

MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST SPECIAL SESSION

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1725

H. P. 1376

House of Representatives, January 6, 1970

The Committee on Legal Affairs suggested.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Jalbert of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
AND SEVENTY

AN ACT Relating to the Implementation of a Uniform Fiscal Year.

Emergency preamble. Whereas, the municipalities of the State need greater flexibility in implementing a uniform fiscal year; and

Whereas, certain provisions of the present statute deny the necessary flexibility; and

Whereas, the Legislature has adopted a uniform fiscal year; and

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

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

Notwithstanding any other provision of private or public statutes heretofore enacted, the municipalities are authorized to use any or all of the following provisions between January 1, 1970 and June 30, 1972, at which time sections 1, 2 and 3 of this Act shall cease to exist.

Sec. 1. Transition. The municipal officers of each municipality may establish fiscal years of unequal length to ease the transition from the current fiscal year to a uniform fiscal year of July 1st to June 30th.

Sec. 2. Authorization to borrow. If a municipality adopts a fiscal year of less than 12 months, it is authorized to borrow in anticipation of local taxes an amount equal to the total tax commitment of this municipality dur-

ing the most recent 12-month fiscal year. If the tax commitment has not been fully collected at the close of the shortened fiscal year which has been established, the municipality is authorized to renew its tax anticipatory notes until the tax bills have been paid.

Sec. 3. Assessing date. If a municipality chooses to adopt a shortened fiscal year from the end of its fiscal year to June 30th, the ownership and valuation of taxable property for the purpose of assessing property taxes for the shortened fiscal year shall be determined as of April 1st of the previous municipal fiscal year.

Sec. 4. Terms of office. Notwithstanding any other provision of the statutes, if the municipal officers are not elected on staggered terms, said municipal officers and assessors when elected at the next town meeting shall draw lots to determine the terms of office. One third shall serve for one year, $\frac{1}{3}$ for 2 years and $\frac{1}{3}$ for 3 years. In the event the number of municipal officers is not evenly divisible by 3, the terms of such officers represented by the integer obtained by dividing the number of officers by 3 shall be determined by the preceding sentence; if one member remains he shall serve a 3-year term, if 2 members remain, one shall serve a 3-year term and one shall serve a 2-year term to be determined by lot. Thereafter, such officers shall be elected for 3-year terms. Municipal officers and assessors shall be elected at an annual meeting or election which shall be held in March unless otherwise stipulated by town or city charter.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.