

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 792

H. P. 611

House of Representatives, February 27, 1979

Speaker laid before the House and on Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Ms. Benoit of South Portland.

Cosponsors: Mr. Laffin of Westbrook, Mrs. Post of Owl's Head and Mrs. Berube of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Provide for Public Notice of Any Municipal Tax Increase.

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

36 MRSA § 507 is enacted to read:

§ 507. Notice of tax increase

1. **When notice required.** A municipality with a legislative body other than the voters shall not authorize an increase in its taxes unless, prior to that authorization, it provides public notice and a hearing. The public hearing shall be held within 10 days of the notice and the tax increase shall be the first item heard.

An increase in taxes means any increase in property tax revenues, over the previous year, except for changes in valuation occasioned by new construction, improvements or deletions.

2. **Notice; form.**

A. The notice required by this section shall be published in a newspaper of general circulation sold in the municipality. It shall be printed in large bold type

and be surrounded by a heavy black border and be no less than 1/8 page in size. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

The notice may also be broadcast on radio or television serving the municipality.

Instead of publishing the notice, the municipality may mail a copy of the notice to each voter.

B. The municipal notice shall be in the following form:

NOTICE OF TAX INCREASE

The (name of the municipality) proposes to increase this year's property tax revenues by (percentage of increase over the prior year) percent. The purpose of this increase is:

Example of the effect on a typical tax bill:

A public hearing on the proposed increase will be held on (date and time) at (meeting place).

Applicability; referendum. This section shall apply only to a municipality with a legislative body other than the voters in which the voters, in a referendum, elect to be governed by it.

STATEMENT OF FACT

This bill requires public notice and a hearing of a tax increase in those municipalities voting in a referendum to adopt this procedure. Municipalities with town meeting forms of government are not covered by the bill, because of direct voter participation in town legislative affairs in those municipalities.