

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 945

H. P. 689

House of Representatives, January 31, 1963

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Ayoob of Fort Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to County Taxes in Places not Incorporated.

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

Sec. 1. R. S., c. 16, § 79, amended. The 3rd and 4th sentences of section 79 of chapter 16 of the Revised Statutes are repealed as follows:

~~'The county commissioners, in assessing county taxes, shall assess such taxes upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes certified by the county treasurer to the State Tax Assessor for collection shall contain, in addition to the total amount of taxes due, the millage rate to be applied for the entire county for county taxes, and for each township for county road repair taxes.'~~

Sec. 2. R. S., c. 16, § 81, amended. Section 81 of chapter 16 of the Revised Statutes is amended to read as follows:

'Sec. 81. Lands in places not incorporated subject to county taxes. Lands mentioned in section 78 may be assessed by the county commissioners for a due proportion of county taxes. Such assessment shall be made upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes showing the total tax assessed for each unorganized township and lot or parcel of land not included in any township, and rights in public reserved lots whenever assessable, and the millage rate for county tax purposes shall immediately be certified and transmitted by the county treasurer to the State Tax Assessor. The State

Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such lands and shall include such amounts in the statements referred to in section 82.'

Sec. 3. R. S., c. 89, § 15, amended. Section 15 of chapter 89 of the Revised Statutes is amended to read as follows:

'Sec. 15. County tax apportioned; warrants. When a county tax is authorized, the county commissioners shall, in March in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation and fix the time for the payment of the same, which shall not be earlier than the first day of the following September. They may add such sum above the sum so authorized, not exceeding 2% of said sum, as a fractional division renders convenient and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection, **and the county treasurer shall immediately certify the millage rate to the State Tax Assessor.'**