

### (EMERGENCY)

# ONE HUNDRED AND SEVENTH LEGISLATURE

## Legislative Document

No. 259

S. P. 88 In Senate, January 22, 1975 Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary Presented by Senator Cyr of Aroostook.

## STATE OF MAINE

### IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

#### AN ACT to Revise the Assessor's Warrant from a Statutory Form to a Form Prescribed Annually by the State Director of Property Taxation.

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

Whereas, Title 36, section 753 provides a specific form for use by municipal assessors when committing taxes to the municipal tax collectors; and

Whereas, this form no longer fulfills the purpose intended due to recent legislative requirements relating to municipal tax commitments; and

Whereas, the following legislation is vitally necessary to eliminate such uncertainties for the 1975 municipal tax commitments; 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:

**36 MRSA**, § 753, as last amended by PL 1973, c. 695, § 16, is repealed and the following enacted in place thereof:

§ 753. Municipal tax commitment; form

The Director of Property Taxation shall annually, before April 1st, prescribe the form of the municipal tax commitment to be used by municipal assessors in committing property taxes to the municipal tax collector. Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

## STATEMENT OF FACT

The purpose of this legislation is to remove a statutory form that has become outmoded and to allow the State Director of Property Taxation to prescribe a form annually that will meet current needs.