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Resolve
123rd Legislature
Second Regular Session

Chapter 146
H.P. 996 - L.D. 1413

**Resolve, To Review the Law Governing Municipal
Service Charges for Tax-exempt Property**

Sec. 1 Study group. Resolved: That the State Tax Assessor shall convene a group of interested parties to review the current laws and constitutional requirements related to municipal service charges for tax-exempt property. The group must include representatives of municipal assessors; municipal officers, including a municipal officer from a service center community as defined in the Maine Revised Statutes, Title 30-A, section 4301, subsection 14-A; private colleges and universities; hospitals; nonprofit medical institutions; an organization representing the interests of municipal governments; an organization representing a broad spectrum of nonprofit entities; and such persons as the assessor considers desirable; and be it further

Sec. 2 Duties. Resolved: That the group under section 1 shall review the Maine Revised Statutes, Title 36, section 652, subsection 1, paragraph L and evaluate and identify:

1. How the statute is designed to be implemented under current law;
2. Alternative methods of rationally calculating the direct cost of municipal services that are provided to institutions and organizations entitled to property tax exemptions pursuant to section 652;
3. Any institutions and organizations entitled to a property tax exemption pursuant to section 652 that should not be subject to service charges, either by category, size, assessed value or other circumstance;
4. Whether service charges should be applied through the enactment of local ordinances or uniformly across municipal jurisdictions as a matter of state law;
5. All issues regarding the administration of the statute that should be established as a matter of ordinance or statute, including without limitation the process of appeal, assessment and collection procedures, assessment limitations and the municipal use of service fee revenue; and
6. Any other considerations regarding the statute as may be considered appropriate by the group; and be it further

Sec. 3 Report. Resolved: That the group under section 1 shall review and develop recommendations regarding ways to structure the funding of municipal services directly provided to tax-exempt institutions and organizations that fairly allocate those costs to the users and beneficiaries of those institutions and organizations. The group shall submit its report along with any recommendations

to the joint standing committee of the Legislature having jurisdiction over taxation matters no later than December 15, 2008. The joint standing committee may submit legislation related to the report to the First Regular Session of the 124th Legislature.

Effective June 30, 2008