



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

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

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| 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.

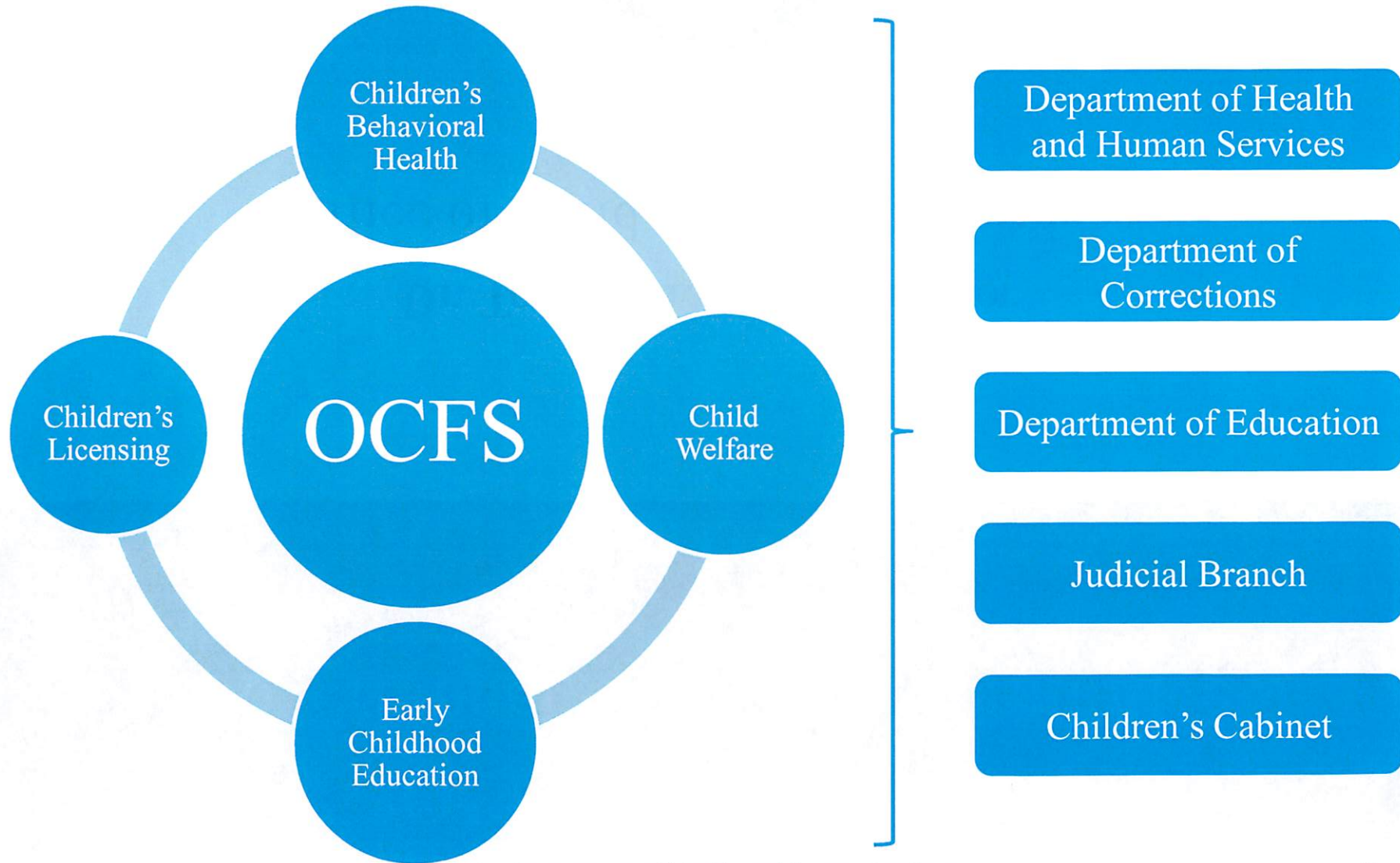
OCFS Update to the Government Oversight Committee

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

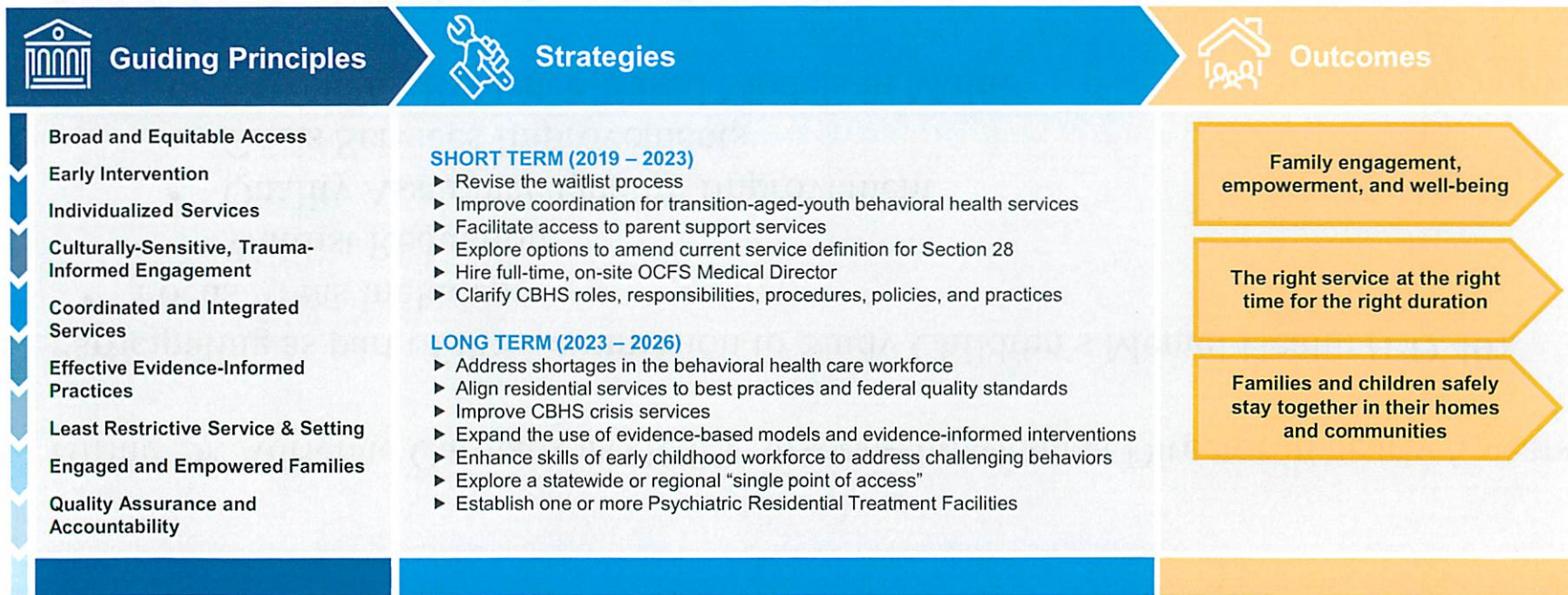
- ❖ Improve and align behavioral health screenings across state agencies to ensure early identification and referral to services.
- ❖ Increase access for youth to evidence-based behavioral health services, including prevention and early intervention.
- ❖ Increase access to youth substance use disorder 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

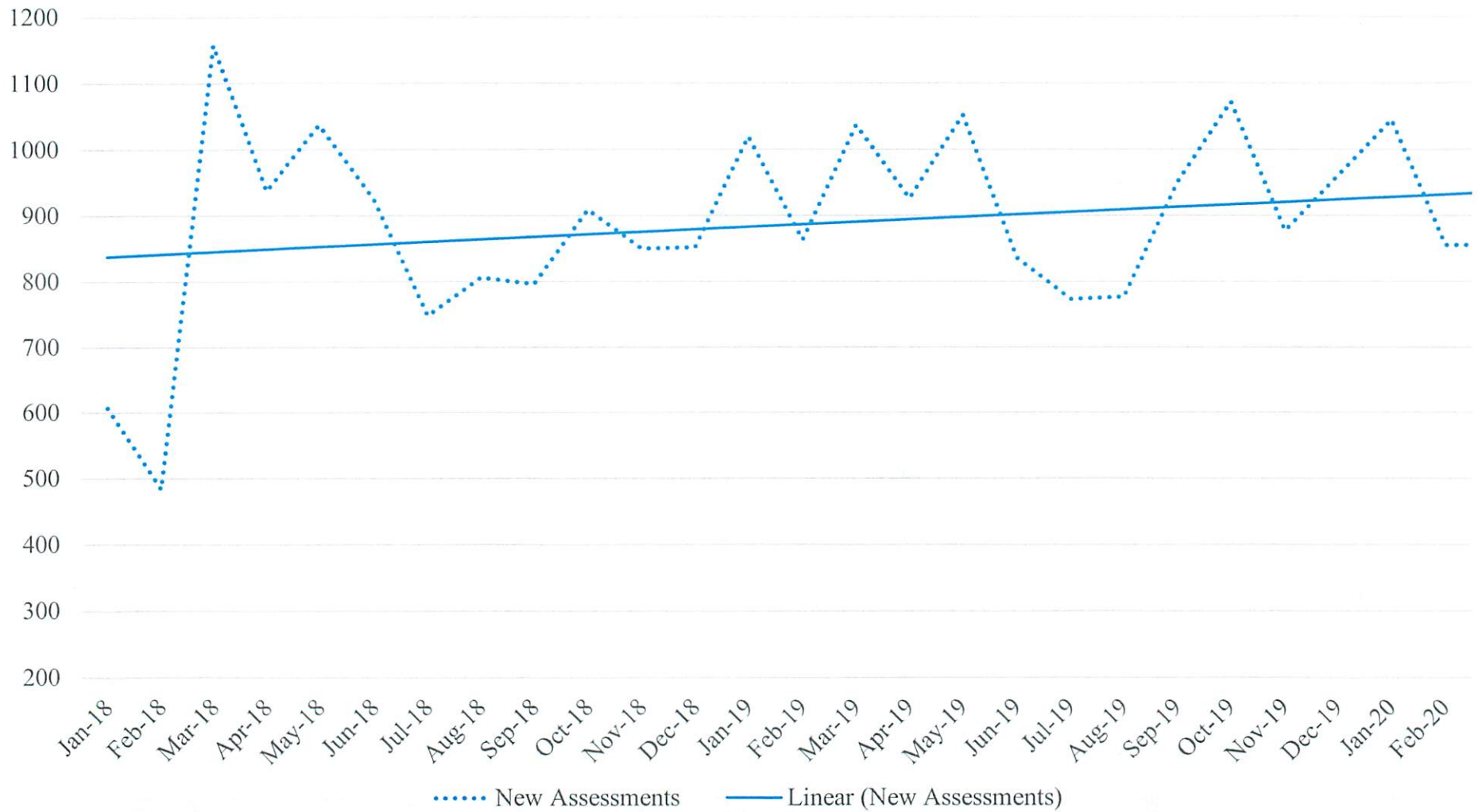
Child and Family Services joins with families and the community to promote long-term safety, well-being and permanent families for children.

Strategic Framework

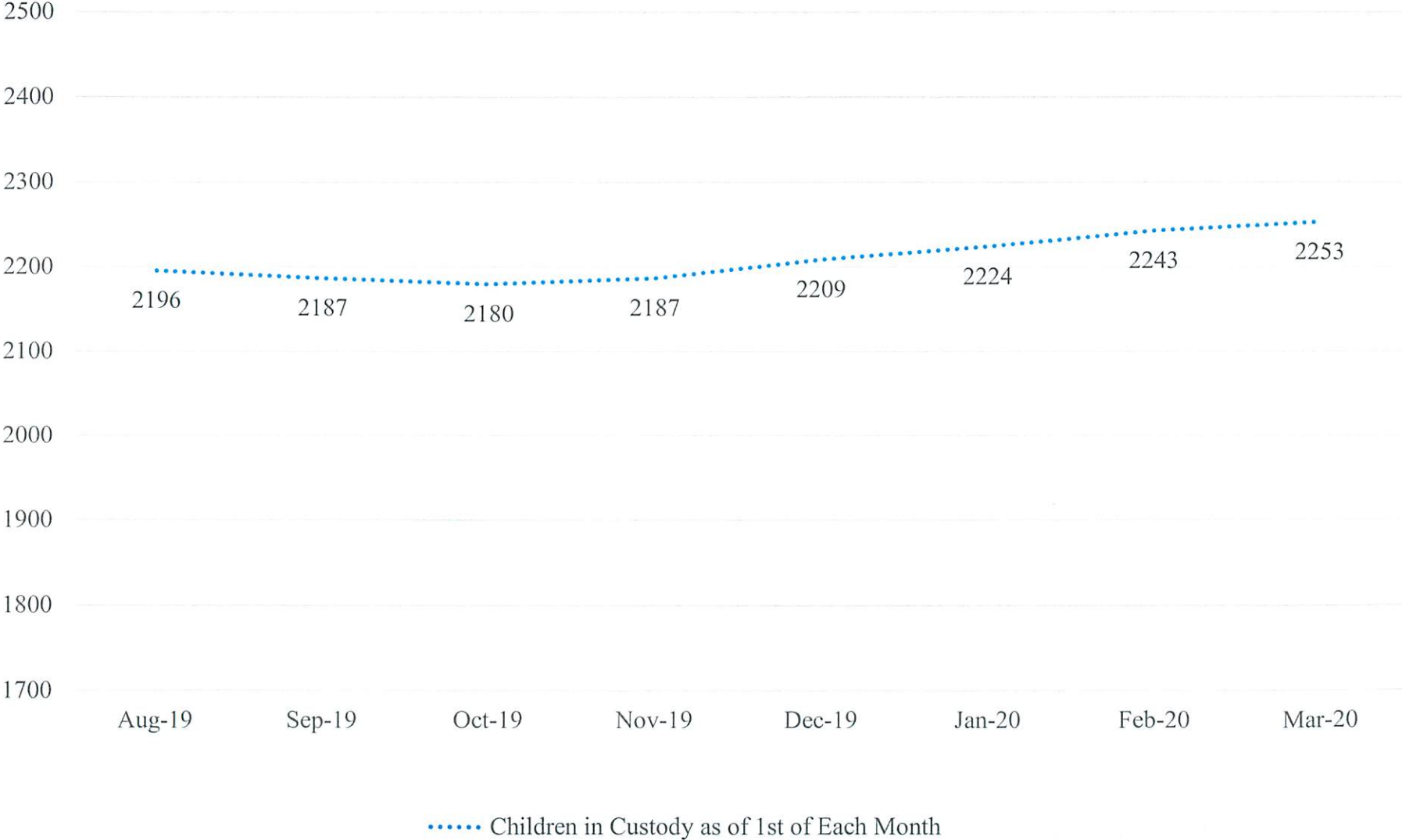
In order to achieve their mission, Child and Family Services uses guiding principles as a foundation to employ strategies that lead to improved outcomes for children and families. The strategies listed below were prioritized by executive leadership and regional staff.

|  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 | <p>Safety</p> <ul style="list-style-type: none"> > Address Intake processes and improve staffing > Re-assess the Alternative Response Program > Enhance Assessment Processes <p>Permanency</p> <ul style="list-style-type: none"> > Develop a Permanency Review Process > Monitor the Family Visit Coaching pilot to develop best practices <p>Well-being</p> <ul style="list-style-type: none"> > Improve SDM tool consistency > Develop family engagement tools and training <p>Staff Training and Support</p> <ul style="list-style-type: none"> > Improve resource parent outreach 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



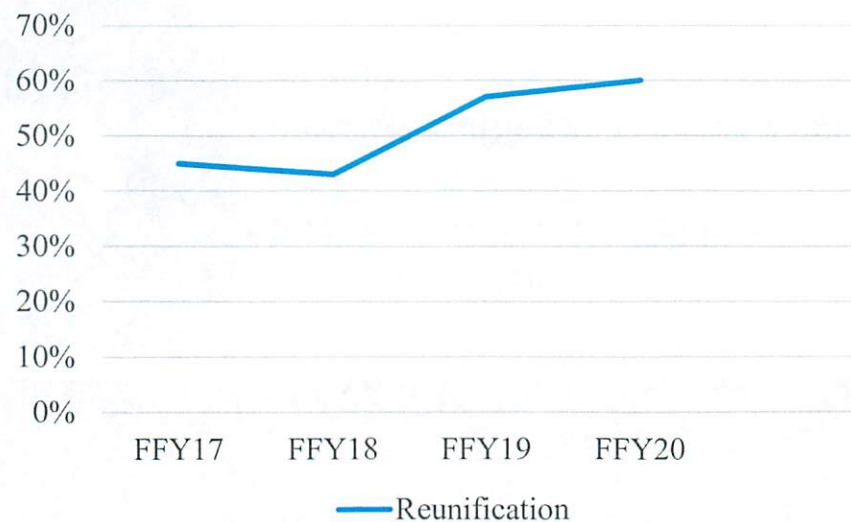
Children In Custody – Recent Data



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

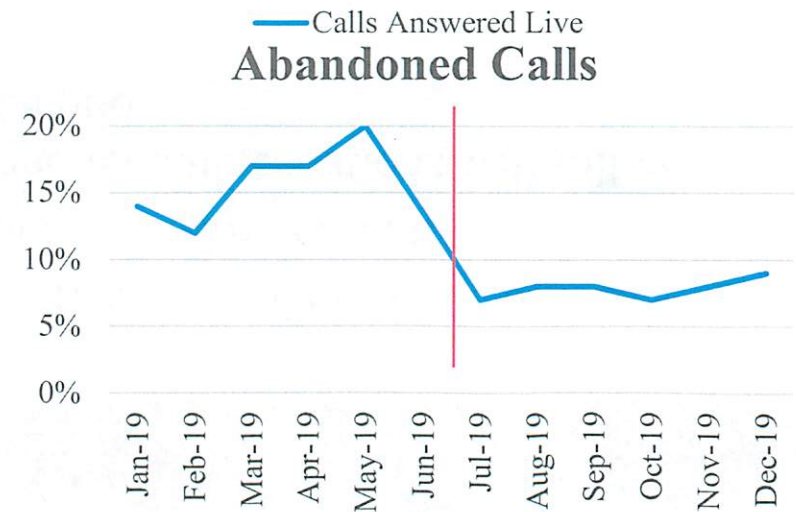
- Established monthly meetings with provider agencies
- Extended ARP contracts through 12/31/21 to provide time to develop the Family First Prevention Services Plan and align services with the needs of families
- Stabilizing current OCFS workforce before ARP changes

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 |

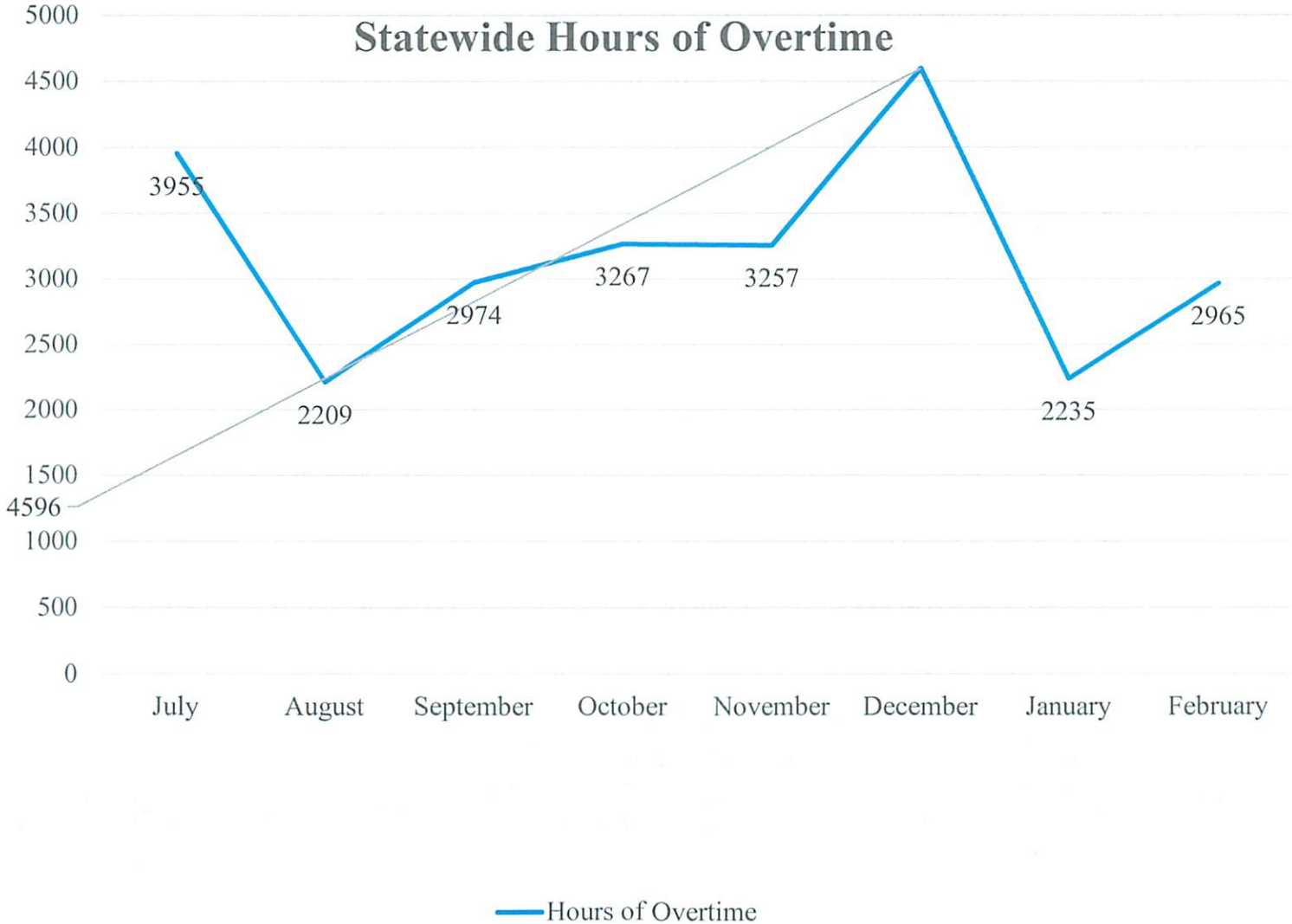
Emergency Department Stays

| | 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

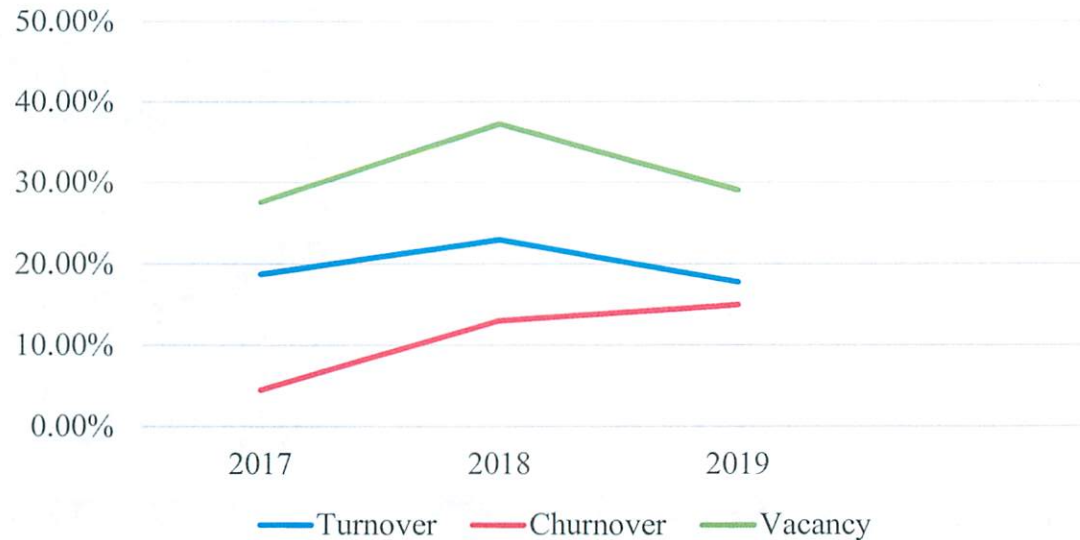
- January 31, 2020 report to the Legislature
- Supplemental Budget proposal for additional 20 staff
- Continued work to refine the Workload Analytic Tool based on factors that impact the weighting of a case

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% |

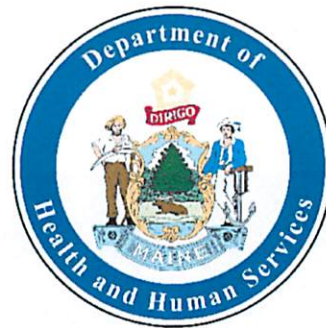


Continuing the Momentum Forward: Plan for 2020

- 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

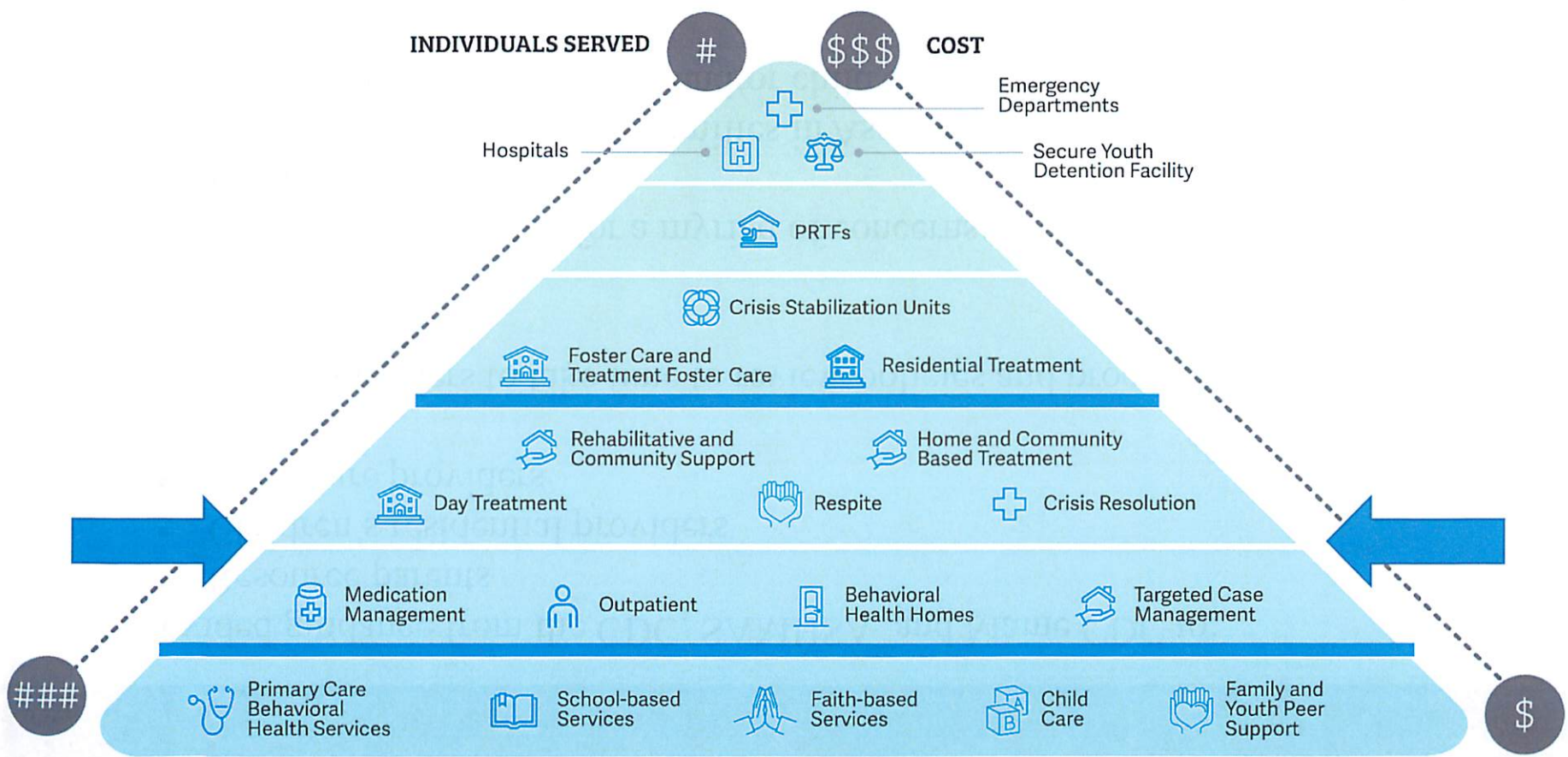


COVID-19

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% | FREEMPORT | 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 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% | 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 | 14,056 |
| 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 | FREEMPORT | 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 | FREEMPORT | 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 |
| CIAMBRO 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 ASSOCIATES, 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, 2021

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

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 |

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 |

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 |

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

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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 |

BETE Reimbursement Percentages (Municipalities Sorted Alphabetically) For GOC work session March 13, 2017

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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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|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 |

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|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 |

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|--------------------------------------|-----------------------------|-----------------------|------------------------------------|-----------------------|------------------------|--------------------|---------------------------|
| 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

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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

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 |
|--------------------------------------|-----------------------------|-----------------------|--|-----------------------|------------------------|--------------------|---------------------------|
| 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 | | |
| | | |

