

MAINE STATE LEGISLATURE

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Mr
Rds

L.D. 959

DATE: 3/8/94

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MAJORITY
TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
116TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to H.P. 708, L.D. 959, Bill, "An Act to Authorize Special Property Tax Districts"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

Sec. 1. 36 MRSA c. 105, sub-c. II-C is enacted to read:

SUBCHAPTER II-C

SPECIAL PROPERTY TAX DISTRICTS IN PORTLAND

§595. Authorization to create special property tax districts in Portland

1. Special property tax districts authorized. In order to more fairly allocate property tax burdens to reflect special benefits that are conferred on special tax district or districts, the City of Portland may establish a special property tax district or districts for those geographically isolated islands within its boundaries, or any one of them, by a vote of the city's legislative body. For the purposes of this section,

COMMITTEE AMENDMENT

RdS.

2 "geographically isolated" means not connected to the mainland in
a manner that allows motor vehicle access by bridge.

4 2. Time of voting. The vote establishing or dissolving a
special property tax district must be taken at least 60 days
6 before the beginning of the municipal fiscal year in which it is
to go into effect.

8 3. Tax rate. No special tax district may be created if the
10 creation of a special tax district will result in any part of the
City of Portland paying less than 50% of the tax that is imposed
12 on similarly valued property in another part of the city. Once
established, the tax rates established for the special tax
14 district or districts and the remainder of the city remain in
effect unless altered by a vote of the city's legislative body
16 taken at least 60 days before the beginning of the municipal
fiscal year in which it is to go into effect.

18
20 **STATEMENT OF FACT**

22 The City of Portland has islands that are not connected to
24 the mainland. Providing municipal services to these islands is
often expensive and difficult and as a result the services
26 actually provided are often less than those received on the
mainland. This amendment allows the City of Portland's
legislative body to correct perceived tax unfairness for islands
28 through a lower property tax rate to recognize the lower level of
municipal services.