

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 1873**

H. P. 1328

House of Representatives, January 17, 1968

Reported by Mr. WIGHT from Committee on Towns and Counties. Printed under Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-EIGHT

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**AN ACT Relating to County Estimates and Finances.**

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

**Sec. 1. R. S., T. 30, § 252, repealed and replaced.** Section 252 of Title 30 of the Revised Statutes, as amended by chapters 299 and 426, both of the public laws of 1967, is repealed and the following enacted in place thereof:

**§ 252. Annual estimates for county taxes; penalty**

In order to assess a county tax, county commissioners, at their regular session next before the first of each January in which the Legislature meets in regular session, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for one year from said day, including the building and repairing of jails, courthouses and appurtenances, with the debts owed by their counties and like estimates for the succeeding year, and after newspaper notice, written notices of which shall be transmitted by registered or certified mail with return receipt requested to the clerk of each municipality in said county and to each member of the Legislature of said county, hold a public hearing thereon in the county, and the county tax for both said years shall be granted by the Legislature separately at the same session.

Such estimates shall be drawn so as to authorize the appropriations to be made to each department or agency of the county government for each year of the biennium. Such estimates shall provide specific amounts for personal services, contractual services, commodities, debt service and capital expenditures. Said estimates shall be made on such forms and in such manner as shall be approved by the State Department of Audit.

Copies of such forms shall be transmitted to the county commissioners of each county by the office of the Secretary of State no later than November 10th of each biennium.

Whenever any specific appropriation of a department or agency of county government shall prove insufficient to pay the required expenditures for the statutory purposes for which such appropriation was made, the county commissioners may, upon written request of such department or agency, transfer from any other specific line appropriation of the same department or agency an amount as required to meet such expenditure, provided, that such request shall bear the written approval of the majority of the county commissioners.

There is established a contingent account in each county in an amount not to exceed \$50,000. Such funds as are available to each county may be used for this purpose. This fund shall be used for emergency purposes only at the discretion of the county commissioners. At the end of each fiscal year there shall be transferred from unencumbered county funds an amount sufficient to restore the established county contingent account.

Any transfers between specific line categories or from the contingent account shall be certified by the county commissioners within 30 days to the State Department of Audit.

Sec. 2. R. S., T. 30, § 401, repealed and replaced. Section 401 of Title 30 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 401. County audit

Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the State Department of Audit.

If the auditor shall find in the course of his audit evidences of improper transactions, or of incompetence in keeping accounts or handling funds or of any other improper practice of financial administration, he shall report the same to the county attorney immediately.

Sec. 3. R. S., T. 30, § 402, repealed. Section 402 of Title 30 of the Revised Statutes is repealed, as follows:

§ 402. ~~Androscooggin County contingent account~~

~~There is established a contingent account for Androscooggin County. The county commissioners of Androscooggin County, after public hearing, may allocate from such contingent account amounts not to exceed in total the sum of \$15,000 in any fiscal year. Such allocations may be made to meet any expense necessarily incurred under any requirement of law. Said county commissioners shall determine the necessity for such allocations. At the close of each fiscal year there shall be transferred from county funds an amount sufficient to restore the county contingent account to \$15,000.~~

Sec. 4. R. S., T. 30, § 403, amended. Section 403 of Title 30 of the Revised Statutes is amended to read as follows:

**§ 403. Capital reserve accounts**

Section 5201, subsections 1 and 2, and section 5202, which contain the capital reserve account provisions for municipalities, apply equally to counties. The county commissioners have the powers and duties of municipal officers.

Before establishing any account under this section, the county commissioners shall, in each instance, clearly specify the purpose for which said account is created, state the anticipated amount of said account and report said purpose and said amount, in writing, to the State Department of Audit.

County commissioners shall forthwith report, in writing, to the State Department of Audit the purpose and anticipated amount of all accounts which are in being on the effective date of this Act.

**Sec. 5. R. S., T. 30, § 408, amended.** Section 408 of Title 30 of the Revised Statutes, as repealed and replaced by chapter 415 of the public laws of 1967, is amended to read as follows:

**§ 408. Surplus funds**

The county commissioners of any county shall use the unexpended balances and the actual revenue in excess of estimates from the previous fiscal year to reduce the tax levy in the ensuing year and restore the contingent account to the limit as set.

Any unexpended balance of capital expenditures shall not lapse but shall be carried forward into the next year or until the purpose for which said account was established has been completed.

As of January 1, 1969 and each January 1st thereafter, the county commissioners of any county shall use unencumbered surplus funds in excess of 10% of the amount to be raised by taxation each year to reduce the tax levy.

**Sec. 6. R. S., T. 30, § 59, additional.** Title 30 of the Revised Statutes is amended by adding a new section 59, to read as follows:

**§ 59. Penalty**

Any agent or officer who shall willfully violate sections 252, 401, 403 or 408 shall be punished by a fine of not more than \$500 or by imprisonment for not more than 6 months, or by both.