

§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, 2015. Beginning July 1, 2015, the counties shall annually collect no less than \$62,172,371 from municipalities for the provision of correctional services in accordance with this subsection. The counties may collect an amount that is more than the base assessment limit established in this subsection, except that the additional amount each year may not exceed the base assessment limit as adjusted by the growth limitation factor established in section 706-A, subsection 3 or 4%, whichever is less. If a county collects in a year an amount that is more 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. 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 be less than the base assessment limit, which is:

- A. A sum of \$4,287,340 in Androscoggin County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- B. A sum of \$2,316,666 in Aroostook County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- C. A sum of \$11,575,602 in Cumberland County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- D. A sum of \$1,621,201 in Franklin County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- E. A sum of \$1,670,136 in Hancock County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- F. A sum of \$5,588,343 in Kennebec County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- G. A sum of \$3,188,700 in Knox County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- H. A sum of \$2,657,105 in Lincoln County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- I. A sum of \$1,228,757 in Oxford County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
- J. A sum of \$5,919,118 in Penobscot County; [PL 2017, c. 475, Pt. A, §50 (RPR).]

- K. A sum of \$878,940 in Piscataquis County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
 - L. A sum of \$2,657,105 in Sagadahoc County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
 - M. A sum of \$5,363,665 in Somerset County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
 - N. A sum of \$2,832,353 in Waldo County; [PL 2017, c. 475, Pt. A, §50 (RPR).]
 - O. A sum of \$2,000,525 in Washington County; and [PL 2017, c. 475, Pt. A, §50 (RPR).]
 - P. A sum of \$8,386,815 in York County. [PL 2017, c. 475, Pt. A, §50 (RPR).]
- [PL 2017, c. 475, Pt. A, §50 (RPR).]

3. Public hearing. The county commissioners shall hold a public hearing in the county on these estimates before the end of the county's fiscal year. They shall publish a notice of the hearing at least 10 days before the hearing in a newspaper of general circulation within the county. Written notice and a copy of the estimates must be sent by mail or delivered in person to the clerk of each municipality in the county at least 10 days before the hearing. The municipal clerk shall notify the municipal officers of the receipt of the estimates.

[PL 2007, c. 663, §2 (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).

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