

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTEENTH LEGISLATURE

FIRST SPECIAL SESSION

October 9, 1987 to October 10, 1987

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and the

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> Twin City Printery Lewiston, Maine 1988

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filing claims against the inhabitants of said municipality, and the court may order such additional notice to be given as in its discretion may be proper and necessary.

Sec. 23. 36 MRSA §1281, as amended by PL 1981, c. 706, §§13 and 14, is further amended to read:

<u>§1281.</u> Payment of taxes; delinquent taxes; publication; certificate filed in registry

Taxes on real estate mentioned in section 1602, including supplementary taxes assessed under section 1331, shall be delinquent on the first day of February next following the date of assessment. Annually, on or before February 20th, the State Tax Assessor shall send by mail to the last known address of each owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed, the amount of unpaid taxes and interest, and alleging that a lien is claimed on that real estate for payment of those taxes, interests and costs, with a demand that payment be made by the next March 1st. In case the owners of any such real estate are unknown, instead of sending the notices by mail, he shall cause the information required in this section on such real estate to be advertised in the state paper and in some newspaper, if any, published of general circulation in the county in which the real estate lies. Such a statement or advertisement shall be sufficient legal notice of delinquent taxes. If those taxes and interest to date of payment and costs are not paid by March 1st, the State Tax Assessor shall record by March 15th, in the registry of deeds of the county or registry district where the real estate lies, a certificate signed by him, setting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331; the description of the real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331; the amount of unpaid taxes and interest; the amount of costs; and a statement that demand for payment of those taxes has been made, and that those taxes, interest and costs remain unpaid. The costs to be charged by the register of deeds for such filing shall not exceed \$5.

Effective August 4, 1988.

CHAPTER 668

S.P. 910 - L.D. 2376

AN ACT to Provide for Allocations of the State Ceiling on Private Activity Bonds.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Maine Revised Statutes, Title 10, section 363, as enacted by Public Law 1985, chapter 594, section 1, and as amended by Public Law 1987, chapter 363, sections 1 and 2 and as repealed and replaced by chapter 413, section 4, makes a partial allocation of the state ceiling on private activity bonds to some issuers for calendar year 1988, but leaves a portion of the state ceiling unallocated and does not provide sufficient allocations for certain types of private activity bonds which may require an allocation prior to the effective date of this Act if not enacted on an emergency basis; and

Whereas, if these bond issues must be delayed due to lack of available state ceiling, the rates and terms under which these bonds may be issued may be adversely affected, resulting in increased costs to beneficiaries or even unavailability of financing for certain projects; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 10 MRSA §363, sub-§1-A, as enacted by PL 1987, c. 413, §4, is amended to read:

1-A. Procedure. For calendar year 1987 and each subsequent calendar year, the Legislature may establish a procedure for allocation of the entire amount of the state ceiling by allocating an amount of the state ceiling to the specific issuers designated in this section for further allocation by each specific issuer to itself or to other issuers for specific bond issues requiring an allocation of the state ceiling or for carryforward. This procedure shall supersede the federal formula to the full extent that the United States Code, Title 26, authorizes the Legislature to vary the federal formula. Allocations may be reviewed by the Legislature periodically and unused allocations may be reallocated to other issuers, provided that, notwithstanding the existence of legislation allocating or reallocating all or any portion of the state ceiling, at any time during the period from November September 1st to and including December 31st of any calendar year, the issuers specifically identified in subsections 4 to 8 may, by unanimous written agreement executed by representatives of each of the issuers, allocate amounts not previously allocated and reallocate unused allocations from one of the specific issuers designated in this section to another specific issuer for further allocation or carryforward, with respect to the state ceiling for that calendar year only.

Sec. 2. Allocation to the Treasurer of State. Twenty million dollars of the state ceiling for calendar year 1988, previously allocated to the Treasurer of State, shall remain allocated to the Treasurer of State. Twenty million dollars of the state ceiling for calendar year 1989 is allocated to the Treasurer of State to be used in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 5.

CHAPTER 668

Sec. 3. Allocation to the Finance Authority of Maine. The \$25,000,000 in state ceiling for calendar year 1988 previously allocated to the Finance Authority of Maine, plus an additional \$83,000,000 of the state ceiling for calendar year 1988, is allocated to the Finance Authority of Maine to be used in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 6. Twenty-five million dollars of the state ceiling for calendar year 1989 is allocated to the Finance Authority of Maine to be used in accordance with Title 10, section 363, subsection 6.

Sec. 4. Allocation to the Maine Municipal Bond Bank. The \$12,000,000 of the state ceiling for calendar year 1988 previously allocated to the Maine Municipal Bond Bank shall remain allocated to the Maine Municipal Bond Bank. Twelve million dollars of the state ceiling for calendar year 1989 is allocated to the Maine Municipal Bond Bank to be used in accordance with Title 10, section 363, subsection 7.

Sec. 5. Allocation to the Maine Educational Loan Marketing Corporation. No portion of the calendar year 1988 or 1989 state ceiling is allocated to the Maine Educational Loan Marketing Corporation.

Sec. 6. Allocation to the Maine State Housing Authority. Ten million dollars of the state ceiling for calendar year 1988 is allocated to the Maine State Housing Authority to be used in accordance with Title 10, section 363, subsection 4. Ten million dollars of the state ceiling for calendar year 1989 is allocated to the Maine State Housing Authority for the same uses.

Sec. 7. Unallocated state ceiling. Eighty-three million dollars of the state ceiling for calendar year 1989 is unallocated and shall be reserved for future allocation in accordance with applicable law.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective April 1, 1988.

CHAPTER 669

H.P. 1740 - L.D. 2386

AN ACT to Create a Uniform School Unit Budgeting Process.

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

20-A MRSA §15618-A is enacted to read:

§15618-A. Annual report on educational budgets

1. Annual report. Beginning in 1989, the commissioner shall prepare an annual report by December 1st showing approved school administrative unit educational budgets on a unit-by-unit basis. The report shall show budgetary items approved by public schools and schools approved for tuition purposes in the following categories:

A. General administration:

- (1) Salaries;
- (2) Benefits; and
- (3) Other; and
- B. School administration:
 - (1) Salaries;
 - (2) Benefits; and
 - (3) Other; and
- C. Instruction:
 - (1) Professional salaries;
 - (2) Other salaries;
 - (3) Benefits;
 - (4) Teaching supplies;
 - (5) Books and periodicals; and
 - (6) Other; and
- D. Tuition to nonpublic schools;

E. Vocational education operating assessments to regions;

- F. Nutrition;
- G. Operational maintenance:
 - (1) Salaries;
 - (2) Benefits;
 - (3) Purchased services;
 - (4) Insurance;
 - (5) Energy; and
 - (6) Other; and
- H. Transportation operating costs:
 - (1) Salaries;
 - (2) Benefits;
- (3) Purchased services; and