

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)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1545

H.P. 1112

House of Representatives, May 8, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.

Reference to the Committee on Appropriations and Financial Affairs suggested and ordered printed.

Ed Pert

EDWIN H. PERT, Clerk

Presented by Representative CASHMAN of Old Town.

Cosponsored by Senator ANDREWS of Cumberland, Senator EMERSON of Penobscot and Representative JACKSON of Harrison.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-NINE

An Act to Establish Municipal Cost Components for Services to be
Rendered in Fiscal Year 1989-90.

(AFTER DEADLINE)

(EMERGENCY)



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

5 Whereas, prompt determination and certification of the
6 municipal cost components in the unorganized territory tax
7 district is necessary to the establishment of a mill rate and the
8 levy of the unorganized territory educational and services tax;
9 and

11 Whereas, in the judgment of the Legislature, these facts
12 create an emergency within the meaning of the Constitution of
13 Maine and require the following legislation as immediately
14 necessary for the preservation of the public peace, health and
15 safety; now, therefore,

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

19 **Sec. 1. 36 MRSA §1606**, as amended by PL 1983, c. 556, §20, is
20 further amended to read:

21 **§1606. Property taxes credited on assessments; quarterly payments**
22 **for unorganized territory services and annually for county**
23 **taxes**

25 Notwithstanding any other statute to the contrary, the gross
26 amount of property taxes assessed upon real and personal property
27 in the unorganized territory through the State Tax Assessor for
28 the benefit of any special fund or political subdivision of the
29 State may be credited on the books of the State to the special
30 fund or to the proper fiscal officer of the political
31 subdivision. The Treasurer of State shall pay to that fiscal
32 officer the amount of the tax so assessed, in equal quarterly
33 amounts for unorganized territory services, on or before the last
34 day of July, October, January and April and an annual installment
35 for county taxes on or before October 15th following the date of
36 the assessment. The amount of the assessment is appropriated for
37 the purposes of this section. Upon collection by the State Tax
38 Assessor, such taxes shall be deposited in the Unorganized
39 Territory Education and Services Fund. All abatements of such
40 taxes shall be charged against the Unorganized Territory
41 Education and Services Fund and all interest and supplemental
42 assessments shall be paid into the Unorganized Territory
43 Education and Services Fund; and neither may be charged against
44 or credited to the special fund or political subdivision on
45 account of which the tax was levied. Any excess of supplemental
46 assessments over abatements accruing to the Unorganized Territory
47 Education and Services Fund shall be considered as reimbursement
48 to the Unorganized Territory Education and Services Fund for
49 administrative expenses connected with the assessment of those
50 taxes. The intent of the Legislature is to permit the
51 administration of all real and personal property taxes in the
52 unorganized territory through the Unorganized Territory Education
53 and Services Fund as a matter of convenience and economy.

1 **Sec. 2. Municipal cost components for services rendered.** In
3 accordance with the Maine Revised Statutes, Title 36, chapter
5 115, the Legislature determines that the net municipal cost
7 component for services and reimbursements to be rendered in
fiscal year 1989-90 is as follows:

	1989-90
9 Audit - Report	\$3,000
11 - Fiscal Administrator	83,483
13 Education - Operations - FY 1989-90	5,894,226
15 - Rockwood School	650,000
17 Forest Fire Protection	119,123
19 Human Services - General Assistance	222,000
21 Property Tax Assessment - Operations	433,550
23 Total State Agencies	<u>\$7,405,382</u>
25 County reimbursements for services:	
27 Aroostook	\$398,082
29 Franklin	194,590
Oxford	202,124
Penobscot	112,549
31 Piscataquis	258,719
Somerset	289,209
33 Washington	297,112
35 Total County Services	<u>\$1,752,385</u>
37	
39 TOTAL REQUIREMENTS	<u>\$9,157,767</u>

41 **COMPUTATION OF ASSESSMENT**

43 Requirements	\$9,157,767
45 Less Deductions:	
General -	
Special Revenue to be used	
47 by State Tax Assessor under	
the Maine Revised Statutes,	
49 Title 36, section 1602,	
subsection 4	\$100,000
51 State Revenue Sharing	150,000
Miscellaneous Revenues	<u>10,000</u>

1	TOTAL		\$260,000
3	Educational -		
5	Lands Reserve Trust	\$125,000	
	Tuition - Travel	90,000	
7	Miscellaneous	10,000	
	Special - Retirement	<u>200,000</u>	
9	TOTAL		<u>425,000</u>
11	TOTAL DEDUCTIONS		<u>\$685,000</u>
13	TAX ASSESSMENT		\$8,472,767

15 **Sec. 3. Appropriation.** The following funds are appropriated
17 from the General Fund to carry out the purposes of this Act.

19 1989-90

21 **EDUCATIONAL AND CULTURAL SERVICES,**
22 **DEPARTMENT OF**

23 **Education in Unorganized Territory**

25 Capital Expenditures \$650,000

27 Provides funds for the actual construction
29 of a new school in Rockwood Strip
31 Unorganized Territory Township. These funds
32 will be reimbursed to the General Fund
33 through the Unorganized Territory Education
and Services Fund.

35 **Emergency clause.** In view of the emergency cited in the
37 preamble, this Act shall take effect when approved.

39 **STATEMENT OF FACT**

41 This bill sets the municipal cost component and establishes
42 the unorganized territory tax assessment. The bill also
43 establishes a clear schedule for quarterly payments of
44 unorganized territory services on a quarterly basis and for
45 county taxes on an annual basis.