



128th MAINE LEGISLATURE

LD 1479

LR 1634(02)

An Act To Modernize and Improve Maine's Property Tax System

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

State Mandate - Exempted

Correctional and Judicial Impact Statements

Establishes new Class E crimes; the collection of additional fines may also increase General Fund revenue by minor amounts.

State Mandates

Required Activity

Enter into mediation with a taxpayer who has appealed a municipality's real estate assessment to the State Board of Property Tax Review.

Unit Affected

Municipality

Local Cost

Moderate
limited scope

Pursuant to the Mandate Preamble, the two-thirds vote of all members elected to each House exempts the State from the constitutional requirement to fund 90% of the additional costs.

Fiscal Detail and Notes

Additional costs to the Department of Administrative and Financial Services associated with serving on the task force and developing and reporting recommendations can be absorbed within existing budgeted resources.