§701. Annual estimates for county taxes

Except as otherwise provided, the county commissioners shall make the county estimates and cause the taxes to be assessed as follows. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

1. Forms. The county estimates must be made in the manner approved by the Office of the State Auditor.
[PL 2003, c. 105, §1 (AMD); PL 2013, c. 16, §10 (REV).]

2. Preparation of estimates. In order to assess a county tax, the county commissioners, in accordance with the schedule established in the county charter or, if the county does not have a charter, by the end of the state fiscal year, shall prepare estimates of the sums necessary to pay the expenses that have accrued or may probably accrue for the coming year for correctional services. The estimates must be drawn so as to authorize the appropriations to be made for correctional services.
[PL 2015, c. 335, §8 (RPR).]

2-A. Tax assessment for correctional services.

[PL 2015, c. 335, §9 (RP).]

2-B. Retirement of fiscal year 2007-08 county jail debt.
[PL 2015, c. 335, §10 (RP).]

2-C. Tax assessment for correctional services. Beginning July 1, 2022, the counties shall annually collect the base assessment limit of $82,110,358 from municipalities for the provision of correctional services in accordance with this subsection. In subsequent years, the counties may collect an amount that is more or less than the base assessment limit established in this subsection, except that if the amount is increased above the base assessment limit established in this subsection, the additional amount each year may not exceed the base assessment limit as adjusted by 4% or the growth limitation factor, as established in section 706-A, subsection 3, including any adjustments for extraordinary circumstances allowed under section 706-A, subsection 5, whichever is greater. A county may not increase its base assessment limit under this subsection if the county has not reported the revenues, expenses and populations information required by Title 34-A, section 1208-B, subsection 5. If a county collects in a year an amount that is more or less than the base assessment limit established for that county pursuant to this subsection, the base assessment limit in the succeeding year is the amount collected in the prior year, excluding any adjustments for extraordinary circumstances allowed under section 706-A, subsection 5. For the purposes of this subsection, "correctional services" includes management services, personal services, contractual services, commodity purchases, capital expenditures and all other costs, or portions thereof, necessary to maintain and operate correctional services. "Correctional services" does not include county jail debt unless there is a surplus in the account that pays for correctional services at the end of the state fiscal year.

The assessment to municipalities within each county may not exceed the base assessment limit, which is:

A. A sum of $5,300,000 in Androscoggin County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

B. A sum of $3,249,000 in Aroostook County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

C. A sum of $15,355,672 in Cumberland County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

D. A sum of $2,400,000 in Franklin County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

E. A sum of $2,126,002 in Hancock County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

F. A sum of $8,222,098 in Kennebec County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

G. A sum of $4,793,893 in Knox County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

H. A sum of $3,141,105 in Lincoln County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

I. A sum of $2,400,000 in Oxford County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

J. A sum of $10,315,042 in Penobscot County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

K. A sum of $1,486,750 in Piscataquis County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

L. A sum of $2,967,105 in Sagadahoc County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

M. A sum of $5,900,000 in Somerset County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

N. A sum of $3,038,999 in Waldo County; [PL 2021, c. 732, Pt. B, §1 (AMD).]

O. A sum of $2,120,557 in Washington County; and [PL 2021, c. 732, Pt. B, §1 (AMD).]

P. A sum of $9,294,135 in York County. [PL 2021, c. 732, Pt. B, §1 (AMD).]
[PL 2023, c. 646, Pt. A, §34 (AMD).]

2-D. Requirement of legislative approval to adjust base assessment for correctional services. A county may adjust its base assessment limit under subsection 2-C, paragraphs A to P only with the approval of the Legislature. Beginning July 1, 2026, once every 4 years a county may submit for approval by the Legislature a request to adjust the base assessment limit for that county. To begin the process for legislative approval, the county shall submit the information required by this subsection to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters. The joint standing committee may introduce a bill to grant approval of the adjustment of the base assessment limit for the county and to amend the base assessment limit set in subsection 2-C. The information that must be submitted includes the following:

A. The tax assessments for the current year and each of the 2 prior years; [PL 2021, c. 732, Pt. B, §2 (NEW).]

B. The amount of the requested increase; [PL 2021, c. 732, Pt. B, §2 (NEW).]

C. Justification for the requested increase, including, but not limited to, all cost drivers, alternative cost reductions considered by the county and cost factors that limit savings, such as employment contracts, medical and insurance costs, capital expenditures and changes to incarceration standards; [PL 2021, c. 732, Pt. B, §2 (NEW).]

D. Copies of results of independent financial audits for the current year and each of the 2 prior years; [PL 2021, c. 732, Pt. B, §2 (NEW).]

E. A record of the vote of the county budget committee on the request for approval of the increase in the base assessment limit, including, if the vote was not unanimous, a record of why a member of the budget committee voted against making the request; [PL 2021, c. 732, Pt. B, §2 (NEW).]

F. A record of the vote of the county commissioners on the request for approval of the increase in the base assessment limit, including, if the vote was not unanimous, a record of why a county commissioner voted against making the request; and [PL 2021, c. 732, Pt. B, §2 (NEW).]

G. Certification of approval of the request by the county commissioners. [PL 2021, c. 732, Pt. B, §2 (NEW).]
[PL 2021, c. 732, Pt. B, §2 (NEW).]

3. Public hearing. The county commissioners shall hold a public hearing in the county on the estimates before the end of the county's fiscal year. At least 10 days before the hearing, the county commissioners shall publish a notice of the hearing in a newspaper of general circulation within the county and provide written notice and a copy of the estimates to the clerk of each municipality in the county by e-mail, regular mail or delivery in person to the clerk, except that the county commissioners shall provide the written notice and a copy of the estimates by e-mail or regular mail if a municipality

requests delivery by one of these methods. If the notice is delivered by e-mail or regular mail, the municipal clerk shall confirm receipt of the notice and a copy of the estimates by e-mail or regular mail. The municipal clerk shall notify the municipal officers of the receipt of the estimates.
[PL 2023, c. 87, §1 (AMD).]

4. Meeting with legislative delegation.
[PL 2003, c. 696, §7 (RP).]

SECTION HISTORY

PL 1987, c. 737, §§A2, C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 23 (AMD). PL 1989, c. 104, §§C8, 10 (AMD). PL 2003, c. 105, §1 (AMD). PL 2003, c. 696, §§6, 7 (AMD). PL 2007, c. 653, Pt. A, §§7-9 (AMD). PL 2007, c. 663, §§1, 2 (AMD). PL 2009, c. 1, Pt. Q, §1 (AMD). PL 2009, c. 415, Pt. A, §14 (AMD). PL 2011, c. 315, §§1, 2 (AMD). PL 2011, c. 315, §4 (AFF). PL 2011, c. 431, §1 (AMD). PL 2011, c. 431, §2 (AFF). PL 2013, c. 16, §10 (REV). PL 2013, c. 598, §3 (AMD). PL 2015, c. 335, §§8-11 (AMD). PL 2017, c. 281, §1 (AMD). PL 2017, c. 284, Pt. V, §1 (AMD). PL 2017, c. 475, Pt. A, §50 (AMD). PL 2021, c. 732, Pt. B, §§1, 2 (AMD). PL 2023, c. 87, §1 (AMD). PL 2023, c. 646, Pt. A, §34 (AMD).

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