

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)

EIGHTY - SIXTH LEGISLATURE

Legislative Document

No. 507

S. P. 349

In Senate, Feb. 8, 1933.

Referred to Committee on Taxation and 500 copies ordered printed.
Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Jackson of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-
THREE

AN ACT Relating to Assessment of State and County Taxes.

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

Sec. 1. R. S. c. 12, § 8, amended. Section 8 of chapter 12 of the revised statutes is hereby amended to read as follows :

~~The board of state assessors shall equalize and adjust the assessment list of each town by adding to or deducting from it such amount as will make it equal to its just value.~~

The board of equalization in addition to fixing an assessed valuation upon unorganized townships shall prepare a schedule of apportionments giving the ratio of each \$1000 of state and county tax to be assessed upon the several cities, towns and plantations; such ratios to be determined by the proportion which the amount of taxes assessed upon the property in each city, town, or plantation, as averaged for the 5 fiscal years preceding that for which the apportionment is being computed, bears to the total amount of taxes assessed upon the property in all the cities, towns and plantations of the state, averaged over the same 5 year period.

Sec. 2. R. S. c. 12, § 13, amended. Section 13 of chapter 12 of the revised statutes is hereby amended to read as follows :

A statement of the amount of the assessed valuation for each lot or parcel of land in any unorganized townships and lot or parcel of land not included in any township, the aggregate amount for each county, and for

the entire state as fixed by the board of equalization, **together with the schedule of apportionments provided for by section 8**, shall be certified by said board and deposited in the office of secretary of state as soon as completed, and before the first day of December preceding the regular sessions of the legislature. The valuation **and apportionments** thus determined shall be the basis for the computations and apportionment of the state and county taxes, until the next biennial assessment and equalization.

Sec. 3. R. S. c. 13, § 33, amended. Section 33 of chapter 13 of the revised statutes is hereby amended to read as follows:

State taxes at a mill rate to be determined by each legislature shall be assessed upon each dollar of valuation in unorganized townships according to the statement of the board of equalization provided for by section 8 of chapter 12. The amount of difference between the total tax so assessed upon unorganized townships and the total amount fixed by the legislature for imposition upon the whole state shall be assessed upon and paid by the several cities, towns and plantations in accordance with the schedule of apportionments made by the board of equalization. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to assessors of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

Eighty-four and four tenths per cent of the total state tax annually fixed by the legislature shall be set aside for distribution to the war bond sinking fund, the general highway fund, the state school fund and the University of Maine fund in accordance with the basis of distribution named in the various chapters and sections creating such funds; the balance or fifteen and six tenths per cent to cover appropriations made by the legislature.

Sec. 4. R. S. c. 13, § 68, amended. Section 68 of chapter 13 is hereby amended to read as follows:

When a county tax is authorized, the county commissioners shall in March, in the year for which such tax is granted, apportion it upon the towns and other places and fix the time of payment of the same, which shall not be earlier than the first day of the following September. **County taxes in unorganized places shall be determined at a mill rate to be fixed by the county commissioners upon each dollar of assessed valuation according to the statement of the board of equalization provided for by section 8 of chapter 12. The amount of difference between the total tax so assessed up-**

on unorganized places and the total tax granted by the legislature shall be apportioned among the organized places, according to the schedule of apportionments prepared by the board of equalization, for the several counties.

They may add a sum above the sum so authorized, not exceeding 2% of said sum and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.