

TABOR Limit Impact Analysis

The attached spreadsheet illustrates the impact the so-called TABOR (Taxpayer Bill of Rights) spending restriction system would have on Maine communities. As proposed in the TABOR initiative, growth in municipal spending would be limited to either the percent change, from year to year, in assessed value or the percent change in the community's population plus inflation, whichever is less.

According to MMA's analysis, if the TABOR restriction was in effect today, 165 municipalities would be required to use the population-plus-inflation limit, while 319 municipalities would have spending restricted to the growth in assessed value. 172 municipalities have negative spending restrictions, meaning they would have to actually cut the budget from the previous year (or go through the cumbersome override process).

The range in municipal spending restrictions would run from +7.7% to -35.8%, with the average spending limit being 0.67%. In comparison, the average spending limit in 2005 under the LD 1 system was 4.80%. 172 municipalities (35%) would have a negative spending limitation under TABOR, requiring budget cuts (or going through the cumbersome override process).

Notes and Sources of Data

- Column A **Option 1 - % Change 04-05 Assessed Value** - percent change in assessed value between 2004 and 2005. Calculation based on Maine Revenue Services data.
- Column B **Option 2 - % Change Pop + CPI** - percent change in municipality's population plus percent change in inflation (CPI-U). Calculation of population change based on US Census 2003/2004 data. Calculation of inflation (Consumer Price Index - All Urban Consumers) based on US Department of Labor, Bureau of Labor Statistics 2004/2005 data.
- Column C **TABOR Limit** - the less of Column A or Column B.

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
AUBURN	ANDR	6.37	3.66	3.66
DURHAM	ANDR	(0.29)	6.74	(0.29)
GREENE	ANDR	(0.37)	5.32	(0.37)
LEEDS	ANDR	(0.27)	4.67	(0.27)
LEWISTON	ANDR	1.67	3.64	1.67
LISBON	ANDR	1.09	4.49	1.09
LIVERMORE	ANDR	(1.41)	4.41	(1.41)
LIVERMORE FALLS	ANDR	(1.42)	3.45	(1.42)
MECHANIC FALLS	ANDR	56.68	4.21	4.21
MINOT	ANDR	1.79	6.33	1.79
POLAND	ANDR	0.55	5.23	0.55
SABATTUS	ANDR	(1.64)	4.35	(1.64)
TURNER	ANDR	1.25	6.00	1.25
WALES	ANDR	2.80	4.12	2.80
ALLAGASH	AROO	22.32	3.75	3.75
AMITY	AROO	5.19	3.86	3.86
ASHLAND	AROO	(3.26)	3.25	(3.26)
BANCROFT	AROO	(0.84)	3.39	(0.84)
BLAINE	AROO	4.46	3.77	3.77
BRIDGEWATER	AROO	(4.93)	3.39	(4.93)
CARIBOU	AROO	(4.03)	3.54	(4.03)
CARY PLT	AROO	13.21	3.39	3.39
CASTLE HILL	AROO	(4.44)	3.17	(4.44)
CASWELL	AROO	(14.15)	3.08	(14.15)
CHAPMAN	AROO	(3.45)	4.63	(3.45)
CRYSTAL	AROO	(2.11)	3.03	(2.11)
CYR PLT	AROO	5.07	3.39	3.39
DYER BROOK	AROO	(2.80)	4.89	(2.80)
EAGLE LAKE	AROO	19.44	3.26	3.26
EASTON	AROO	6.32	3.47	3.47
FORT FAIRFIELD	AROO	(0.83)	3.65	(0.83)
FORT KENT	AROO	(1.44)	3.60	(1.44)
FRENCHVILLE	AROO	(4.43)	4.05	(4.43)
GARFIELD PLT	AROO	(2.65)	3.39	(2.65)
GLENWOOD PLT	AROO	8.82	3.39	3.39
GRAND ISLE	AROO	1.65	3.39	1.65
HAMLIN	AROO	(4.77)	3.79	(4.77)
HAMMOND	AROO	(3.84)	4.43	(3.84)
HAYNESVILLE	AROO	(2.79)	4.22	(2.79)
HERSEY	AROO	0.23	5.00	0.23
HODGDON	AROO	(4.46)	3.72	(4.46)
HOULTON	AROO	39.40	3.28	3.28
ISLAND FALLS	AROO	4.74	3.39	3.39
LIMESTONE	AROO	(3.32)	3.39	(3.32)
LINNEUS	AROO	(1.02)	3.16	(1.02)

	A	B	C
	TABOR		
	Option 1	Option 2	TABOR
	% Change 04-05	% Change	Limit
	Assessed Value	Pop + CPI (3.39%) ¹	
LITTLETON	AROO	3.80	3.80
LUDLOW	AROO	(3.91)	(3.91)
MACWAHOC PLT	AROO	15.34	3.39
MADAWASKA	AROO	0.85	0.85
MAPLETON	AROO	0.74	0.74
MARS HILL	AROO	11.62	4.08
MASARDIS	AROO	(1.32)	(1.32)
MERRILL	AROO	5.12	3.39
MONTICELLO	AROO	(2.04)	(2.04)
MORO PLT	AROO	100.71	3.39
NASHVILLE PLT	AROO	9.40	3.39
NEW CANADA	AROO	(2.36)	(2.36)
NEW LIMERICK	AROO	7.53	3.78
NEW SWEDEN	AROO	(4.03)	(4.03)
OAKFIELD	AROO	(4.15)	(4.15)
ORIENT	AROO	(0.55)	(0.55)
OXBOW PLT	AROO	(1.81)	(1.81)
PERHAM	AROO	14.55	3.16
PORTAGE LAKE	AROO	(1.98)	(1.98)
PRESQUE ISLE	AROO	2.49	2.49
REED PLT	AROO	(5.21)	(5.21)
SAINT AGATHA	AROO	8.79	3.51
SAINT FRANCIS	AROO	5.21	3.39
SAINT JOHN PLT	AROO	0.33	0.33
SHERMAN	AROO	(5.07)	(5.07)
SMYRNA	AROO	10.56	4.79
STOCKHOLM	AROO	(4.21)	(4.21)
VAN BUREN	AROO	(5.11)	(5.11)
WADE	AROO	(3.38)	(3.38)
WALLAGRASS	AROO	(2.79)	(2.79)
WASHBURN	AROO	(5.82)	(5.82)
WESTFIELD	AROO	2.37	2.37
WESTMANLAND	AROO	(3.82)	(3.82)
WESTON	AROO	(0.08)	(0.08)
WINTERVILLE PLT	AROO	51.54	3.39
WOODLAND	AROO	(6.44)	(6.44)
BALDWIN	CUMB	1.10	1.10
BRIDGTON	CUMB	93.27	5.33
BRUNSWICK	CUMB	0.74	0.74
CAPE ELIZABETH	CUMB	0.05	0.05
CASCO	CUMB	0.97	0.97
CUMBERLAND	CUMB	1.87	1.87
FALMOUTH	CUMB	0.42	0.42
FREEPORT	CUMB	1.74	1.74
FRYE ISLAND	CUMB	4.38	3.39

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
GORHAM	CUMB	0.17	4.08	0.17
GRAY	CUMB	0.33	4.60	0.33
HARPSWELL	CUMB	87.62	4.08	4.08
HARRISON	CUMB	0.67	3.65	0.67
LONG ISLAND	CUMB	1.07	2.38	1.07
NAPLES	CUMB	3.47	5.48	3.47
NEW GLOUCESTER	CUMB	2.04	5.24	2.04
NORTH YARMOUTH	CUMB	1.12	4.39	1.12
PORTLAND	CUMB	35.48	3.24	3.24
POWNALE	CUMB	16.52	4.62	4.62
RAYMOND	CUMB	112.69	4.08	4.08
SCARBOROUGH	CUMB	56.75	4.54	4.54
SEBAGO	CUMB	0.91	4.49	0.91
SOUTH PORTLAND	CUMB	(1.51)	3.64	(1.51)
STANDISH	CUMB	5.56	3.76	3.76
WESTBROOK	CUMB	2.91	3.22	2.91
WINDHAM	CUMB	1.53	4.49	1.53
YARMOUTH	CUMB	(1.57)	3.08	(1.57)
AVON	FRAN	(2.77)	3.19	(2.77)
CARRABASSETT VALLEY	FRAN	7.28	7.02	7.02
CARTHAGE	FRAN	(6.56)	3.00	(6.56)
CHESTERVILLE	FRAN	(1.23)	5.83	(1.23)
COPLIN PLT	FRAN	(2.06)	3.39	(2.06)
DALLAS PLT	FRAN	63.52	3.39	3.39
EUSTIS	FRAN	11.22	4.93	4.93
FARMINGTON	FRAN	1.40	2.89	1.40
INDUSTRY	FRAN	(1.48)	3.52	(1.48)
JAY	FRAN	12.43	3.09	3.09
KINGFIELD	FRAN	(0.96)	4.65	(0.96)
NEW SHARON	FRAN	(0.13)	4.69	(0.13)
NEW VINEYARD	FRAN	0.02	3.79	0.02
PHILLIPS	FRAN	(4.15)	4.09	(4.15)
RANGELEY	FRAN	29.16	3.39	3.39
RANGELEY PLT	FRAN	2.54	4.39	2.54
SANDY RIVER PLT	FRAN	24.22	3.39	3.39
STRONG	FRAN	(2.62)	3.07	(2.62)
TEMPLE	FRAN	17.06	3.57	3.57
WELD	FRAN	0.02	3.39	0.02
WILTON	FRAN	(3.30)	3.92	(3.30)
AMHERST	HANC	12.06	5.11	5.11
AURORA	HANC	10.05	3.39	3.39
BAR HARBOR	HANC	0.20	4.51	0.20
BLUE HILL	HANC	1.70	3.39	1.70
BROOKLIN	HANC	109.60	3.39	3.39
BROOKSVILLE	HANC	0.26	3.39	0.26

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
BUCKSPORT	HANC	14.45	4.12	4.12
CASTINE	HANC	73.23	3.68	3.68
CRANBERRY ISLES	HANC	(0.79)	3.39	(0.79)
DEDHAM	HANC	1.63	4.69	1.63
DEER ISLE	HANC	1.69	4.02	1.69
EASTBROOK	HANC	10.23	3.93	3.93
ELLSWORTH	HANC	1.96	5.42	1.96
FRANKLIN	HANC	(0.09)	4.94	(0.09)
FRENCHBORO	HANC	0.20	3.39	0.20
GOULDSBORO	HANC	35.32	4.29	4.29
GREAT POND	HANC	(9.77)	3.39	(9.77)
HANCOCK	HANC	10.40	4.78	4.78
LAMOINE	HANC	102.87	6.93	6.93
MARIAVILLE	HANC	41.21	7.68	7.68
MOUNT DESERT	HANC	1.47	4.74	1.47
ORLAND	HANC	53.94	3.49	3.49
OSBORN	HANC	(0.72)	3.39	(0.72)
OTIS	HANC	1.90	3.39	1.90
PENOBSCOT	HANC	15.82	4.18	4.18
SEDGWICK	HANC	0.85	3.39	0.85
SORRENTO	HANC	1.68	3.39	1.68
SOUTHWEST HARBOR	HANC	1.21	4.15	1.21
STONINGTON	HANC	(0.70)	3.91	(0.70)
SULLIVAN	HANC	2.85	4.28	2.85
SURRY	HANC	(0.17)	5.57	(0.17)
SWANS ISLAND	HANC	1.57	3.39	1.57
TREMONT	HANC	3.94	5.19	3.94
TRENTON	HANC	3.08	6.37	3.08
VERONA	HANC	(0.51)	5.54	(0.51)
WALTHAM	HANC	(0.03)	3.06	(0.03)
WINTER HARBOR	HANC	101.93	3.39	3.39
ALBION	KENN	(2.12)	5.44	(2.12)
AUGUSTA	KENN	(0.55)	3.51	(0.55)
BELGRADE	KENN	0.75	5.30	0.75
BENTON	KENN	32.40	4.27	4.27
CHELSEA	KENN	7.35	4.81	4.81
CHINA	KENN	(1.36)	4.90	(1.36)
CLINTON	KENN	(3.97)	4.60	(3.97)
FARMINGDALE	KENN	(1.75)	3.98	(1.75)
FAYETTE	KENN	2.09	5.95	2.09
GARDINER	KENN	1.10	3.94	1.10
HALLOWELL	KENN	21.98	3.59	3.59
LITCHFIELD	KENN	0.01	5.19	0.01
MANCHESTER	KENN	25.46	4.22	4.22
MONMOUTH	KENN	(1.15)	3.39	(1.15)

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
MOUNT VERNON	KENN	2.10	5.59	2.10
OAKLAND	KENN	2.17	4.36	2.17
PITTSTON	KENN	(0.36)	4.49	(0.36)
RANDOLPH	KENN	(10.06)	3.44	(10.06)
READFIELD	KENN	68.23	5.47	5.47
ROME	KENN	1.01	4.84	1.01
SIDNEY	KENN	76.23	5.45	5.45
VASSALBORO	KENN	(0.28)	4.27	(0.28)
VIENNA	KENN	(2.62)	4.14	(2.62)
WATERVILLE	KENN	1.81	4.12	1.81
WAYNE	KENN	84.47	5.12	5.12
WEST GARDINER	KENN	12.06	3.67	3.67
WINDSOR	KENN	(1.54)	5.24	(1.54)
WINSLOW	KENN	(1.05)	3.92	(1.05)
WINTHROP	KENN	0.80	4.22	0.80
APPLETON	KNOX	(0.98)	3.39	(0.98)
CAMDEN	KNOX	(1.06)	4.16	(1.06)
CUSHING	KNOX	9.00	2.63	2.63
FRIENDSHIP	KNOX	45.71	3.06	3.06
HOPE	KNOX	(0.30)	5.26	(0.30)
ISLE AU HAUT	KNOX	1.00	2.11	1.00
MATINICUS ISLE PLT	KNOX	4.29	3.39	3.39
NORTH HAVEN	KNOX	30.44	3.13	3.13
OWLS HEAD	KNOX	0.44	3.63	0.44
ROCKLAND	KNOX	10.12	3.81	3.81
ROCKPORT	KNOX	14.65	4.66	4.66
SAINT GEORGE	KNOX	0.74	3.88	0.74
SOUTH THOMASTON	KNOX	129.32	4.54	4.54
THOMASTON	KNOX	10.33	3.56	3.56
UNION	KNOX	0.43	4.12	0.43
VINALHAVEN	KNOX	(0.42)	4.24	(0.42)
WARREN	KNOX	0.71	4.08	0.71
WASHINGTON	KNOX	8.61	4.33	4.33
ALNA	LINC	(0.52)	5.32	(0.52)
BOOTHBAY	LINC	100.52	4.97	4.97
BOOTHBAY HARBOR	LINC	0.27	3.77	0.27
BREMEN	LINC	3.34	3.88	3.34
BRISTOL	LINC	1.12	4.33	1.12
DAMARISCOTTA	LINC	82.26	3.20	3.20
DRESDEN	LINC	0.32	5.12	0.32
EDGECOMB	LINC	3.62	5.51	3.62
JEFFERSON	LINC	0.82	4.39	0.82
MONHEGAN PLT	LINC	48.69	3.39	3.39
NEWCASTLE	LINC	27.15	5.68	5.68
NOBLEBORO	LINC	1.54	4.04	1.54

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
SOMERVILLE	LINC	(1.08)	2.81	(1.08)
SOUTH BRISTOL	LINC	2.64	3.06	2.64
SOUTHPORT	LINC	257.84	3.25	3.25
WALDOBORO	LINC	13.84	5.70	5.70
WESTPORT ISLAND	LINC	1.50	5.15	1.50
WHITEFIELD	LINC	14.14	3.26	3.26
WISCASSET	LINC	(35.50)	5.37	(35.50)
ANDOVER	OXFO	(4.47)	4.42	(4.47)
BETHEL	OXFO	4.52	4.63	4.52
BROWNFIELD	OXFO	2.08	5.68	2.08
BUCKFIELD	OXFO	22.14	5.52	5.52
BYRON	OXFO	20.00	3.39	3.39
CANTON	OXFO	61.48	4.88	4.88
DENMARK	OXFO	24.59	6.30	6.30
DIXFIELD	OXFO	(3.89)	3.63	(3.89)
FRYEBURG	OXFO	0.47	4.65	0.47
GILEAD	OXFO	(1.07)	5.77	(1.07)
GREENWOOD	OXFO	4.81	3.76	3.76
HANOVER	OXFO	1.23	8.34	1.23
HARTFORD	OXFO	60.98	4.98	4.98
HEBRON	OXFO	2.25	3.39	2.25
HIRAM	OXFO	24.85	6.24	6.24
LINCOLN PLT	OXFO	0.00	3.39	0.00
LOVELL	OXFO	0.78	4.97	0.78
MAGALLOWAY PLT	OXFO	0.34	3.39	0.34
MEXICO	OXFO	(4.26)	3.69	(4.26)
NEWRY	OXFO	53.67	5.34	5.34
NORWAY	OXFO	4.36	4.44	4.36
OTISFIELD	OXFO	91.28	5.21	5.21
OXFORD	OXFO	(0.53)	3.57	(0.53)
PARIS	OXFO	(4.23)	4.34	(4.23)
PERU	OXFO	7.54	4.11	4.11
PORTER	OXFO	0.81	4.69	0.81
ROXBURY	OXFO	(2.13)	3.91	(2.13)
RUMFORD	OXFO	(2.41)	3.59	(2.41)
STONEHAM	OXFO	13.81	4.87	4.87
STOW	OXFO	2.25	4.40	2.25
SUMNER	OXFO	(0.89)	3.62	(0.89)
SWEDEN	OXFO	2.26	5.44	2.26
UPTON	OXFO	12.44	3.39	3.39
WATERFORD	OXFO	27.27	4.13	4.13
WEST PARIS	OXFO	(3.17)	3.74	(3.17)
WOODSTOCK	OXFO	1.84	4.65	1.84
ALTON	PENO	(2.54)	4.00	(2.54)
BANGOR	PENO	8.61	2.90	2.90

	A	B	C
	TABOR		
	Option 1	Option 2	TABOR
	% Change 04-05	% Change	Limit
	Assessed Value	Pop + CPI (3.39%) ¹	
BRADFORD	PENO	6.26	4.54
BRADLEY	PENO	1.06	1.06
BREWER	PENO	3.06	3.06
BURLINGTON	PENO	2.05	2.05
CARMEL	PENO	0.69	0.69
CHARLESTON	PENO	23.46	2.89
CHESTER	PENO	(1.30)	(1.30)
CLIFTON	PENO	(2.69)	(2.69)
CORINNA	PENO	36.34	3.48
CORINTH	PENO	9.71	3.43
DEXTER	PENO	(1.57)	(1.57)
DIXMONT	PENO	26.76	3.30
DREW PLT	PENO	(1.92)	(1.92)
EAST MILLINOCKET	PENO	(1.08)	(1.08)
EDDINGTON	PENO	(0.63)	(0.63)
EDINBURG	PENO	(6.60)	(6.60)
ENFIELD	PENO	3.82	2.77
ETNA	PENO	(1.72)	(1.72)
EXETER	PENO	(3.36)	(3.36)
GARLAND	PENO	1.67	1.67
GLENBURN	PENO	18.64	5.79
GREENBUSH	PENO	0.17	0.17
HAMPDEN	PENO	12.97	4.74
HERMON	PENO	6.51	5.40
HOLDEN	PENO	3.19	4.08
HOWLAND	PENO	(4.30)	(4.30)
HUDSON	PENO	13.98	4.31
KENDUSKEAG	PENO	4.46	2.47
LAGRANGE	PENO	(8.29)	(8.29)
LAKEVILLE	PENO	3.94	3.39
LEE	PENO	29.04	2.92
LEVANT	PENO	2.49	7.00
LINCOLN	PENO	(1.76)	(1.76)
LOWELL	PENO	12.37	4.07
MATTAWAMKEAG	PENO	(3.66)	(3.66)
MAXFIELD	PENO	2.09	2.23
MEDWAY	PENO	(1.58)	(1.58)
MILFORD	PENO	0.92	3.26
MILLINOCKET	PENO	(1.98)	(1.98)
MOUNT CHASE	PENO	(0.19)	(0.19)
NEWBURGH	PENO	(0.30)	(0.30)
NEWPORT	PENO	(1.66)	(1.66)
OLD TOWN	PENO	0.10	2.74
ORONO	PENO	9.75	3.65
ORRINGTON	PENO	14.25	3.59

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		TABOR		
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		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
PASSADUMKEAG	PENO	(35.80)	2.49	(35.80)
PATTEN	PENO	(3.23)	2.58	(3.23)
PLYMOUTH	PENO	7.96	4.17	4.17
SEBOEIS PLT	PENO	12.91	0.95	0.95
SPRINGFIELD	PENO	(2.84)	2.86	(2.84)
STACYVILLE	PENO	(0.84)	2.39	(0.84)
STETSON	PENO	33.54	4.18	4.18
VEAZIE	PENO	(0.09)	3.72	(0.09)
WEBSTER PLT	PENO	(0.44)	3.39	(0.44)
WINN	PENO	(2.97)	2.42	(2.97)
WOODVILLE	PENO	(1.59)	2.70	(1.59)
ABBOT	PISC	31.43	3.39	3.39
ATKINSON	PISC	(3.55)	3.08	(3.55)
BEAVER COVE	PISC	1.88	3.39	1.88
BOWERBANK	PISC	6.03	6.38	6.03
BROWNVILLE	PISC	(6.07)	3.87	(6.07)
DOVER-FOXCROFT	PISC	9.06	4.15	4.15
GREENVILLE	PISC	(0.04)	4.65	(0.04)
GUILFORD	PISC	(28.20)	3.32	(28.20)
KINGSBURY PLT	PISC	1.66	3.39	1.66
LAKE VIEW PLT	PISC	138.82	3.39	3.39
MEDFORD	PISC	(4.03)	3.39	(4.03)
MILO	PISC	(4.99)	3.89	(4.99)
MONSON	PISC	0.56	3.54	0.56
PARKMAN	PISC	(1.38)	3.39	(1.38)
SANGERVILLE	PISC	10.67	3.08	3.08
SEBEC	PISC	(0.82)	3.23	(0.82)
SHIRLEY	PISC	(0.37)	3.90	(0.37)
WELLINGTON	PISC	(1.17)	3.39	(1.17)
WILLIMANTIC	PISC	5.17	3.39	3.39
ARROWSIC	SAGA	3.21	5.37	3.21
BATH	SAGA	50.48	0.08	0.08
BOWDOIN	SAGA	2.08	4.84	2.08
BOWDOINHAM	SAGA	50.58	4.22	4.22
GEORGETOWN	SAGA	1.76	4.10	1.76
PHIPPSBURG	SAGA	3.79	3.80	3.79
RICHMOND	SAGA	0.87	3.60	0.87
TOPSHAM	SAGA	2.23	5.04	2.23
WEST BATH	SAGA	3.05	3.22	3.05
WOOLWICH	SAGA	58.95	3.87	3.87
ANSON	SOME	(5.55)	3.54	(5.55)
ATHENS	SOME	(14.74)	3.51	(14.74)
BINGHAM	SOME	(1.32)	3.29	(1.32)
BRIGHTON PLT	SOME	3.32	3.39	3.32
CAMBRIDGE	SOME	(5.84)	4.56	(5.84)

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
CANAAN	SOME	1.88	3.59	1.88
CARATUNK	SOME	(0.76)	3.39	(0.76)
CORNVILLE	SOME	10.72	5.86	5.86
DENNISTOWN PLT	SOME	3.61	3.39	3.39
DETROIT	SOME	13.22	6.76	6.76
EMBDEN	SOME	(1.94)	5.32	(1.94)
FAIRFIELD	SOME	(8.26)	3.99	(8.26)
HARMONY	SOME	(1.66)	3.60	(1.66)
HARTLAND	SOME	4.53	3.77	3.77
HIGHLAND PLT	SOME	3.35	3.39	3.35
JACKMAN	SOME	1.66	3.53	1.66
MADISON	SOME	(2.27)	3.61	(2.27)
MERCER	SOME	7.91	3.54	3.54
MOOSE RIVER	SOME	(1.02)	3.39	(1.02)
MOSCOW	SOME	(0.99)	4.22	(0.99)
NEW PORTLAND	SOME	(4.79)	3.52	(4.79)
NORRIDGEWOCK	SOME	(3.71)	3.57	(3.71)
PALMYRA	SOME	10.10	4.09	4.09
PITTSFIELD	SOME	(2.15)	3.37	(2.15)
RIPLEY	SOME	8.20	5.58	5.58
SAINT ALBANS	SOME	0.07	3.61	0.07
SKOWHEGAN	SOME	0.89	3.53	0.89
SMITHFIELD	SOME	(1.17)	3.18	(1.17)
SOLON	SOME	22.09	3.60	3.60
STARKS	SOME	(8.81)	4.25	(8.81)
THE FORKS PLT	SOME	1.77	3.39	1.77
WEST FORKS PLT	SOME	9.04	3.39	3.39
BELFAST	WALD	0.12	3.95	0.12
BROOKS	WALD	3.98	3.10	3.10
BURNHAM	WALD	(1.33)	3.13	(1.33)
FRANKFORT	WALD	8.09	3.11	3.11
FREEDOM	WALD	5.99	3.09	3.09
ISLESBORO	WALD	0.58	4.01	0.58
JACKSON	WALD	(2.43)	3.20	(2.43)
KNOX	WALD	(4.47)	2.73	(4.47)
LIBERTY	WALD	2.27	3.07	2.27
LINCOLNVILLE	WALD	0.59	3.76	0.59
MONROE	WALD	4.19	3.06	3.06
MONTVILLE	WALD	34.19	3.10	3.10
MORRILL	WALD	8.13	5.77	5.77
NORTHPORT	WALD	3.59	4.63	3.59
PALERMO	WALD	6.19	4.69	4.69
PROSPECT	WALD	(1.79)	3.08	(1.79)
SEARSMONT	WALD	17.64	5.41	5.41
SEARSPORT	WALD	8.05	3.09	3.09

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
STOCKTON SPRINGS	WALD	9.32	6.22	6.22
SWANVILLE	WALD	70.99	3.74	3.74
THORNDIKE	WALD	(2.27)	2.84	(2.27)
TROY	WALD	(2.55)	4.07	(2.55)
UNITY	WALD	(0.65)	3.34	(0.65)
WALDO	WALD	4.44	9.53	4.44
WINTERPORT	WALD	(1.48)	3.14	(1.48)
ADDISON	WASH	62.19	4.45	4.45
ALEXANDER	WASH	11.96	3.39	3.39
BAILEYVILLE	WASH	(1.33)	2.78	(1.33)
BARING PLT	WASH	(3.20)	3.01	(3.20)
BEALS	WASH	16.30	3.55	3.55
BEDDINGTON	WASH	23.74	3.39	3.39
CALAIS	WASH	(3.23)	2.74	(3.23)
CHARLOTTE	WASH	12.78	3.07	3.07
CHERRYFIELD	WASH	(2.95)	3.65	(2.95)
COLUMBIA	WASH	11.82	2.94	2.94
COLUMBIA FALLS	WASH	(3.93)	2.54	(3.93)
COOPER	WASH	1.08	2.69	1.08
CRAWFORD	WASH	33.44	3.39	3.39
CUTLER	WASH	12.76	4.64	4.64
DANFORTH	WASH	(1.56)	3.07	(1.56)
DEBLOIS	WASH	4.38	7.47	4.38
DENNYSVILLE	WASH	7.77	3.39	3.39
EAST MACHIAS	WASH	42.08	3.70	3.70
EASTPORT	WASH	(6.17)	3.58	(6.17)
GRAND LAKE STREAM PLT	WASH	7.49	3.39	3.39
HARRINGTON	WASH	53.24	5.08	5.08
JONESBORO	WASH	(1.15)	3.39	(1.15)
JONESPORT	WASH	(0.41)	4.30	(0.41)
LUBEC	WASH	1.99	2.83	1.99
MACHIAS	WASH	(1.56)	2.67	(1.56)
MACHIASPORT	WASH	5.29	3.39	3.39
MARSHFIELD	WASH	(5.68)	5.01	(5.68)
MEDDYBEMPS	WASH	(3.36)	5.35	(3.36)
MILBRIDGE	WASH	30.96	5.98	5.98
NORTHFIELD	WASH	5.76	4.94	4.94
PEMBROKE	WASH	35.72	3.27	3.27
PERRY	WASH	2.18	4.97	2.18
PRINCETON	WASH	(1.22)	2.93	(1.22)
ROBBINSTON	WASH	10.86	3.19	3.19
ROQUE BLUFFS	WASH	(0.99)	5.62	(0.99)
STEUBEN	WASH	1.67	3.74	1.67
TALMADGE	WASH	5.29	3.39	3.39
TOPSFIELD	WASH	5.89	2.93	2.93

		A	B	C
		TABOR		
		Option 1	Option 2	TABOR
		% Change 04-05	% Change	Limit
		Assessed Value	Pop + CPI (3.39%) ¹	
VANCEBORO	WASH	(15.66)	2.69	(15.66)
WAITE	WASH	2.79	3.39	2.79
WESLEY	WASH	8.84	2.49	2.49
WHITING	WASH	2.18	5.22	2.18
WHITNEYVILLE	WASH	(4.44)	2.60	(4.44)
ACTON	YORK	0.25	4.19	0.25
ALFRED	YORK	0.19	4.89	0.19
ARUNDEL	YORK	1.11	5.45	1.11
BERWICK	YORK	2.35	5.48	2.35
BIDDEFORD	YORK	2.62	3.35	2.62
BUXTON	YORK	0.14	5.54	0.14
CORNISH	YORK	1.45	5.54	1.45
DAYTON	YORK	0.97	4.56	0.97
ELIOT	YORK	0.69	4.42	0.69
HOLLIS	YORK	(14.39)	5.52	(14.39)
KENNEBUNK	YORK	2.99	4.81	2.99
KENNEBUNKPORT	YORK	1.54	4.12	1.54
KITTERY	YORK	2.62	4.49	2.62
LEBANON	YORK	(1.06)	3.97	(1.06)
LIMERICK	YORK	1.39	7.25	1.39
LIMINGTON	YORK	2.79	5.62	2.79
LYMAN	YORK	1.89	5.70	1.89
NEWFIELD	YORK	3.96	8.03	3.96
NORTH BERWICK	YORK	23.65	5.19	5.19
OGUNQUIT	YORK	12.01	4.02	4.02
OLD ORCHARD BEACH	YORK	57.38	4.32	4.32
PARSONSFIELD	YORK	15.86	5.04	5.04
SACO	YORK	21.85	4.24	4.24
SANFORD	YORK	5.20	3.65	3.65
SHAPLEIGH	YORK	128.69	4.28	4.28
SOUTH BERWICK	YORK	0.22	4.17	0.22
WATERBORO	YORK	1.06	5.58	1.06
WELLS	YORK	44.38	4.65	4.65
YORK	YORK	9.99	3.78	3.78
Average		9.23	4.01	0.67

¹ Percent change in population between 2003 and 2004. Calculation based on US Census data. Percent change in Consumer Price Index - All Urban Consumers (3.39%) between 2004 and 2005. Calculation based on US Department of Labor, Bureau of Labor Statistics data.