



132nd MAINE LEGISLATURE

LD 542

LR 547(02)

An Act Regarding Municipal Property Tax Levy Limits

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: State and Local Government

Fiscal Note Required: Yes

Fiscal Note

Potential State Mandate - Unfunded

State Mandates

Required Activity	Unit Affected	Local Cost
Requires municipalities to calculate the property tax levy limit which includes input and feedback from numerous employees, including municipal assessors, tax collectors, managers, as well as staff who prepare the warrants for approval at either a town meeting or referendum election.	Municipality	Moderate statewide

The required local activities in this bill may represent a state mandate pursuant to the Constitution of Maine. If the bill does require a local unit of government to expand or modify its activities so as to necessitate additional expenditures from local revenue, the state mandate provisions of the Constitution of Maine require either: (1) General Fund appropriations be provided to fund at least 90% of any additional necessitated local costs of the mandate; or (2) a Mandate Preamble be added to the bill and two-thirds of the members of each House vote to exempt the mandate from the funding requirement. If the bill does represent a state mandate and neither one of these actions occurs, the local units of government will not be required to implement the mandated activities.