



# 118th MAINE LEGISLATURE

## **FIRST SPECIAL SESSION-1997**

Legislative Document

No. 1758

S.P. 588

In Senate, April 9, 1997

## An Act to Authorize Transfer of Property Taxes to the Passamaquoddy Tribe.

Reference to the Committee on Taxation suggested and ordered printed.

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JOY J. O'BRIEN Secretary of the Senate

Presented by Senator RUHLIN of Penobscot. (GOVERNOR'S BILL). Cosponsored by Representative CIANCHETTE of South Portland and Representatives: GAGNON of Waterville, SPEAR of Nobleboro.

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

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Sec. 1. 36 MRSA §1605, sub-§2-B is enacted to read:

2-B. Indian Township services. On or before October 15th immediately following the date of assessment, the State Tax 6 Assessor shall certify to the fiscal administrator of the unorganized territory the total amount of property tax assessed 8 on reservation out-parcels situated in the Passamaquoddy Tribe reservation at Indian Township in Washington County under 10 authority of section 1602. On October 31st of each year in which 12 the Passamaquoddy Tribe provides governmental services to these reservation out-parcels, the Treasurer of State shall pay to the 14Passamaquoddy Tribe from the Unorganized Territory Education and Services Fund an amount equal to the property taxes assessed on reservation out-parcels in consideration for any and all 16 governmental services as may be provided by the Passamaguoddy Tribe for the benefit of nonreservation Indian Township property 18 owners. For the purposes of this subsection, "reservation out-parcel" means a parcel of real property situated in Indian 20 Township, assessed by the State and included in the relevant 22 state valuation certified by the State Tax Assessor.

Sec. 2. Retroactivity. This Act applies retroactively to tax years beginning on and after April 1, 1995. The Treasurer of State shall transfer from the Unorganized Territory Education and Services Fund the amount certified by the State Tax Assessor for tax years beginning on and after April 1, 1995.

#### **SUMMARY**

This bill authorizes the annual transfer of property taxes to offset the costs incurred by the Passamaquoddy Tribe to provide local governmental services to nonreservation property owners situated in the Passamaquoddy Tribe reservation at Indian Township in Washington County. This bill does not reimburse the county tax assessed pursuant to the Maine Revised Statutes, Title 30-A, section 706.