

EXHIBIT E
PROPERTY TAX REIMBURSEMENT
(Actual Expenditures Except Where Noted)

FISCAL YEAR	TREE GROWTH TAX LAW ⁽¹⁾	VETERANS EXEMPTIONS ⁽²⁾	HOMESTEAD EXEMPTION ⁽³⁾	PROPERTY TAX RELIEF FUND ⁽⁴⁾	COMMERCIAL VEHICLE EXCISE TAX ⁽⁵⁾	OTHER PROPERTY TAX EXEMPTIONS ⁽⁶⁾	BUSINESS EQUIPMENT PROPERTY TAX EXEMPTION "BETE" ⁽⁷⁾	TOTAL
1996	\$2,100,000 ⁽⁸⁾	\$775,000 ⁽⁸⁾	\$0	\$0	\$0	\$0	\$0	\$2,875,000
1997	\$2,100,000 ⁽⁸⁾	\$807,234 ⁽⁸⁾	\$0	\$0	\$0	\$0	\$0	\$2,907,234
1998	\$5,288,797	\$861,000 ⁽⁸⁾	\$0	\$0	\$360,432	\$0	\$0	\$6,510,229
1999	\$5,167,561	\$896,098	\$38,745,715	\$0	\$452,645	\$0	\$0	\$45,262,019
2000	\$4,872,780	\$909,999 ⁽⁸⁾	\$39,180,113	\$0	\$593,940	\$0	\$0	\$45,556,832
2001	\$4,449,170	\$899,450	\$38,954,930	\$0	\$714,636	\$0	\$0	\$45,018,187
2002	\$4,649,999	\$929,867	\$39,437,563	\$0	\$727,494	\$0	\$0	\$45,744,922
2003	\$4,749,505	\$913,053	\$39,208,268	\$0	\$749,530	\$0	\$0	\$45,620,356
2004	\$5,199,998	\$845,891	\$34,438,633	\$0	\$744,818	\$3,677	\$0	\$41,233,017
2005	\$5,293,383	\$785,298	\$32,283,456	\$0	\$822,824	\$4,466	\$0	\$39,189,427
2006 ⁽⁹⁾	\$241,195	\$0	\$31,237,769	\$0	\$1,040,085	\$5,340	\$0	\$32,524,389
2007	\$5,150,087	\$718,029	\$28,851,167	\$0	\$1,183,791	\$21,811	\$0	\$35,924,885
2008	\$5,473,910	\$663,734	\$27,801,642	\$0	\$1,370,836	\$21,003	\$0	\$35,331,125
2009	\$5,504,778	\$673,548	\$27,637,485	\$0	\$1,001,059	\$21,983	\$8,175,273	\$43,014,127
2010	\$4,964,373	\$1,010,612	\$28,443,803	\$0	\$831,684	\$20,894	\$14,560,435	\$49,831,802
2011	\$4,825,465	\$1,027,607	\$16,157,572	\$0	\$826,929	\$24,797	\$17,271,280	\$40,133,650
2012	\$8,649,998	\$1,043,436	\$23,599,989	\$0	\$758,264	\$22,640	\$19,128,057	\$53,202,384
2013	\$7,870,782	\$1,074,671	\$23,959,252	\$0	\$922,291	\$22,534	\$20,987,876	\$54,837,406
2014	\$7,504,643	\$1,130,279	\$24,927,065	\$0	\$993,000	\$20,716	\$24,250,647	\$58,826,350
2015 ⁽¹⁰⁾	\$7,251,007	\$1,187,723	\$24,711,875	\$0	\$925,000	\$27,457	\$27,115,584	\$61,218,646

- (1) For property tax years based on status of property on April 1, 1989 and thereafter, 90% of the per acre tax revenue lost due to tree growth assessed value rather than actual undeveloped acreage assessed value pursuant to 36 MRSA, §578.
- (2) 50% of actual tax loss due to exemptions provided in 36 MRSA §653 and enacted after April 1, 1978 pursuant to the Maine Constitution, Article IV, Part Third, Section 23 and 50% of actual tax loss due to exemptions provided in 36 MRSA §652 1 (E) (certain veterans organizations).
- (3) 100% reimbursement of actual tax loss due to exemption in 36 MRSA §683 through FY 2005. Beginning in FY 2006, reimbursement is 50% of the revenue loss. Amounts include state mandate reimbursement for local administrative costs.
- (4) Distribution of a portion of unanticipated surplus General Fund revenues as provided in 30-A MRSA §5683.
- (5) Reimbursement for difference between the excise tax on commercial vehicles calculated using manufacturers suggested retail price and the actual purchase price as provided in 29-A MRSA §533-A.
- (6) 50% of actual tax loss due to exemptions provided in 36 MRSA §656, sub-§1, J (Waste Facility Exemption) and 50% of actual tax loss due to exemptions provided in 36 MRSA §655, sub-§1, T (Snow Grooming Equipment Exemption).
- (7) Includes reimbursement for a portion of the revenue loss for the Municipal Business Equipment Tax Exemption or "BETE" Program and the mandate reimbursement costs.
- (8) Amounts represent expenditures below the actual liability as determined by the statute.
- (9) FY 06 reflects delays in reimbursement for veterans ' exemptions and the Tree Growth Tax Law reimbursement.
- (10) Budgeted through 126th Legislature, 2nd Regular Session.