

## APPENDIX A

### Property Tax Assistance for Individuals and Businesses

(Actual Expenditures and Revenue Except Where Noted)

Fiscal Year	"Circuit Breaker" Program			Elderly Property Tax Deferral	Personal Property Tax Reform (Business Equipment Tax Reimbursement or "BETR") Program	Total Property Tax Assistance for Individuals and Businesses
	Maine Residents Property Tax Program	Elderly Household's Tax Refund <sup>(1)</sup>	"Circuit Breaker" Program - Total			
1996	\$9,641,512	\$4,734,872	\$14,376,384	\$93,845	\$0	\$14,470,230
1997	\$10,029,527	\$4,818,786	\$14,848,313	\$84,661	\$4,710,377	\$19,643,351
1998	\$15,394,545	\$5,085,801	\$20,480,346	\$76,246	\$19,002,250	\$39,558,842
1999	\$17,837,705	\$4,819,832	\$22,657,537	\$55,661	\$30,751,838	\$53,465,037
2000	\$22,018,690	\$0	\$22,018,690	\$50,260	\$41,534,746	\$63,603,696
2001	\$21,554,415	\$0	\$21,554,415	\$43,373	\$51,520,163	\$73,117,951
2002	\$20,674,493	\$0	\$20,674,493	\$41,835	\$52,512,867	\$73,229,194
2003 <sup>(2)</sup>	\$21,634,010	\$0	\$21,634,010	\$40,155	\$12,881,066	\$34,555,231
2004	\$23,281,806	\$0	\$23,281,806	\$38,872	\$65,080,850	\$88,401,529
2005	\$26,030,227	\$0	\$26,030,227	\$26,245	\$74,694,637	\$100,751,109
2006	\$42,796,070	\$0	\$42,796,070	\$27,931	\$67,065,810	\$109,889,811
2007	\$44,440,759	\$0	\$44,440,759	\$30,282	\$66,553,092	\$111,024,133
2008	\$46,689,380	\$0	\$46,689,380	\$5,641	\$67,875,376	\$114,570,397
2009	\$48,751,672	\$0	\$48,751,672	\$24,576	\$66,009,487	\$114,785,735
2010	\$40,851,593	\$0	\$40,851,593	\$20,901	\$58,198,436	\$99,070,930
2011	\$41,449,010	\$0	\$41,449,010	\$15,727	\$55,220,851	\$96,685,588
2012	\$43,411,086	\$0	\$43,411,086	\$12,659	\$52,805,042	\$96,228,787
2013	\$41,841,767	\$0	\$41,841,767	\$5,454	\$48,854,458	\$90,701,678
2014 <sup>(3)</sup>	\$0	\$0	\$0	\$22,000	\$38,205,000	\$38,227,000
2015 <sup>(3)</sup>	\$0	\$0	\$0	\$22,000	\$31,080,000	\$31,102,000

<sup>(1)</sup> Elderly Household's Tax Refund program was combined with Maine Residents Property Tax Program beginning in FY 2000.

<sup>(2)</sup> FY 2003 BETR expenditures reflect a change in the filing date to August 1st, resulting in a one-time reduction in that fiscal year.

<sup>(3)</sup> Budgeted amounts through the May 2013 Revenue Forecast and the 1st Special Session of the 126th Legislature. The Maine Residents Property Tax Program or "Circuit Breaker" was replaced beginning with the 2013 filing period with an individual income tax credit, the Property Tax Fairness Credit.