

**§1310. District assessments**

District assessments shall follow these procedures. [PL 1981, c. 693, §§5, 8 (NEW).]

**1. Warrant.** In accordance with the budget approved by the voters at an annual budget meeting and in substantially the same form as the warrant of the Treasurer of State for taxes, the board of directors shall issue its warrants to the assessors of each member municipality requiring them to assess upon the taxable estates within the municipality an amount which is that municipality's share of the district's costs.

[PL 1983, c. 485, §14 (AMD).]

**2. Commitment.** The municipal assessors shall commit the assessment to the constable or collector. Constables and collectors shall have the authority and powers to collect the district's taxes as is vested in them by law to collect state, county and municipal taxes.

[PL 1981, c. 693, §§5, 8 (NEW).]

**3. Installments.** The board of directors shall notify the member municipalities of the monthly installments that will become payable during the fiscal year.

[PL 1981, c. 693, §§5, 8 (NEW).]

**4. Payment.** A municipal treasurer shall pay the amount of the tax assessed in the fiscal year against the municipality to the treasurer of the district. The payments shall be paid in monthly installments on or before the 20th of each month.

[PL 1981, c. 693, §§5, 8 (NEW).]

**5. Gifts.** A municipality may use the proceeds from gifts or trust funds allocated for educational purposes to pay its share of the assessment.

[PL 1981, c. 693, §§5, 8 (NEW).]

**6. Enforcement.** If a municipal treasurer fails to pay the installment due, or any part, on the dates required, to initiate collection procedures, the treasurer of the school administrative district may notify the municipal treasurer of the failure to pay. Interest accrues on each unpaid installment at the rate established under Title 36, section 186 beginning on the 60th day after the date the installment is due under subsection 4. If payment of an installment is not made within 60 days after the due date, the treasurer of the district may initiate an action in Superior Court to compel payment of the delinquent installment. The court shall determine the amount owed by the municipality to the district and shall order the municipal treasurer to pay all delinquent installments, accrued interest and any court costs and reasonable attorney's fees incurred by the district. To ensure prompt payment of the delinquent installments, the court may require that amounts due to the municipality from the State under Title 30-A, section 5681 and Title 36, sections 578 and 685 be paid to the district until the amount determined by the court is satisfied. The court shall promptly notify the disbursing state agency of the determination and direct the agency to make the required change in payee and the amounts to be paid. If additional funds are needed to satisfy the amount determined by the court to be paid to the district, the court may order the attachment or trustee process and sale of real or personal property owned by the municipality or the attachment of the municipality's bank accounts or require property tax payments to the municipality to be turned over to the court and may pay the amount owed the district from the proceeds and return any excess to the municipality.

[PL 2003, c. 212, §1 (RPR).]

**SECTION HISTORY**

PL 1981, c. 693, §§5,8 (NEW). PL 1983, c. 485, §14 (AMD). PL 2003, c. 212, §1 (AMD).

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