

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1478

H.P. 1040

House of Representatives, March 19, 2007

An Act To Reduce County Tax on Certain Municipalities

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BERRY of Bowdoinham.
Cosponsored by Representative: FISHER of Brewer.

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

2 **Sec. 1. 30-A MRSA §706**, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C,
3 §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is repealed
4 and the following enacted in its place:

5 **§706. Apportionment of county tax; warrants**

6 When a county tax is authorized, the county commissioners, within 30 days of that
7 authorization, shall apportion it upon the municipalities and other places according to the
8 last state valuation and fix the date for the payment of the tax, except that when a
9 municipality has its own law enforcement, the amount of county tax apportioned to that
10 municipality must be reduced by an amount equal to 33% of the budget of that
11 municipality's law enforcement.

12 The date fixed for payment of the tax may not be earlier than the first day of the
13 September following authorization of the county tax. The county commissioners may
14 add to the sum of the county tax levied under this section, not exceeding 2% of that sum,
15 as a fractional division necessitates and demonstrate that necessity in the record of that
16 apportionment, and issue their warrant to the assessors requiring them to immediately
17 assess the sum apportioned to their municipality or place, and to commit their assessment
18 to the constable or collector for collection. The county treasurer shall immediately certify
19 the mill rate to the State Tax Assessor. The State Tax Assessor shall separately assess
20 this mill rate upon the real and personal property in the unorganized territory within the
21 appropriate county.

22 The county may collect delinquent county taxes and charge interest on delinquent
23 county taxes as provided under Title 36, sections 891, 892 and 892-A.

24 **SUMMARY**

25 This bill requires the county commissioners to reduce the amount of county tax
26 apportioned to any municipality that supplies its own law enforcement by an amount
27 equal to 33% of the budget for the municipality's law enforcement.