

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND SEVENTH LEGISLATURE

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## Legislative Document

No. 1845

S. P. 498

In Senate, April 23, 1975

Reported by Senator Jackson of Cumberland from the Committee on Local and County Government and printed under Joint Rules No. 18.

HARRY N. STARBRANCH, Secretary

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT** Concerning the Power of the Lewiston Parking District to Mortgage Certain Properties and Permitting the Taxation of Real Property of the District Which is Not Used for Parking.

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

Sec. 1. P & SL 1957, c. 2, § 4, sub-§ (a), ¶ (12) is amended to read:

(12) to borrow money, make and issue negotiable notes, bonds and other evidences of indebtedness or obligations of the district and to secure the payment of such obligations or any part thereof by pledge of any part of the revenue of the parking areas, or by mortgage of its personal property or by mortgage of its real property, except that real property of the district may be mortgaged only in connection with the financing of the purchase of such real property;

Sec. 2. P & SL 1957, c. 2, § 9 is amended to read:

Sec. 9. Exemption from taxes. The accomplishment by the district of the authorized purpose stated in this Act being for the benefit of the people of the State of Maine and the City of Lewiston and for the improvement of their commerce and prosperity, in which accomplishment the district will be performing essential governmental functions, the district shall not be required to pay any taxes or assessments, directly or indirectly, on any property acquired or used by it for the purposes provided in this Act, except that taxes may be assessed on any real property or part thereof of the district not being used primarily for parking purposes, nor shall the district be required to pay any tax upon its income except as may be required by the laws of the United States of America; and the bonds or other securities and obligations issued by

the district, their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation within the State of Maine.

**Sec. 3.** P & SL 1957, c. 2, § 17-A is enacted to read:

**Sec. 17-A. Annual report.** On or before the last day of March in each year the district shall make an annual report of its activities for the preceding fiscal year to the Mayor and Board of Aldermen of Lewiston. Each such report shall set forth complete operating and financial statements of its assets, liabilities, income and operating expenses as of the end of each calendar year. The district shall cause an audit of its books and accounts to be made at least once in each year by public accountants and the cost thereof shall be considered an expense of the district and a copy thereof shall also be filed with the Mayor and Board of Aldermen.

**Referendum; effective date; certificate to Secretary of State.** This Act shall take effect 90 days after adjournment of the Legislature only for the purpose of permitting its submission to the legal voters of the City of Lewiston at the next regular city election or a special state-wide election to be held on the Tuesday following the first Monday of November following passage of this Act. Such special election shall be called, advertised and conducted according to the law relating to municipal elections; provided, however, that the board of registration in said City of Lewiston shall not be required to prepare, nor the city clerk to post, a new list of voters.

The city clerk shall prepare the required ballots, on which he shall reduce the subject matter of this Act to the following question: "Shall 'An Act Concerning the Power of the Lewiston Parking District to Mortgage Certain Properties and Permitting the Taxation of Real Property of the District Which is Not Used for Parking,' passed by the 107th Legislature, be accepted?" and the voters shall indicate by a cross or check mark placed against the words "Yes" or "No" their opinion of the same.

This Act shall take effect for all the purposes hereof immediately upon its acceptance by a majority vote of the legal voters voting at said election; provided that the total number of votes cast for and against the acceptance of this Act at said election equaled or exceeded 30% of the total vote for all candidates for Governor in said city at the next preceding gubernatorial election.

The result of such election shall be declared by the municipal officers of the City of Lewiston and due certificate thereof shall be filed by the city clerk with the Secretary of State.

#### STATEMENT OF FACT

The purpose of this bill is to allow the Lewiston Parking District to secure a loan for land purchase for future parking areas by mortgaging real estate not currently owned by it. The Act would also make land not used for park-

ing taxable by the municipality. It is conceivable that the district could acquire real estate and use only part thereof for parking facilities and the balance for commercial or industrial type uses. Since every property acquired erodes the city's property tax base, it is only reasonable to safeguard that portion which remains commercial or industrial. Also, the present Act which created the Lewiston Parking District has no provisions for public reporting and the additional section in this respect will set forth statutory requirements to report to the Mayor and Board of Aldermen with a copy to be filed as part of their records, making activities of the district public information.