

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 63

H. P. 73

House of Representatives, January 13, 1977

Reported by Mr. Henderson from the Committee on Local and County Government, pursuant to H. P. 1760. Printed under Joint Rules No. 17.

EDWIN H. PERT, Clerk

Filed by the Joint Standing Committee on Local and County Government under Joint Rule No. 17, pursuant to House Paper 1760.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Advance the Schedule for Legislative Approval of County Budgets and to Change the Interest Charges on Delinquent County Taxes.

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

Sec. 1. 30 MRSA § 252, 1st ¶, as last amended by PL 1975, c. 716, § 1, is further amended to read:

In order to assess a county tax, county commissioners, prior to ~~December 1st~~ **November 7th** in each year, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for the coming year, including the building and repairing of jails, courthouses and appurtenances, with the debts owed by their counties and after newspaper notice, written notices of which shall be transmitted by registered or certified mail with return receipt requested to the clerk of each municipality in said county and to each member of the Legislature of said county, hold a public hearing thereon in the county, prior to ~~December 20th~~ **December 1st**.

Sec. 2. 30 MRSA § 252, 2nd ¶, last sentence, as enacted by PL 1971, c. 380, § 2, is amended to read:

A copy of such estimate shall be distributed to each municipality in said county and to each member of the legislative delegation of said county, at least 10 days prior to ~~meeting of December 20th~~ **the required public hearing**.

Sec. 3. 30 MRSA § 252, 3rd ¶, as last amended by PL 1975, c. 716, § 1, is further amended to read:

Copies of such forms shall be transmitted to the county commissioners of each county by the office of the Secretary of State no later than ~~October 10th~~ **September 19th** of each year.

Sec. 4. 30 MRSA § 253, 1st ¶, 2nd and 3rd sentences, as last amended by PL 1975, c. 716, § 2, is further amended to read:

A copy of such estimates shall be transmitted by registered mail by the county commissioners to each municipality in their respective counties on or before the ~~20th~~ 1st day of December in each year. A copy thereof shall be signed by the chairman of the county commissioners and attested by their clerk, who shall transmit it to the office of the Secretary of State on or before the ~~20th~~ 1st day of each January, together with the county reports for the 2 preceding years, to be by him laid before the Legislature.

Sec. 5. 30 MRSA § 254, 1st sentence, as last amended by PL 1973, c. 155, is further amended to read:

When a county tax is authorized, the county commissioners shall, in ~~April~~ **March** in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation and fix the time for the payment of the same, which shall not be earlier than the first day of the following September.

Sec. 6. 30 MRSA § 254, as last amended by PL 1973, c. 155, is further amended by adding a new paragraph at the end to read:

The county may collect delinquent county taxes and charge interest on delinquent county taxes as provided under Title 36, sections 891, 892 and 892-A.

Sec. 7. 36 MRSA § 892, 1st sentence, is amended to read:

Beginning with the first day of January, following the date on which state ~~or county~~ taxes are levied, interest at $\frac{1}{2}\%$ per month or fraction thereof shall accrue on any unpaid balances that are then due.

Sec. 8. 36 MRSA § 892-A is enacted to read:

§ 892-A. Interest on delinquent county taxes

Interest shall accrue on all unpaid balances of the county tax that are then due, beginning on the 60th day after the date for payment set by the county commissioners under Title 30, section 254. County taxes, not paid prior to the 60th day after the date for payment, are delinquent.

The rate of interest shall be specified by vote of the county commissioners and a notification of this rate shall be included in the warrant to assessors required under Title 30, section 254. The rate of interest shall not exceed 1% per month or fraction thereof. The specified rate of interest shall apply to delinquent taxes committed during the taxable year until those taxes are paid in full, and the interest shall be added to and become part of the taxes.

STATEMENT OF FACT

The purpose of this bill is to lessen some of the problems that may occur with the implementation of annual county budgets. This bill advances the schedule for preparing and submitting proposed county budgets by approximately 3 weeks, thus allowing the Legislature to consider and approve these budgets prior to February 15th. This will reduce the period during which counties are expending funds without an approved budget. This bill also strengthens the provisions relating to interest on delinquent county taxes, thus reducing to some extent the cost of borrowing money to cover expenditures. This bill is the result of a study ordered by the 107th Legislature on possible changes in state, county and municipal fiscal years, H. P. 1760.