

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)

FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 652

H. P. 531

House of Representatives, February 20, 1979

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

EDWIN H. PERT, Clerk

Presented by Mrs. Curtis of Milbridge.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT Concerning State Valuation and Assessment.

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

Sec. 1. 36 MRSA § 201, as amended by PL 1977, c. 509, § 2, is repealed.

Sec. 2. 36 MRSA c. 102, sub-c. V, as enacted by PL 1975, c. 545, § 13, is repealed.

Sec. 3. 36 MRSA § 303, sub-§ 2, last sentence, as repealed and replaced by PL 1975, c. 545, § 5, is repealed.

Sec. 4. 36 MRSA § 384, as last amended by PL 1975, c. 623, § 52, is repealed.

Sec. 5. 36 MRSA § 578, sub-§ 1, first sentence, as repealed and replaced by PL 1977, c. 282, is repealed.

Sec. 6. 36 MRSA § 578, sub-§ 1, 3rd ¶, last sentence, as enacted by PL 1977, c. 720, § 3, is amended to read:

A municipality within whose boundaries this acreage lies shall receive annual payments from moneys so appropriated by the Legislature provided it submits an annual return in accordance with the provisions of section 383; ~~and it achieves the appropriate minimum assessment ratio described in section 327.~~

Sec. 7. 36 MRSA § 1606 is enacted to read:

§ 1606. General Fund property tax

In addition to the Unorganized Territory Educational and Services Tax, a tax shall be assessed at the rate of 2 mills for the fiscal year ending June 30, 1981, and every year thereafter upon all nonexempt real and personal property in the unorganized territory. The State Tax Assessor shall compute and apportion the tax on the basis of his determination of values and shall determine the tax due from each taxpayer. He shall collect the tax in accordance with the schedule in section 1602 and deposit the proceeds in the General Fund of the State.

Sec. 8. Effective date. This Act shall become effective on July 1, 1980.

STATEMENT OF FACT

This bill returns to local tax assessors full administrative control over property assessment functions by repealing those provisions of law imposing assessment standards administered by the State Tax Assessor. The State Tax Assessor's role in property tax administration is reduced to that of advising and assisting local government. This bill also imposes a 2 mill tax, in addition to the unorganized territory district tax, on the unorganized territory, the proceeds of which would go to the state's General Fund.