

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 360**

H. P. 305

House of Representatives, February 9, 1977

Referred to the Committee on Taxation. Sent up for concurrence and 1,800 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Mackel of Wells.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Delay the Effective Date of the Implementation of the  
New State Valuation.**

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

Whereas, present state statute provides that the state valuation of all real and personal property in this State subject to taxation will automatically be reassessed and recertified every 2 years; and

Whereas, this automatic revaluation will cause large valuation increases for many municipalities, and in effect is an automatic tax increase; and

Whereas, the current controversy surrounding the uniform property tax and the ongoing study which committees established by the Legislature and Governor are giving to this matter indicate that the Legislature needs to devote further study to the question of the uniform property tax; and

Whereas, it is important that the Legislature resolve this controversy before any increase in taxation caused by revaluation takes effect; and

Whereas, a temporary delay in the new state valuation will provide the time needed by the Legislature to resolve this controversy; 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:

**Sec. 1.** 36 MRSA § 305, sub-§ 1, ¶ A is enacted to read:

**A.** No new certification for biennium 1977-79. Notwithstanding this subsection, the Bureau of Taxation shall not certify to the Secretary of State a new valuation during the calendar years 1977 and 1978. The valuation used as the basis for computation and apportionment of the state and county taxes for July 1, 1977 to June 30, 1979 shall be the valuation in effect July 1, 1976.

**Sec. 2.** Emergency clause; effective date. In view of the emergency cited in the preamble, Title 36, section 305, subsection 1, paragraph A shall take effect when approved and shall remain in effect until July 1, 1979.

#### FISCAL NOTE

It is estimated that delaying the implementation of the 1977 valuation might prevent an increase in tax revenues between \$24,000,000 and \$25,000,000.

#### STATEMENT OF FACT

This bill will delay the certification of a new valuation by the Bureau of Taxation until early 1979, a delay which will give the Legislature time to study the grave questions and problems surrounding the Uniform State Property Tax.