

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 347

S.P. 123

In Senate, January 30, 2003

**An Act to Amend School Administrative District Cost-sharing and
County Tax Apportionments to Recognize the Value of Property in
Municipal Tax Increment Financing Districts**

Reference to the Committee on Education and Cultural Affairs suggested and ordered printed.

A handwritten signature in cursive script, reading 'Joy J. O'Brien'.

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator MITCHELL of Penobscot.
Cosponsored by Representative McGOWAN of Pittsfield and
Senators: DAVIS of Piscataquis, WOODCOCK of Franklin, Representatives: COLLINS of
Wells, DUGAY of Cherryfield, GOODWIN of Pembroke.

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

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Sec. 1. 20-A MRSA §1301, sub-§1, ¶D, as enacted by PL 1993, c. 696, §1, is amended to read:

D. Notwithstanding paragraphs A and B, Title 30-A, chapter 207 and 208-A or any other provision of law, the state valuation used to calculate the shared cost for each municipality in a district with a municipal tax increment financing district or municipal incentive development zone must include the increase in equalized just value of all industrial and commercial property located in the municipal tax increment financing district or zone over the assessed value.

Sec. 2. 30-A MRSA §706, first ¶, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6 and c. 9, §2 and c. 104, Pt. C, §§8 and 10, is further amended to read:

When a county tax is authorized, the county commissioners, within 30 days of that authorization, shall apportion ~~it~~ the tax upon the municipalities and other places according to the last state valuation, which includes the equalized just value of all industrial and commercial property located in a municipal tax increment financing district, and fix the date for the payment of the tax. This date may not be earlier than the first day of the following September. They may add that sum above the sum so authorized, not exceeding 2% of that sum, as a fractional division necessitates and demonstrate that necessity in the record of that apportionment, and issue their warrant to the assessors requiring them to immediately assess the sum apportioned to their municipality or place, and to commit their assessment to the constable or collector for collection. The county treasurer shall immediately certify the millage rate to the State Tax Assessor. The State Tax Assessor shall separately assess this millage rate upon the real and personal property in the unorganized territory within the appropriate county.

SUMMARY

This bill requires that the assessed value of any sheltered property in a municipal tax increment financing district be included in the state valuation when determining a municipality's share of the school administrative district's total education expenditures and county tax assessment.