

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)



118th MAINE LEGISLATURE

SECOND REGULAR SESSION-1997

Legislative Document

No. 1951

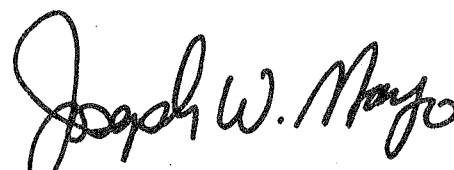
H.P. 1399

House of Representatives, December 31, 1997

An Act to Require Audits of Municipal Tax Assessment and Collection.

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 29, 1997. Referred to the Committee on State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.


JOSEPH W. MAYO, Clerk

Presented by Representative AHEARNE of Madawaska.
Cosponsored by Senator: NUTTING of Androscoggin.

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

2 **Sec. 1. 5 MRSA §243, sub-§7**, as enacted by PL 1971, c. 145,
4 §2, is amended to read:

6 **7. Reports.** To report its findings, with recommendations,
8 on any review or study to the Legislature;

10 **Sec. 2. 5 MRSA §243, sub-§8**, as enacted by PL 1977, c. 380,
12 Pt. B, §2, is amended to read:

14 **8. Postaudit.** To perform postaudits of all accounts and
16 financial records of any organization, institution or other
18 entity receiving or requesting an appropriation or grant from the
20 State Government and to issue reports on such audits at such
22 times as the Legislature or the State Auditor may require; and

24 **Sec. 3. 5 MRSA §243, sub-§9** is enacted to read:

26 **9. Audit municipal tax assessment and collection.** To
28 perform audits of municipal tax assessment and collection. The
30 Department of Audit shall audit the assessment and collection of
32 property taxes by municipal tax assessors and collectors
34 performing their duties, pursuant to Title 36, chapter 105. The
36 State Auditor shall establish a schedule for these audits to
38 ensure that each municipality is audited once every 4 years. If
any irregularity or error is found during an audit, the
department shall inform the municipal officers of the nature of
the irregularity or error and recommend methods to address or
correct it. For purposes of this subsection, "municipality" and
"municipal officers" have the same meaning as set out in Title
36, section 501.

SUMMARY

This bill requires the Department of Audit to audit municipal tax assessment and collections on a revolving schedule so that each municipality is audited once every 4 years.