



**Department of Economic and Community Development (DECD)
Municipal Tax Increment Financing (MTIF)
District and Development Program Fillable Form
Frequently Asked Questions**



Refer to MRS 30-A §5221 - §5235 and Rule 19-100 for further information.

1. Does a MTIF District and Development Program submission have a due date?

Yes, to establish the original assessed value of a MTIF District, a municipality must submit its MTIF District’s development program to DECD by March 1 of the property tax year in which the municipality designates the tax increment financing district, unless the Commissioner, if requested by the municipality before March 1, authorizes submission after March 1 but before March 31. [Rule 19-100, Section 2 (C)]

2. Should multiple copies of a MTIF District and Development Program be sent to DECD?

No. Mail only ONE copy to: DECD/Office of Business Development (MTIF)
111 Sewall Street
Augusta, ME 04330

*It is not necessary to mail a copy of a District’s Development Program to multiple individuals at DECD.

3. Can joint MTIF Districts with development programs, original or amended, be submitted?

No, each MTIF District with associated development program, whether original or an amended, must be submitted individually.

4. Is there a DECD MTIF application?

Yes, [click here](#) for the DECD MTIF District and Development Program fillable form.

5. Should a cover letter be included?

Section 1- Applicant Cover Letter and Cover Sheet Information is part of the DECD MTIF District and Development Program fillable form.

6. What are allowable project costs/activities?

Refer to MRS Title 30-A §5225 (1)-(3).

7. When is the Original Assessed Value (OAV) established?

"Original assessed value" means the taxable assessed value of a development district as of March 31st of the tax year preceding the year in which it was designated by the legislative body of a municipality or a plantation [MRS Title 30-A §5222(13)].

Original Assessed Value (OAV) guidance:

- a. Date District designated by municipality/plantation: _____
- b. Date from (a) is during property tax year 4/1/_____ to 3/31/_____.
- c. The OAV of the District would be the **day before** 4/1/_____ **from (b)**, which is 3/31/_____.

For example, if a town designated a MTIF District on January 7, 2024:

- a. Date District designated by municipality/plantation: 1/7/2024
- b. Date from (a) is during property tax year 4/1/2023 to 3/31/2024.
- c. The OAV of the District would be the day before 4/1/2023 from (b), which is 3/31/2022.



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8. What if a proposed TIF District is in an Unorganized Territory, who acts as the “municipality?”

For the purposes of submitting a TIF District Development Program, a county may act as a municipality for the unorganized territory within the county and may designate development districts within the unorganized territory. The county commissioners act as the municipality and as the municipal legislative body, the State Tax Assessor acts as the municipal assessor and the unorganized territory fund receives the funds designated for the municipal general fund. [MRS Title 30-A §5235]

9. Regarding the TIF District and Development Program submission process, what information needs to be available to the public?

The complete Development Program of an original or amended application, including all exhibits, must be available to the public on the date of publication of the Notice of the Public Hearing, published minimally 10 days prior to the Public Hearing.

10. When is an amendment required?

Any changes to an approved tax increment financing district and/or development program require an amendment. Examples of such amendments include, but not limited to, alteration of the district boundaries, addition of project costs to be financed from tax increment revenues, increase in captured assessed value.

11. What information is needed or what is the process to amend a MTIF District and/or Development Program?

See Rule 19-100 found by [clicking here](#).