

**§1602. Annual tax**

**1. Annual levy of tax.** A tax, to be known as the Unorganized Territory Educational and Services Tax, shall be levied each year upon all nonexempt real and personal property located in the Unorganized Territory Tax District on April 1st of each year. The State Tax Assessor shall fix the status of all taxpayers and of all such property as of that date.

[PL 1977, c. 698, §8 (NEW).]

**2. Computation and determination of tax.** The tax shall be computed and apportioned on the basis of the State Tax Assessor's determination of the value of that property.

[PL 1977, c. 698, §8 (NEW).]

**3. Determination of original tax.** The State Tax Assessor shall determine the amount of tax due from each taxpayer. The State Tax Assessor shall notify each taxpayer in writing, not later than August 1st annually.

[PL 1989, c. 508, §11 (AMD).]

**4. Establishment of mill rate.**

A. The State Tax Assessor shall establish a separate mill rate for each county, which is calculated to raise the amount certified by the Legislature as the cost of county-provided services in the unorganized territory. [PL 1983, c. 471, §16 (NEW).]

B. The State Tax Assessor shall establish a district-wide mill rate calculated to raise the cost of all other portions of the municipal cost component certified by the Legislature. [PL 2007, c. 541, Pt. F, §3 (AMD).]

B-1. [PL 1991, c. 622, Pt. T, §1 (RP).]

C. The rates calculated under paragraphs A and B shall be added and rounded to the next highest 1/4 of a mill to determine the mill rate for the municipal cost component which will be assessed against the taxable property in each county. [PL 1983, c. 471, §16 (NEW).]

[PL 2007, c. 541, Pt. F, §3 (AMD).]

**5. Due dates; interest.** Taxes levied under this section must be paid to the State Tax Assessor on or before October 1st of each year. A person who fails to pay the tax on or before October 1st is liable for interest on the tax pursuant to section 186, except that the rate of interest beginning on October 1, 2019 equals the maximum rate posted on the Treasurer of State's publicly accessible website according to section 505, subsection 4.

[PL 2019, c. 401, Pt. A, §17 (NEW).]

**SECTION HISTORY**

PL 1977, c. 698, §8 (NEW). PL 1981, c. 364, §24 (AMD). PL 1983, c. 471, §16 (AMD). PL 1985, c. 458, §1 (AMD). PL 1989, c. 508, §11 (AMD). PL 1989, c. 881, §1 (AMD). PL 1991, c. 622, §T1 (AMD). PL 2007, c. 541, Pt. F, §3 (AMD). PL 2019, c. 401, Pt. A, §17 (AMD).

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