50.00%	N	\$931,700	\$465,850	0.0162	\$7,542
WELLINGTON	50%	50.00%	N	\$214,260	\$107,130	0.0158	\$1,693
WELLS	50%	50.00%	N	\$11,560,941	\$5,780,471	0.0102	\$58,730
WESLEY	50%	50.00%	N	\$49,800	\$24,900	0.0196	\$488

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 2021

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Municipality with BETE Reimbursement	Percent Reimbursement Range	Percent Reimbursement	Municipal Retention TIF involved in Percentage	BETE Exempt Valuation	Reimbursable Valuation	Municipal Tax Rate	BETE Reimbursement Amount
WEST BATH	50%	50.00%	N	\$1,371,782	\$685,891	0.0112	\$7,682
WEST PARIS	50%	50.00%	N	\$78,100	\$39,050	0.0189	\$738
WESTBROOK	>55 - 60%	59.46%	N	\$132,456,600	\$78,757,292	0.0189	\$1,486,938
WESTFIELD	50%	50.00%	N	\$45,520	\$22,760	0.0215	\$488
WESTON	50%	50.00%	N	\$885,078	\$442,539	0.0175	\$7,744
WHITEFIELD	50%	50.00%	N	\$308,608	\$154,304	0.0138	\$2,129
WHITNEYVILLE	>50 - 55%	53.64%	N	\$766,400	\$411,074	0.0210	\$8,633
WILTON	>50 - 55%	53.58%	N	\$10,526,500	\$5,639,727	0.0207	\$116,460
WINDHAM	50%	50.00%	N	\$8,021,100	\$4,010,550	0.0164	\$65,893
WINDSOR	50%	50.00%	N	\$583,600	\$291,800	0.0128	\$3,735
WINN	>60 - 65%	62.15%	N	\$902,000	\$560,629	0.0197	\$11,016
WINSLOW	>55 - 60%	55.45%	N	\$20,347,100	\$11,282,776	0.0167	\$188,874
WINTER HARBOR	50%	50.00%	N	\$7,300	\$3,650	0.0100	\$37
WINTHROP	50%	50.00%	N	\$4,761,130	\$2,380,565	0.0171	\$40,779
WISCASSET	>60 - 65%	61.56%	Y	\$3,432,900	\$2,113,185	0.0188	\$39,643
WOODLAND	50%	50.00%	N	\$505,270	\$252,635	0.0198	\$4,990
WOODSTOCK	50%	50.00%	N	\$8,260	\$4,130	0.0128	\$53
WOOLWICH	50%	50.00%	N	\$13,511,200	\$6,755,600	0.0144	\$97,281
YARMOUTH	50%	50.00%	N	\$13,656,400	\$6,828,200	0.0172	\$117,172
YORK	50%	50.00%	N	\$817,535	\$408,768	0.0110	\$4,476

Exemptions, Credits or Abatements Associated with Personal Property in Neighboring States
Prepared by OPEGA for Government Oversight Committee work session March 13, 2020

State	Exemptions, Credits or Abatements Associated with Business Personal Property
Maine	<p>In addition to BETR-eligible property tax reimbursements and BETE-eligible property exemptions, Maine also exempts:</p> <ul style="list-style-type: none"> • Industrial inventories including raw materials, finished goods, and stock in trade) are exempt from property tax. • Agricultural produce, forest products, farm machinery used exclusively for the production of hay and field crops (other than self-propelled vehicles), beehives, livestock, animal waste storage facilities and metal mines are exempt for property taxes.
Massachusetts	<ul style="list-style-type: none"> • Provides a tax exemption for real and personal property placed in operation, in whole or in part, for the purpose of eliminating industrial waste or air pollution or reducing it to levels that are not injurious to animals and vegetation. • Provides a property tax exemption for certain farm animals • Exemptions for property used as offices or libraries for Horticulture societies. • Exemptions for property of Agricultural societies used for exhibitions. • Hardship exemptions where an assessor determines “persons unable to contribute fully toward the public charges.”
New Hampshire	<ul style="list-style-type: none"> • Property tax exemptions for new commercial and industrial construction. The exemption applies only to municipal and local school property taxes and excludes state education property taxes and county taxes. The exemption is a specified percentage of the increase in assessed value attributable to construction of new structures and additions, renovations or improvements to existing structures. The percentage may not exceed 50% per year. The exemption may run for up to 10 years following the new construction. • Plastic covered greenhouses that meet certain criteria are exempt from property taxes.
Vermont	<ul style="list-style-type: none"> • Exemptions for tractors and other machinery of a farmer, not used for hire or contract purposes. • Exemptions for real and personal farm property constructed and used for the storage of manure and designed to avoid water pollution. • Exemptions for tools and implements of a farmer (implements designed to be used or worked in the hand as distinguished from appliances moved and regulated by machinery. • Exemptions for Local Development Corporation (non-profit development corporation with purpose of building or renovating property to be leased to certain qualifying tenants. • Exemptions to any non-profit organization that establishes, operates, or administers a small business incubator facility.
Connecticut	<ul style="list-style-type: none"> • Provides a variety of exemptions for business, commercial, and industrial personal property. (example: exemptions are available for a mechanic’s tools, computer software, business inventory and certain machinery and equipment. • Provides a variety of exemptions for business, commercial and industrial real property. (example: exemptions are available for certain manufacturing facilities and development property. • Exemptions for agricultural property, such as livestock and farm buildings.
Rhode Island	<ul style="list-style-type: none"> • Exemptions for all inventory held by a manufacturer • Livestock and poultry that are exclusively used in farming may be exempt from property taxes. • Precious metal bullion is exempt from property taxes.
<p>Source: 50-state chart retrieved from the Bloomberg BNA tax research platform, provided by Jackson Brainerd of National Council of State Legislatures (NCSL).</p>	

Maine Capital Investment Credit (MCIC)

OPEGA finding	Agency Comment (written testimony)	GOC discussion
<p>MCIC is a complicated response to bonus depreciation, and is unlikely to significantly affect capital investment in Maine</p> <ul style="list-style-type: none"> • MCIC is complex for businesses • MCIC is unlikely to encourage businesses to expedite their capital investments to any significant degree • MCIC is unlikely to encourage businesses to choose Maine over other states when making capital investments 	<p>MRS agrees that decoupling/nonconformity is complex – but they state that the current iteration of MCIC should not add significant complexity.</p>	
GOC member questions		
<p>Percentage of states that do something besides just straight decoupling: OPEGA found no other state that offers an approach which combines decoupling with a credit in the way that Maine does with MCIC. According to data OPEGA obtained information from NCSL about the 33 states who do not conform to federal bonus depreciation. (Note – the data is primarily about whether or not states conform, it’s possible that a state simply provided a response that they “do not conform” and added no further detail as to whether they offer more). Eight states (or about 25%) either provide particular ways to do the add-back and subtraction modifications or they have conformity to bonus limited to certain property (certain industries, located in development zones, in-state only).</p> <p>What do neighboring states do? Massachusetts, New Hampshire and Vermont all decouple.</p> <p>Other questions for which MRS may have information: Revenue foregone by (projected cost of) the MCIC credit. Cost to state to conform to federal bonus depreciation. Cost of administration to state. Distribution of MCIC credit among large vs. small businesses.</p>		
Additional GOC discussion		

