

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 286

H.P. 186

House of Representatives, January 28, 2025

**An Act to Allow County Commissioners Greater Flexibility When
Establishing a Payment Schedule for Municipalities to Pay County
Tax Bills**

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative BRIDGEO of Augusta.
Cosponsored by Representatives: FROST of Belgrade, HEPLER of Woolwich, Senator:
BRADSTREET of Kennebec.

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

2 **Sec. 1. 30-A MRSA §706**, as amended by PL 2009, c. 625, §1, is further amended
3 to read:

4 **§706. Apportionment of county tax; warrants**

5 When a county tax is authorized, the county commissioners shall apportion it upon the
6 municipalities, unorganized territory and other places in that county according to the most
7 recent state valuation. They may add to the sum authorized an amount not exceeding 2%
8 of that sum, if a fractional division necessitates that addition and if they demonstrate that
9 necessity in the record of that apportionment. The county commissioners shall establish
10 the date or dates for the payment of the tax, which may include quarterly, biannual or other
11 due dates. The date by which final payment of the tax must be made may not be earlier
12 than the first day of the following September.

13 No later than the 15th of July preceding the date established for final payment of the
14 tax, the county commissioners shall issue their warrant to the assessors of the municipalities
15 and other places and to the State Tax Assessor for the unorganized territory within that
16 county. Those officers shall assess the sum apportioned to their tax jurisdiction and commit
17 their assessment for collection in the same manner as other amounts to be raised by the
18 property tax during the tax year to which the county tax warrant applies.

19 If a municipality or place or the State Tax Assessor must make a supplemental
20 assessment due to failure by the county commissioners to issue their warrant by July 15th,
21 the county must bear the costs of that supplemental assessment. Those costs may be
22 recovered by the tax jurisdiction through an offset against the county tax that the tax
23 jurisdiction would otherwise be required to pay over to the county.

24 The county may collect delinquent county taxes and charge interest on delinquent
25 county taxes as provided under Title 36, sections 891 and 892-A.

26 **SUMMARY**

27 This bill amends the law governing the date of payment for a county tax bill by
28 municipalities. The bill allows county commissioners to establish quarterly, biannual or
29 other due dates by which a specific portion of the total tax amount must be paid.