

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1515

S. P. 462

In Senate, April 7, 1975

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Greeley of Waldo.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

**AN ACT Relating to Assessment of Taxes in Municipalities
of Less than 3,500 Population.**

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

Sec. 1. 36 MRSA § 303, first sentence, as enacted by PL 1973, c. 620, § 10, is amended to read:

The organized territory of the State shall be divided into primary assessing areas on or before July 1, 1977, except as provided by subsection 4.

Sec. 2. 36 MRSA § 303, sub-§ 4, is enacted to read:

4. Option for municipalities under 3,500 population. A municipality with a population of less than 3,500, according to the 1970 Decennial Census of the United States, shall not be included in a primary assessing area established by the Director of Property Taxation if, on or before May 1, 1976 the voters of that municipality, at a meeting legally called and notified, vote not to include the municipality in a primary assessing area, provided that the selectman of the municipality, within 14 days after the vote, certify to the Director of Property Taxation that a majority of legally qualified voters, at a meeting legally called and notified, voted not to include the municipality in a primary assessing area. When the vote and certification is made as required taxes shall continue to be assessed by the municipal assessor of that municipality.

STATEMENT OF FACT

This legislation would make it optional for municipalities under 3,500 in population to go into a primary assessing district by electing not to be included in the primary assessing district and thus to be assessed under the existing system.