

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

Sec. 1. 20 MRSA § 3453-A is enacted to read:

§ 3453-A. Municipal school budget

Notwithstanding any public or private statute or charter provision to the contrary, each administrative unit shall annually adopt a school budget for a period beginning on July 1st and ending on June 30th. The change to a uniform school budget year shall be accomplished so that a complete 12-month school budget year begins on July 1, 1977.

Sec. 2. 30 MRSA § 101-A, as enacted by PL 1975, c. 272, § 32, is repealed.

Sec. 3. 30 MRSA § 5110 is enacted to read:

§ 5110. Change in municipal year

A municipality may raise one or 2 taxes using a single evaluation if the taxes raised are based on appropriations made for a municipal fiscal year that does not exceed 18 months. A municipal fiscal year may extend beyond the end of the current tax year and the municipal officers when changing the municipality's fiscal year may for transition purposes adopt one or more fiscal years not longer than 18 months each.

Sec. 4. 30 MRSA § 5151, sub-§ 1, 1st sentence, as last repealed and replaced by PL 1973, c. 681, § 14, is amended to read:

The amount borrowed in anticipation of taxes shall not exceed the total tax levy of the preceding municipal year or of the 2 preceding years if together they do not extend beyond a period of 18 months.

Sec. 5. 30 MRSA § 5151, sub-§ 2, 1st sentence, as last repealed and replaced by PL 1973, c. 681, § 14, is amended to read:

The tax anticipation notes shall be paid in the municipal year in which they were made, except during a transition to a new municipal year, the notes shall be paid within 18 months of the first day of the municipal year in which they were made.

Sec. 6. 30 MRSA § 5153, as enacted by PL 1971, c. 583, is amended by adding at the end a new paragraph to read:

In addition, the municipal officers of any municipality may borrow in anticipation of any funds or reimbursements that the Legislature has authorized to be paid to municipalities for education purposes during the municipal year. The notes shall be paid from those funds received for educational purposes from state agencies during the municipal year.

Sec. 7. 36 MRSA § 709, as last amended by PL 1973, c. 66, § 9, is further amended to read:

§ 709. Assessment and commitment; list of residents

The assessors shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax payable

during the municipal year for which municipal taxes are being raised, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 753.

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 bill is to clarify or to effectively extend the period in which a transition to a uniform school budget year must take place. It also facilitates the transition of a municipal year from a calendar year basis to a July 1 - June 30 basis, by enlarging the period in which taxes may be assessed using a single April 1st valuation and enlarges the periods upon which tax anticipation borrowing is based so as to minimize cash flow problems during a short municipal year.