

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Reduce County Tax on Certain Municipalities**

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

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 C, §§8 and 10, is repealed and the following enacted in its place:

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

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

The date fixed for payment of the tax may not be earlier than the first day of the September following authorization of the county tax. The county commissioners may add to the sum of the county tax levied under this section, 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 mill rate to the State Tax Assessor. The State Tax Assessor shall separately assess this mill rate upon the real and personal property in the unorganized territory within the appropriate county.

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

## **SUMMARY**

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