

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 656

H.P. 485

House of Representatives, January 30, 1997

**An Act to Allow Municipalities to Issue a Semiannual Property Tax Bill.**

(EMERGENCY)

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative GOOLEY of Farmington.  
Cosponsored by Representatives: BARTH of Bethel, CAMERON of Rumford, Senator:  
BENOIT of Franklin.

2           **Emergency preamble.** Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6           Whereas, municipalities with calendar fiscal years need  
authority to issue semiannual tax bills and this authority is  
needed sooner than 90 days following adjournment of the regular  
8 session of the Legislature; and

10           Whereas, in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
12 Maine and require the following legislation as immediately  
necessary for the preservation of the public peace, health and  
14 safety; now, therefore,

16           **Be it enacted by the People of the State of Maine as follows:**

18                   **Sec. 1. 36 MRSA §508** is enacted to read:

20           **§508. Semiannual collection of property taxes**

22                   **1. Optional semiannual collection.** Notwithstanding any  
other provision of this Part, property taxes may be collected in  
24 the manner provided by this section in municipalities that adopt  
the provisions of this section under subsection 3. A partial  
26 payment of the taxes assessed on April 1st in any tax year must  
be computed by taking the prior year's assessed valuation  
28 multiplied by 1/2 of the previous year's tax rate. If the  
assessor determines that certain individual properties have  
30 changed in valuation, the assessor may use the new valuation  
multiplied by the prior year's tax rate to compute the partial  
32 payment.

34                   **2. Procedure.** For the purposes of this section the lists  
of assessed property must be committed by the assessor and given  
36 to the tax collector by May 15th. The tax collector shall mail  
all bills for this partial payment by June 15th. Partial payment  
38 of taxes assessed under this section are due on July 1st. The  
tax collector shall receive payments and credit the amount paid  
40 toward the amount of the property taxes eventually assessed in  
the same manner as prepayments. A payment of the remainder of  
42 the taxes assessed April 1st, minus the payment due on July 1st  
of that year, is due December 1st. Interest may be charged on  
44 all taxes not paid by the date those taxes are due, except that,  
when bills for the partial payment under this section are mailed  
46 after June 1st, interest may not be charged until 30 days after  
the last bill is mailed.

48                   **3. Local option.** Property taxes must be collected  
50 according to this section in a municipality if the municipality,

2 by a majority vote of its governing body, adopts the provisions  
3 of this section. A municipality that adopts these provisions may  
4 rescind the adoption by majority vote of its governing body.

6 **Emergency clause.** In view of the emergency cited in the  
7 preamble, this Act takes effect when approved.

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### 10 SUMMARY

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12 This bill allows a municipality, by a majority vote of its  
governing body, to issue semiannual bills without having to  
change its fiscal year.