Remote Finance Committee
Meeting Agenda
Thursday, January 29, 2026
5:00 PM

MEMBERS
Councilor April Fournier, Chair
Councilor Benjamin Grant
Councilor Wesley Pelletier
Mayor Mark Dion (Ex-Officio)

Remote via ZOOM

PUBLIC COMMENT INFORMATION

To submit written public comment on an agenda item for which public comment is being accepted, email finance@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Finance Committee meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

ZOOM MEETING INFORMATION

This meeting will take place remotely using Zoom. This meeting will be held remotely pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live, a recording will be available in the Agenda Center following the meeting. For agenda items where public comment is scheduled, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.
Join from PC, Mac, iPad, or Android:
https://portlandmaine-gov.zoom.us/j/89955678270?pwd=O34wazDbUscd5gxrsCwn6fTNsk0uX0.1
Passcode:415345
Phone one-tap:
+13017158592,,89955678270#,,,,*415345# US (Washington DC)
+13052241968,,89955678270#,,,,*415345# US
Join via audio:
+1 305 224 1968 US
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Webinar ID: 899 5567 8270
International numbers available: https://portlandmaine-gov.zoom.us/u/keG97fEBfz

1. Introductions

2. Public Hearing and Vote on Payment-In-Lieu-of-Tax (PILOT) Policy

A longstanding Finance Committee goal has been to develop a PILOT policy for the City of Portland. The current draft of the PILOT policy represents the culmination of that work, incorporating feedback and public comment from the past several years of Finance Committee *work and 2017-2018 Housing and Economic Development Committee work. Based on the feedback from the nonprofit community and City Council to date, the PILOT policy being presented is entirely **voluntary**, includes a $10M exemption to address concerns from small and medium sized exempt entities, and includes a 50% services-in-lieu of taxes credit in consideration of "other services" that benefit the community which are provided by exempt organizations. After brief comments, the Committee will hold a public hearing, have additional Committee discussion, and hold a vote to recommend the draft policy to the full City Council for adoption.*

3. 2026 Finance Committee Goals Discussion

At the current meeting, the Committee will begin the discussion around goals for the Committee during the 2026 calendar year. This discussion follows on the heels of two City Council workshops (Monday 1/12/26 and Monday 1/26/26) where the Council set their goals for 2026 and received a preview of the FY27 budget. This is a discussion item only, no formal action is scheduled.

4. Future Meeting Dates & Topics

At the current meeting, the Committee will review specific dates and topics for upcoming Committee meetings. This is a discussion item only; no formal action is scheduled.

a. *February - 2 Meetings (Finalize Committee Goals, Capital Improvement Plan)*
b. *March - 2 Meetings (Capital Improvement Plan, Review Audit Results, Joint/City School Meeting #1)*
c. *April/May - 5 or 6 Meetings (Joint City/School Meeting #2, School Budget Recommendation to Full Council, City Budget Review and Recommendation to Full Council)*

5. Adjournment

CITY OF PORTLAND, MAINE

PAYMENT IN LIEU OF TAXES POLICY (PILOT)

Revised: September 1, 2025 Effective: July 1, 2026

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1. PURPOSE

In order to maintain the high standard of municipal services that Portland has historically provided, the City Council has established a policy for PILOT (Payment-In-Lieu-of-Tax) contributions from tax-exempt property owners (referred to hereafter as "exempt property" owners). The purpose of this PILOT policy document is to summarize the uniform policy to be applied to the exempt properties within the City. The policy is intended to provide clarity to exempt organizations who wish to locate in Portland. The policy includes monetary payments and consideration of other services provided by exempt organizations. The policy also provides guidance for City staff when approached with questions about PILOT policy requirements.

2. THE NEED FOR A FORMAL PILOT POLICY

According to the City Tax Assessor, the amount of tax-exempt property within the City of Portland has risen to approximately $3.93 billion dollars as of June 30, 2025. If this nearly $4B of property were taxable, it is estimated that the City's property tax rate would be almost 20% lower due to spreading the property tax burden across a larger base. The rise in exempt valuation has put increasing pressure on the remaining property owners in Portland (referred to hereafter as "non-exempt property" owners) to fully fund the broad spectrum of critical services offered to all residents and visitors to Portland.

The City recognizes that non-profit organizations contribute directly to the quality of life within the community and welcomes these organizations. Portland has historically been recognized as a leader in Maine in the area of higher education, arts and culture, social services, public health, equity and religious freedom. The City's location, status as the economic engine of Northern New England, located just under 2 hours north of Boston, with easy access via major highway, bus, rail, and jetport, makes it attractive for non-profit institutions. This demand for land and buildings to operate non-profit organizations has absorbed significant amounts of taxable property within the City in recent years. The loss of taxable property value impacts affordability for residents, local businesses and the overall Greater Portland community. In order to maintain the financial health of the community as a whole and to continue to provide a range of quality services, the City must set an objective to maintain its existing tax base composition and expand it where reasonably possible. Strong PILOT policies have been used in municipalities nationwide to achieve this objective. Several key reasons noted for adoption of strong PILOT policies are listed below.

- With an increasing amount of exempt property within a City, nonprofits should share in the cost of basic services which benefit them. Police, fire protection, and road maintenance are the costs most frequently allocated to exempt property owners in other municipalities.

- A strong PILOT policy has the potential to help ease the tax burden on non-exempt property owners, and create a more equitable distribution of the tax levy across those who consume core City services.

- PILOT policies help address inequities created by tax exemptions (i.e., the greatest tax savings goes to organizations who have the most valuable property holdings).

- PILOT policies can reduce inefficient location decisions made by nonprofits (i.e., tax-exempt status creates an incentive for nonprofits to locate in cities where the tax savings are highest and the public services provided by the jurisdiction are broadest).

3. BASIC PRINCIPLES OF THE PILOT POLICY

I. Participation in the PILOT Program is voluntary

Consideration was given to seeking an ordinance change to require PILOT payments and ensure more uniform participation. However, any attempt to impose a legal or statutory requirement would face significant opposition and runs counter to the spirit of partnership between the City and its local institutions that a successful PILOT program would provide.

II. PILOT should be applied equally to all current and future non-profit groups in Portland

All non-profit institutions should participate in the PILOT program. While significant focus has been placed on the City's medical and educational institutions and their growing footprint, the City's museums, cultural facilities, and other significant non-profits share a similar interest in the financial health of and core services provided by the City.

While broad participation is essential to the program's success, the City has determined that an exception should be made for small and medium sized nonprofits which may lack the resources to fully engage in the PILOT process. In response to significant feedback from the community regarding impact of a program on small non-profits, an exemption of **$10 million** in assessed property value has been added into the PILOT policy. An exemption of this amount will be applied to all organizations under this policy, one per parcel owner, eliminating the PILOT completely for the smaller institutions which own less than ten million in property value, while mitigating the financial impact of PILOT payments on medium sized institutions owning property valued at just beyond this threshold.

III. PILOT contributions should offset cost of basic City services:

PILOT policies nationwide set contribution levels at an amount designed to cover the portion of the tax levy related to basic and core City services. For purposes of this PILOT, those services have been designated as public safety services (police and fire) and basic infrastructure services including public spaces maintenance and snow removal. To enhance predictability for organizations impacted by the policy, and to prevent significant year over year fluctuations in base amount, the PILOT contribution level (i.e. the estimated portion of the tax levy related to basic and core City services) has been set at 40% of the regular property taxes due. However, in addition to the exemption from II above, there are additional potential PILOT credits and a phase-in period as outlined in IV and V below.

IV. PILOT policy includes a SILOT (Services In Lieu of Taxes) deduction up to 50%

Community benefits are an important aspect of an institution's contribution to the City. Institutions may receive up to a 50% PILOT deduction for qualifying community programs and services that uniquely benefit Portland residents. This opportunity for credit is in recognition of the community partners and exempt organizations who help reduce the burden on certain types of City services. In the case of exceptional opportunities for partnership, the 50% cap may be exceeded. Institutions may also receive a credit on their PILOT in the amount of real estate taxes paid on properties that would ordinarily qualify for a tax exemption based on use, as well as a credit for costs paid which would otherwise be paid. Section 6 of this document contains more detail on criteria for the SILOT deduction.

V. The new PILOT formula should be phased in over a 5-year period starting in FY 2027

While the payments currently made by some institutions approach the levels indicated by the program levels recommended above, most institutions fall below the recommended amounts. Institutions will require time to make the necessary adjustments in their budget and financial plans to accommodate increased PILOT amounts. To ensure a smooth transition, staff recommends that the new formula be phased in over a time period of not less than 5 years (see Calculation of Payment Due section for more details).

VI. The new PILOT formula should factor in other voluntary payments or required service fee payments to the City

Many nonprofits make fully voluntary, non-required contributions to the City on an annual or recurring basis. These payments should be deducted from the PILOT amounts that would normally be due. Similarly, any required or contracted payments under MRS Title 36 M.R.S. § 508 "Service Fees" should also be deducted from the PILOT amounts that would normally be due.

4. IS THE PILOT POLICY APPLICABLE TO MY ORGANIZATION?

All tax-exempt organizations are encouraged to participate in the PILOT policy. As noted previously an exemption amount of $10M will be applied to all organizations under this policy, eliminating the PILOT completely for the smaller and medium sized institutions, while mitigating the financial impact of PILOT payments on institutions just beyond this threshold. These exempt organizations will be noted in the PILOT Policy Annual Results published each fiscal year.

5. CALCULATION OF PILOT PAYMENT DUE

PILOT contributions are based on the value of real estate owned by an institution. The calculation of recommended PILOT payment due can be determined as follows:

Step 1: Begin with total assessed value of exempt property owned by an organization

Step 2: Subtract the $10M of PILOT exemption*

Step 3: Divide by $1000 (the mil rate is applied per $1000 of assessed value)

Step 4: Multiply by the current City of Portland fiscal year mill rate

Step 5: Multiply by 40%

Community Benefit Credit: Subtract any agreed upon SILOT credit (see Section 6 for more details on SILOT) up to a further 50% reduction in the amount due.

***Note - $10M exemption is applied per parcel owner, not per parcel.**

The calculation begins with 100% of an exempt property owner's assessed value related to their exempt property only (i.e., non-exempt property is already included in the regular property tax billing and should be excluded from the PILOT calculation). The $10M of PILOT exemption should be subtracted from this total, and the remaining total should be divided by $1000 and multiplied by the current City of Portland fiscal year mill rate. The result should be multiplied by 40% to determine the PILOT amount due. The 40% represents the cost of the City's "core" services which are public safety (Police, Dispatch and Fire Departments) and basic public spaces maintenance / winter operations. After any phase in period, the PILOT payment due could be further reduced by any available SILOT (Services-in-lieu-of-taxes) credit which has been applied to the exempt organization by the City. SILOT credits are not guaranteed to every organization and are calculated on a case by case basis by the City. The SILOT credit may not exceed 50% of the total amount of the PILOT due. See the SERVICES IN LIEU OF TAXES (SILOT) CREDIT section for complete details on SILOT criteria and calculation.

6. SERVICES IN LIEU OF TAXES (SILOT) CREDIT

In consideration of the community benefits of the exempt organization within the City, the PILOT policy includes a deduction for services provided. A list of items which could qualify for SILOT credit are listed below. In general, only activities which are outside an exempt organization's core mission would be considered for SILOT credit. However, exceptions will be considered when a direct benefit to City of Portland residents can be reliably measured. An exempt entity will have an opportunity on an annual basis to outline their SILOT contributions via a standard form distributed with the estimated PILOT bill.

Participation in City Initiatives

- Targeted scholarships for Portland residents
- Summer Job Creation / Youth Employment
- Set Up Health Disparities Initiative

Policy Based Collaborations

- Public/Community Health Initiatives
- Partnerships with Local Schools
- Job Training Initiatives
- Direct support on City Council Goals / participation on Task Forces

Other Direct Contributions

- Real Estate Taxes on Property Used for Institutional Purposes
- Donations to City capital projects or initiatives
- Donations in kind (e.g., real estate, personal property)
- Provision of services otherwise provided by the City (e.g., snow removal on public right of way, maintenance of a public facility, security services provided in public areas)

Good Neighbor Activities

- Volunteer Efforts of Students/Employees
- Sponsorships of local organizations

A non-comprehensive listing of items which would NOT qualify for SILOT credit is below:

- Real Estate Taxes on Property used for Non-institutional Purposes
- Linkage Payments
- Permit Inspection Fees
- Student Spending
- Salaries Paid to Employees
- Construction Costs
- Purchase of Goods, Services
- Grants Received / Outside Money
- Operating Support for Community Health Clinics
- Unreimbursed Medicare or Medicaid

If an exempt property owner is considering a formal PILOT payment to the City and would like SILOT credit, the Finance Department should be contacted to begin the process.

7. ANNUAL BILLING AND FIVE-YEAR PHASE IN (FY27-FY31)

Annual Billing

The annual billing for the PILOT will be performed by City staff. PILOT bills will be sent on a semiannual basis on a schedule similar to regular property tax billing – typically PILOT bills will be sent in July of each fiscal year. A SILOT credit application will also be enclosed with the PILOT bill and each exempt organization will have 30 days to complete and return form. The City will review the forms and notify each organization of SILOT credits received – including a revised PILOT bill for the current fiscal year. PILOT payments will be due on the regular property tax payment dates – typically the second Friday in October and March of each year.

Five Year Phase In – New PILOT Agreements

For any exempt organizations impacted by this policy, who currently exist in the City and are remaining in their existing locations, a five-year phase in is permitted. The amounts due in the first five tax years of the new program are listed below and should be calculated based on Step 1 through Step 5 in the Calculation of Amount Due section above. In future fiscal years, the payment calculation could remain at 50% of the normal PILOT amount due assuming that a full community benefit credit is received.

FY27 – 10% of the normal PILOT amount
FY28 – 20% of the normal PILOT amount
FY29 – 30% of the normal PILOT amount
FY30 – 40% of the normal PILOT amount
FY31 – 50% of the normal PILOT amount
FY32 and thereafter - Full PILOT requested, less $10M exemption and any community benefit credit received.

8. GUIDANCE FOR CITY STAFF – ENCOURAGING PARTICIPATION IN THE PILOT PROGRAM AND ANNUAL REPORTING ON PILOT PAYMENTS

Several common transactions should be used as opportunities for City staff to inform exempt organizations about the PILOT policy and in some cases encourage participation.

Property Sale – Where conversion to exempt property	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.
Building Permit – Where conversion to exempt property	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.

Zoning Amendment Request	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.
Site Plan Review	Inform of PILOT policy – present copy of document
Passage of Formal Pilot Policy / Amendments to PILOT Policy	Notify all potentially impacted exempt organizations

Finally, the Finance Department along with the Assessors Department will publish a **PILOT Annual Report** by December 31 of each calendar year, noting the amount of regular property tax which would be due of the entity was non-exempt, the amount of PILOT requested in the current year via letter for each parcel, amount paid, and amount remaining unpaid. The report will also detail community benefits provided by each entity in future years after the phase-in period.

Appendix A - Examples of PILOT Payments Due by Exempt Property Value

As a reminder, the PILOT amount due can be calculated as follows:
1) Begin with the total exempt assessed value of an organization
2) Subtract the amount of PILOT exemption from the assessed value
3) Divide by $1,000 (the mill rate is applied per $1,000 of assessed value)
4) Multiply by the current City of Portland fiscal year mill rate (FY26 rate is $11.98)
5) Multiply by the amount of the estimated portion of the regular tax rate dedicated to basic services - 40%
6) Prorate the amount due based on the proposed phase in - 10% in Year 1, 20% in Year 2, 30% in Year 3, 40% in Year 4, 50% in Year 5 (and beyond, assuming community benefit criteria is met after Year 5).

EXAMPLE #1 - ENTITY WHICH OWNS $10,000,000 OF EXEMPTY PROPERTY VALUE		
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%		
VALUE OF EXEMPT PROPERTY OWNED	$10,000,000	
PILOT EXEMPTION AMOUNT	$10,000,000	
Year 1 PILOT Amount	Fully Exempt	
Year 2 PILOT Amount	Fully Exempt	
Year 3 PILOT Amount	Fully Exempt	
Year 4 PILOT Amount	Fully Exempt	
Year 5 PILOT Amount	Fully Exempt	
Note - Full property taxes for a homeowner with a $10,000,000 non-exempt hom		**$119,800**

EXAMPLE #2 - ENTITY WHICH OWNS $15,000,000 OF EXEMPTY PROPERTY VALUE			
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%			
VALUE OF EXEMPT PROPERTY OWNED	$15,000,000		
PILOT EXEMPTION AMOUNT	$10,000,000		
		% of full property taxes	
Year 1 PILOT Amount	$2,396	1.33%	
Year 2 PILOT Amount	$4,792	2.67%	
Year 3 PILOT Amount	$7,188	4.00%	
Year 4 PILOT Amount	$9,584	5.33%	
Year 5 PILOT Amount (and thereafter)	$11,980	6.67%	
Note - Full property taxes for a homeowner with a $15,000,000 non-exempt hom			**$179,700**

EXAMPLE #3 - ENTITY WHICH OWNS $25,000,000 OF EXEMPTY PROPERTY VALUE		
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%		
VALUE OF EXEMPT PROPERTY OWNED	$25,000,000	
PILOT EXEMPTION AMOUNT	$10,000,000	
Year 1 PILOT Amount	$7,188	
Year 2 PILOT Amount	$14,376	
Year 3 PILOT Amount	$21,564	
Year 4 PILOT Amount	$28,752	
Year 5 PILOT Amount (and thereafter)	$35,940	
Note - Full property taxes for a homeowner with a $25,000,000 non-exempt home =		$299,500

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Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
841 CONGRESS STREET LLC [note: see Portland Housing Authority]	902,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		10,813	10,813	10,813	10,813	10,813
ABBA [note name: ABBA, A Women's Resource Center]	285,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		3,424	3,424	3,424	3,424	3,424
AMERICAN NATIONAL RED CROSS [note: federal instrumentality]	212,300	-	-	-	-	-
AMERICAN NATIONAL RED CROSS [note: federal instrumentality]	2,400,300	-	-	-	-	-
AMERICAN NATIONAL RED CROSS [note: federal instrumentality]	1,010,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		43,402	43,402	43,402	43,402	43,402
ANDREWS HAROLD T POST #17 [note name: Harold T. Andrews Post, No. 17, The American]	1,239,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		14,844	14,844	14,844	14,844	14,844
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	1,412,400	-	-	-	-	-
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	1,400,400	-	-	-	-	-
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	1,357,900	-	-	-	-	-
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	3,505,600	-	-	-	-	-
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	5,817,700	-	-	-	-	-
AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development	950,400	-	-	-	-	-
Avesta Housing Development Corporation	1,826,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		194,922	194,922	194,922	194,922	194,922
BAILEY CEMETERY [Association]	41,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		497	497	497	497	497
BOYS & GIRLS CLUBS OF SOUTHERN MAINE	185,700	-	-	-	-	-
BOYS & GIRLS CLUBS OF SOUTHERN MAINE	187,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,469	4,469	4,469	4,469	4,469
CASA INC	737,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,840	8,840	8,840	8,840	8,840
[The] CATHERINE MORRILL DAY NURSERY	2,632,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		31,541	31,541	31,541	31,541	31,541
CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.]	15,031,700	2,411	4,822	7,234	9,645	12,056
CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.]	9,471,700	4,539	9,078	13,617	18,155	22,694
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		6,950	13,900	20,850	27,800	34,750

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		293,551	293,551	293,551	293,551	293,551
CENTER FOR GRIEVING CHILDREN	2,349,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		28,149	28,149	28,149	28,149	28,149
CLAYTON'S HOUSE LLC [owned parcel but operated by nonprofit Dempsey Centers for Quality Cancer	1,299,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		15,566	15,566	15,566	15,566	15,566
CMRS IV INC	3,547,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		42,494	42,494	42,494	42,494	42,494
COMMITTEE TO RESTORE THE ABYSSINIAN CHURCH	552,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		6,614	6,614	6,614	6,614	6,614
COMMUNITY HOUSING OF MAINE INC	705,600	-	-	-	-	-
COMMUNITY HOUSING OF MAINE	532,200	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	362,000	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	1,263,600	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	617,700	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	9,200	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	681,100	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	716,800	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	637,700	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	3,829,900	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	1,192,700	-	-	-	-	-
COMMUNITY HOUSING OF MAINE INC	636,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		133,994	133,994	133,994	133,994	133,994
CROSSROADS FOR WOMEN INC	1,348,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,151	16,151	16,151	16,151	16,151
CUMBERLAND COUNTY YMCA [n/k/a Young Men's Christian Association of Southern Maine]	12,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		145	145	145	145	145
DEERING GRANGE #535 [Deering Grange No. 535 P. of H]	656,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		7,864	7,864	7,864	7,864	7,864
DIOCESAN BUREAU OF HOUSING	36,661,300	12,776	25,552	38,328	51,104	63,880
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		12,776	25,552	38,328	51,104	63,880
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		439,202	439,202	439,202	439,202	439,202

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
EMC AFFORDABLE HOUSING PRESERVATION	55,900	-	-	-	-	-
EMC AFFORDABLE HOUSING PRESERVATION	7,634,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		92,131	92,131	92,131	92,131	92,131
EQUALITY COMMUNITY CENTER	1,652,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		19,799	19,799	19,799	19,799	19,799
FAMILY CRISIS SERVICES INC [n/k/a Through These Doors]	1,802,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		21,590	21,590	21,590	21,590	21,590
FLORENCE HOUSE HOUSING CORPORATION [see Avesta Housing file]	3,091,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		37,035	37,035	37,035	37,035	37,035
FRIENDS OF THE ST LAWRENCE CHURCH	942,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,292	11,292	11,292	11,292	11,292
GREAT DIAMOND ISLAND LAND PRESERVE	32,800	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	63,400	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	14,600	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	123,400	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	3,100	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	90,800	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	6,800	-	-	-	-	-
GREAT DIAMOND ISLAND LAND PRESERVE	122,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		5,474	5,474	5,474	5,474	5,474
GREATER PORTLAND YMCA [k/n/a Young Men's Christian Association of Southern Maine]	12,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		146	146	146	146	146
GROUP MAIN STREAM INC	1,017,100	-	-	-	-	-
GROUP MAIN STREAM INC	620,100	-	-	-	-	-
GROUP MAIN STREAM INC	860,700	-	-	-	-	-
GROUP MAIN STREAM INC	744,600	-	-	-	-	-
GROUP MAIN STREAM INC	484,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		44,647	44,647	44,647	44,647	44,647
GULF OF MAINE RESEARCH INSTITUTE	2,798,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		33,526	33,526	33,526	33,526	33,526
HABITAT FOR HUMANITY GREATER PORTLAND INC [Legal Name: HABITAT FOR HUMANITY / GREATER	13,200	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
HABITAT FOR HUMANITY / GREATER PORTLAND INC	1,866,200	-	-	-	-	-
HABITAT FOR HUMANITY / GREATER PORTLAND INC	872,400	-	-	-	-	-
HABITAT FOR HUMANITY / GREATER PORTLAND INC	98,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		34,141	34,141	34,141	34,141	34,141
HALFWAY HOUSE INC [a/k/a Pharos House]	911,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		10,917	10,917	10,917	10,917	10,917
HFA HUD PROPERTIES LLC [for a reference, see HOME FOR THE AGED, a/k/a Park Danforth]	12,487,600	1,192	2,384	3,576	4,768	5,960
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		1,192	2,384	3,576	4,768	5,960
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		149,601	149,601	149,601	149,601	149,601
HOME FOR AGED WOMEN [now known as Seventy-five State Street]	22,121,900	5,809	11,618	17,426	23,235	29,044
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		5,809	11,618	17,426	23,235	29,044
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		265,020	265,020	265,020	265,020	265,020
HOME FOR THE AGED [f/k/a Park Danforth]	10,345,300	165	331	496	662	827
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		165	331	496	662	827
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		123,937	123,937	123,937	123,937	123,937
HOPE ACTS	603,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		7,230	7,230	7,230	7,230	7,230
Indigo Arts Alliance	2,426,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		29,069	29,069	29,069	29,069	29,069
INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.]	1,280,500	-	-	-	-	-
INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.]	25,600	-	-	-	-	-
INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.]	1,332,900	-	-	-	-	-
INGRAHAM VOLUNTEERS INC [n/k/a/ Ingraham, Inc. and associated with Ingraham Housing Corp.]	817,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		41,405	41,405	41,405	41,405	41,405
IRISH HERITAGE CENTER [n/k/a/ Maine Irish Heritage Center]	3,510,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		42,058	42,058	42,058	42,058	42,058
JHA ASSISTED LIVING INC[associated with Cedar's Nursing Care Center, Inc.]	5,005,100	2,398	4,797	7,195	9,594	11,992
JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.]	23,444,100	6,442	12,885	19,327	25,770	32,212
JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.]	4,367,600	2,093	4,186	6,279	8,372	10,465
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		10,934	21,868	32,801	43,735	54,669
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		393,145	393,145	393,145	393,145	393,145
MAHC INC [associated with Milestone Foundation]	1,839,600	-	-	-	-	-
MAHC INC [associated with Milestone Foundation]	2,635,400	-	-	-	-	-

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		0	0	0	0	1
Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		53,611	53,611	53,611	53,611	53,611
MAINE CONFERENCE ASSOC OF SEVENTH-DAY ADVENTISTS [n/k/a Northern New England Conference	413,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,954	4,954	4,954	4,954	4,954
MAINE FARMLAND TRUST INC	799,900	-	-	-	-	-
MAINE FARMLAND TRUST INC	223,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		12,258	12,258	12,258	12,258	12,258
MAINE HISTORICAL SOCIETY	7,503,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		89,892	89,892	89,892	89,892	89,892
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	89,800	43	86	129	172	215
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	7,682,000	3,681	7,362	11,044	14,725	18,406
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	674,488,400	318,423	636,846	955,269	1,273,691	1,592,114
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	218,400	105	209	314	419	523
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	211,000	101	202	303	404	506
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	2,625,400	1,258	2,516	3,774	5,032	6,290
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	6,148,500	2,946	5,893	8,839	11,785	14,732
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	256,700	123	246	369	492	615
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	835,100	400	800	1,201	1,601	2,001
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	635,700	305	609	914	1,219	1,523
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	174,400	84	167	251	334	418
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	2,337,200	1,120	2,240	3,360	4,480	5,600
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	385,300	185	369	554	739	923
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	985,600	472	945	1,417	1,889	2,361
MAINE MEDICAL CENTER [n/k/a MAINEHEALTH]	985,600	472	945	1,417	1,889	2,361
MAINEHEALTH	3,734,400	1,790	3,579	5,369	7,158	8,948
MAINEHEALTH	360,800	173	346	519	692	864
MAINEHEALTH	83,900	40	80	121	161	201
MAINEHEALTH	145,300	70	139	209	279	348
MAINEHEALTH	3,327,500	1,595	3,189	4,784	6,378	7,973
MAINEHEALTH	311,900	149	299	448	598	747
MAINEHEALTH	1,082,300	519	1,037	1,556	2,075	2,593
MAINEHEALTH	505,700	242	485	727	969	1,212
MAINEHEALTH	7,504,200	3,596	7,192	10,788	14,384	17,980
MAINEHEALTH	19,000	9	18	27	36	46
SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth]	8,600	-	-	-	-	-
SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth]	11,599,700	5,559	11,117	16,676	22,234	27,793
SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth]	11,800	6	11	17	23	28
SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth]	367,900	176	353	529	705	881
SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth]	47,400	23	45	68	91	114
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		343,664	687,327	1,030,991	1,374,654	1,718,318
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,711,491	8,711,491	8,711,491	8,711,491	8,711,491

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Exempt Parcel Owner	Exempt Value 4/1/25	0 FY 2027	0 FY 2028	0 FY 2029	0 FY 2030	1 FY 2031
MAINE WOMEN'S CHRISTIAN TEMPERANCE UNION [correct name: Maine Woman's Christian Tempera	1,169,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		14,005	14,005	14,005	14,005	14,005
MAYO STREET ARTS	907,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		10,875	10,875	10,875	10,875	10,875
MERCY HOSPITAL	1,770,800	849	1,697	2,546	3,394	4,243
MERCY HOSPITAL	90,879,500	38,757	77,515	116,272	155,030	193,787
MERCY HOSPITAL	873,900	419	838	1,256	1,675	2,094
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		40,025	80,050	120,074	160,099	200,124
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1,120,420	1,120,420	1,120,420	1,120,420	1,120,420
MMC REALTY CORP	185,600	-	-	-	-	-
MMC REALTY CORP	2,556,800	-	-	-	-	-
MMC REALTY CORP	149,000	-	-	-	-	-
MMC REALTY CORP	368,200	-	-	-	-	-
MMC REALTY CORP	1,221,700	-	-	-	-	-
MMC REALTY CORP	2,534,500	-	-	-	-	-
MMC REALTY CORP	2,635,200	-	-	-	-	-
MMC REALTY CORP	1,234,400	424	849	1,273	1,697	2,121
MMC REALTY CORP	350,200	168	336	503	671	839
MMC REALTY CORP	126,900	61	122	182	243	304
MMC REALTY CORP	7,045,800	3,376	6,753	10,129	13,505	16,882
MMC REALTY CORP	855,100	410	820	1,229	1,639	2,049
MMC REALTY CORP	6,868,900	3,292	6,583	9,875	13,166	16,458
MMC REALTY CORP	4,613,300	2,211	4,421	6,632	8,843	11,053
MMC REALTY CORP	203,700	98	195	293	390	488
MMC REALTY CORP	824,700	395	790	1,186	1,581	1,976
MMC REALTY CORP	2,176,800	1,043	2,086	3,129	4,172	5,216
MMC REALTY CORP	233,100	112	223	335	447	559
MMC REALTY CORP	179,300	86	172	258	344	430
MMC REALTY CORP	760,300	364	729	1,093	1,457	1,822
MMC REALTY CORP	393,700	189	377	566	755	943
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		12,228	24,456	36,684	48,911	61,139
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		425,496	425,496	425,496	425,496	425,496
MUNJOY HILL NEIGHBORHOOD ORGANIZATION	302,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		3,619	3,619	3,619	3,619	3,619
NATIONAL SOCIETY OF COLONIAL DAMES OF AMERICA STATE OF ME [correct name: The National Soci	541,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		6,486	6,486	6,486	6,486	6,486
NATIONAL SOCIETY OF THE COLONIAL DAMES OF AMERICA [correct name: The National Society of th	981,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,752	11,752	11,752	11,752	11,752

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
NORTHERN N E DISTRICT COUNCILS ASSEMBLIES OF GOD	2,228,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		26,699	26,699	26,699	26,699	26,699
NORTHERN NEW ENGLAND DISTRICT COUNCIL ASSEMBLIES OF GOD	100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1	1	1	1	1
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	110,900	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	17,100	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	34,500	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	759,600	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	5,430	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	685,300	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	761,800	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	224,900	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	457,600	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	430,900	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	266,500	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	831,000	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	965,200	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	16,600	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	573,100	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	282,200	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	13,300	-	-	-	-	-
OCEANSIDE CONSERVATION TRUST OF CASCO BAY	19,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		77,334	77,334	77,334	77,334	77,334
PARTNERS FOR WORLD HEALTH	2,460,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		29,471	29,471	29,471	29,471	29,471
PEAKS ISLAND CHILDREN'S WORKSHOP	1,544,400	-	-	-	-	-
PEAKS ISLAND CHILDREN'S WORKSHOP	30,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		18,870	18,870	18,870	18,870	18,870
PEAKS ISLAND LAND PRESERVE	191,300	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	3,500	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	3,600	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	4,200	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	4,200	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	3,700	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	312,000	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	768,700	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	310,700	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	114,800	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PEAKS ISLAND LAND PRESERVE	95,000	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	199,100	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	176,800	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	6,300	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	173,400	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	439,200	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	14,600	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	143,200	-	-	-	-	-
PEAKS ISLAND LAND PRESERVE	44,100	-	-	-	-	-
PEAKS ISLAND PRESERVE [Note Not Located word, presumably: Peaks Island Land Preserve]	5,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		36,108	36,108	36,108	36,108	36,108
PEAKS ISLAND VOLUNTEERS OF AMERICA ELDERLY HOUSING INC	2,485,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		29,780	29,780	29,780	29,780	29,780
PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance]	1,238,300	-	-	-	-	-
PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance]	54,000	-	-	-	-	-
PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance]	1,141,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		29,159	29,159	29,159	29,159	29,159
PEREGRINE CORPORATION	969,600	-	-	-	-	-
PEREGRINE CORPORATION	996,300	-	-	-	-	-
PEREGRINE CORPORATION	954,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		34,983	34,983	34,983	34,983	34,983
PLEASANT STREET HOUSING INC [see file re Shalom House, Inc.]	2,677,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		32,070	32,070	32,070	32,070	32,070
PMEH [n/k/a/ MEH]	481,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		5,768	5,768	5,768	5,768	5,768
POND GROVE CEMETERY ASSN [note name: Pond Grove Cemetery Company]	60,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		721	721	721	721	721
PORT RESOURCES [a/k/a Port Resources Inc.]	1,435,800	-	-	-	-	-
PORT RESOURCES [a/k/a Port Resources Inc.]	753,400	-	-	-	-	-
PORT RESOURCES INC [a/k/a Port Resources]	1,125,900	-	-	-	-	-
PORT RESOURCES INC [a/k/a Port Resources]	590,600	-	-	-	-	-
PORT RESOURCES INC [a/k/a Port Resources]	793,700	-	-	-	-	-
PORT RESOURCES INC [a/k/a Port Resources]	28,500	-	-	-	-	-
PORT RESOURCES INC [a/k/a Port Resources]	551,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-

DRAFT

Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		63,247	63,247	63,247	63,247	63,247
PORTLAND / ST ALBANS CORP	788,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		9,449	9,449	9,449	9,449	9,449
PORTLAND BOYS CLUB ASSOC [n/k/a Boys & Girls Clubs of Southern Maine]	5,762,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		69,040	69,040	69,040	69,040	69,040
PORTLAND CHILDREN'S DYSLEXIA FOUNDATION	1,391,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,667	16,667	16,667	16,667	16,667
PORTLAND COMMUNITY HEALTH CENTER	1,521,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		18,225	18,225	18,225	18,225	18,225
PORTLAND RECOVERY COMMUNITY CENTER	1,096,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		13,131	13,131	13,131	13,131	13,131
PORTLAND TRAILS	22,300	-	-	-	-	-
PORTLAND TRAILS	5,600	-	-	-	-	-
PORTLAND TRAILS	16,100	-	-	-	-	-
PORTLAND TRAILS	5,500	-	-	-	-	-
PORTLAND TRAILS	6,900	-	-	-	-	-
PORTLAND TRAILS	25,900	-	-	-	-	-
PORTLAND TRAILS	5,100	-	-	-	-	-
PORTLAND TRAILS	3,100	-	-	-	-	-
PORTLAND TRAILS	25,400	-	-	-	-	-
PORTLAND TRAILS	26,800	-	-	-	-	-
PORTLAND TRAILS	45,600	-	-	-	-	-
PORTLAND TRAILS	1,700	-	-	-	-	-
PORTLAND TRAILS	9,700	-	-	-	-	-
PORTLAND TRAILS	9,200	-	-	-	-	-
PORTLAND TRAILS	6,700	-	-	-	-	-
PORTLAND TRAILS	3,800	-	-	-	-	-
PORTLAND TRAILS	30,500	-	-	-	-	-
PORTLAND TRAILS	1,500	-	-	-	-	-
PORTLAND TRAILS	100	-	-	-	-	-
PORTLAND TRAILS	3,800	-	-	-	-	-
PORTLAND TRAILS	17,300	-	-	-	-	-
PORTLAND TRAILS	38,000	-	-	-	-	-
PORTLAND TRAILS	14,600	-	-	-	-	-
PORTLAND TRAILS	700	-	-	-	-	-
PORTLAND TRAILS	29,900	-	-	-	-	-
PORTLAND TRAILS	17,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-

DRAFT

Exempt Parcel Owner	Exempt Value 4/1/25	0 FY 2027	0 FY 2028	0 FY 2029	0 FY 2030	1 FY 2031
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,466	4,466	4,466	4,466	4,466
PORTLAND VOA ELDERLY HOUSING INC	9,579,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		114,765	114,765	114,765	114,765	114,765
PREBLE STREET [RESOURCE CENTER, n/k/a Preble Street]	2,951,200	-	-	-	-	-
PREBLE STREET RESOURCE CENTER [n/k/a Preble Street]	2,462,500	-	-	-	-	-
PREBLE STREET RESOURCE CENTER INC [n/k/a Preble Street]	2,930,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		99,965	99,965	99,965	99,965	99,965
ROMAN CATHOLIC BISHOP OF PORTLAND	5,093,500	-	-	-	-	-
ROMAN CATHOLIC BISHOP OF PORTLAND	1,508,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		79,096	79,096	79,096	79,096	79,096
RONALD MCDONALD HOUSE OF PORTLAND [note name: Ronald McDonald House of Portland, Maine,	4,066,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		48,715	48,715	48,715	48,715	48,715
ROOT CELLAR [note name: The Root Cellar]	3,342,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		40,041	40,041	40,041	40,041	40,041
RUTH'S REUSABLE RESOURCES	3,276,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		39,249	39,249	39,249	39,249	39,249
SAHARA CLUB INC THE	1,529,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		18,321	18,321	18,321	18,321	18,321
SAINT JOSEPH'S MANOR	20,400	-	-	-	-	-
SAINT JOSEPH'S MANOR	12,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		392	392	392	392	392
SALVATION ARMY THE	57,500	-	-	-	-	-
SALVATION ARMY THE	4,307,700	-	-	-	-	-
SALVATION ARMY THE	12,000	-	-	-	-	-
SALVATION ARMY THE	194,700	-	-	-	-	-
SALVATION ARMY THE	517,400	-	-	-	-	-
SALVATION ARMY THE	21,100	-	-	-	-	-
SALVATION ARMY THE	172,500	-	-	-	-	-
SALVATION ARMY THE	3,714,500	-	-	-	-	-
SALVATION ARMY THE	5,193,800	2,008	4,017	6,025	8,034	10,042
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		2,008	4,017	6,025	8,034	10,042
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		170,011	170,011	170,011	170,011	170,011

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
SEVENTY-FIVE STATE STREET [formerly known as The Home for Aged Women]	189,100	-	-	-	-	-
SEVENTY-FIVE STATE STREET [formerly known as The Home for Aged Women]	179,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,412	4,412	4,412	4,412	4,412
SHALOM HOUSE [n/k/a/ Shalom House Inc.]	1,178,400	-	-	-	-	-
SHALOM HOUSE [n/k/a/ Shalom House Inc.]	723,300	-	-	-	-	-
SHALOM HOUSE [n/k/a/ Shalom House Inc.]	719,500	-	-	-	-	-
SHALOM HOUSE INC	1,037,400	-	-	-	-	-
SHALOM HOUSE INC	1,282,900	-	-	-	-	-
SHALOM HOUSE INC	1,148,600	-	-	-	-	-
SHALOM HOUSE INC	816,100	-	-	-	-	-
SHALOM HOUSE INC	467,600	-	-	-	-	-
SHALOM HOUSE INC	662,800	-	-	-	-	-
SHALOM HOUSE INC	3,658,300	812	1,624	2,437	3,249	4,061
SHALOM HOUSE INC	411,000	197	394	591	788	985
SHALOM HOUSE INC	863,600	414	828	1,242	1,655	2,069
SHALOM HOUSE INC	3,116,100	1,493	2,986	4,480	5,973	7,466
SHALOM HOUSE INC	683,500	328	655	983	1,310	1,638
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		3,244	6,488	9,731	12,975	16,219
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		200,894	200,894	200,894	200,894	200,894
SPACE GALLERY [N.B. Condos 1-11, but only condos 1, 2 & 4 are exempt]	722,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,654	8,654	8,654	8,654	8,654
SPURWINK SERVICES [note name: Spurwink Services, Inc.]	4,322,300	-	-	-	-	-
SPURWINK SERVICES	4,066,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		100,495	100,495	100,495	100,495	100,495
ST ELIZABETH'S ROMAN CATHOLIC ASYLUM	2,606,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		31,228	31,228	31,228	31,228	31,228
ST JOSEPH'S CONVENT & HOSPITAL	726,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,706	8,706	8,706	8,706	8,706
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	14,168,800	1,998	3,995	5,993	7,991	9,988
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	5,400	3	5	8	10	13
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	53,700	26	51	77	103	129
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	10,700	5	10	15	21	26
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	10,700	5	10	15	21	26
ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor]	77,600	37	74	112	149	186
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		2,073	4,147	6,220	8,294	10,367
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		171,636	171,636	171,636	171,636	171,636

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
THE IRIS NETWORK	3,954,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		47,370	47,370	47,370	47,370	47,370
THE JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE	6,963,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		83,419	83,419	83,419	83,419	83,419
THE PARK-DANFORTH	6,423,000	-	-	-	-	-
THE PARK-DANFORTH	9,274,200	2,730	5,460	8,190	10,920	13,650
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		2,730	5,460	8,190	10,920	13,650
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		188,052	188,052	188,052	188,052	188,052
TROTT BURYING GROUND	60,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		721	721	721	721	721
VICTORIA SOCIETY OF MAINE WOMEN [n/k/a Victoria Mansion]	2,692,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		32,261	32,261	32,261	32,261	32,261
VOANNE BRACKETT STREET HOUSE	975,500	-	-	-	-	-
VOANNE PROPERTY CORPORATION	1,052,800	-	-	-	-	-
VOANNE PROPERTY CORPORATION	719,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		32,919	32,919	32,919	32,919	32,919
VOLUNTEERS OF AMERICA NORTHERN NEW ENGLAND INC	222,300	-	-	-	-	-
VOLUNTEERS OF AMERICA NORTHERN NEW ENGLAND	70,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		3,513	3,513	3,513	3,513	3,513
YORK-CUMBERLAND ASSOCIATION FOR HANDICAPPED PERSONS [n/k/a Creative Works]	746,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,942	8,942	8,942	8,942	8,942
YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTHERN MAINE	4,115,900	1,972	3,945	5,917	7,889	9,862
YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTHERN MAINE	44,800	21	43	64	86	107
YOUNG MEN'S CHRISTIAN ASSOC [n/k/a Young Men's Christian Association of Southern Maine]	189,300	91	181	272	363	454
YOUNG MENS CHRISTIAN ASSOC OF PORTLAND	385,400	185	369	554	739	923
YOUNG MENS CHRISTIAN ASSOC OF PORTLAND	12,896,300	1,388	2,776	4,164	5,552	6,940
YOUNG MEN'S CHRISTIAN ASSOCIATION [n/k/a Young Men's Christian Association of Southern Maine]	186,500	89	179	268	357	447
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		3,746	7,493	11,239	14,986	18,732
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		213,462	213,462	213,462	213,462	213,462
YOUTH AND FAMILY OUTREACH	364,600	-	-	-	-	-
YOUTH AND FAMILY OUTREACH	646,100	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
YOUTH AND FAMILY OUTREACH	941,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		23,390	23,390	23,390	23,390	23,390
BIODIVERSITY RESEARCH INSTITUTE	1,153,400	-	-	-	-	-
BIODIVERSITY RESEARCH INSTITUTE	1,552,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		32,418	32,418	32,418	32,418	32,418
BREAKWATER SCHOOL [k/n/a Breakwater Learning]	1,317,200	-	-	-	-	-
BREAKWATER SCHOOL [k/n/a Breakwater Learning]	2,126,300	-	-	-	-	-
BREAKWATER SCHOOL [k/n/a Breakwater Learning]	3,288,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		80,648	80,648	80,648	80,648	80,648
CHEVERUS HIGH SCHOOL	680,600	-	-	-	-	-
CHEVERUS HIGH SCHOOL	2,527,800	-	-	-	-	-
CHEVERUS HIGH SCHOOL A MAINE CORPORATION	564,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		45,202	45,202	45,202	45,202	45,202
CHILDREN'S CENTER THE	1,391,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,673	16,673	16,673	16,673	16,673
CHILDREN'S MUSEUM AND THEATRE OF MAINE	8,346,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		99,991	99,991	99,991	99,991	99,991
CIEE INC	585,400	-	-	-	-	-
COUNCIL INTERNATIONAL STUDY PROGRAMS INC [k/n/a CIEE, Inc.]	4,978,100	-	-	-	-	-
COUNCIL INTERNATIONAL STUDY PROGRAMS INC [k/n/a CIEE, Inc.]	786,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		76,071	76,071	76,071	76,071	76,071
CLIFF ISLAND LIBRARY CLUB	371,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,452	4,452	4,452	4,452	4,452
ERLICH MARK ETALS TRUSTEES	530,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		6,354	6,354	6,354	6,354	6,354
GULF OF MAINE PROPERTIES INC	232,400	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	212,100	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	239,100	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	167,700	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	86,500	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	41,000	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
GULF OF MAINE PROPERTIES INC	40,600	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	159,300	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	60,600	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	60,600	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	2,547,000	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	1,183,400	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	136,500	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	777,400	-	-	-	-	-
GULF OF MAINE PROPERTIES INC	778,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		80,537	80,537	80,537	80,537	80,537
ILLUSTRATION INSTITUTE	950,200	-	-	-	-	-
ILLUSTRATION INSTITUTE	485,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		17,196	17,196	17,196	17,196	17,196
MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design]	2,257,300	1,082	2,163	3,245	4,327	5,408
MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design]	2,745,900	1,316	2,632	3,948	5,263	6,579
MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design]	29,122,800	9,164	18,327	27,491	36,655	45,818
MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design]	352,700	169	338	507	676	845
MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design]	3,870,100	1,855	3,709	5,564	7,418	9,273
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		13,585	27,169	40,754	54,339	67,924
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		459,419	459,419	459,419	459,419	459,419
MAINE HUMANITIES COUNCIL	777,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		9,314	9,314	9,314	9,314	9,314
MHS INC	396,600	-	-	-	-	-
MHS INC	3,760,300	-	-	-	-	-
MHS INC	1,591,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		68,862	68,862	68,862	68,862	68,862
PORTLAND CONSERVATORY OF MUSIC	1,402,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,800	16,800	16,800	16,800	16,800
PORTLAND MUSEUM OF ART	1,014,700	486	972	1,459	1,945	2,431
PORTLAND MUSEUM OF ART	5,378,800	2,578	5,155	7,733	10,310	12,888
PORTLAND MUSEUM OF ART	27,591,500	8,430	16,860	25,290	33,719	42,149
PORTLAND MUSEUM OF ART	3,682,100	1,764	3,529	5,293	7,058	8,822
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		13,258	26,516	39,774	53,032	66,290
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		451,252	451,252	451,252	451,252	451,252
The PORTLAND PUBLIC LIBRARY	1,325,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		15,874	15,874	15,874	15,874	15,874

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		0	0	0	0	1
Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine]	21,415,200	5,470	10,940	16,410	21,881	27,351
ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine]	171,800	82	165	247	329	412
ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine]	1,127,600	540	1,081	1,621	2,161	2,702
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		6,093	12,186	18,279	24,371	30,464
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		272,121	272,121	272,121	272,121	272,121
UNIVERSITY OF MAINE	17,580,000	-	-	-	-	-
UNIVERSITY OF MAINE	901,200	-	-	-	-	-
UNIVERSITY OF MAINE	605,400	-	-	-	-	-
UNIVERSITY OF MAINE	848,000	-	-	-	-	-
UNIVERSITY OF MAINE	882,000	-	-	-	-	-
UNIVERSITY OF MAINE	698,800	-	-	-	-	-
UNIVERSITY OF MAINE	607,700	-	-	-	-	-
UNIVERSITY OF MAINE	522,200	-	-	-	-	-
UNIVERSITY OF MAINE	27,500	-	-	-	-	-
UNIVERSITY OF MAINE	96,570,300	-	-	-	-	-
UNIVERSITY OF MAINE	48,825,400	-	-	-	-	-
UNIVERSITY OF MAINE	932,400	-	-	-	-	-
UNIVERSITY OF MAINE	191,400	-	-	-	-	-
UNIVERSITY OF MAINE	70,700	-	-	-	-	-
UNIVERSITY OF MAINE	511,400	-	-	-	-	-
UNIVERSITY OF MAINE	852,500	-	-	-	-	-
UNIVERSITY OF MAINE	640,100	-	-	-	-	-
UNIVERSITY OF MAINE	623,100	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	400,600	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	746,700	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	102,334,500	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	525,400	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM CHIEF FINANCIAL OFFICER	580,000	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	483,300	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	592,000	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	596,800	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	601,500	-	-	-	-	-
UNIVERSITY OF MAINE SYSTEM	786,500	-	-	-	-	-
UNIVERSITY OF MAINE THE	663,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		3,356,801	3,356,801	3,356,801	3,356,801	3,356,801
UNIVERSITY OF NEW ENGLAND	3,675,500	1,761	3,523	5,284	7,045	8,806
UNIVERSITY OF NEW ENGLAND	41,400	20	40	60	79	99
UNIVERSITY OF NEW ENGLAND	10,251,100	120	241	361	481	602
UNIVERSITY OF NEW ENGLAND	1,435,500	688	1,376	2,064	2,752	3,439
UNIVERSITY OF NEW ENGLAND	29,135,900	13,962	27,924	41,886	55,848	69,810
UNIVERSITY OF NEW ENGLAND	13,776,200	6,602	13,203	19,805	26,406	33,008
UNIVERSITY OF NEW ENGLAND	623,300	299	597	896	1,195	1,493
UNIVERSITY OF NEW ENGLAND	123,900	59	119	178	237	297
UNIVERSITY OF NEW ENGLAND	3,446,600	1,652	3,303	4,955	6,606	8,258
UNIVERSITY OF NEW ENGLAND	125,100	60	120	180	240	300

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
UNIVERSITY OF NEW ENGLAND	1,014,800	486	973	1,459	1,945	2,431
UNIVERSITY OF NEW ENGLAND	41,980,700	20,117	40,234	60,351	80,469	100,586
UNIVERSITY OF NEW ENGLAND	473,000	227	453	680	907	1,133
UNIVERSITY OF NEW ENGLAND	825,800	396	791	1,187	1,583	1,979
UNIVERSITY OF NEW ENGLAND	237,900	114	228	342	456	570
UNIVERSITY OF NEW ENGLAND	2,029,900	973	1,945	2,918	3,891	4,864
UNIVERSITY OF NEW ENGLAND	3,293,700	1,578	3,157	4,735	6,313	7,892
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		49,113	98,227	147,340	196,453	245,567
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1,347,634	1,347,634	1,347,634	1,347,634	1,347,634
[The] WAYNFLETE SCHOOL	4,700	2	5	7	9	11
[The] WAYNFLETE SCHOOL	3,200	2	3	5	6	8
[The] WAYNFLETE SCHOOL	18,400	9	18	26	35	44
[The] WAYNFLETE SCHOOL	1,600	1	2	2	3	4
[The] WAYNFLETE SCHOOL	11,100	5	11	16	21	27
[The] WAYNFLETE SCHOOL	11,500	6	11	17	22	28
[The] WAYNFLETE SCHOOL	2,011,000	964	1,927	2,891	3,855	4,818
[The] WAYNFLETE SCHOOL	16,469,500	3,100	6,200	9,301	12,401	15,501
[The] WAYNFLETE SCHOOL	1,669,900	800	1,600	2,401	3,201	4,001
[The] WAYNFLETE SCHOOL	2,000,000	958	1,917	2,875	3,834	4,792
[The] WAYNFLETE SCHOOL	1,844,900	884	1,768	2,652	3,536	4,420
[The] WAYNFLETE SCHOOL	294,100	141	282	423	564	705
[The] WAYNFLETE SCHOOL	434,800	208	417	625	833	1,042
[The] WAYNFLETE SCHOOL	6,529,100	3,129	6,257	9,386	12,515	15,644
[The] WAYNFLETE SCHOOL	2,743,400	1,315	2,629	3,944	5,259	6,573
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		11,523	23,047	34,570	46,094	57,617
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		407,885	407,885	407,885	407,885	407,885
EIGHTH MAINE REG MEM ASSOC	1,451,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		17,391	17,391	17,391	17,391	17,391
FIFTH MAINE REGIMENT COMMUNITY CENTER	1,268,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		15,191	15,191	15,191	15,191	15,191
LORING CHARLES AMVETS POST NO 25 [legal name: Charles Loring Post No. 25 AMVETS]	782,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		9,374	9,374	9,374	9,374	9,374
MAINE CENTRAL RAILROAD CO	264,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		3,170	3,170	3,170	3,170	3,170
MASONIC TRUSTEES OF PORTLAND	5,641,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		67,580	67,580	67,580	67,580	67,580
NORTHERN NEW ENGLAND PASSENGER RAIL AUTHORITY	448,500	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		5,373	5,373	5,373	5,373	5,373
PORTLAND TERMINAL CO	327,200	-	-	-	-	-
PORTLAND TERMINAL CO	981,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		15,678	15,678	15,678	15,678	15,678
RANDALL & MCVANE POST #142 AMERICAN LEGION INC	354,800	-	-	-	-	-
RANDALL EARL MACNEILL POST #142 AMERICAN LEGION INC [k/n/a Randall and Macvane Post, No. 14	957,600	-	-	-	-	-
RANDALL MACVANE POST #142 [k/n/a Randall and Macvane Post, No. 142 The American Legion]	354,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		19,973	19,973	19,973	19,973	19,973
VETERANS OF FOREIGN WARS DEERING MEMORIAL POST 6895 [legal name: Deering Memorial Post N	1,122,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		13,451	13,451	13,451	13,451	13,451
AFRICAN METHODIST EPIS ZION CHURCH [legal name: The Green Memorial African Methodist Episcop	80,500	-	-	-	-	-
AFRICAN METHODIST EPIS ZION CHURCH [legal name: The Green Memorial African Methodist Episcop	865,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,334	11,334	11,334	11,334	11,334
ALLEN AVENUE UNITARIAN UNIVERSALIST CHURCH	128,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1,544	1,544	1,544	1,544	1,544
APOSTOLIC FAITH ASSEMBLY [n/k/a First Independent Assembly of God]	864,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		10,360	10,360	10,360	10,360	10,360
BETH HACNESES ANSHE SFARD	864,900	-	-	-	-	-
BETH HACNESES ANSHE SFARD & MICHAEL MOSCOWITZ	99,500	-	-	-	-	-
BETH HACNESES ANSHE SFARD	7,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,641	11,641	11,641	11,641	11,641
CHARISMATIC EPISCOPAL CHURCH OF THE HOLY SPIRT	1,384,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,586	16,586	16,586	16,586	16,586
CHRISTCHURCH OF PORTLAND	1,796,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		21,521	21,521	21,521	21,521	21,521
CHURCH OF GOD	963,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,537	11,537	11,537	11,537	11,537

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		0	0	0	0	1
Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
CONGREGATION ETZ CHAIM	1,942,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		23,270	23,270	23,270	23,270	23,270
CUMBERLAND ISLAMIC CENTER [n/k/a Cumberland Cultural Center]	970,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,631	11,631	11,631	11,631	11,631
EMMANUEL ASSEMBLY OF GOD	2,532,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		30,335	30,335	30,335	30,335	30,335
FAITH TEMPLE	1,868,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		22,389	22,389	22,389	22,389	22,389
FIRST BAPTIST CHURCH IN PORTLAND MAINE THE	7,403,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		88,699	88,699	88,699	88,699	88,699
FIRST CHURCH OF CHRIST SCIENTIST PORTLAND	2,176,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		26,077	26,077	26,077	26,077	26,077
[The] FIRST LUTHERAN CHURCH OF PORTLAND[, Maine]	4,955,000	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		59,361	59,361	59,361	59,361	59,361
FIRST PARISH IN PORTLAND TRUSTEE [Legal name: The First Parish in Portland, Maine Unitarian Unive	5,381,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		64,466	64,466	64,466	64,466	64,466
FRIENDS CHURCH	1,096,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		13,138	13,138	13,138	13,138	13,138
GRACE BAPTIST CHURCH	6,014,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		72,055	72,055	72,055	72,055	72,055
HELLENIC ORTHODOX COMMUNITY OF PORTLAND & WESTBROOK [n/k/a Holy Trinty Grrek Orthodox (	2,673,800	-	-	-	-	-
HELLENIC ORTHODOX COMMUNITY OF PORTLAND & WESTBROOK [n/k/a Holy Trinty Grrek Orthodox (	1,914,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		54,969	54,969	54,969	54,969	54,969
IGLESIA PENTECOSTAL EL SINAI	611,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		7,322	7,322	7,322	7,322	7,322

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
ISLAMIC SOCIETY OF PORTLAND MAINE PORTLAND MAINE	1,258,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		15,082	15,082	15,082	15,082	15,082
LIVING HOPE ASSEMBLIES OF GOD	646,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		7,750	7,750	7,750	7,750	7,750
MAINE CONFERENCE ASSOC OF SEVENTH-DAY ADVENTISTS [n/k/a Northern New England Conference	8,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		107	107	107	107	107
MASJID AL RAHMAN	387,700	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		4,645	4,645	4,645	4,645	4,645
NEW BRACKETT MEMORIAL CHURCH	31,300	-	-	-	-	-
NEW BRACKETT MEMORIAL CHURCH	53,700	-	-	-	-	-
NEW BRACKETT MEMORIAL CHURCH	64,400	-	-	-	-	-
NEW BRACKETT MEMORIAL CHURCH	1,671,900	-	-	-	-	-
NEW BRACKETT MEMORIAL CHURCH	8,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		21,917	21,917	21,917	21,917	21,917
NORTH DEERING ALLIANCE CHURCH [legal name: North Deering Alliance Church of the Christian and M	1,856,400	-	-	-	-	-
NORTH DEERING ALLIANCE CHURCH [legal name: North Deering Alliance Church of the Christian and M	598,300	-	-	-	-	-
NORTH DEERING CONGREGATIONAL CHURCH	2,151,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		55,180	55,180	55,180	55,180	55,180
NORTHERN NEW ENGLAND CONFERENCE OF	361,600	-	-	-	-	-
NORTHERN NEW ENGLAND CONFERENCE OF 7TH DAY ADVENTIST INC	2,906,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		39,152	39,152	39,152	39,152	39,152
OLD CHEVRA KADISHA	10,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		125	125	125	125	125
OMAR IBN AL-KHATTAB MASJID	224,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		2,691	2,691	2,691	2,691	2,691
PORTLAND CHRISTIAN CHURCH	2,235,000	-	-	-	-	-
PORTLAND CHRISTIAN CHURCH	6,600	-	-	-	-	-
PORTLAND CHRISTIAN CHURCH	6,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		26,933	26,933	26,933	26,933	26,933

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PORTLAND CONGREGATION OF JEHOVAH'S WITNESSES [n/k/a West Congregation of Jehovah's Witnes	1,614,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		19,345	19,345	19,345	19,345	19,345
PORTLAND SOCIETY OF THE NEW JERUSALEM	72,800	-	-	-	-	-
PORTLAND SOCIETY OF THE NEW JERUSALEM	581,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		7,834	7,834	7,834	7,834	7,834
ROMAN CATHOLIC BISHOP OF PORTLAND	4,043,900	1,938	3,876	5,814	7,751	9,689
ROMAN CATHOLIC BISHOP OF PORTLAND	14,929,000	2,362	4,724	7,086	9,448	11,810
ROMAN CATHOLIC BISHOP OF PORTLAND	1,469,700	704	1,409	2,113	2,817	3,521
ROMAN CATHOLIC BISHOP OF PORTLAND	3,302,800	1,583	3,165	4,748	6,331	7,914
ROMAN CATHOLIC BISHOP OF PORTLAND	640,800	307	614	921	1,228	1,535
ROMAN CATHOLIC BISHOP OF PORTLAND	4,711,100	2,258	4,515	6,773	9,030	11,288
ROMAN CATHOLIC BISHOP OF PORTLAND	1,802,600	864	1,728	2,591	3,455	4,319
ROMAN CATHOLIC BISHOP OF PORTLAND	430,600	206	413	619	825	1,032
ROMAN CATHOLIC BISHOP OF PORTLAND	1,439,200	690	1,379	2,069	2,759	3,448
ROMAN CATHOLIC BISHOP OF PORTLAND	7,981,200	3,825	7,649	11,474	15,298	19,123
ROMAN CATHOLIC BISHOP OF PORTLAND	2,835,600	1,359	2,718	4,076	5,435	6,794
ROMAN CATHOLIC BISHOP OF PORTLAND	6,692,500	3,207	6,414	9,621	12,828	16,035
ROMAN CATHOLIC BISHOP OF PORTLAND	210,800	101	202	303	404	505
ROMAN CATHOLIC BISHOP OF PORTLAND	203,800	98	195	293	391	488
ROMAN CATHOLIC BISHOP OF PORTLAND	717,800	344	688	1,032	1,376	1,720
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		19,844	39,689	59,533	79,377	99,222
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		615,909	615,909	615,909	615,909	615,909
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION	295,200	-	-	-	-	-
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION	43,700	-	-	-	-	-
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION	236,500	-	-	-	-	-
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION	345,500	-	-	-	-	-
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION	7,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		11,120	11,120	11,120	11,120	11,120
ST LUKES PARISH- WARDENS & VESTRYMEN	5,218,800	-	-	-	-	-
ST LUKES PARISH- WARDENS & VESTRYMEN	2,063,500	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		87,242	87,242	87,242	87,242	87,242
ST PAUL'S PARISH CHURCH	1,422,700	-	-	-	-	-
ST PAUL'S PARISH CHURCH	490,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		22,925	22,925	22,925	22,925	22,925
ST PETER'S EPISCOPAL CHURCH	1,561,600	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		18,708	18,708	18,708	18,708	18,708

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
STATE STREET CONGREGATIONAL CHURCH [legal name: The State Street Congregational Church of the	6,180,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		74,040	74,040	74,040	74,040	74,040
STEVENS AVE CONGREGATIONAL CHURCH	1,411,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		16,915	16,915	16,915	16,915	16,915
STROUDWATER BAPTIST CHURCH	1,382,000	-	-	-	-	-
STROUDWATER BAPTIST CHURCH	398,800	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		21,334	21,334	21,334	21,334	21,334
STROUDWATER CHRISTIAN CHURCH	2,029,900	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		24,318	24,318	24,318	24,318	24,318
TEMPLE BETH EL	2,708,900	-	-	-	-	-
TEMPLE BETH-EL	4,461,300	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		85,899	85,899	85,899	85,899	85,899
TRINITY CHURCH IN PORTLAND THE RECTOR WADENS & VESTRYMEN OF	312,200	-	-	-	-	-
TRINITY CHURCH OF PORT LAND RECTOR-WARDENS & VESTRYMEN	73,900	-	-	-	-	-
TRINITY CHURCH OF PORTLAND RECTOR WARDENS & VESTRYMEN	2,517,100	-	-	-	-	-
TRINITY EPISCOPAL CHURCH RECTOR-WARDENS & VESTRYMEN	70,000	-	-	-	-	-
[The] UNIVERSALIST CHURCH OF PORTLAND [k/n/a Allen Avenue Unitarian Universalist Church]	1,842,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		57,691	57,691	57,691	57,691	57,691
WASHINGTON AVE METHODIST CHURCH TRUSTEES[Trustees of Washington Avenue Methodist Episcop	713,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		8,547	8,547	8,547	8,547	8,547
WILLIAMS TEMPLE CHURCH	62,400	-	-	-	-	-
WILLIAMS TEMPLE CHURCH OF GOD IN CHRIST	1,248,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		14,953	14,953	14,953	14,953	14,953
WILLISTON-IMMANUEL UNITED CHURCH	5,901,500	-	-	-	-	-
WILLISTON-IMMANUEL UNITED CHURCH	188,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		2,257	2,257	2,257	2,257	2,257
WOODFORDS CONGREGATIONAL CHURCH OF THE UNITED CHURCH OF CHRIST	6,067,400	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		72,687	72,687	72,687	72,687	72,687
CASCO BAY ISLAND TRANSIT DISTRICT	39,600	-	-	-	-	-

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		474	474	474	474	474
CLIFF ISLAND FIRE DEPT	10,200	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		122	122	122	122	122
INHABITANTS OF THE COUNTY OF CUMBERLAND	18,659,800					
CUMBERLAND COUNTY INHABITANTS OF	351,400					
CUMBERLAND COUNTY MAINE	41,927,300					
CUMBERLAND COUNTY MAINE	3,015,700					
CUMBERLAND COUNTY OF	21,736,600					
CUMBERLAND COUNTY OF	13,230,000					
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1,185,071	1,185,071	1,185,071	1,185,071	1,185,071
ECO MAINE	73,466,900	30,413	60,827	91,240	121,653	152,067
ECOMAINE [note name: ECO Maine]	231,900	111	222	333	445	556
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		30,524	61,049	91,573	122,098	152,622
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		882,912	882,912	882,912	882,912	882,912
GREATER PORTLAND TRANSIT DISTRICT	10,360,100	173	345	518	690	863
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		173	345	518	690	863
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		124,114	124,114	124,114	124,114	124,114
MAINE PORT AUTHORITY	2,436,000					
MAINE PORT AUTHORITY	137,400					
MAINE PORT AUTHORITY	1,776,700					
MAINE PORT AUTHORITY	612,100					
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)						
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		59,447	59,447	59,447	59,447	59,447
MAINE TURNPIKE AUTHORITY	8,400					
MAINE TURNPIKE AUTHORITY	1,490,000					
MAINE TURNPIKE AUTHORITY	17,100					
MAINE TURNPIKE AUTHORITY	9,400					
MAINE TURNPIKE AUTHORITY	589,600					
MAINE TURNPIKE AUTHORITY	6,105,400					
MAINE TURNPIKE AUTHORITY	572,100					
MAINE TURNPIKE AUTHORITY	20,500					
MAINE TURNPIKE AUTHORITY	89,700					
MAINE TURNPIKE AUTHORITY	15,500					
MAINE TURNPIKE AUTHORITY	17,200					
MAINE TURNPIKE AUTHORITY	17,200					
MAINE TURNPIKE AUTHORITY	977,700					
MAINE TURNPIKE AUTHORITY	972,400					
MAINE TURNPIKE AUTHORITY	392,000					
MAINE TURNPIKE AUTHORITY	1,000					
MAINE TURNPIKE AUTHORITY	600					

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
MAINE TURNPIKE AUTHORITY	200					
MAINE TURNPIKE AUTHORITY	3,500					
MAINE TURNPIKE AUTHORITY	300					
MAINE TURNPIKE AUTHORITY	28,800					
MAINE TURNPIKE AUTHORITY	1,300					
MAINE TURNPIKE AUTHORITY	5,200					
MAINE TURNPIKE AUTHORITY	40,800					
MAINE TURNPIKE AUTHORITY	40,300					
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)						
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		136,766	136,766	136,766	136,766	136,766
PENINSULA HOUSING LLC	747,300	-	-	-	-	-
PENINSULA HOUSING LLC	1,087,500	-	-	-	-	-
PENINSULA HOUSING LLC [formerly 155 Anderson Street, LLC]	1,032,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		34,345	34,345	34,345	34,345	34,345
PORTLAND HOUSING AUTHORITY	369,300	177	354	531	708	885
PORTLAND HOUSING AUTHORITY	1,517,200	727	1,454	2,181	2,908	3,635
PORTLAND HOUSING AUTHORITY	2,343,700	1,123	2,246	3,369	4,492	5,616
PORTLAND HOUSING AUTHORITY	1,333,500	639	1,278	1,917	2,556	3,195
PORTLAND HOUSING AUTHORITY	962,700	461	923	1,384	1,845	2,307
PORTLAND HOUSING AUTHORITY	1,604,100	769	1,537	2,306	3,075	3,843
PORTLAND HOUSING AUTHORITY	3,329,500	1,595	3,191	4,786	6,382	7,977
PORTLAND HOUSING AUTHORITY	887,200	425	850	1,275	1,701	2,126
PORTLAND HOUSING AUTHORITY	9,154,500	4,387	8,774	13,161	17,547	21,934
PORTLAND HOUSING AUTHORITY	1,888,500	905	1,810	2,715	3,620	4,525
PORTLAND HOUSING AUTHORITY	3,759,700	1,802	3,603	5,405	7,207	9,008
PORTLAND HOUSING AUTHORITY	27,518,000	8,395	16,789	25,184	33,579	41,973
PORTLAND HOUSING AUTHORITY	2,116,800	1,014	2,029	3,043	4,057	5,072
PORTLAND HOUSING AUTHORITY	3,240,600	1,553	3,106	4,659	6,212	7,764
PORTLAND HOUSING AUTHORITY	4,128,500	1,978	3,957	5,935	7,914	9,892
PORTLAND HOUSING AUTHORITY	2,061,000	988	1,975	2,963	3,951	4,938
PORTLAND HOUSING AUTHORITY	3,944,800	1,890	3,781	5,671	7,561	9,452
PORTLAND HOUSING AUTHORITY	5,433,800	2,604	5,208	7,812	10,416	13,019
PORTLAND HOUSING AUTHORITY	1,927,300	924	1,847	2,771	3,694	4,618
PORTLAND HOUSING AUTHORITY	2,055,100	985	1,970	2,954	3,939	4,924
PORTLAND HOUSING AUTHORITY	1,537,500	737	1,474	2,210	2,947	3,684
PORTLAND HOUSING AUTHORITY	26,519,800	12,708	25,417	38,125	50,833	63,541
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		250,000	250,000	250,000	250,000	250,000
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		1,289,445	1,289,445	1,289,445	1,289,445	1,289,445
PORTLAND HOUSING DEVELOPMENT CORPORATION	1,100,500	-	-	-	-	-
PORTLAND HOUSING DEVELOPMENT CORPORATION	1,536,000	-	-	-	-	-
PORTLAND HOUSING DEVELOPMENT CORPORATION	525,900	-	-	-	-	-
PORTLAND HOUSING DEVELOPMENT CORP	517,100	-	-	-	-	-
PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		44,080	44,080	44,080	44,080	44,080

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		0	0	0	0	1
Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
PORTLAND WATER DISTRICT	85,927,100	36,384	72,769	109,153	145,537	181,921
PORTLAND WATER DISTRICT	74,464,000	35,683	71,366	107,049	142,733	178,416
PORTLAND WATER DISTRICT	23,100	11	22	33	44	55
PORTLAND WATER DISTRICT	731,600	351	701	1,052	1,402	1,753
PORTLAND WATER DISTRICT	1,800	1	2	3	3	4
PORTLAND WATER DISTRICT	9,434,500	4,521	9,042	13,563	18,084	22,605
PORTLAND WATER DISTRICT	828,900	397	794	1,192	1,589	1,986
PORTLAND WATER DISTRICT	226,100	108	217	325	433	542
PORTLAND WATER DISTRICT	3,300	2	3	5	6	8
PORTLAND WATER DISTRICT	303,600	145	291	436	582	727
PORTLAND WATER DISTRICT	8,600	4	8	12	16	21
PORTLAND WATER DISTRICT	78,100	37	75	112	150	187
PORTLAND WATER DISTRICT	711,400	341	682	1,023	1,364	1,705
PORTLAND WATER DISTRICT	32,200	15	31	46	62	77
PORTLAND WATER DISTRICT	6,700	3	6	10	13	16
PORTLAND WATER DISTRICT	1,237,300	593	1,186	1,779	2,372	2,965
PORTLAND WATER DISTRICT	420,500	202	403	605	806	1,008
PORTLAND WATER DISTRICT	9,100	4	9	13	17	22
PORTLAND WATER DISTRICT	116,000	56	111	167	222	278
PORTLAND WATER DISTRICT	122,800	59	118	177	235	294
PORTLAND WATER DISTRICT	266,600	128	256	383	511	639
PORTLAND WATER DISTRICT	30,900	15	30	44	59	74
PORTLAND WATER DISTRICT	1,000	0	1	1	2	2
PORTLAND WATER DISTRICT	2,100	1	2	3	4	5
PORTLAND WATER DISTRICT	1,400	1	1	2	3	3
PORTLAND WATER DISTRICT	23,700	11	23	34	45	57
PORTLAND WATER DISTRICT	800	0	1	1	2	2
PORTLAND WATER DISTRICT	5,000	2	5	7	10	12
PORTLAND WATER DISTRICT	5,300	3	5	8	10	13
PORTLAND WATER DISTRICT	5,000	2	5	7	10	12
PORTLAND WATER DISTRICT	5,100	2	5	7	10	12
PORTLAND WATER DISTRICT	9,400	5	9	14	18	23
PORTLAND WATER DISTRICT	9,800	5	9	14	19	23
PORTLAND WATER DISTRICT	55,800	27	53	80	107	134
PORTLAND WATER DISTRICT	9,800	5	9	14	19	23
PORTLAND WATER DISTRICT	2,400	1	2	3	5	6
PORTLAND WATER DISTRICT	9,600	5	9	14	18	23
PORTLAND WATER DISTRICT	2,400	1	2	3	5	6
PORTLAND WATER DISTRICT	7,600	4	7	11	15	18
PORTLAND WATER DISTRICT	1,600	1	2	2	3	4
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	9,700	5	9	14	19	23
PORTLAND WATER DISTRICT	4,600	2	4	7	9	11
PORTLAND WATER DISTRICT	2,400	1	2	3	5	6
PORTLAND WATER DISTRICT	6,100	3	6	9	12	15
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	4,400	2	4	6	8	11

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		0	0	0	0	1
Exempt Parcel Owner	**Exempt Value 4/1/25**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	4,900	2	5	7	9	12
PORTLAND WATER DISTRICT	95,800	46	92	138	184	230
PORTLAND WATER DISTRICT	4,100	2	4	6	8	10
PORTLAND WATER DISTRICT	9,800	5	9	14	19	23
PORTLAND WATER DISTRICT	9,700	5	9	14	19	23
PORTLAND WATER DISTRICT	4,000	2	4	6	8	10
PORTLAND WATER DISTRICT	164,500	79	158	236	315	394
PORTLAND WATER DISTRICT	14,000	7	13	20	27	34
PORTLAND WATER DISTRICT	4,400	2	4	6	8	11
PORTLAND WATER DISTRICT	1,700	1	2	2	3	4
PORTLAND WATER DISTRICT	3,500	2	3	5	7	8
PORTLAND WATER DISTRICT	8,200	4	8	12	16	20
PORTLAND WATER DISTRICT	4,200	2	4	6	8	10
PORTLAND WATER DISTRICT	193,100	93	185	278	370	463
PORTLAND WATER DISTRICT	12,700	6	12	18	24	30
PORTLAND WATER DISTRICT	16,900	8	16	24	32	40
PORTLAND WATER DISTRICT	4,700	2	5	7	9	11
PORTLAND WATER DISTRICT	6,800	3	7	10	13	16
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	32,200	15	31	46	62	77
PORTLAND WATER DISTRICT	15,800	8	15	23	30	38
PORTLAND WATER DISTRICT	34,900	17	33	50	67	84
PORTLAND WATER DISTRICT	5,400	3	5	8	10	13
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	12,100	6	12	17	23	29
PORTLAND WATER DISTRICT	61,800	30	59	89	118	148
PORTLAND WATER DISTRICT	15,200	7	15	22	29	36
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	9,400	5	9	14	18	23
PORTLAND WATER DISTRICT	10,700	5	10	15	21	26
PORTLAND WATER DISTRICT	259,400	124	249	373	497	622
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		79,675	159,350	239,026	318,701	398,376
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		2,111,680	2,111,680	2,111,680	2,111,680	2,111,680
STATE OF MAINE	6,217,900					
STATE OF MAINE	13,200					
STATE OF MAINE	303,200					
STATE OF MAINE	47,600					
STATE OF MAINE	35,800					
STATE OF MAINE	10,400,900					
STATE OF MAINE	900,100					
STATE OF MAINE	255,700					
STATE OF MAINE	5,000					
STATE OF MAINE	122,900					
STATE OF MAINE	370,400					
STATE OF MAINE	5,900					

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
STATE OF MAINE	23,200					
STATE OF MAINE	15,286,600					
STATE OF MAINE	1,851,300					
STATE OF MAINE	33,400					
STATE OF MAINE	48,300					
STATE OF MAINE	7,200					
STATE OF MAINE	686,300					
STATE OF MAINE	4,252,800					
STATE OF MAINE	206,900					
STATE OF MAINE	761,900					
STATE OF MAINE	244,900					
STATE OF MAINE	605,200					
STATE OF MAINE	7,000					
STATE OF MAINE	7,000					
STATE OF MAINE	7,300					
STATE OF MAINE	8,700					
STATE OF MAINE	10,000					
STATE OF MAINE	374,700					
STATE OF MAINE	24,500					
STATE OF MAINE	8,400					
STATE OF MAINE	15,900					
STATE OF MAINE	7,300					
STATE OF MAINE	85,800					
STATE OF MAINE	13,800					
STATE OF MAINE	32,500					
STATE OF MAINE	92,600					
STATE OF MAINE	59,900					
STATE OF MAINE	32,000					
STATE OF MAINE	131,600					
STATE OF MAINE	119,000					
STATE OF MAINE	23,800					
STATE OF MAINE	81,900					
STATE OF MAINE	134,700					
STATE OF MAINE	800					
STATE OF MAINE	7,400					
STATE OF MAINE	5,300					
STATE OF MAINE	1,000					
STATE OF MAINE	9,000					
STATE OF MAINE	3,500					
STATE OF MAINE	1,600					
STATE OF MAINE	2,900					
STATE OF MAINE	171,700					
STATE OF MAINE	346,200					
STATE OF MAINE	44,800					
STATE OF MAINE	107,000					
STATE OF MAINE	1,101,700					
STATE STREET HOUSING PRESERVATION CORPORATION	30,160,700	9,661	19,322	28,983	38,644	48,305
MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT)		9,661	19,322	28,983	38,644	48,305

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Exempt Parcel Owner	Exempt Value 4/1/25	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		0	0	0	0	1
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		361,325	361,325	361,325	361,325	361,325
UNITED STATES	11,400,900					
UNITED STATES	4,747,200					
UNITED STATES	45,450,600					
UNITED STATES	273,900					
UNITED STATES DEPARTMENT OF TRANSPORTATION	3,079,700					
UNITED STATES OF AMERICA- ADMINISTRATOR OF GENERAL SERV.	284,200					
MINIMUM PROPOSED PILOT REQUEST (TOTAL FOR ENTITY)		-	-	-	-	-
PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT		781,533	781,533	781,533	781,533	781,533

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
GRAND TOTAL EXEMPT VALUE AND PILOT REQUESTS BY YEAR	**$ 3,588,825,730.00**	**$ 727,780**	**$ 1,455,561**	**$ 2,183,341**	**$ 2,911,122**	**$ 3,638,902**

Fiscal Year 2024 Educational PILOT Contributions

Institution	PILOT Value Basis	Requested PILOT	Community Benefits Report Received?	Community Benefit Credit Received	Community Benefits Credit Utilized	Cash Contribution	Remaining PILOT Request	% PILOT Request Met
Berklee College of Music*	$ 173,943,523	$ 1,502,780	Yes	$ 751,390	100%	$ 375,695	$ 206,870	86%
Boston Architectural College	$ 19,056,500	$ 38,354	Yes	$ 19,177	100%	$ 19,177	$ -	100%
Boston College *	$ 536,095,300	$ 4,926,855	No	$ -	0%	$ 441,042	$ 3,807,826	23%
Boston College High School	$ 27,176,500	$ 115,126	Yes	$ 57,563	100%	$ -	$ 57,563	50%
Boston University *	$ 2,623,525,324	$ 24,207,193	Yes	$ 12,103,596	100%	$ 6,300,000	$ 5,469,102	77%
Emerson College	$ 266,674,500	$ 2,368,778	Yes	$ 1,184,389	100%	$ 141,591	$ 1,042,798	56%
Emmanuel College	$ 194,556,700	$ 1,697,674	Yes	$ 848,837	100%	$ 170,000	$ 678,837	60%
Fisher College	$ 42,819,500	$ 263,028	Yes	$ 131,514	100%	$ -	$ 131,514	50%
Harvard University *	$ 1,524,362,253	$ 14,250,973	Yes	$ 7,125,487	100%	$ 4,063,489	$ 3,035,808	79%
Massachusetts College of Pharmacy	$ 109,297,000	$ 891,560	Yes	$ 445,780	100%	$ 445,780	$ 0	100%
New England College of Optometry	$ 25,065,500	$ 95,168	Yes	$ 47,584	100%	$ 47,584	$ -	100%
New England Conservatory	$ 29,747,000	$ 139,430	Yes	$ 69,715	100%	$ -	$ 69,715	50%
Northeastern University *	$ 1,442,078,481	$ 13,457,148	Yes	$ 6,728,574	100%	$ 1,900,000	$ 4,487,780	67%
Roxbury Latin School	$ 52,896,200	$ 358,301	No	$ -	0%	$ -	$ 358,301	0%
Showa Institute	$ 36,073,778	$ 199,248	Yes	$ 99,624	100%	$ 99,624	$ 0	100%
Simmons College	$ 139,730,000	$ 1,179,298	Yes	$ 589,649	100%	$ -	$ 589,649	50%
Suffolk University	$ 217,346,500	$ 1,878,871	Yes	$ 939,435	100%	$ 556,069	$ 383,367	80%
Tufts University	$ 151,374,962	$ 1,278,753	Yes	$ 639,376	100%	$ 450,000	$ 189,377	85%
Wentworth Institute of Technology	$ 213,771,069	$ 1,869,969	Yes	$ 934,984	100%	$ -	$ 934,985	50%
Winsor School	$ 41,283,900	$ 248,509	Yes	$ 124,255	100%	$ -	$ 124,254	50%
Total	**$ 7,866,874,490**	**$ 70,967,017**		**$ 32,840,929**		**$ 15,010,050**	**$ 21,567,746**	**70%**

*These institutions receive a credit for property taxes paid on property that would qualify for exemption

As of April 29, 2025

Fiscal Year 2024 Medical PILOT Contributions

Institution	PILOT Value Basis	Requested PILOT	Community Benefits Report Received?	Community Benefit Credit Received	Community Benefits Credit Utilized	Cash Contribution	Remaining PILOT Request	% PILOT Request Met
Beth Israel Deaconess Medical Center	$ 816,793,701	$ 7,576,034	Yes	$ 3,788,017	100%	$ 3,788,017	$ 0	100%
Boston Children's Hospital *	$ 1,085,254,663	$ 9,534,430	Yes	$ 7,150,822	100%	$ 2,007,287	$ 0	100%
Boston Medical Center *	$ 153,802,100	$ 1,208,248	Yes	$ 906,186	100%	$ -	$ 298,234	75%
Brigham and Women's Hospital	$ 820,202,335	$ 7,608,468	Yes	$ 3,804,234	100%	$ 3,024,526	$ 779,708	90%
Dana Farber Cancer Institute	$ 373,291,603	$ 3,303,088	Yes	$ 1,651,544	100%	$ 1,651,544	$ -	100%
Faulkner Brigham and Women's	$ 162,003,500	$ 1,389,890	Yes	$ 694,945	100%	$ 570,074	$ 124,871	91%
Franciscan Children’s Hospital	$ 50,402,000	$ 334,719	Yes	$ 167,360	100%	$ -	$ 167,359	50%
Hebrew Rehabilitation Center	$ 41,744,000	$ 252,859	Yes	$ 126,430	100%	$ 33,938	$ 92,491	63%
Joslin Diabetes Center	$ 86,293,700	$ 674,068	No	$ -	0%	$ -	$ 674,068	0%
Massachusetts Eye & Ear Infirmary	$ 116,908,100	$ 963,521	Yes	$ 481,761	100%	$ 436,452	$ 45,308	95%
Massachusetts General Hospital	$ 1,786,998,579	$ 16,753,853	Yes	$ 8,376,926	100%	$ 6,875,006	$ 1,501,921	91%
New England Baptist Hospital	$ 132,181,873	$ 1,107,932	Yes	$ 553,966	100%	$ 370,872	$ 183,094	83%
Shriners Hospitals for Children Boston	$ 106,097,400	$ 861,308	No		0%	$ -	$ 861,308	0%
Spaulding Rehabilitation Hospital	$ 153,933,900	$ 1,313,593	Yes	$ 656,797	100%	$ 539,064	$ 117,732	91%
Tufts Medical Center	$ 456,821,900	$ 4,148,249	Yes	$ 2,074,124	100%	$ 150,000	$ 1,924,125	54%
Total	**$ 6,342,729,354**	**$ 57,030,260**		**$ 30,433,112**		**$ 19,446,780**	**$ 6,770,220**	**88%**

*These institutions receive a credit for property taxes paid on property that would qualify for exemption

As of April 29, 2025

Fiscal Year 2024 Cultural PILOT Contributions

Institution*	PILOT Value Basis	Requested PILOT	Community Benefits Report Received?	Community Benefit Credit Received	Community Benefits Credit Utilized	Cash Contribution	Remaining PILOT Request	% PILOT Request Met
Boston Symphony Orchestra	$ 28,072,562	$ 123,599	Yes	$ 61,799	100%	$ 61,800	$ 0	100%
GBH (WGBH)	$ 49,902,500	$ 329,996	Yes	$ 164,998	100%	$ 164,998	$ 0	100%
Longwood Collective	$ 50,947,000	$ 339,872	Yes	$ 169,936	100%	$ 169,936	$ 0	100%
Total	**$ 128,922,062**	**$ 793,467**		**$ 396,733**		**$ 396,734**	**$ 0**	**100%**

* In FY24, the City of Boston entered into an alternative system with the Boston Children's Museum, Institute of Contemporary Art, Isabella Stewart Gardner Museum, Museum of Fine Arts, Museum of Science, and the New England Aquarium to report on their institution's ongoing and expanded community benefits and other mission-related programs for Boston residents. These institutional community benefits reports are posted on the PILOT website.

As of April 29, 2025

Fiscal Year 2024 PILOT Contributions

Category	Requested PILOT	Community Benefit Credit	Cash Contribution	% PILOT Request Met
Educational	$ 70,967,017	$ 32,840,929	$ 15,010,050	67%
Medical	$ 57,030,260	$ 30,433,112	$ 19,446,780	91%
Cultural	$ 793,467	$ 396,733	$ 396,734	100%
Total	**$ 128,790,744**	**$ 63,670,774**	**$ 34,853,564**	**76%**

As of April 29, 2025

Portland Payment-in-Lieu of Tax (PILOT) Policy
Calculation of PILOT Request Amounts

City of Portland, Maine

PILOT Policy - Calculation of Request Amount

Step 1: Begin with total assessed value of exempt property owned by an organization

EXAMPLE CALC: Let's assume a tax exempt entity owns 3 different parcels

- Parcel 1 - Value of $5,000,000
- Parcel 2 - Value of $3,000,000
- Parcel 3 - Value of $12,000,000

TOTAL ASSESSED VALUE of $20,000,000

PILOT Policy - Calculation of Request Amount

Step 2: Subtract the $10M of PILOT exemption

EXAMPLE CALC: We used an entity with multiple parcels to illustrate that the exemption is PER ENTITY, not per parcel

- Parcel 1 - Value of $5,000,000
- Parcel 2 - Value of $3,000,000
- Parcel 3 - Value of $12,000,000

TOTAL ASSESSED VALUE of $20,000,000

LESS: $10,000,000 PILOT EXEMPTION

PILOT POLICY BASE VALUE OF $10,000,000

PILOT Policy - Calculation of Request Amount

Step 3: Divide by $1000 (the mil rate is applied per $1000 of assessed value)

Step 4: Multiply by the current City of Portland mill rate

Step 5: Multiply by 40% (core services percentage)

FROM STEP 2: PILOT POLICY BASE EXAMPLE VALUE OF $10,000,000

STEP 3: DIVIDE BY $1000 ($10,000,000 / 1000 = $10,000)

STEP 4: CURRENT MILL RATE OF $11.98 * 10,000 = $119,800

STEP 5: MULTIPLY BY 40% ($119,800 * 40%) = $47,920

PILOT Policy - Calculation of Request Amount

FURTHER REDUCTIONS: FIVE YEAR PHASE-IN

For any exempt organizations impacted by this policy, who currently exist in the City and are remaining in their existing locations, a five-year phase in is permitted. The amounts due in the first five tax years of the new program are listed below and should be calculated based on Step 1 through Step 5. FY27 - 10% of normal PILOT, FY28 - 20% of normal PILOT, FY29 - 30% of normal PILOT, FY30 - 40% of normal PILOT, FY31 and beyond - 50% of normal PILOT (assumes full ongoing community benefit credit of 50%)

- FY27 - $47,920 * 10% or $4,792
- FY28 - $47,920 * 20% or $9.584
- FY29 - $47,920 * 30% or $14,376
- FY30 - $47,920 * 40% or $19,168
- FY31 - $47,920 * 50% or $23,960

PILOT Policy - Calculation of Request Amount

HOW DO THESE AMOUNTS COMPARE TO FULL AMOUNT OF PROPERTY TAXES DUE IF THESE PARCELS WERE NON-EXEMPT?

	PILOT REQUEST AMOUNT	FULL PROPERTY TAX ON A $20,000,000 NON-EXEMPT PROPERTY	%
FY27	$ 4,792.00	$ 239,600.00	2%
FY28	$ 9,584.00	$ 239,600.00	4%
FY29	$ 14,376.00	$ 239,600.00	6%
FY30	$ 19,168.00	$ 239,600.00	8%
FY31+	$ 23,960.00	$ 239,600.00	10%

FY27 Budget Impact / Capacity Example

FY27: Future Potential Property Tax Rate Increases and Impact / Capacity Examples

The current City mill rate is **$11.98**. This rises by $0.01 for each **$202,970** of increase to the tax levy.

Changes to the tax levy result from increased expenditures, loss of revenues, or a combination of both.

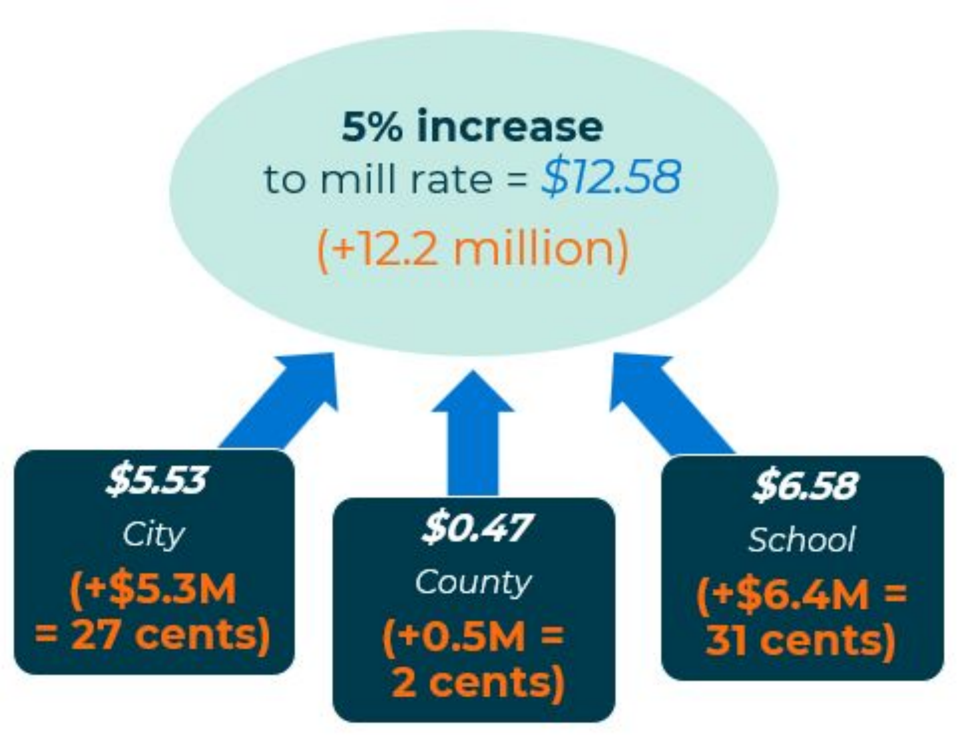
FY27: Future Potential Property Tax Rate Increases and Impact / Capacity Examples

Example: City Council provides guidance to raise property taxes at just under 2x the rate of inflation over the last 12 months (estimated at 5% for purposes of this example).

A 5% tax levy increase = an overall tax levy increase of $12.2M. Example assumes increase is split among all components of tax rate.

City would have **27 cents** of capacity (or $5.3M of addition to their portion of the tax levy).

Schools would have **31 cents** of capacity (or $6.4M of addition to their portion of the tax levy). County would have **2 cents**.



CITY OF PORTLAND, MAINE
PAYMENT IN LIEU OF TAXES POLICY (PILOT)

Revised: September 1, 2025 Effective: July 1, 2026

Table of Contents

1. PURPOSE

In order to maintain the high standard of municipal services that Portland has historically provided, the City Council has established a policy for PILOT (Payment-In-Lieu-of-Tax) contributions from tax-exempt property owners (referred to hereafter as “exempt property” owners). The purpose of this PILOT policy document is to summarize the uniform policy to be applied to the exempt properties within the City. The policy is intended to provide clarity to exempt organizations who wish to locate in Portland. The policy includes monetary payments and consideration of other services provided by exempt organizations. The policy also provides guidance for City staff when approached with questions about PILOT policy requirements.

2. THE NEED FOR A FORMAL PILOT POLICY

According to the City Tax Assessor, the amount of tax-exempt property within the City of Portland has risen to approximately $3.93 billion dollars as of June 30, 2025. If this nearly $4B of property were taxable, it is estimated that the City’s property tax rate would be almost 20% lower due to spreading the property tax burden across a larger base. The rise in exempt valuation has put increasing pressure on the remaining property owners in Portland (referred to hereafter as “non-exempt property” owners) to fully fund the broad spectrum of critical services offered to all residents and visitors to Portland.

The City recognizes that non-profit organizations contribute directly to the quality of life within the community and welcomes these organizations. Portland has historically been recognized as a leader in Maine in the area of higher education, arts and culture, social services, public health, equity and religious freedom. The City’s location, status as the economic engine of Northern New England, located just under 2 hours north of Boston, with easy access via major highway, bus, rail, and jetport, makes it attractive for non-profit institutions. This demand for land and buildings to operate non-profit organizations has absorbed significant amounts of taxable property within the City in recent years. The loss of taxable property value impacts affordability for residents, local businesses and the overall Greater Portland community. In order to maintain the financial health of the community as a whole and to continue to provide a range of quality services, the City must set an objective to maintain its existing tax base composition and expand it where reasonably possible. Strong PILOT policies have been used in municipalities nationwide to achieve this objective. Several key reasons noted for adoption of strong PILOT policies are listed below.

- With an increasing amount of exempt property within a City, nonprofits should share in the cost of basic services which benefit them. Police, fire protection, and road maintenance are the costs most frequently allocated to exempt property owners in other municipalities.

- A strong PILOT policy has the potential to help ease the tax burden on non-exempt property owners, and create a more equitable distribution of the tax levy across those who consume core City services.

- PILOT policies help address inequities created by tax exemptions (i.e., the greatest tax savings goes to organizations who have the most valuable property holdings).

- PILOT policies can reduce inefficient location decisions made by nonprofits (i.e., tax-exempt status creates an incentive for nonprofits to locate in cities where the tax savings are highest and the public services provided by the jurisdiction are broadest).

3. FIVE BASIC PRINCIPLES OF THE PILOT POLICY

I. Participation in the PILOT Program is voluntary

Consideration was given to seeking an ordinance change to require PILOT payments and ensure more uniform participation. However, any attempt to impose a legal or statutory requirement would face significant opposition and runs counter to the spirit of partnership between the City and its local institutions that a successful PILOT program would provide.

II. PILOT should be applied equally to all current and future non-profit groups in Portland

All non-profit institutions should participate in the PILOT program. While significant focus has been placed on the City's medical and educational institutions and their growing footprint, the City's museums, cultural facilities, and other significant non-profits share a similar interest in the financial health of and core services provided by the City.

While broad participation is essential to the program's success, the City has determined that an exception should be made for small and medium sized nonprofits which may lack the resources to fully engage in the PILOT process. In response to significant feedback from the community regarding impact of a program on small non-profits, an exemption of **$10 million** in assessed property value has been added into the PILOT policy. An exemption of this amount will be applied to all organizations under this policy, one per parcel owner, eliminating the PILOT completely for the smaller institutions which own less than ten million in property value, while mitigating the financial impact of PILOT payments on medium sized institutions owning property valued at just beyond this threshold.

III. PILOT contributions should offset cost of basic City services:

PILOT policies nationwide set contribution levels at an amount designed to cover the portion of the tax levy related to basic and core City services. For purposes of this PILOT, those services have been designated as public safety services (police and fire) and basic infrastructure services including public spaces maintenance and snow removal. To enhance predictability for organizations impacted by the policy, and to prevent significant year over year fluctuations in base amount, the PILOT contribution level (i.e. the estimated portion of the tax levy related to basic and core City services) has been set at 40% of the regular property taxes due. However, in addition to the exemption from II above, there are additional potential PILOT credits and a phase-in period as outlined in IV and V below.

IV. PILOT policy includes a SILOT (Services In Lieu of Taxes) deduction ~~up to 50%~~

Community benefits are an important aspect of an institution's contribution to the City. Institutions may receive up to a 50% PILOT deduction for qualifying community programs and services that uniquely benefit Portland residents. This opportunity for credit is in recognition of the community partners and exempt organizations who help reduce the burden on certain types of City services. In the case of exceptional opportunities for partnership, including for organizations who provide significant housing to address the housing affordability crisis in Portland, the 50% cap may be exceeded. Institutions may also receive a credit on their PILOT in the amount of real estate taxes paid on properties that would ordinarily qualify for a tax exemption based on use, as well as a credit for costs paid which would otherwise be paid. Section 6 of this document contains more detail on criteria for the SILOT deduction.

V. The new PILOT formula should be phased in over a 3~~5~~-year period starting in FY 2027

While the payments currently made by some institutions approach the levels indicated by the program levels recommended above, most institutions fall below the recommended amounts. Institutions will require time to make the necessary adjustments in their budget and financial plans to accommodate increased PILOT amounts. To ensure a smooth transition, staff recommends that the new formula be phased in over a time period of not less than three~~5~~ years (see Calculation of Payment Due section for more details).

VI. The new PILOT formula should factor in other voluntary payments or required service fee payments to the City

Many nonprofits make fully voluntary, non-required contributions to the City on an annual or recurring basis. These payments should be deducted from the PILOT amounts that would normally be due. Similarly, any required or contracted payments under MRS Title 36 M.R.S. § 508 "Service Fees" should also be deducted from the PILOT amounts that would normally be due.

4. IS THE PILOT POLICY APPLICABLE TO MY ORGANIZATION?

All tax-exempt organizations are encouraged to participate in the PILOT policy. As noted previously an exemption amount of $10M will be applied to all organizations under this policy, eliminating the PILOT completely for the smaller and medium sized institutions, while mitigating the financial impact of PILOT payments on institutions just beyond this threshold. These exempt organizations will be noted in the PILOT Policy Annual Results published each fiscal year.

5. CALCULATION OF PILOT PAYMENT DUE

PILOT contributions are based on the value of real estate owned by an institution. The calculation of recommended PILOT payment due can be determined as follows:

Step 1: Begin with total assessed value of exempt property owned by an organization

Step 2: Subtract the $10M of PILOT exemption*

Step 3: Divide by $1000 (the mil rate is applied per $1000 of assessed value)

Step 4: Multiply by the current City of Portland fiscal year mill rate

Step 5: Multiply by 40%

Community Benefit Credit: Subtract any agreed upon SILOT credit (see Section 6 for more details on SILOT) ~~up to a further 50% reduction in the amount due~~.

***Note - $10M exemption is applied per parcel owner, not per parcel.**

The calculation begins with 100% of an exempt property owner's assessed value related to their exempt property only (i.e., non-exempt property is already included in the regular property tax billing and should be excluded from the PILOT calculation). The $10M of PILOT exemption should be subtracted from this total, and the remaining total should be divided by $1000 and multiplied by the current City of Portland fiscal year mill rate. The result should be multiplied by 40% to determine the PILOT amount due. The 40% represents the cost of the City's "core" services which are public safety (Police, Dispatch and Fire Departments) and basic public spaces maintenance / winter operations. After any phase in period, the PILOT payment due could be further reduced by any available SILOT (Services-in-lieu-of-taxes) credit which has been applied to the exempt organization by the City. SILOT credits are not guaranteed to every organization and are calculated on a case by case basis by the City. The SILOT credit may not exceed 50% of the total amount of the PILOT due. See the SERVICES IN LIEU OF TAXES (SILOT) CREDIT section for complete details on SILOT criteria and calculation.

6. SERVICES IN LIEU OF TAXES (SILOT) CREDIT

In consideration of the community benefits of the exempt organization within the City, the PILOT policy includes a deduction for services provided. A list of items which could qualify for SILOT credit are listed below. In general, only activities which are outside an exempt organization's core mission would be considered for SILOT credit. However, exceptions will be considered when a direct benefit to City of Portland residents can be reliably measured. An exempt entity will have an opportunity on an annual basis to outline their SILOT contributions via a standard form distributed with the estimated PILOT bill.

Participation in City Initiatives

- Targeted scholarships for Portland residents
- Summer Job Creation / Youth Employment
- Set Up Health Disparities Initiative

Policy Based Collaborations

- Public/Community Health Initiatives
- Partnerships with Local Schools
- Job Training Initiatives
- Direct support on City Council Goals / participation on Task Forces

Other Direct Contributions

- Real Estate Taxes on Property Used for Institutional Purposes
- Donations to City capital projects or initiatives
- Donations in kind (e.g., real estate, personal property)
- Provision of services otherwise provided by the City (e.g., snow removal on public right of way, maintenance of a public facility, security services provided in public areas)
- Significant contributions to City's housing stock

Good Neighbor Activities

- Volunteer Efforts of Students/Employees
- Sponsorships of local organizations

A non-comprehensive listing of items which would NOT qualify for SILOT credit is below:

- Real Estate Taxes on Property used for Non-institutional Purposes
- Linkage Payments
- Permit Inspection Fees
- Student Spending
- Salaries Paid to Employees
- Construction Costs
- Purchase of Goods, Services
- Grants Received / Outside Money
- Operating Support for Community Health Clinics
- Unreimbursed Medicare or Medicaid

If an exempt property owner is considering a formal PILOT payment to the City and would like SILOT credit, the Finance Department should be contacted to begin the process.

7. ANNUAL BILLING AND THREE~~FIVE~~-YEAR PHASE IN (FY27-FY29~~31~~)

Annual Billing

The annual billing for the PILOT will be performed by City staff. PILOT bills will be sent on a semiannual basis on a schedule similar to regular property tax billing – typically PILOT bills will be sent in July of each fiscal year. A SILOT credit application will also be enclosed with the PILOT bill and each exempt organization will have 30 days to complete and return form. The City will review the forms and notify each organization of SILOT credits received – including a revised PILOT bill for the current fiscal year. PILOT payments will be due on the regular property tax payment dates – typically the second Friday in October and March of each year.

Three~~Five~~ Year Phase In – New PILOT Agreements

For any exempt organizations impacted by this policy, who currently exist in the City and are remaining in their existing locations, a three~~five~~-year phase in is permitted. The amounts due in the first three~~five~~ tax years of the new program are listed below and should be calculated based on Step 1 through Step 5 in the Calculation of Amount Due section above. In future fiscal years, the payment calculation could remain at~~ = 50% of~~ the normal PILOT amount due assuming that a full community benefit credit is received.

FY27 – 10% of the normal PILOT amount

FY28 – 3~~2~~0% of the normal PILOT amount

FY29 – 5~~3~~0% of the normal PILOT amount

~~FY30 – 40% of the normal PILOT amount~~

~~FY31 – 50% of the normal PILOT amount~~

FY30~~2~~ and thereafter - Full PILOT requested, less $10M exemption and any community benefit credit received.

8. GUIDANCE FOR CITY STAFF – ENCOURAGING PARTICIPATION IN THE PILOT PROGRAM AND ANNUAL REPORTING ON PILOT PAYMENTS

Several common transactions should be used as opportunities for City staff to inform exempt organizations about the PILOT policy and in some cases encourage participation.

Property Sale – Where conversion to exempt property	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.
Building Permit – Where conversion to exempt property	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.

Zoning Amendment Request	Strongly encourage signing of a new PILOT payment agreement, present policy along with standard agreement.
Site Plan Review	Inform of PILOT policy – present copy of document
Passage of Formal Pilot Policy / Amendments to PILOT Policy	Notify all potentially impacted exempt organizations

Finally, the Finance Department along with the Assessors Department will publish a **PILOT Annual Report** by December 31 of each calendar year, noting the amount of regular property tax which would be due of the entity was non-exempt, the amount of PILOT requested in the current year via letter for each parcel, amount paid, and amount remaining unpaid. The report will also detail community benefits provided by each entity in future years after the phase-in period.

~~Appendix A - Examples of PILOT Payments Due by Exempt Property Value~~

~~As a reminder, the PILOT amount due can be calculated as follows:~~
~~1) Begin with the total exempt assessed value of an organization~~
~~2) Subtract the amount of PILOT exemption from the assessed value~~
~~3) Divide by $1,000 (the mill rate is applied per $1,000 of assessed value)~~
~~4) Multiply by the current City of Portland fiscal year mill rate (FY26 rate is $11.98)~~
~~5) Multiply by the amount of the estimated portion of the regular tax rate dedicated to basic services - 40%~~
~~6) Prorate the amount due based on the proposed phase in - 10% in Year 1, 20% in Year 2, 30% in Year 3, 40% in Year 4, 50% in Year 5 (and beyond, assuming community benefit criteria is met after Year 5).~~

EXAMPLE #1 - ENTITY WHICH OWNS $10,000,000 OF EXEMPTY PROPERTY VALUE			
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%			
VALUE OF EXEMPT PROPERTY OWNED	$10,000,000		
PILOT EXEMPTION AMOUNT	$10,000,000		
Year 1 PILOT Amount	Fully Exempt		
Year 2 PILOT Amount	Fully Exempt		
Year 3 PILOT Amount	Fully Exempt		
Year 4 PILOT Amount	Fully Exempt		
Year 5 PILOT Amount	Fully Exempt		
Note - Full property taxes for a homeowner with a $10,000,000 non-exempt hom			**$119,800**

EXAMPLE #2 - ENTITY WHICH OWNS $15,000,000 OF EXEMPTY PROPERTY VALUE			
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%			
VALUE OF EXEMPT PROPERTY OWNED	$15,000,000		
PILOT EXEMPTION AMOUNT	$10,000,000		
		% of full property taxes	
Year 1 PILOT Amount	$2,396	1.33%	
Year 2 PILOT Amount	$4,792	2.67%	
Year 3 PILOT Amount	$7,188	4.00%	
Year 4 PILOT Amount	$9,584	5.33%	
Year 5 PILOT Amount (and thereafter)	$11,980	6.67%	
Note - Full property taxes for a homeowner with a $15,000,000 non-exempt hom			**$179,700**

EXAMPLE #3 - ENTITY WHICH OWNS $25,000,000 OF EXEMPTY PROPERTY VALUE			
ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50%			
VALUE OF EXEMPT PROPERTY OWNED	$25,000,000		
PILOT EXEMPTION AMOUNT	$10,000,000		
Year 1 PILOT Amount	$7,188		
Year 2 PILOT Amount	$14,376		
Year 3 PILOT Amount	$21,564		
Year 4 PILOT Amount	$28,752		
Year 5 PILOT Amount (and thereafter)	$35,940		
Note - Full property taxes for a homeowner with a $25,000,000 non-exempt home =			$299,500

Tiffany Mullen <tgm@portlandmaine.gov>

PILOT Opposition

1 message

'Batson, Brian E' via Finance <Finance@portlandmaine.gov> Thu, Jan 29, 2026 at 3:07 PM
Reply-To: "Batson, Brian E" <Brian.Batson@mainehealth.org>
To: Sarah Michniewicz <smichniewicz@portlandmaine.gov>, Wesley Pelletier <wpelletier@portlandmaine.gov>, Regina Phillips <rphillips@portlandmaine.gov>, "Bullett, Anna" <anna.bullett@opportunityalliance.org>, Kate Sykes <ksykes@portlandmaine.gov>, April Fournier <afournier@portlandmaine.gov>, Ben Grant <bgrant@portlandmaine.gov>, Pious Ali <pali@portlandmaine.gov>, Mark Dion <mdion@portlandmaine.gov>, "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Please provide for the record for 1/29/26 Finance Committee meeting.

MaineHealth PILOT testimony 1-29-26.docx
41K

Good evening, Chair and members of the Committee.

My name is Brian Batson, and I am here on behalf of MaineHealth—an integrated, nonprofit healthcare system serving Portland through MH Maine Medical Center, Maine Behavioral Healthcare, the MaineHealth Medical Group, and MaineHealth Care at Home.

At a time when many Portland residents are experiencing uncertainty, fear, and instability, nonprofit organizations provide the services that maintain a functioning community. They provide health care, food, shelter, education, and stability for our vulnerable residents. MaineHealth is proud to support our local communities by providing high quality healthcare for our residents and excellent jobs for our care team members. and we take that responsibility seriously.

That is why I want to be clear at the outset: **nonprofits are not the cause of the City's fiscal challenges, and a PILOT program will not provide a meaningful solution to them.** What it *will* do is divert scarce charitable resources away from direct services and weaken the very organizations Portland relies on most during difficult times.

MaineHealth provide care to all patients, regardless of ability to pay to train the healthcare workforce that will support our region's needs in the future, and to reinvest scarce resources into our vision of "working together so our communities are the healthiest in America". We are operating under extraordinary financial pressures, as labor costs, increased supply costs, and chronic underpayment by Medicare and Medicaid create a new fiscal reality. There is no excess capacity here. Any new financial obligation means fewer services, fewer staff, or delayed investments in care.

Even when labeled "voluntary," a PILOT is not voluntary in practice. It creates real pressure on nonprofits to redirect funds away from patient care and community benefit—and that pressure has immediate and tangible consequences.

The financial reality is straightforward.

Even using **Boston-level participation**, where a PILOT program has existed for **14 years (76% participation)**, the impact on the average Portland homeowner would be **about $80 per year in 2031 - it's 5th year of implementation**.

That is the tradeoff being proposed—**miniscule household savings at the cost of cutting healthcare services, food access, workforce training, and safety-net programs for Portland's most vulnerable residents.**

The revenue generated does not represent a structural solution to long-term budget challenges. For nonprofits, however, those same dollars represent staff positions, access to care, and programs that residents depend on every single day.

At MaineHealth:

- We provide **free care up to 200% of the federal poverty level**
- In 2024 Maine Medical Center Portland contributed **$797,015,556 in overall community benefits**, as well as **$23,038,980 in free care to patients.**
- Our food pantry distributes **hundreds of thousands of pounds of culturally appropriate food**
- We have trained **over 2,000 healthcare workers** through tuition-free programs
- We employ **3,100 Portland residents**
- And we already pay property taxes where required

If resources are pulled away from nonprofits, the need does not disappear. It shifts—to emergency rooms, to public safety, and ultimately back to the City.

Nonprofits are not a revenue stream. We are partners. We are infrastructure. We are often the reason a family stays housed, a patient gets care, or a crisis is avoided altogether.

MaineHealth respectfully urges the Council to end pursuit of a PILOT program and instead work collaboratively with nonprofits to address fiscal realities—without undermining the organizations caring for Portland residents every day.

Thank you.

Tiffany Mullen <tgm@portlandmaine.gov>

Payment-In-Lieu-of-Tax (PILOT) - written public comment

'Gilman, Ed L' via Finance <Finance@portlandmaine.gov> Wed, Jan 28, 2026 at 11:21 AM
Reply-To: "Gilman, Ed L" <gilmane@northernlight.org>
To: Finance <finance@portlandmaine.gov>

Please find written public comment attached for the hearing and vote on the Payment-In-Lieu-of-Tax (PILOT) proposal scheduled for tomorrow night. It is being submitted on behalf of Melissa Skahan, Vice President of Mission Integration at Northern Light Mercy Hospital. Thank you.

Ed Gilman

AVP, Communications, Marketing & Government Affairs

Northern Light Mercy Hospital

175 Fore River Parkway

Portland, ME 04102

Office 207-879-3165

Cell 202-657-9363

gilmane@northernlight.org

Public hearing and vote on PILOT policy - 1-29-26.pdf
135K

Public Hearing and Vote on Payment-In-Lieu-of-Tax (PILOT) Policy
January 29, 2026

Good evening. My name is Melissa Skahan, Vice President of Mission Integration at Northern Light Mercy Hospital. Thank you for the opportunity to speak with you.

I respectfully urge you to oppose the PILOT proposal under consideration. While well-intended, the proposal risks significant consequences for the very people our organizations exist to serve.

What is often invisible to the public is just how much nonprofit hospitals like Mercy already invest, without reimbursement, to meet essential community needs.

Bringing this to life is an example I previously shared with the committee. A Portland resident remains at Mercy Hospital for well over a year following a catastrophic medical event. He is uninsured, requires full-time nursing and medical oversight, and has no family advocate. There is no state entity able to assume guardianship, and no long-term care facility willing or able to accept him.

He spends holidays with us. We celebrate milestones with him, providing dignity, care, and safety without a dollar of reimbursement. This is not unusual. It is the norm for hospitals like ours across the country.

Mercy's commitment to Portland extends far beyond our hospital walls:

- Now serving 42 families, Mercy's McAuley Residence delivers a two-generational program that provides comprehensive services and housing for families affected by substance use disorder for up to two years. This comprehensive program helps vulnerable families transform their lives through access to treatment, clinically oriented services, and more.

- Our workforce development programs train and employ our neighbors, supporting the city's economic engine and addressing Maine's workforce crisis simultaneously. Portland residents enter as housekeepers or other entry level roles and quickly advance through multiple registered apprenticeships to become a CNA, nurse, or surgical tech.

- In response to poor maternal child health outcomes in our community, Mercy Hospital along with nonprofit partners opened Frances Warde House, which provides comprehensive services and transitional housing for pregnant women experiencing homelessness.

These initiatives represent the very definition of community benefit. They reduce government burden, strengthen neighborhoods, and reach people the traditional system can overlook. And they are almost entirely unreimbursed.

That's why the PILOT proposal is so concerning, especially now as we are preparing for further reductions to Medicaid and other funding streams from the Budget Reconciliation Act. PILOT creates the appearance of a revenue solution while potentially jeopardizing our good works in the city that we love and have served for more than a century.

Hospitals and nonprofits do not have the ability to shift costs to “customers” the way a for-profit business can. Every new unfunded mandate forces a direct tradeoff—fewer community programs, longer waitlists, and even cuts to essential services.

Imposing a PILOT, even a voluntary one, would effectively ask nonprofits to pay twice, first through the community services already funded and then again through a new payment mechanism.

Portland thrives when its nonprofits thrive. The partnerships among the city, Mercy, and dozens of other mission-driven organizations are not accidental. They are the backbone of Portland’s identity as a compassionate, welcoming, and resilient community.

I respectfully ask that you reject this proposal. Let us instead work together on policies that strengthen the organizations that care for Portland’s most vulnerable residents.

Thank you for your time and for your service to our city.

Melissa Skahan
Vice President, Mission Integration
Northern Light Mercy Hospital
Portland, Maine

Tiffany Mullen <tgm@portlandmaine.gov>

Proposed PILOT Policy Concerns

1 message

Laura Freid <president@meca.edu> Wed, Jan 28, 2026 at 11:06 AM
To: finance@portlandmaine.gov

Dear Members of the City of Portland Finance Committee,

Thank you for the opportunity to submit comments on the proposed PILOT policy being considered. The attached statement is offered for your consideration and I look forward to participating in tomorrow's meeting as well.

I appreciate your time and thoughtful engagement with this important issue.

Kind regards,
Laura Freid

Laura Freid
President
MAINE COLLEGE OF ART & DESIGN

207.699.5000 | www.meca.edu

522 Congress St. Portland, ME 04101

PILOT Proposal Written Comment.pdf
75K

January 28, 2026

Dear Members of the City of Portland Finance Committee,

I am writing to share concerns about the proposed Payment In Lieu of Taxes (PILOT) policy scheduled for your consideration on January 29, 2026. As President of Maine College of Art & Design (MECA&D), I am deeply invested in Portland's economic vitality and civic health, and I am concerned about the challenges this proposal would pose for higher education institutions and nonprofit organizations that serve the city every day.

MECA&D plays a significant and measurable role in Portland's regional economy. In 2023 alone, the College generated **$37.7 million in total economic output**, supported **255 jobs**, and contributed **$25 million to regional GDP**. We directly employ **210 people**, contract with more than **100 local vendors**, and bring substantial student, visitor, and cultural spending into the city. Our economic activity also generated nearly **$900,000 in state and local tax revenue**, underscoring that MECA&D already contributes meaningfully to public finances.

Beyond these figures, the College provides critical community benefits: enrolling **460 students**, awarding **$1.47 million in scholarships to Maine students**, offering volunteer service, hosting public programs, and sustaining Portland's cultural life in ways that attract visitors and strengthen downtown activity. These contributions are central to the city's quality of life and long-term resilience.

While I understand the fiscal pressures facing the City, the proposed PILOT policy would raise revenue at the expense of institutions that already deliver substantial public benefit. Colleges and nonprofits educate students, employ residents, support local businesses, and provide services that would otherwise fall to municipal government. Diverting resources from these missions risks reducing programs, staffing, and community engagement at a time when demand for these services is growing. In effect, PILOT shifts costs onto the very organizations that help Portland thrive.

I am also concerned that the proposed policy remains insufficiently defined. There is limited clarity around how PILOT payments would be calculated, implemented, or enforced, and the proposed alternative—a Service In Lieu of Taxes (SILOT)—has not been developed in enough detail to understand how it would function in practice. Advancing a policy of this magnitude without clear parameters risks unintended consequences and could strain long-standing partnerships between the City and its nonprofit and higher education institutions.

I respectfully urge the Finance Committee to consider the full economic and community impact of Portland's colleges and nonprofits as you deliberate this proposal, and to engage directly with nonprofit and higher education leaders before advancing a policy of this scale. Thoughtful collaboration will be essential to ensuring that any approach taken strengthens, rather than undermines, the institutions that contribute so much to the city's economy and quality of life.

Thank you for your time, care, and service to the City of Portland. I appreciate your consideration of how this proposal could affect Maine College of Art & Design, our peer institutions, and the broader community we collectively serve.

Sincerely,

Laura Freid
President
Maine College of Art & Design

522 Congress Street, Portland, ME 04101 • 800.639.4808 • www.meca.edu

Tiffany Mullen <tgm@portlandmaine.gov>

finance committee tomorrow

'Suzanne Lafreniere' via Finance <Finance@portlandmaine.gov> Wed, Jan 28, 2026 at 12:49 PM
Reply-To: Suzanne Lafreniere <suzanne.lafreniere@portlanddiocese.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Hello,

Please see attached comment and include in packet to council members.

Thank you very much.

Suzanne C. Lafreniere, JD
Director, Office of Public Policy and Pro-life Ministry Liaison

Roman Catholic Diocese of Portland
510 Ocean Avenue | Portland, Maine 04103
Phone: (207) 773-6471 ext, 7834
www.portlanddiocese.org| suzanne.lafreniere@portlanddiocese.org

Portland Pilot .doc
83K

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Facsimile: (207) 773-0182

Suzanne C. Lafreniere, JD
Office of Public Policy

Testimony of Suzanne Lafreniere, on behalf of the Catholic Diocese
in opposition to PILOT program proposal

Members of Finance Committee of the City of Portland, I write to oppose the PILOT program proposal on the agenda for January 29, 2026. The diocese presently has a population of 279,159 Catholics. In addition to its 48 parishes, it has eight elementary schools, one private elementary/middle school, and one private high school. It also includes one Catholic college, Saint Joseph's College of Maine in Standish. Within the diocese, there are also seven subsidized housing units, four rehabilitation and residence facilities, and two child-care centers. There are three Catholic hospitals operating independently of the diocese as well as Catholic Charities Maine, the state's largest social service agency, which operates as a separate corporation.

1. Our institutions are religious ministries, not commercial enterprises

The Catholic Church's parishes, schools, and charitable agencies exist to worship God and to serve the common good, not to generate profit. We operate as religious and charitable nonprofits precisely because our mission is fundamentally different from that of commercial property owners.

- Our parishes provide daily worship, sacraments, pastoral counseling, funerals, and community support at no charge to anyone who comes through the doors, regardless of ability to pay.
- Our schools and religious education programs form children and youth intellectually, morally, and spiritually, often at great financial sacrifice by families and the diocese.
- Our Catholic Charities and related ministries serve the poor, the elderly, immigrants and refugees, the homeless, and those struggling with addiction, mental illness, and food insecurity, without regard to religion or income.

Treating these ministries as if they were businesses that should "contribute" like taxable entities fails to recognize the unique religious character and public benefit they already provide.

2. Constitutional and policy concerns about taxing religious property

From the nation's founding, tax exemption for churches has been understood as a safeguard for religious liberty and as a recognition that faith communities contribute to the common good in ways that government neither can nor should replace. While PILOT programs are often described as "voluntary," they can quickly become coercive when coupled with public pressure campaigns, preferential treatment, or implied consequences for institutions that decline to participate.

We are deeply concerned about any policy that, in practice, blurs the line between a truly voluntary donation and a de facto tax on religious exercise. When government begins to expect routine payments tied to property assessments, it risks creating a precedent that undermines the longstanding understanding that houses of worship and religious ministries are not taxable entities.

Moreover, PILOT structures that "score" or publicly rank institutions based on whether they pay, or how much they pay, can chill the free exercise of religion by making churches choose between their religious mission and avoiding public criticism. That is not a healthy relationship between civil authority and religious organizations.

3. Our ministries already provide substantial public benefit and cost savings

Before considering new financial demands on religious and charitable entities, it is essential to acknowledge the significant material benefit these institutions already provide to the city. The Diocese of Portland and its ministries:

- Educate students in Catholic schools and religious education programs, easing the burden on the public school system.
- Provide meals, nights of shelter, or case-management encounters each year through St. Vincent de Paul soup kitchen (the oldest meal service in Portland), Catholic Charities and parish outreach programs.
- Offer immigrant legal services, a clothing closet, job readiness training, and other supports that help residents become self-sufficient and productive members of the community based at Sacred Heart/St. Dominic parish on Sherman Street.
- Support neighborhood stability by maintaining buildings, organizing volunteers, and providing safe spaces for youth, seniors, and vulnerable populations.

Independent studies in other cities have estimated that the dollar value of services provided by religious and charitable institutions often exceeds the property tax that would otherwise be owed if they were fully taxable. A poorly designed PILOT program risks penalizing the very organizations that reduce demand on public services such as housing, public safety, mental health, and education.

4. Impact on the poor and vulnerable

Any significant diversion of diocesan or parish resources to PILOT payments will necessarily come at the expense of direct service to the poor. Our budgets are finite. We do not have shareholders, and we cannot simply raise rates or turn people away when they cannot pay.

If compelled—directly or indirectly—to pay substantial PILOT contributions, we will be forced to make difficult decisions:

- Reducing services at food pantries, meal programs.
- Limiting tuition assistance that serves low-income families.
- Deferring critical building maintenance in struggling neighborhoods, which can hasten physical decline and undermine community stability.

In other words, those who will "pay" the PILOT are not diocesan administrators, but the very families and individuals who rely on our ministries for help, hope, and community.

5. An alternative: partnership, not pressure

The Diocese of Portland recognizes the real financial challenges the city faces. We want to be good neighbors and partners. Many of our parishes already collaborate with city agencies and other nonprofits on:

- Emergency shelters and warming centers.
- After-school programs and summer youth initiatives.
- Re-entry programs, addiction recovery support, and mental-health referrals.

Rather than creating a quasi-tax system for religious and charitable entities, we urge the Council to consider structured partnerships that leverage our existing work for the common good:

- Formal agreements recognizing the public value of specific services as in-kind contributions to the city.
- Joint planning processes so that city priorities and church ministries complement rather than duplicate or replace one another.
- Respect for the autonomy of religious institutions in deciding how best to use their resources to serve their communities.

This approach preserves religious liberty, respects the traditional tax-exempt status of churches, and avoids shifting the city's fiscal burdens onto the backs of the poor.

6. Requested action

For these reasons, we respectfully request that the Finance Council reject the PILOT proposal. Thank you for your consideration and for your service to the people of Portland. The Catholic Diocese of Portland stands ready to continue working with you to promote the common good, protect the dignity of every human person, and ensure that those most in need are not forgotten.

Tiffany Mullen <tgm@portlandmaine.gov>

Testimony from Scott Firmin

1 message

'Kaitlin Tibbets' via Finance <Finance@portlandmaine.gov> Tue, Jan 27, 2026 at 8:27 AM
Reply-To: Kaitlin Tibbets <ktibbets@pwd.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Good Morning,

Please see the attached testimony from Scott Firmin, General Manager.

KAITLIN TIBBETS
Executive Admin & Community Specialist
(207) 544-6431
ktibbets@pwd.org
https://www.pwd.org/

Portland Water District
From Sebago Lake to Casco Bay

PWD Testimony.pdf
121K

Portland Water District

From Sebago Lake to Casco Bay

TESTIMONY OF THE PORTLAND WATER DISTRICT TO THE FINANCE COMMITTEE
RE: PROPOSED PILOT

Mayor Mark Dion, Councilor April Fournier, Chair, Councilors Benjamin Grant and Wesley Pelletier:

I am Scott Firmin and I am the General Manager of the Portland Water District. This testimony has been crafted in consultation with the District's Corporation Counsel who can't be in attendance at this meeting.

Portland Water District (PWD or the "District") is a quasi-municipal utility created by private and special law of the State Legislature in 1907 to provide water to the people of greater Portland. Today, PWD provides drinking water to over 200,000 people in 11 Cumberland County communities, and wastewater treatment services to six of those communities, including Portland. The affairs of PWD are managed by a Board of Trustees composed of 11 members, all popularly elected by a plurality of the voters from the communities they represent; 4 of the members represent Portland. We do not have shareholders that profit from our activities and therefore our sole interest is meeting the needs of our communities and our customers – many of whom are your constituents. PWD is treated as a municipality in many areas of the law, including the Freedom of Access Law for public records and the limitations of liability provided by the Maine Tort Claims Act, to name a few.

Because the District is a quasi-municipality, it is intrinsically different from a non-profit. Its affairs are supervised by an elected Board – similar to a City Council. It provides a government related function; the provision of clean water and waste treatment services. It is publicly accountable for its actions. Its source of revenue is from the public through water rates which are set after public hearing by our Board, and through sewer assessments to our member municipalities, including Portland. Portland in turn passes the cost of these assessments to its sewer users through their sewer rates. We do not have other significant sources of revenue. The public from our member communities funds our activities.

What I have described to you is very different from a traditional non-profit, which is not governed by elected officials, which does not provide a government related service, which may have sources of revenue from a variety of sources and which is not accountable to the public for its activities.

Given that the District is a quasi-municipality, not too different from the City of Portland, I ask you to consider whether you would include City Hall, or the many school buildings in this City in a PILOT program. I assume the answer is no, that would make no sense because the costs of the PILOT would be passed on to the City's residents and tax payers. Using the same reasoning, the Portland Water District should be removed from this proposed program.

While I understand that a PILOT fee is purely voluntary, I ask you to consider exempting quasi-municipal entities from your proposed program.

Sincerely,

Scott Firmin
General Manager

Tiffany Mullen <tgm@portlandmaine.gov>

Testimony Submission from UNE - Thursday, November 14 Finance Committee Meeting

1 message

Edmund Cervone <ecervone@une.edu> Tue, Nov 12, 2024 at 5:40 PM
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>
Cc: Sarah Delage <sdelage@une.edu>

This message was sent securely using Zix®

Hello,

Please find attached written testimony for the Thursday, November 14 Finance Committee Meeting:

- John Vitale, Dean Westbrook College of Health Professions, University of New England
- 716 Stevens Avenue, Portland
- Item #3: Draft PILOT (Payment-In-Lieu of Taxes) Policy

Thank you – Ed Cervone

Ed Cervone

Director of Strategic Partnerships and External Relations

College of Professional Studies

UNE Online | University of New England

207.713.4034 | online.une.edu

John Vital - PILOT Program - Testimony.pdf
121K

UNIVERSITY OF NEW ENGLAND
INNOVATION FOR A HEALTHIER PLANET

Portland Campus
716 Stevens Avenue
Portland, ME 04103
U.S.A.

www.une.edu

Testimony in Opposition to
The Proposed Portland Payment-In-Lieu of Taxes (PILOT) Program

Delivered to the City of Portland's Finance Committee
Thursday, November 14, 2024

Good evening, my name is John Vitale. I am the Dean of the Westbrook College of Health Professions, located on the University of New England's Portland Campus for Health Sciences.

UNE appreciates the opportunity to weigh in on this proposal and I am here tonight to kindly urge the committee to reconsider the PILOT program as it will necessarily limit critical health care services that UNE offers the citizens of Portland.

The Westbrook College of Health Professions is home to UNE's allied health profession programs, and is collocated with our colleges of medicine and dentistry.

An important part of our students' experience is clinical education and service learning. Both place them in the community to learn by serving the people of Portland and the Greater Portland area.

UNE has strong relationships with multiple community partners providing services across the lifespan of members of our community. We are involved with Child Development Services, My Place Teen Center, the Boys and Girls Club, Long Creek Youth Development Center, Woodfords Family Services, Park Danforth, and The Cedars. We also provide school-based vision, hearing, and dental programs, and have interns at Portland and Deering High Schools.

UNE's Center for Excellence in Public Health and partner programs are actively helping to address health care disparities, and substance use challenges that face too many members of our community.

UNE collaborates with the CDC and the City on substance use prevention programs, the Portland needle exchange program, Day One, and Maine Access Immigrant Network.

We have hundreds of nursing clinical rotation sites in the community and are actively engaged in expanding our nursing programs to help address the critical shortage of nurses.

UNE's dental hygiene clinic has a large percentage of its over 2,300 annual patients that are covered through MaineCare and do not incur any out-of-pocket fees. More than 1,000 of the clinics annual visits are among people 62 and over. The clinic has also offered free care to Veterans in our community.

And, earlier this fall the UNE Community packed 100,000 meals for Mainers facing hunger as part of a service learning project with the Meals for Maine initiative.

UNE covers the costs of much of this outreach and service delivery in the community. There are no financial margins. All of our dollars are used to make the cost of education more affordable for our students and to fund our operations – including the various community outreach and clinical activities I have sited.

Any dollars redirected for other purposes will result in fewer students and fewer of these critical health services. We believe that the value we bring to the City's social safety net far outweighs the dollars potentially raised through this tax on nonprofits.

We are proud to call Portland home and want to continue to be able to contribute to the health and welfare of our neighbors at the levels they have come to expect.

Thank you for your time and for reconsidering the PILOT program.

portland City of

Tiffany Mullen <tgm@portlandmaine.gov>

Public Comment - Draft PILOT (Payment-In-Lieu of Taxes) Policy

1 message

Gilman, Ed L <gilmane@northernlight.org> Wed, Nov 13, 2024 at 11:06 AM
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Good morning,

Please find public comment attached. It's being submitted on behalf of Melissa Skahan for the Finance Committee meeting tomorrow night. Thank you, and please let me know if you have any questions.

-Ed

Ed Gilman

AVP, Communications, Marketing & Government Affairs

Northern Light Mercy Hospital

175 Fore River Parkway

Portland, ME 04102

Office 207-879-3165

Cell 202-657-9363

gilmane@northernlight.org

Public Comment on PILOT proposal - Melissa Skahan, Northern Light Mercy Hospital.docx
17K

Public Comment - Draft PILOT (Payment-In-Lieu of Taxes) Policy

Melissa Skahan, VP Mission Integration
Northern Light Mercy Hospital
175 Fore River Parkway
Portland, ME 04102

Thank you for providing this opportunity for public comment. My name is Melissa Skahan, and I represent Northern Light Mercy Hospital as its vice president of mission integration. We hope the comments you are hearing will help to clarify why nonprofits like Mercy are so concerned about the current proposal.

What's often not fully understood are the unique challenges that healthcare delivery presents. A great example of our commitment to the people of Portland is that of our commitment to a current long stay patient at the hospital. He is a Portland resident who has been with us for more than 200 days due to a significant health event. While he requires placement in a long-term care facility, he is uninsured, requires total care, and is non-communicative.

There is no potential payer source for this Portland resident to advance to long term care, and the state will not take guardianship. So, the patient's total care at Mercy continues without reimbursement.

Unfortunately, this example is not unique.

Our focus on community has long been a hallmark of Mercy's presence in Portland. I will touch briefly on a few of our initiative that directly help Portland residents. But it's important to note that we do not get paid for most of what we do in this space since it's not reimbursable.

When the opioid epidemic first hit Portland, Mercy convened and led a collaborative of nonprofits that resulted in improved same day MOUD services, two new low barrier recovery houses, and better coordination of care.

McAuley Residence is a two-generation housing and intensive program for families affected by substance use disorder. It provides services for both mother and children with a two-year length of stay to help ensure long term success with their sustained recovery and family stabilization.

We've also created a workforce development program that removes barriers and creates academic and career pathways for those challenged to enter or advance in workforce. Through our model, we hire New Mainers and pay them as full-time equivalents to participate in rapid English language acquisition so they can advance.

Most recently, we teamed up with Community Housing of Maine and In Her Presence to launch a new, two-generational program for unhoused pregnant New Mainer women. Since June, we have welcomed 30 babies and transitioned 17 families into permanent housing.

But it's not just Mercy Hospital that does this type of focused work in Portland. It's a constellation of nonprofits in our city who collectively provide crucial services and support to residents. Asking these nonprofits to start paying more, when many are operating in the red, will directly impact their ability to continue delivering services.

Thank you again for the opportunity to provide comment tonight. We are hopeful the committee will look to support the city's nonprofits instead of forcing them to cut back the critical community supports that they provide.

Public Comment - Draft PILOT (Payment-In-Lieu of Taxes) Policy

1 message

'Suzanne Lafreniere' via Finance <Finance@portlandmaine.gov> Wed, Nov 13, 2024 at 10:23 AM
Reply-To: Suzanne Lafreniere <suzanne.lafreniere@portlanddiocese.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Good morning,

Please see attached written comments in opposition to the draft PILOT policy.

Suzanne C. Lafreniere, JD

Director, Office of Public Policy and Pro-life Ministry Liaison

Roman Catholic Diocese of Portland
510 Ocean Avenue | Portland, Maine 04103

Phone: (207) 773-6471 ext 7834 | Fax: (207) 773 - 0182

www.portlanddiocese.org| suzanne.lafreniere@portlanddiocese.org

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PILOTS city of Portland.pdf
158K

Roman Catholic Diocese of Portland

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Suzanne C. Lafreniere, JD

Office of Public Policy

Comments of Suzanne Lafreniere, on behalf of the Roman Catholic Diocese

Written testimony in opposition to draft PILOT policy

Members of the Portland City Council Finance Committee, my name is Suzanne Lafreniere and I represent the Roman Catholic Diocese of Portland in opposition to a proposal to institute a PILOT program in the City of Portland. The Diocese has a population of over 279,000 Catholics* or one-fifth of the total population of the state of Maine. In addition to its 141 churches organized into 48 parishes, it has eight elementary schools, one private elementary school, one diocesan high school and one private high school. Within the diocese, there are also seven subsidized housing units, four rehabilitation and residence facilities, and two child-care centers. There are three Catholic hospitals operating independently of the diocese as well as Catholic Charities Maine, the state's largest social service agency, which operates as a separate corporation.

It comes as no surprise to any legislator or any member of the public that the Diocese of Portland opposes a payment in lieu of taxes policy. Churches benefit the communities in Maine and indeed in the whole nation. A very simple example of one of these benefits is feeding the hungry. St. Vincent de Paul soup kitchen at the Cathedral of the Immaculate Conception is Maine’s longest established food program. That program alone serves over 50,000 meals a year with volunteers. Feeding the hungry is not a choice—it is a moral imperative. In an economic downtime, there is more demand for our social services and would impose new taxes at a time when we are needed more than ever. New taxes may force a reduction in our programs for the community, which will have the unintended consequence of an increase in demand for general assistance and other municipal services.

Payments in lieu of taxes, or PILOT payments, are only one form of assistance the city may receive. Local nonprofits are spending a great deal of money for services which otherwise would need to be funded by the city. Another example of how the Catholic Church is helping the city is in the area of elementary and high school education. Each year, hundreds of young people are opting to enroll in our schools. There is one Catholic primary school located in the City of Portland, St. Brigid School and one across the bridge in South Portland. The Diocese of Portland enrolls students from Portland which saves the taxpayers and City of Portland’s education budget. Many of those students are of various faiths or of no particular religious affiliation. Catholic Churches provide facilities for various support groups, including youth camps and AA groups.

Most nonprofits in the city are in the same situation in which the Catholic Church finds itself. To take dollars away from charitable and educational programs to pay “in lieu of taxes” will simply transfer the need to the city to deliver those services, thereby saving nothing.

We are proud of our Gospel driven mission and I urge you to oppose this draft policy.

.

*www.pewforum.org/religious-landscape-study/state/maine/

City of portland

Tiffany Mullen <tgm@portlandmaine.gov>

Updated PILOT Community Letter

1 message

'Mary Alice Scott' via Finance <Finance@portlandmaine.gov> Wed, Nov 13, 2024 at 11:15 AM
Reply-To: Mary Alice Scott <mascott@nonprofitmaine.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Hi Brendan,

I wanted to pass along this updated community letter from Portland nonprofits about the PILOT program. It would be great if it could be included in the packet for the committee.

Thanks so much,

Mary Alice

Mary Alice Scott

she / her / hers (Why Pronouns Matter)

Public Affairs Manager

Maine Association of Nonprofits

(207) 871-1885

Portland Pilot Nonprofit Letter 11.13.pdf
65K

Dear Councilors Bullett, Fournier, Trevorrow, and Mayor Dion,

Nonprofits maintain and promote the public good, providing many essential, high-impact and community-based services. By definition, charitable nonprofits ensure that “profit” is reinvested in community benefits. Through this work, we augment government efforts to increase resiliency and support community members in need.

On June 20th, the Portland City Council’s Finance Committee received a presentation on the amount of tax-exempt property in Portland related to the city’s consideration of a Payment in Lieu of Taxes (PILOT) program. The Portland City Council reviewed this concept in 2018 and **ultimately decided to reject the idea.** Our organizations would have valued more discussion at the recent meeting regarding this previous proposal, and why it ultimately failed.

If adopted, a PILOT program would ask charitable nonprofits to make payments to the City of Portland based on the value of the property they own, even though state law expressly exempts charitable nonprofits from paying property taxes. Nonprofits operate on very narrow margins, and typically do not have the same opportunities to generate revenue that for-profit businesses have. When costs increase, nonprofits cannot simply pass those costs along to those they serve.

There is a clear reason why there are so many charitable and tax-exempt organizations in Portland: our city is a hub for helping people and driving the state’s economy forward. Asking nonprofits to pay taxes, even voluntarily, fundamentally goes against the principle of our charitable status, likely forces reductions in our existing programs, and limits our ability to effectively support our community.

This policy proposal is:

- **Harmful and counterproductive**: Portland’s nonprofits would have to either *increase fees* for programs and services or *reduce or eliminate services* for those who utilize them. These are organizations who provide resources related to education, social services, immigrant support services, affordable housing, religion, elder care, mental health, and food insecurity.
- **Coercive**: “Naming and shaming” has the potential to damage relationships between city government and nonprofits.
- **Built on false assumptions:** Assessed property value does not correlate to services used.
- **A minimal revenue generator:** At the June 20th Finance Committee meeting, the total fiscal value of exempt property was stated to be roughly $2.9 billion. Unfortunately, from the beginning, this number was misleading to the committee. Well over half of that would be exempt from this program because it is land owned by City, County, State, and Federal governments -- reducing the total to less than half at roughly $1.4 billion. In fact, if fully implemented, this program would only increase municipal revenues by less than 0.5%.
- **Out of alignment with 2024 Council goals:** Addressing housing in Portland is the #2 Council goal. The City’s list of exempt property owners includes ten affordable housing organizations and over a dozen social service nonprofits

that provide services including temporarily housing/sheltering individuals in the Greater Portland area.

In short, this proposal will not address Portland's fiscal challenges, potentially have negative economic impacts, and could exacerbate the community's service needs. Our organizations ask that the City's Finance Committee **reject this proposal** so that it may dedicate its limited time and resources to initiatives that can effectively reduce the tax burden on residents without harming organizations that are working to benefit our community.

Sincerely,

American Red Cross
Avesta Housing
Breakwater Learning
The Center for Grieving Children
Cheverus High School
Community Housing of Maine
Gulf of Maine Research Institute
Lincoln Academy
Maine Association of Independent Schools
Maine Association of Nonprofits
Maine College of Art & Design
Maine Council of Churches
Maine Historical Society
Maine Independent Colleges Association
Maine Irish Heritage Center
MaineHealth Maine Medical Center
Northern Light Mercy Hospital
Portland Museum of Art
Preble Street
Ronald McDonald House Charities of Maine
Shalom House, Inc.
Spurwink
Temple Beth El
University of New England
Waynflete School
YMCA of Southern Maine

Testimony on PILOT proposal Colleen Foley-Ingersoll

1 message

'Foley-Ingersoll, Colleen M' via Finance <Finance@portlandmaine.gov> Thu, Nov 14, 2024 at 4:14 PM
Reply-To: "Foley-Ingersoll, Colleen M" <Colleen.Foley-Ingersoll@mainehealth.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>, Anna Trevorrow <atrevorrow@portlandmaine.gov>, Victoria <VPelletier@portlandmaine.gov>, Regina Phillips <rphillips@portlandmaine.gov>, Anna Bullett <abullett@portlandmaine.gov>, Kate Sykes <ksykes@portlandmaine.gov>, April Fournier <afournier@portlandmaine.gov>, Pious Ali <pali@portlandmaine.gov>, Roberto Rodríguez <rrodriguez@portlandmaine.gov>, Mark Dion - D5 <mdion@portlandmaine.gov>

Finance Committee Members and City Councilors,
Please find my attached written testimony regarding the PILOT proposal. I'm looking forward to seeing the committee later today via Zoom.
Best,
Colleen

Colleen Foley-Ingersoll, M.ED., BCBA (she/her)
Senior Director Developmental Disorders Services
Glickman Lauder Center of Excellence in Autism and Developmental Disorders
37 Andover Rd.| Portland, ME 04102
Phone: 207-661-6741 | Fax: 207-661-6351 | colleen.foley-ingersoll@mainehealth.org
mainehealth.org

MaineHealth

PATIENT CENTERED RESPECT INTEGRITY EXCELLENCE OWNERSHIP INNOVATION

PILOT testimony (CFoleyIngersoll) Final.docx
80K

Testimony of

Colleen Foley-Ingersoll, M.ED., BCBA

MaineHealth Behavioral Health at

The Glickman Lauder Center of Excellence in Autism and Developmental Disorders

Good afternoon members of the Finance Committee. My name is Colleen Foley-Ingersoll and I am a special education teacher and Board Certified Behavior Analyst and the Senior Director of Developmental Disorders Services at MaineHealth Glickman Lauder Center of Excellence in Autism and Developmental Disorders.

MaineHealth Behavioral Health provides comprehensive behavioral health care services across the MaineHealth footprint to 58,000 clients annually. A substantial number of our patients receive services in our Portland locations, which include Lancaster Street, Maine Medical Center, the Glickman Lauder Center of Excellence, and Spring Harbor Hospital just over the city border in Westbrook. Between November 2023 and October 2024, MHBH has seen 2,748 patients from Portland. Your constituents. I am testifying today in strong opposition to the proposal to levy a "voluntary" tax on certain nonprofits in Portland.

I am particularly concerned that a payment in lieu of taxes program would have a negative fiscal impact on our organization that already operates at an annual loss due to our disproportionate dependence on governmental payers. We rely on MaineCare and Medicare for about 80% of our revenue, but their fixed reimbursement rates do not keep pace with actual costs of care. Further, we are committed to providing care to every person in need, regardless of ability to pay, and we have adopted MaineHealth's charity care policy that provides free care to anyone whose income falls below 200% of the Federal Poverty Level. The PILOT proposal, if adopted, would place undue additional financial strain on MHBH.

MHBH is Maine's largest provider of psychiatric services, specifically, and we care for people with unique and complex and needs, like:

1. Patients suffering with substance use disorders,
2. Patients who have co-occurring substance use disorders and mental health conditions,
3. Children and adults with Autism and Developmental Disorders, and
4. Children and adults who are Deaf, hard of hearing, deaf-blind and late-deafened,
5. Patients who experience food insecurity and are unhoused.

Adding the PILOT burden to an organization like ours will force difficult operational decisions. Any closures or service cuts would directly impact these vulnerable patient populations. If this proposal is implemented, has the City explored how it would fill the gaps left by nonprofits who are not investing those funds back into helping vulnerable community members?

At the Glickman Lauder Center specifically, we have:

- Four different clinical treatment programs for toddlers through adults – an outpatient clinic that serves more than 700 families, an early intervention program, and 2 specialized school programs (preschool and a K-12) for children with autism and developmental disorders.
- More than 100 specialized staff members on site
- Age-specific support groups and social skills training for patients and students
- Parent/Guardian training programs to support families in raising their children with autism.

To help fulfill our mission, MHBH leverages community partnerships to offset limited resources. For example, we partner with local school departments to provide free meals to some of our youngest patients. We secure grant funding to enhance residential treatment programs or improve facilities. We partner with Good Shepherd Food Bank to provide emergency food bags to patients screening positive for food insecurity as they leave Spring Harbor Hospital.

Implementing PILOT is especially troubling for those of us in behavioral health, considering the Department of Justice suit against the State of Maine for its failure to support behavioral health services for children. Recent closures of community-based programs should be cause for alarm. There is a trickle-down effect. If our partners are forced to close or eliminate services, it will impact access to care for the thousands of clients we mutually serve.

We should be considering initiatives that improve, not compromise, access to mental and behavioral health care. I respectfully urge the Committee and City Council to reject this proposal that undermines this work. Instead, we welcome opportunities to partner with you to fulfill our mission to provide comprehensive, quality behavioral health services to our Portland constituents. Thank you for the opportunity to testify and share our serious concerns regarding this proposal.

portland City of | Tiffany Mullen <tgm@portlandmaine.gov>

Fwd: Nonprofit letter for Finance Committee materials

1 message

Brendan T. O'Connell <boconnell@portlandmaine.gov> Tue, Sep 24, 2024 at 10:25 AM
To: Tiffany Mullen <tgm@portlandmaine.gov>

Can you add this to the public comment section

Brendan T. O'Connell
Finance Director
City of Portland
P: (207) 874 8642
F: (207) 874 8652

---------- Forwarded message ---------
From: **Mary Alice Scott** <mascott@nonprofitmaine.org>
Date: Tue, Sep 17, 2024 at 4:30 PM
Subject: Nonprofit letter for Finance Committee materials
To: boconnell@portlandmaine.gov <boconnell@portlandmaine.gov>

Hello Brendan,

My name is Mary Alice Scott, and I am the Public Affairs Manager at Maine Association of Nonprofits.

I wanted to send along this letter on behalf of 20+ charitable organizations who conduct work in Portland on behalf of its residents and surrounding areas, and ask that it be included in the backup materials for next Thursday's Finance Committee meeting.

I have emailed members of the committee and council already, but I wanted to go ahead and pass it along to you, as well.

Thank you so much for your time,

Mary Alice

Mary Alice Scott

she / her / hers (Why Pronouns Matter)

Public Affairs Manager

Maine Association of Nonprofits

(207) 871-1885

Please update your records with our new address: 30 Danforth St. Suite 213, Portland, ME 04101

Portland Pilot Nonprofit Letter.pdf
63K

Dear Councilors Bullett, Fournier, Trevorrow, and Mayor Dion,

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There is a clear reason why there are so many charitable and tax-exempt organizations in Portland: our city is a hub for helping people and driving the state’s economy forward. Asking nonprofits to pay taxes, even voluntarily, fundamentally goes against the principle of our charitable status, likely forces reductions in our existing programs, and limits our ability to effectively support our community.

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Sincerely,

Avesta Housing

Breakwater Learning

The Center for Grieving Children

Cheverus High School

Community Housing of Maine

Gulf of Maine Research Institute

Lincoln Academy

Maine Association of Independent Schools

Maine Association of Nonprofits

Maine College of Art & Design

Maine Historical Society

Maine Independent Colleges Association

Maine Irish Heritage Center

MaineHealth Maine Medical Center

Northern Light Mercy Hospital

Portland Museum of Art

Preble Street

Shalom House, Inc.

Spurwink

Temple Beth El

University of New England

Waynflete School

YMCA of Southern Maine

Tiffany Mullen <tgm@portlandmaine.gov>

Testimony Submission from UNE - Finance Committee Meeting September 26

1 message

Edmund Cervone <ecervone@une.edu> Wed, Sep 25, 2024 at 8:30 AM
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Good morning,

My name is Ed Cervone. I am the Director of External Relations for the University of New England. Thank you for the opportunity to submit written comments on the PILOT proposal. I would like speak to these Thursday evening during the committee meeting. Please let me know if you need anything else from me.

Thanks – Ed Cervone

Ed Cervone

Director of Strategic Partnerships and External Relations

College of Professional Studies

UNE Online | University of New England

207.713.4034 | online.une.edu

UNEPortlandPilotTestimony(Sep26.2024).pdf
137K

UNE UNIVERSITY OF NEW ENGLAND
INNOVATION FOR A HEALTHIER PLANET

Biddeford Campus
11 Hills Beach Road
Biddeford, ME 04005
U.S.A.
(207) 283-0171

Portland Campus
716 Stevens Avenue
Portland, ME 04103
U.S.A.
(207) 797-7261

University of New England
Testimony in Opposition to The Proposed Portland Payment-In-Lieu of Taxes (PILOT) Program
Delivered to the City of Portland's Finance Committee
Thursday, September 26, 2024

Good evening, my name is Ed Cervone. I am the Director of External Relations for the University of New England. UNE appreciates the opportunity to weigh in on this proposal. I am here this evening to respectfully urge the committee to reconsider the PILOT program for Portland and its nonprofit community.

UNE's Portland Campus for the Health Sciences is home to the University's many diverse health professions programs, including dentistry, pharmacy, nursing, and the various allied health disciplines. In the summer of 2025, UNE's medical college — Maine's only medical school — will move from the Biddeford Campus to the new Harold and Bibby Alfond Center for Health Sciences in Portland — a $93 million investment in our community. With this move, the campus will become the nexus of health care education in all of Northern New England.

After the medical school's relocation:
- Nearly 1,400 students will attend classes on the Portland campus
- Over 700 employees will work on the Portland campus

Today, 372 students and 177 employees report a Portland home address. UNE pays over $17.4 million annually in salaries and benefits to employees living in Portland. UNE annually purchases $55.4 million in goods and services, mainly from businesses in the region.

There is much more than can be said about UNE's economic impact, but I will focus on UNE's critical role in maintaining the region's social safety net. UNE expects its students, faculty, and staff to give back to our community. It is central to our mission. The following are just a few examples of what that looks like.

UNE partners with over 65 organizations in Portland ranging from major health systems to elder care facilities to our public schools. Hundreds of UNE health care students provide thousands of hours of service to nonprofits in southern Maine and the Portland Region annually. During the pandemic, UNE students and faculty trained local health care professionals, administered vaccines to Portland residents, donated PPE, and provided childcare for frontline health care workers in Portland.

UNE provides health care at no or reduced cost to the residents of our community. In 2023, there were nearly 20,000 visits to one of UNE's Portland-based community outpatient clinics. UNE dental students have annual rotations at Greater Portland Health. Our hygienists provide services at a number of the City's schools and at Portland WIC sites. Allied health care students provide services to STRIVE, Long Creek Youth Development Center, the Boys and Girls Club, and the Cedars – to name just a few of our partners.

UNE's Center for Excellence in Public Health (CEPH) works with the City of to deliver the State's SNAP-ED program to eligible families in the City. We worked with the City to deliver opioid response training. We partnered with the Maine Access Immigrant Network to address health disparities among immigrants, refugees, and asylum-seeking individuals. Other collaborations include oral health education in Portland public schools, needle exchange programs, school-based vision and hearing screenings, wellness programs in the region's correctional institutions, and health care delivery in the City's homeless shelters.

UNE service learning goes beyond clinical applications and addresses other basic needs of people in our community. Just last week, UNE faculty, staff, and students prepared over 100,000 meals to be shared with various nonprofits in Portland and the region. Our students regularly share meals with the residents of the Baron Center, mentor youth at the Boys and Girls Club, and raise resources for Portland's unhoused community.

UNE is a tuition-dependent institution. Unlike the larger higher education institutions found in Boston, we don't have a large endowment to draw upon for our operations. Our endowment is used to provide scholarships to our students and to ensure a diverse student body. As an example, over one-third of this year's incoming freshman class are first-generation students, that is, the first in their families to attend college.

There are no margins in today's higher education sector, and the financial challenges facing colleges and universities are only projected to grow. A PILOT payment to the City would ultimately come from student tuition. It would negatively impact the activities listed above and would affect our ability to maintain the essential social safety net to the citizens of Portland. We contend that those dollars will go much further in serving underserved residents if UNE can put them to that purpose. We are a good and proud partner of the City. We work tirelessly to minimize our burden on City services while maximizing our positive effect on the health of our community.

Thank you for considering these points. All of this comes from a more detailed report we published on our impact in the Portland Community. That can be accessed at: **une.edu/portlandimpact**

Thank you,

Ed Cervone
Director of External Relations
University of New England

Tiffany Mullen <tgm@portlandmaine.gov>

Finance Committee - Public Comment: PILOT is better than the status quo

George Rheault <george.rheault@gmail.com>
To: finance@portlandmaine.gov
Wed, Sep 25, 2024 at 11:58 AM

The abnormally high percentage of not-for-profit property ownership in the City of Portland just got WORSE as of August 1, 2024 as the Maine Public Broadcasting Corporation purchased the building that formerly housed the "Portland Public Market" which was owned by a for-profit entity.

Please see attached the FY2025 tax bills for this property (it gets two tax bills because it is also within the "Downtown Improvement District").

Where is the City of Portland going to find another $150,000 to fill this newly created hole? It is this kind of slow "drip, drip, drip" that has been undermining Portland for a long time now and is likely to get worse not better.

For decades now, urban centers have been trying to pivot from deindustrialization and the decline of its commercial activities to "meds and eds" as a way to maintain vitality and its tax base. Unfortunately, if the tax base is continually replaced with tax-exempt entities or properties that receive TIF benefits, then the "commercial core" will continue to be unable to finance its needs and fall further behind in terms of maintaining core municipal services.

Our City Council has to recognize that tax-exempt entities can be just as selfish and self-centered as for-profit entities. It is even worse when many of the leaders of Portland's tax-exempt institutions do not even live within Portland city limits. They simply "take without giving" and it is extremely destabilizing to the rest of the community.

Asking them to help "rebalance" our city's tax base in a fairly modest manner is not at all an unfair demand.

2 attachments

FY2025 Tax Bill for Former Portland Public Market Building.pdf
313K

FY2025 Downtown District Tax Bill for Former Portland Public Market Building.pdf
284K

CITY OF PORTLAND
389 CONGRESS ST
PORTLAND, ME 04101
For the fiscal year July 01, 2024 to June 30, 2025

FY25 REAL ESTATE TAX BILL

BILL #: 2507570
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001
LOCATION: 320 CUMBERLAND AVE

CURRENT BILL RATE DISTRIBUTION		
SCHOOL	7.880	$81,208.92
COUNTY	0.560	$5,771.19
MUNICIPAL	6.570	$67,708.45
TOTAL	15.010	$154,688.56

THIS IS THE ONLY BILL YOU WILL RECEIVE

BILLING INFORMATION	
LAND VALUE	$1,988,200
BUILDING VALUE	$8,317,500
TOTAL VALUE	$10,305,700
EXEMPTIONS	$0
TAXABLE VALUE	$10,305,700
TAX RATE	15.010
TOTAL TAX	$154,688.56
PAYMENTS/CREDITS	$0.00
ABATEMENT/ADJUST	$0.00
TAX DUE	$154,688.56

EAST END CORP
PO BOX 10291
PORTLAND, ME 04104

Assessed Property Description:
27-A-1
CUMBERLAND AVE 312-326
PREBLE ST 15-39 ELM ST 32-36
43960 SF
Acres: 1.009

DATE DUE	AMOUNT DUE
10/18/2024	$77,344.28
03/14/2025	$77,344.28

Owner of Record as of: April 1, 2024
EAST END CORP

INTEREST AT 8% PER ANNUM CHARGED BEGINNING 10/19/2024 AND 03/15/2025.

TAXPAYER'S NOTICE

Per State law, the ownership and valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2024.

IF THIS PROPERTY HAS BEEN TRANSFERRED, PLEASE FORWARD A COPY OF THIS BILL TO THE NEW OWNER.

THIS IS ONLY FOR THE CURRENT FISCAL YEAR

INFORMATION

Without State Aid for Education, Homestead and BETE Exemption Reimbursement and State Revenue Sharing, your taxes would be 15.7% higher. The current City and School bonded indebtedness is $374,509,262.

For information regarding changes or valuations, please contact the Assessor's Office at (207) 874-8486. Information regarding payments, interest, lien cost charges, and/or refunds, please contact the Treasury Office at (207) 874-8490.

REMITTANCE INSTRUCTIONS

THIS IS THE ONLY BILL YOU WILL RECEIVE. THIS BILL INCLUDES TWO (2) PAYMENT VOUCHERS.

Please make check or money order payable to City of Portland and mail to:

City of Portland Treasury
PO Box 16050
Lewiston, ME 04243-9533

For payments in person, please go to the Treasury Office located in Room 102 of City Hall.
If your bank or mortgage company pays your taxes, please review and forward a copy of this bill to them.

FY25 REAL ESTATE TAX BILL

THIS STUB MUST BE RETURNED WITH YOUR **SECOND** PAYMENT

CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243

BILL #: 2507570
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001

EAST END CORP

INTEREST AT 8% CHARGED BEGINNING 03/15/2025

DATE DUE	AMOUNT DUE
03/14/2025	$77,344.28

AMOUNT PAID $________________________

208202550250757062600077344281

☐ OWNER / ADDRESS CHANGE? CHECK HERE AND NOTE CHANGES ON BACK.

FY25 REAL ESTATE TAX BILL

THIS STUB MUST BE RETURNED WITH YOUR **FIRST** PAYMENT

CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243

BILL #: 2507570
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001

EAST END CORP

INTEREST AT 8% CHARGED BEGINNING 10/19/2024

DATE DUE	AMOUNT DUE
10/18/2024	$77,344.28

AMOUNT PAID $________________________

208202550250757061800077344281

☐ OWNER / ADDRESS CHANGE? CHECK HERE AND NOTE CHANGES ON BACK.

CITY OF PORTLAND
389 CONGRESS ST
PORTLAND, ME 04101
For the fiscal year July 01, 2024 to June 30, 2025

FY25 DOWNTOWN IMPROVEMENT DISTRICT BILL

BILL #: 5397
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001
LOCATION: 320 CUMBERLAND AVE

THIS IS THE ONLY BILL YOU WILL RECEIVE

BILLING INFORMATION	
Land Value	$1,988,200
Building Value	$8,317,500
Total Value	$10,305,700
Exemptions	$0
Taxable Value	$10,305,700
Tax Rate	0.710
TOTAL TAX	$7,317.05
Payments/Credits	$0.00
Abatement/Adjust	$0.00
TAX DUE	$7,317.05

EAST END CORP
PO BOX 10291
PORTLAND, ME 04104

Owner of Record as of: April 1, 2024
EAST END CORP

Assessed Property Description:
27-A-1
CUMBERLAND AVE 312-326
PREBLE ST 15-39 ELM ST 32-36
43960 SF

DATE DUE	AMOUNT DUE
10/18/2024	$3,658.53
03/14/2025	$3,658.52

INTEREST AT 8% PER ANNUM CHARGED BEGINNING 10/19/2024 AND 03/15/2025.

TAXPAYER'S NOTICE

Per State law, the ownership and valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2024.

IF THIS PROPERTY HAS BEEN TRANSFERRED, PLEASE FORWARD A COPY OF THIS BILL TO THE NEW OWNER.
THIS IS ONLY FOR THE CURRENT FISCAL YEAR

INFORMATION

If you have any questions or wish to submit comments concerning the Portland Downtown District, you may contact either:

City of Portland Economic Development Office
389 Congress St, Room 308
Portland, ME 04101
207-874-8683

Portland Downtown District
549 Congress St.
Portland, ME 04101
207-772-6828

REMITTANCE INSTRUCTIONS

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Lewiston, ME 04243-9533

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FY25 DOWNTOWN IMPROVEMENT DISTRICT BILL

THIS STUB MUST BE RETURNED WITH YOUR **SECOND** PAYMENT

CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243

BILL #: 5397
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001

EAST END CORP

INTEREST AT 8% CHARGED
BEGINNING 03/15/2025

DATE DUE	AMOUNT DUE
03/14/2025	$3,658.52

AMOUNT PAID $________________________

208202550000539752600003658523

☐ OWNER / ADDRESS CHANGE? CHECK HERE AND NOTE ON BACK.

FY25 DOWNTOWN IMPROVEMENT DISTRICT BILL

THIS STUB MUST BE RETURNED WITH YOUR **FIRST** PAYMENT

CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243

BILL #: 5397
ACCOUNT #: 549
PARCEL ID #: 027-A-001-001

EAST END CORP

INTEREST AT 8% CHARGED
BEGINNING 10/19/2024

DATE DUE	AMOUNT DUE
10/18/2024	$3,658.53

AMOUNT PAID $________________________

208202550000539751800003658531

☐ OWNER / ADDRESS CHANGE? CHECK HERE AND NOTE ON BACK.

Tiffany Mullen <tgm@portlandmaine.gov>

Testimony/public comment on PILOT

1 message

'Cullen Ryan' via Finance <Finance@portlandmaine.gov> Wed, Sep 25, 2024 at 6:19 PM
Reply-To: Cullen Ryan <cullen@chomhousing.org>
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Dear Members of the City of Portland Finance Committee – Attached and pasted below, please find my testimony regarding the PILOT proposal being considered on 9/26. I will be unable to attend in person but wanted to share some insights. Thank you for your consideration. Cullen

Cullen Ryan (he/him), Executive Director

Community Housing of Maine

One City Center, 4th Floor

Portland, Maine 04101

207-879-0347

207-879-0348 (fax), Maine Relay 711

Website | **Facebook** | **Twitter**

Creating Homes and Inclusive Communities for 30 Years

Testimony re PILOT Proposal City of Portland Finance Committee 9.26.24.docx
59K

September 25, 2024

Dear Members of the City of Portland Finance Committee:

My name is Cullen Ryan, and I live in Portland and serve as the Executive Director of Community Housing of Maine (CHOM). CHOM's small staff works collaboratively with service providers across Maine to house hundreds of people experiencing homelessness, particularly people who are chronically homeless, victims of domestic violence, and/or homeless Veterans – all of whom require supportive housing, including recovery residences. CHOM is the largest supportive housing provider for homeless populations in Maine.

CHOM partners with the City of Portland to move people experiencing chronic homelessness right into Housing First arrangements. CHOM currently has 220 units serving this purpose, with the vast majority of the placements coming from the City of Portland, originating at the City's adult single shelter. This is not easy work; some of the tenants have not been successful and some of the exits were catastrophic, with windows ripped out, appliances kicked in, cabinet doors ripped off, and significant damage to walls and floors – this coming after a pristine unit went into service housing them. Please imagine the cost of repairs. Thankfully, those situations are rare, and 90% of placements are successful. But I tell you this to ensure you know that this is mission work, and not for the faint of heart. The chronically homeless populations CHOM houses have proven themselves to be up to 29 times more likely to be in the hospital, and up to 57 times more likely to be in jail when unhoused than when housed. By successfully housing this population, we essentially stop them from ricochetting through Portland's most expensive emergency systems, including the shelter, police, EMT and fire/rescue, ambulance, along with overcrowded hospitals and jail. This population can interfere with businesses in the city when unhoused and become stable community members once housed. The choice is right in front of us.

CHOM is a 501(c)(3) non-profit/charitable organization doing mission work. CHOM houses over 1256 people in 89 housing projects across the state, with hundreds of units in Portland, and all of its properties inclusive of supportive housing serving homeless and special needs populations. These populations include people with serious and persistent mental illness, substance use disorders, intellectual and developmental disabilities, and other disabling conditions. We provide recovery residences, including housing for each of the McAuley Residences serving women with substance use disorders. CHOM does important community work. It partners with 55 service provider partners. It does all of this with 12 staff.

CHOM is thinly financed. Tax exempt status makes the difference between CHOM's ability to do this important work and CHOM being unable to do this work at all. The margins are exactly that close.

Please do not impose a PILOT on non-profit organizations in Portland. This is a short-sighted idea. If non-profits stop doing their important work, the City will pay a lot more managing the crises that arise when people are unable to be housed and supported in achieving and maintaining stability in the community. It is the difference between Portland being a nice place to be, to run a business, to visit as a tourist, or to live – and place where people with the most challenging presentations are left in instability, interfering with everything on that list.

Please don't be misled to think that this will make very little difference, or you can apply this in a very selective and limited fashion causing no harm. This is a slippery slope, and it will drive non-profit organizations like ours away from doing their important work in Portland.

One City Center, 4th Floor · Portland, ME 04101 · phone 207.879.0347 · fax 207.879.0348
www.chomhousing.org

Thank you for your consideration.

Tiffany Mullen <tgm@portlandmaine.gov>

Maine Association of Nonprofits PILOT testimony

1 message

'Mary Alice Scott' via Finance <Finance@portlandmaine.gov> Wed, Sep 25, 2024 at 2:05 PM
Reply-To: Mary Alice Scott <mascott@nonprofitmaine.org>
To: "boconnell@portlandmaine.gov" <boconnell@portlandmaine.gov>, "finance@portlandmaine.gov" <finance@portlandmaine.gov>

Hello,

Please find our comments regarding Portland's PILOT proposal attached.

Thank you!

Mary Alice

Mary Alice Scott

she / her / hers (Why Pronouns Matter)

Public Affairs Manager

Maine Association of Nonprofits

(207) 871-1885

Please update your records with our new address: 30 Danforth St. Suite 213, Portland, ME 04101

PILOT Testimony 9.26 Finance Committee.pdf
74K

Testimony in Opposition to the Proposed Portland Policy for Nonprofit Organizations to Make Payments in Lieu of Taxes (PILOT)
City of Portland Finance Committee Meeting
Thursday, September 26, 2024

Good evening, Chair Councilor Trevorrow, and members of the Finance Committee. My name is Jennifer Hutchins, and I am the Executive Director of Maine Association of Nonprofits (MANP). I am here today to speak in opposition to the proposed policy for charitable nonprofits to make Payments-in-Lieu of Taxes (PILOT).

MANP is a growing membership organization made up of over 1,000 nonprofit members from all 16 counties. For 30 years, MANP has grown to become Maine's comprehensive resource for the tools, knowledge, and connections nonprofits need to be effective and well-run.

Nonprofits maintain and promote the public good throughout our community, providing many essential, high-impact and community-based services. By definition, charitable nonprofits ensure that "profit" is reinvested in community benefits. Through this work, we augment government efforts to strengthen the resiliency of our community, and we support community members in need.

Nonprofits earn their tax exemptions every day by dedicating themselves to the public good, reducing the burdens of government and offsetting expenditures that might otherwise be made from tax revenues, and by giving up profits, privacy, and politics in pursuit of their missions.

As part of our testimony, we have also submitted a letter, signed by two dozen charitable nonprofits, outlining why it makes sense for this committee to reject the PILOT proposal. I would also like to mention that we have spoken with organizations who are reluctant to add their name to this list, or to speak publicly today. These organizations have critical partnerships with the City, and fear that speaking out against this policy could damage that partnership, or even endanger support for their critical programming.

Nonprofits Provide a Community Benefit
The nonprofit community plays a very important role in Maine's economy. Maine nonprofits employ one in six Maine workers and contribute more than $14 billion dollars per year to the economy through wages paid, retail and wholesale purchases, and professional service contracts. This group of vibrant nonprofit organizations invests significant financial and organizational resources in their communities and mobilizes over 400,000 volunteers annually – volunteers who donate almost $900 million in time and resources to their communities.

Municipalities provide important services, such as fire and police protection, sanitation services, and general infrastructure, to their communities. Nonprofits also provide important services, such as housing, mental health services, transportation, conservation, job training, and other enrichment opportunities, to municipalities. They can also foster innovation, community engagement and entrepreneurship. Because many of these services, if not provided by nonprofits, would fall to the responsibility of the government, nonprofits relieve some of the burden of government.

30 Danforth St. Ste 213
Portland, ME 04101
www.NonprofitMaine.org
207.871.1885

We are sympathetic to municipal fiscal pressures – in fact, nonprofits are facing many of the same forces. Nonprofits and municipal governments are both facing receding federal funding, increased labor costs, and a continued need for a high level of service. But it does not make sense for Portland to turn to nonprofits to make up this fiscal shortfall, especially when our organizations also lack the levers that private businesses have to fund programs and services.

Significant Change in Approach

The proposal PILOT and SILOT policy formalizes and significantly changes the city's current PILOT policy. In doing so, it dramatically changes the city's approach to nonprofits. Portland's nonprofits are unique and vary significantly by mission, size, and services. The current PILOT program recognizes that one size does not fit all, and that assessed property value does not correlate to services used. The annual conversation that currently occurs between nonprofits and the city encourages direct and open communication and fosters understanding about the services provided by both parties.

While the proposed policy is "voluntary," the way in which it's written, it appears that "voluntary" is in name only. Nonprofits would be sent a bill twice a year, nonprofits would have only 30 days to submit a SILOT credit application, and the city intends to effectively "name and shame" charitable nonprofits by publishing an annual list of who has been billed, and who has submitted a payment.

The memo even concedes that a mandatory policy "runs counter to the spirit of partnership between the City and its local institutions," and yet *the very next sentence* of the memo says "All non-profit institutions should participate in the PILOT program."

As stated above, charitable nonprofits are already concerned about how speaking out about this program could impact their working relationships with the city. Moving forward with this policy will only make that worse.

Negative Impact on Portland's Communities

Portland's nonprofits provide important services to their community. If the city moves forward with this policy, its nonprofits would have to either increase fees for service or reduce or eliminate services for those with low income, mental health issues, without housing, battling opioid addiction, food insecurity, at-risk youth, etc. Among Portland's nonprofits that would face difficult decisions are organizations that attract visitors who contribute money to the economy while also operating at very tight margins in order to provide cultural attractions that businesses and property owners benefit from.

We urge the committee to leave the current policy as it is and to continue to work together to address the needs of the city. While the city may be interested in increased revenue, nonprofits are facing difficult times. The City and its nonprofits should be working together to continue moving Portland forward and not be pitted against each other.

Thank you for your consideration and we urge you to reject this proposal.

Tiffany Mullen <tgm@portlandmaine.gov>

Maine Association of Independent Schools Opposition to PILOT proposal

1 message

Walker, Daniel W. <DWalker@preti.com> Thu, Sep 26, 2024 at 4:33 PM
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>
Cc: "Geoff Wagg (gwagg@waynflete.org)" <gwagg@waynflete.org>, "Pecoraro @ Cheverus" <pecoraro@cheverus.org>

This message was sent securely using Zix®

Chair Trevorrow, members of the Finance Committee, and Mayor Dion,

Attached please find testimony opposing the Finance Committee's proposal for a PILOT program in Portland. Please do not hesitate to contact me with any questions.

Thanks,

Dan

Daniel W. Walker
Chair, Government Affairs Practice Group
207.623.5300 Tel
dwalker@preti.com
Bio | LinkedIn | Twitter | preti.com

PretiFlaherty
45 Memorial Circle
P.O. Box 1058
Augusta, ME 04332-1058

MAIS PILOT opposition testimony to Portland Finance Committee 9-26-24.pdf
417K

MAIS

Maine Association of Independent Schools

September 26, 2024

Portland City Council Finance Committee
Portland, ME

Via e-mail: finance@portlandmaine.gov

RE: MAIS Opposition to Finance Committee's PILOT Proposal

Chair Trevorrow and Members of the Portland City Council Finance Committee:

The Maine Association of Independent Schools is a diverse group of educational institutions[1] including schools with varied missions, schools which serve primarily public-tuition students, and some sectarian schools. MAIS has two member schools, **Waynflete and Cheverus High School**, within Portland, Maine, and we oppose this effort by the Finance Committee to develop a PILOT proposal. Both schools would be negatively impacted by a PILOT program, and we strongly oppose putting this additional cost onto those responsible for K-12 education.

- Many nonprofits, including private schools, operate on tight budgets with little excess cash. They often rely on a combination of tuition, donations, and grants to fund their operations and programs. Any surplus is typically reinvested into improving programs, maintaining facilities, or building modest reserves for financial stability.
    - Instituting this program could mean:
        - Raising tuition or fees, which could make services less accessible
        - Cutting programs or services
        - Reducing staff or salaries
        - Deferring necessary maintenance or improvements
        - Reducing financial aid or scholarships

- A number of Portland residents pay taxes in the City, but choose to send their children to local independent schools, which is a huge savings to the City. The following data relates to students who reside in the City of Portland enrolled at both Waynflete and Cheverus High School:
    - Census – 278
    - Cost per pupil – $17,597
    - Total saved the City – $4,891,966

[1] The Bay School, Berwick Academy, Bridgton Academy, Carrabassett Valley Academy, Foxcroft Academy, Fryeburg Academy, George Stevens Academy, Cheverus High School, Erskine Academy, Gould Academy, Hebron Academy, Hyde School, John Bapst Memorial High School, Kents Hill School, Lee Academy, Lincoln Academy, Maine Central Institute, Maine Coast Waldorf School, North Yarmouth Academy, Thornton Academy, Washington Academy, and Waynflete School.

22285573.1

- Portland's independent schools already make a number of payments to the City of Portland and provide much benefit to the City. See attached summary documents from Cheverus and Waynflete.

    - **Cheverus High School current payments to the City of Portland 2023-24 actual:**

        1. Stormwater assessment and compliance $29,268.00,
        2. Facility usage – Troubh Ice Arena $25,557.32,
        3. Real estate taxes: 292 Ocean Avenue, 18 Bay Street $11,414.60,
        4. Facility usage – Merrill Auditorium $7,775.00,
        5. City of Portland Recreation Department - Fitzy $4,975.00,
        6. Police Department $3,925.05,
        7. Licensing and registration $3,212.48,
        8. Deering High School – ski co-op fee $3,150.00,
        9. Portland High School – tournament fee $100.00

        Total: $89,377.45

    - **Waynflete School current payments to the City of Portland 2023-24 actual:**

        1. Stormwater assessment and compliance $14,787
        2. Portland Water District $23,770
        3. Real estate taxes for 305 Danforth, 3 Storer, 184 & 290 Osgood St Houses, Chandler St parcels $34,879
        4. Police Department $4,200
        5. Fire Department alarm maintenance fee $675
        6. Licensing and registration $ 494
        7. Portland High School tournament fees $2,350

        Total: $81,155

Taking into account services that Portland's nonprofits provide to the city residents, the most that City of Portland could raise from such a Portland PILOT program would be around $2-3M. Raising such a small percentage of Portland's budget from the City's nonprofit community is not worth the effort or damage to these nonprofits and the services they provide to the city and its residents.

Please do not hesitate to reach out to us with any questions or concerns.

Sincerely,

Daniel W. Walker

dwalker@preti.com

cc: Geoff Wagg, Head of School, Waynflete
Father Bob Pecoraro S.J., President, Cheverus High School

22285573.1

Version date: July 22, 2024

Draft for Payment In Lieu of Taxes (PILOT) – City of Portland

Cheverus High School current payments to the City of Portland 2023-24 actual:

1.	Stormwater assessment and compliance	$29,268.00,
2.	Facility usage – Troubh Ice Arena	$25,557.32,
3.	Real estate taxes: 292 Ocean Avenue, 18 Bay Street	$11,414.60,
4.	Facility usage – Merrill Auditorium	$ 7,775.00,
5.	City of Portland Recreation Department - Fitzy	$ 4,975.00,
6.	Police Department	$ 3,925.05,
7.	Licensing and registration	$ 3,212.48,
8.	Deering High School – ski co-op fee	$ 3,150.00,
9.	Portland High School – tournament fee	$ 100.00
	Total:	$ 89,377.45

Other amenities offered to City of Portland residents:

1. Free access to 267 Ocean Avenue for July 4 fireworks viewing,
2. Free access to clinics: baseball, basketball, football, ice hockey, lacrosse softball, and softball,
3. Free access to games and meets: soccer, field hockey, cross country, baseball, outdoor track, and softball,
4. Paid access to football, ice hockey, basketball, and drama events, and
5. Free overflow parking upon written request

Students who reside in the City of Portland enrolled at Cheverus High School:

Census is: 93 Cost per pupil is $17,597 Total saved the City is: $1,636,521

Camper ***slots*** were enrolled in a summer camp program(s) in ***2024***:

Census is: 967 Campers from Portland: 92

Waynflete

Version date: July 24, 2024

Draft for Payment In Lieu of Taxes (PILOT) – City of Portland

Waynflete School current payments to the City of Portland 2023-24 actual:

1. Stormwater assessment and compliance $14,787
2. Portland Water District $23,770
3. Real estate taxes for 305 Danforth, 3 Storer, 184 & 290 Osgood St Houses, Chandler St parcels $34,879
4. Police Department $4,200
5. Fire Department alarm maintenance fee $675
6. Licensing and registration $ 494
7. Portland High School tournament fees $2,350

Other programs/amenities offered to City of Portland residents:

1. Financial aid to city residents: 81 students totalling $2,219,462
2. Free access to Fore River Fields walking trails and tennis courts
3. Free access to games: soccer, field hockey, cross country, baseball, lacrosse
4. Neighborhood use of playgrounds at 360 Spring Street
5. Free Level 2 Car Charging at 360 Spring Street
6. Reiche School mentoring program
7. Summer program offerings

Students who reside in the City of Portland enrolled at Waynflete School:
Census is: 185 Cost per pupil is $17,597 Total saved the City is: $3,255,445

Camper ***slots*** were enrolled in a summer camp program(s) in ***2024***:
Census is: 664 campers from 514 Households
Campers from Portland: 191 campers from 152 Households

Property taxes paid by Portland residents with students enrolled at Waynflete School: $2,382,800.

Maine Independent Colleges Association's Testimony Opposing PILOT proposal

1 message

Walker, Daniel W. <DWalker@preti.com> Thu, Sep 26, 2024 at 4:53 PM
To: "finance@portlandmaine.gov" <finance@portlandmaine.gov>
Cc: "James Herbert Ph. D. (jherbert1@une.edu)" <jherbert1@une.edu>, "Laura Freid (lfreid@meca.edu)" <lfreid@meca.edu>

Chair Trevorrow, members of the Finance Committee, and Mayor Dion,

Attached please find testimony from the Maine Independent Colleges Association opposing the Finance Committee's proposal for a PILOT program in Portland. Please do not hesitate to contact us with any questions.

Thanks,

Dan

Daniel W. Walker
Chair, Government Affairs Practice Group
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dwalker@preti.com
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MICA Opposition to PILOT to Portland Finance Committee 9-26-24.pdf
491K

Maine Independent Colleges Association

September 26, 2024

Portland City Council Finance Committee
Portland, ME

Via e-mail: finance@portlandmaine.gov

RE: Maine Independent Colleges Association (MICA) Opposition to Finance Committee's PILOT Proposal

Dear Chair Trevorrow and Members of the Portland City Council Finance Committee,

The Maine Independent Colleges Association ("MICA") represents 11 private, nonprofit colleges and universities[1] throughout Maine that serve over 32,000 students, over 4,000 of whom are from Maine. These institutions are located in municipalities of all sizes across the State, including three in Portland — University of New England, Maine College of Art & Design, and the Roux Institute. While they share the attributes of being private and nonprofit, these institutions are highly diverse and serve very different aspects of the educational needs of Maine people. Together they serve thousands of students in Portland (of which many receive financial aid from the institution) employ hundreds of Portland residents, and provide community services to the City.

Although a potential Portland PILOT program is being developed with the noble goal of attempting to provide tax relief to the residents of Portland, MICA cannot support this effort, as it will be destructive to the fabric of nonprofits in the City, especially the private nonprofit higher education institutions.

Attached please find a document from the Maine College of Art & Design detailing their economic impact and community benefits. You should also receive similar information from UNE.

1. Imposing such a fee on private non-profit colleges will only hurt access to higher education and workforce training.

A PILOT fee would be a major blow to the ability of our tuition driven schools to provide affordable higher education, especially to our small schools with minimal endowments. About 2/3rd of future jobs will require a college education and only 1/3 of our workforce currently has a degree. Maine's Independent Colleges play a huge role in attaining that vision for Maine. These higher education institutions provide workforce training and the foundation for job creation with little help from the state and city.

[1] Bates College, Bowdoin College, Colby College, College of the Atlantic, Husson University, Maine College of Art & Design, Roux Institute at Northeastern University, St. Joseph's College of Maine, Thomas College, Unity College, and the University of New England.

2. Value of services and public benefits provided by Portland's private non-profit colleges and universities to their host communities and the region outweigh the value of the property tax obligation.

MICA member schools provide community services and many varied facilities to Portland residents. Such services include medical and dental clinics and continuing education. These institutions provide cultural and other benefits to the residents of Portland, including acting as a hub and magnet for the City's creative economy and partnering with local businesses, schools, and nonprofits. They also provide access to libraries, athletic facilities, clinics, musical performances, lectures, and career training. A PILOT program would inevitably reduce the level of these free and subsidized services.

Taking into account services that Portland's nonprofits provide to the city residents, the most that City of Portland could raise from such a Portland PILOT program appears to be around $2M. Raising such a small percentage of Portland's budget from the City's nonprofit community is not worth the effort or damage to these nonprofits and the services they provide.

Please do not hesitate to reach out to us with any questions or concerns.

Sincerely,

Daniel W. Walker
dwalker@preti.com

cc: President James Herbert, University of New England
President Laura Freid, Maine College of Art & Design

Maine College of Art & Design (MECA&D), the only college in the state dedicated to art and design, is Maine's largest employer of visual artists; In 2023, MECA&D supported $37,683,000 in total economic output with $10,897,000 in total earnings to Maine workers. Our students have contributed an estimated 97,000 hours of community service. In 2016, MECA&D was awarded the Economic Development Achievement Award from the City of Portland for its longtime commitment to Portland's downtown and its benefits to the current and future workforce.

In Academic Year 2023-2024, more than 31% of our first-year students were first-generation. MECA&D is an internationally recognized magnet for attracting talented artists and designers to the state of Maine; almost 50% of our graduates stay in Maine after completing their education, with half residing in Portland and half living and working in rural areas throughout the state.

Greater Portland's nonprofit arts and culture industry generated $86 million in economic activity in 2022, according to the Arts & Economic Prosperity 6 (AEP6), an economic and social impact study conducted by Americans for the Arts (AFTA). This study highlighted the vital role of arts and culture in building more livable communities. That economic activity – $58.2 million in spending by nonprofit arts and culture organizations and $27.8 million in event-related spending by their audiences – supported 1,872 jobs and generated $20.7 million in local, state, and federal government revenue. Spending by arts and culture audiences generates valuable commerce to local merchants, a value-add that few other industries can compete with.

MECA&D is a driving force in the local and state creative economies, with a proven record of contributing to Maine's workforce while vitalizing Portland's Arts District. Professional development is embedded in the MECA&D experience through our curricula, internships, grant programs, residencies, and professional practice workshops. Through our Public Engagement Minor, MECA&D has partnered on projects with over 59 Maine nonprofits, 9 Maine local businesses, and 20 Maine schools. A number of MECA&D-related businesses are nationally recognized and over 100 businesses in the greater Portland area were founded by, are owned by, or employ MECA&D alumni.

Our Continuing Studies Program invites individuals of all ages, backgrounds, and skill levels to take advantage of our high-caliber faculty, and professional, intimate learning environments and serves approximately 1200 adult and youth learners annually. Our 10-month Master of Arts in Teaching meets established workforce needs while creatively serving children and youths in PK-12 schools, museums, community-based, and alternative settings. Our Salt Institute in Documentary Studies is a unique, one-semester, career-driven program, featuring radio, podcasting, and short film tracks. Our studio-based Master in Fine Arts (MFA) program features renowned faculty, visiting artists, and graduate advisors in a structure that promotes the development of a professional lifelong practice. Our 11 BFA Majors and 6 Minors teach students (more than 75% from New England) to become inventive, skilled, self-disciplined, engaged makers in the world. We envision that E-Learning will eventually become a core pathway of delivery for our art education and professional development services.

Our Art and Entrepreneurship Minor gives students the opportunity to pursue an entrepreneurial focus across studio disciplines. Through project-based, experiential courses, client projects, internships, workshops and community partnerships, students develop a range of skills to launch and successfully grow their entrepreneurial endeavors. This interdisciplinary minor is designed to help students transform any discipline or concept into a real-world venture. The Public Engagement Minor is a four-year curricular pathway that integrates art, real world problems and community partners into its teaching curriculum. The minor is a model for interdisciplinary education with an extraordinary pre-professional program, exposing students to skills for a variety of careers in nonprofit and educational organizations, art institutions, graduate study, and expanded notions of entrepreneurial studio practice.

MECA&D has a strong commitment to the creative workforce in Maine. The College's commitment to professional development is woven throughout our curriculum; our commitment to public engagement and working with local partners; our Artists at Work Program for students and alumni, which offers career guidance, a job board, internships, workshops, a Portfolio Review Day; and a variety of other opportunities.