

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 2427

H.P. 1762

House of Representatives, March 12, 1990

Reported by Representative ROLDE for the Joint Standing Committee on Audit and Program Review pursuant to the Maine Revised Statutes, Title 3, chapter 33.

Reference to the Joint Standing Committee on Audit and Program Review suggested and printing ordered under Joint Rule 18.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

**An Act Relating to Periodic Justification of Departments and Agencies
of State Government under the Maine Sunset Act.**

(EMERGENCY)



2 Sec. 78. 36 MRSA §578, sub-§1, as amended by PL 1987, c. 876,
§3, is further amended to read:

4 1. **Organized areas.** The municipal assessors or chief
6 assessor of a primary assessing area shall adjust the State Tax
8 Assessor's 100% valuation per acre for each forest type of their
10 county by whatever ratio, or percentage of current just value, is
12 then being applied to other property within the municipality to
14 obtain the assessed values. Forest land in the organized areas,
16 subject to taxation under this subchapter, shall must be taxed as
18 at the property tax rate applicable to other property in the
20 municipality, which rate shall ~~be~~ is applied to the assessed
22 values so determined.

24 The State Tax Assessor ~~is authorized to make provisional payment~~
26 ~~of up to 75% of~~ shall pay any municipal claim found to be in
28 satisfactory form. ~~The payment shall be made~~ within 90 days
30 after receipt of a ~~satisfactory~~ the claim ~~and shall be presented~~
32 ~~for final settlement to the Legislature next convening.~~ If the
34 sum of all approved claims exceeds funds appropriated for
36 reimbursement under this subchapter, payments must be prorated so
38 that each eligible municipality receives the same percentage of
40 its approved reimbursement.

42 In tax years beginning on or after April 1, 1988, the State Tax
44 Assessor shall determine annually the amount of acreage in each
46 municipality which that is classified and taxed in accordance
48 with this subchapter. A municipality actually levying and
50 collecting municipal property taxes and within whose boundaries
52 this acreage lies shall ~~receive~~ is entitled to annual payments
from money so appropriated by the Legislature provided it submits
an annual return in accordance with section 383; and it achieves
the appropriate minimum assessment ratio described in section
327. For the property tax year based on the status of property
on April 1, 1988, the per acre reimbursement amount shall
increase increases from 15¢ to 24¢. For property tax years based
on the status of property on April 1, 1989, or thereafter, the
per acre reimbursement shall ~~be~~ is 90% of the per acre tax
revenue lost as a result of this subchapter. For purposes of
this section, the tax lost is the tax that would have been
assessed, but for this subchapter, on the classified forest lands
if they were assessed according to the undeveloped acreage
valuations used in the state valuation then in effect, or
according to the current local valuation on undeveloped acreage,
whichever is less, minus the tax that was actually assessed on
the same lands in accordance with this subchapter.

No municipality may receive a reimbursement payment under this
section which that would exceed an amount determined by
calculating the tree growth tax loss less the municipal savings
in educational costs attributable to reduced state valuation.

2 A. The tree growth tax loss is the adjusted tax that would
3 have been assessed, but for this subchapter, on the
4 classified forest lands if they were assessed according to
5 the undeveloped acreage valuations used in the state
6 valuation then in effect minus the tax that was actually
7 assessed on the same lands in accordance with this
8 subchapter.

9
10 In determining the adjusted tax that would have been
11 assessed, the tax rate to be used is computed by adding the
12 additional school support required by the modified state
13 valuation attributable to the increased valuation of forest
14 land to the original tax committed and dividing this sum by
15 the modified total municipal valuation. The adjusted tax
16 rate is then applied to the valuation of forest land based
17 on the undeveloped acreage valuations, adjusted by the
18 certified ratio, to determine the adjusted tax.

19
20 B. The municipal savings in educational costs is determined
21 by multiplying the school subsidy index by the change in
22 state valuation attributable to the use of the valuations
23 determined in accordance with this subchapter on classified
24 forest lands rather than their valuation using the
25 undeveloped acreage valuations used in the state valuation
26 then in effect.

27
28 **Sec. 79. 36 MRSA §1281**, as amended by PL 1987, c. 667, §23,
29 is further amended to read:

30 **§1281. Payment of taxes; delinquent taxes; publication;**
31 **certificate filed in registry**

32
33 Taxes on real estate mentioned in section 1602, including
34 supplementary taxes assessed under section 1331, ~~shall be~~ are
35 delinquent on the first day of February 15th day of January next
36 following the date of assessment. Annually, on or before
37 February 20th 1st, the State Tax Assessor shall send by mail to
38 the last known address of each owner of such real estate upon
39 which taxes remain unpaid a notice in writing, containing a
40 description of the real estate assessed, and the amount of unpaid
41 taxes and interest, and alleging that a lien is claimed on that
42 real estate for payment of those taxes, interests and costs, with
43 a demand that payment be made by the next ~~March 1st~~ February
44 21st. ~~In case~~ If the owners of any such real estate are unknown,
45 instead of sending the notices by mail, ~~he~~ the assessor shall
46 cause the information required in this section on ~~such~~ that real
47 estate to be advertised in the state paper and in ~~some~~ a
48 newspaper, if any, of general circulation in the county in which
49 the real estate lies. Such a statement or advertisement ~~shall be~~
50 is sufficient legal notice of delinquent taxes. If those taxes
51 and interest to date of payment and costs are not paid by ~~March~~
52 1st February 21st, the State Tax Assessor shall record by March

2 DEPARTMENT OF ADMINISTRATION
TOTAL (\$541,047)

4
6 Sec. 85. Allocation. The following funds are allocated from
the Insurance Reserve Fund to carry out the purposes of this Act.

8 1990-91

10 ADMINISTRATION, DEPARTMENT OF

12 Risk Management Division

14	Positions	(1)
	Personal Services	\$19,448
16	All Other	1,500
	Capital Expenditures	1,352

18
20 Authorizes position of Assistant Risk
Assessor.

22 DEPARTMENT OF ADMINISTRATION
TOTAL \$22,300

24
26 Emergency clause. In view of the emergency cited in the
preamble, this Act takes effect on July 1, 1990, unless otherwise
indicated.

28

30 FISCAL NOTE

32 Section 17 of this bill will result in a savings to the
General Fund of approximately \$20,000.

34

36 Section 23 will result in an undetermined future savings to
the General Fund and other funding sources.

38 Section 57 will result in some future insignificant costs to
school administrative units.

40

42 Sections 83, 84 and 85 will not result in any additional
cost to the General Fund.

44

46 STATEMENT OF FACT

48

48 Section 1 of this bill clarifies that records, working
papers and memoranda used not only by a Legislator, legislative
agency or legislative employee, but also by any legislative
50 committee in the preparation of legislation, need not be
considered a public record.

2 Section 63 corrects an unintentional omission regarding
licensure of emergency medical services personnel.

4 Sections 64 to 70 amend the definition section of the Maine
Emergency Medical Services Act of 1982 by defining ambulance
6 attendant and "Maine Emergency Medical Services," changing the
definition of the Emergency Medical Services' Board and
8 clarifying that only those physicians involved in the management
of emergency medical services are authorized to develop a
10 protocol for the conditions under which emergency medical care is
provided.

12 Section 71 removes out-of-date training requirements and
14 enables the Emergency Medical Services' Board to promulgate
appropriate training rules for entry-level emergency medical
16 services persons.

18 Section 72 requires the Emergency Medical Services' Board to
prepare and distribute a newsletter to all licensed emergency
20 medical services persons.

22 Section 73 allows the Emergency Medical Services' Board to
contract directly with a regional council to carry out its
24 mandate.

26 Section 74 establishes the relationship between the Maine
Emergency Medical Services and the regional medical directors and
28 their delegates.

30 Section 75 amends the grandfathering provision for landscape
architects licensed by the Maine State Board for Licensure of
32 Architects and Landscape Architects to allow individuals who were
practicing landscape architecture prior to January 1, 1990, to be
34 licensed by the board.

36 Section 76 clarifies the amount of captured assessed value
in a tax increment financing district that may be excluded from a
38 municipality's state valuation.

40 Section 77 authorizes the State Tax Assessor to establish
rules and procedures designed to encourage the accurate reporting
42 of a municipality's certified ratio.

44 Section 78 requires the State Tax Assessor to pay
municipalities' claims for tree growth reimbursement in one lump
46 sum, provided that the municipality has submitted a satisfactory
claim and is in compliance with statutory requirements.

48

2 Sections 79 to 81 amend the dates in the tax lien procedure
for the unorganized territory in order to provide additional time
for notification and remittance.

4
6 Section 82 provides transition provisions for the Maine
Veterans' Small Business Loan Board.

8 Section 83 authorizes 2 new positions in the Office of
Information Services by transferring existing appropriations from
10 All Other to Personal Services at no additional cost to the
General Fund.

12
14 Section 84 deallocates unnecessary positions and funding
from the Office of Information Services.

16 Section 85 authorizes an additional position for the
Department of Administration, Risk Management Division, with
18 funds to be allocated from the Insurance Reserve Fund.