

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

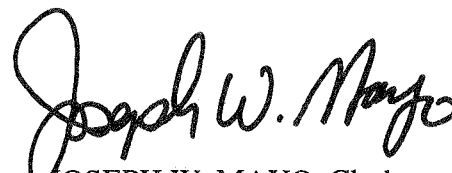
No. 141

H.P. 117

House of Representatives, January 14, 1997

An Act Regarding the Authority of County Government Assessments.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BRENNAN of Portland.
Cosponsored by Senator CLEVELAND of Androscoggin.

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

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3 **Sec. 1. 30-A MRSA §706, first ¶**, as amended by PL 1989, c. 104,
4 Pt. C, §§8 and 10, is further amended to read:

6 When a county tax is authorized, the county commissioners,
7 within 30 days of that authorization, shall apportion it upon the
8 municipalities and other places according to the last state
9 valuation and fix the date for the payment of the tax. This date
10 may not be earlier than the first day of the following
11 September. They may add that sum above the sum so authorized,
12 not exceeding 2% of that sum, as a fractional division
13 necessitates and demonstrate that necessity in the record of that
14 apportionment, and issue their warrant to the assessors chief
15 assessor in each county requiring them the chief assessor to
16 immediately assess upon the real and personal property in the
17 county the sum apportioned to their each municipality or place,
18 and notwithstanding Title 36, section 709-A to commit their the
19 assessment to the constable--or--collector sheriff or any other
20 person designated county tax collector for collection. The
21 county treasurer shall immediately certify the millage rate to
22 the State Tax Assessor. The State Tax Assessor shall separately
23 assess this millage rate upon the real and personal property in
24 the unorganized territory within the appropriate county.

26 **Sec. 2. 36 MRSA §306, sub-§4, ¶B**, as repealed and replaced by
27 PL 1975, c. 545, §7, is amended to read:

28 B. "Primary assessing district," a multi-municipal area of
29 the State designated by the director as a multi-municipal
30 assessing area. For the purposes of county taxes, each
31 county is determined to be a primary assessing district.

34 **Sec. 3. Review; report.** The State Tax Assessor shall review
35 all of the assessment and taxation laws of the State for their
36 impact on the assessment and collection of county taxes directly
37 by the respective counties. If the assessor determines that
38 amending all of the relevant sections of the Maine Revised
39 Statutes, Title 30-A and Title 36 to implement direct collection
40 of county taxes by counties is preferable to the method imposed
41 by this Act, the assessor shall submit a report, together with
42 any implementing legislation, to the Second Regular Session of
43 the 118th Legislature by November 1, 1997.

44 **Sec. 4. Effective date.** Sections 1 and 2 of this Act take
45 effect for the property tax year beginning April 1, 1998.

SUMMARY

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4 This bill requires each county to become a primary assessing
6 district for the purpose of assessing and collecting county
8 taxes. It further requires the State Tax Assessor to determine
 by November 1, 1997 if this method is preferable to amending all
 of the assessment and taxation laws of the State in an effort to
 require counties to directly tax the property owners of each
 county.