

## §15671-A. Property tax contribution to public education

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Funding public education from kindergarten to grade 12" means providing the cost of funding the essential programs and services described in this chapter, including the total allocations for other subsidizable costs, debt service costs and adjustments. [PL 2005, c. 2, Pt. D, §35 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

B. "Local cost share expectation" means the maximum amount of money for funding public education from kindergarten to grade 12 that may be derived from property tax for the required local contribution established in section 15688, subsection 3-A. [PL 2005, c. 2, Pt. D, §35 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

C. "Statewide total local share" means the local share, calculated on a statewide basis, of the statewide total cost of the components of essential programs and services as adjusted, if at all, pursuant to section 15671, subsection 7 to reflect the application of the transition targets to the base total component. [PL 2017, c. 284, Pt. C, §21 (AMD).]

D. "Statewide valuation" means the certified total state valuation for the year prior to the most recently certified total state valuation for all municipalities statewide. [PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]  
[PL 2017, c. 284, Pt. C, §21 (AMD).]

**2. Local cost share expectation.** This subsection establishes full-value education mill rates that limit a municipality's required local contribution pursuant to section 15688, subsection 3-A. The full-value mill rates represent rates that, if applied to the statewide valuation, would produce the statewide total local share. Notwithstanding any other provision of law, with respect to the assessment of any property taxes for property tax years beginning on or after April 1, 2005, a municipality's required local contribution determined pursuant to section 15688, subsection 3-A establishes the local cost share expectation for that municipality.

A. Based on the funding requirements established in section 15671, the commissioner shall annually by February 1st notify each school administrative unit of its local cost share expectation and tabulate that local cost share expectation, total allocation and the projected state subsidy for each school administrative unit and post those tabulations, itemized by school administrative unit, on the department's publicly accessible website. Each superintendent shall report to the municipal officers whenever a school administrative unit is notified of the local cost share expectation or a change made in the local cost share expectation resulting from an adjustment. [PL 2017, c. 284, Pt. C, §22 (AMD).]

B. The commissioner shall calculate the full-value education mill rate that is required to raise the statewide total local share. The full-value education mill rate is calculated for each fiscal year by dividing the applicable statewide total local share by the applicable statewide valuation. The full-value education mill rate must be applied according to section 15688, subsection 3-A, paragraph A to determine a municipality's local cost share expectation.

(1) For the 2005 property tax year, the full-value education mill rate is the amount necessary to result in a 47.4% statewide total local share in fiscal year 2005-06.

(2) For the 2006 property tax year, the full-value education mill rate is the amount necessary to result in a 46.14% statewide total local share in fiscal year 2006-07.

(3) For the 2007 property tax year, the full-value education mill rate is the amount necessary to result in a 46.49% statewide total local share in fiscal year 2007-08.

- (4) For the 2008 property tax year, the full-value education mill rate is the amount necessary to result in a 47.48% statewide total local share in fiscal year 2008-09.
- (4-A) For the 2009 property tax year, the full-value education mill rate is the amount necessary to result in a 51.07% statewide total local share in fiscal year 2009-10.
- (4-B) For the 2010 property tax year, the full-value education mill rate is the amount necessary to result in a 54.16% statewide total local share in fiscal year 2010-11.
- (4-C) For the 2011 property tax year, the full-value education mill rate is the amount necessary to result in a 53.98% statewide total local share in fiscal year 2011-12.
- (5) For the 2012 property tax year, the full-value education mill rate is the amount necessary to result in a 54.13% statewide total local share in fiscal year 2012-13.
- (6) For the 2013 property tax year, the full-value education mill rate is the amount necessary to result in a 52.71% statewide total local share in fiscal year 2013-14.
- (7) For the 2014 property tax year, the full-value education mill rate is the amount necessary to result in a 53.20% statewide total local share in fiscal year 2014-15.
- (8) For the 2015 property tax year, the full-value education mill rate is the amount necessary to result in a 52.46% statewide total local share in fiscal year 2015-16.
- (9) For the 2016 property tax year, the full-value education mill rate is the amount necessary to result in a 51.86% statewide total local share in fiscal year 2016-17.
- (10) For the 2017 property tax year, the full-value education mill rate is the amount necessary to result in a 50.86% statewide total local share in fiscal year 2017-18.
- (11) For the 2018 property tax year, the full-value education mill rate is the amount necessary to result in a 50.23% statewide total local share in fiscal year 2018-19.
- (12) For the 2019 property tax year, the full-value education mill rate is the amount necessary to result in a 49.22% statewide total local share in fiscal year 2019-20.
- (13) For the 2020 property tax year, the full-value education mill rate is the amount necessary to result in a 48.17% statewide total local share in fiscal year 2020-21.
- (14) For the 2021 property tax year and subsequent tax years, the full-value education mill rate is the amount necessary to result in a 45% statewide total local share in fiscal year 2021-22 and after. [PL 2021, c. 398, Pt. C, §§2, 3 (AMD).]
- [PL 2021, c. 398, Pt. C, §§2, 3 (AMD).]

**3. Exceeding maximum local cost share expectations; separate article.** Beginning with the 2005-2006 school budget, the legislative body of a school administrative unit may adopt an additional local appropriation that exceeds the local cost share expectation established by section 15688, subsection 3-A, paragraph A only if that action is approved in a separate article by a vote of the school administrative unit's legislative body through the same process that the school budget is approved in that school administrative unit and in accordance with section 15690. If that additional appropriation causes the school administrative unit to exceed the maximum state and local spending target described in subsection 4, the requirements of subsection 5 apply. [PL 2005, c. 2, Pt. D, §35 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

**4. Maximum state and local spending target.** The maximum state and local spending target for a school administrative unit is the sum of the following costs calculated by the commissioner for the unit:

A. The base total calculated pursuant to section 15683, subsection 1 without the adjustment for transition targets under section 15671, subsection 7, paragraph A; [PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

B. Other subsidizable costs described in section 15681-A; and [PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

C. The debt service allocation pursuant to section 15683-A. [PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

The commissioner shall annually notify each school administrative unit of its maximum state and local spending target.

[PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

**5. Exceeding maximum state and local spending target.** If the sum of a school administrative unit's required local contribution determined pursuant to section 15688, subsection 3-A plus the state contribution as calculated pursuant to section 15688, subsection 3-A, paragraph D plus any additional local amount proposed to be raised pursuant to section 15690, subsection 3 exceeds the school administrative unit's maximum state and local spending target established pursuant to subsection 4, the following provisions govern approval of that additional amount.

A. The article approving the additional amount must conform to the requirements of section 15690, subsection 3, paragraph B. Notwithstanding section 1304, subsection 6; section 1701, subsection 7; Title 30-A, section 2528, subsection 5, or any other provision of law, municipal charter provision or ordinance, voter approval of the article, whether in town meeting, district meeting or other voting process established by law, municipal charter or ordinance, including, but not limited to, any vote on the article initiated by voter petition, must be by referendum or written ballot. [PL 2005, c. 2, Pt. D, §35 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

B. In a municipality where the responsibility for final adoption of the school budget is vested by the municipal charter in a council, this paragraph applies, except that the petition and referendum provisions apply only if the municipal charter does not otherwise provide for or prohibit a petition and referendum process with respect to the matters described in this paragraph.

(1) A majority of the entire membership of the school board or committee must approve the additional amount in a regular budget meeting.

(2) An article approving the additional amount must conform to the requirements of section 15690, subsection 3, paragraph B and be approved by a majority of the entire membership of the council in a vote taken in accordance with section 15690, subsection 5 or, if the council votes not to approve the article, by a majority of voters voting in a referendum called pursuant to subparagraph (4).

(3) If an article is approved by the council pursuant to subparagraph (2), the voters may petition for a referendum vote on the same article in accordance with subparagraph (4). If a petition is filed in accordance with subparagraph (4), the vote of the council is suspended pending the outcome of the referendum vote. Upon approval of the article by a majority of the voters voting in that referendum, the article takes effect. If the article is not approved by a majority of the voters voting in that referendum, the article does not take effect. Subsequent to the vote, the school committee or board may again propose an additional amount, subject to the requirements of this section.

(4) If a written petition, signed by at least 10% of the number of voters voting in the last gubernatorial election in the municipality, requesting a vote on the additional amount is submitted to the municipal officers within 30 days of the council's vote pursuant to

subparagraph (2), the article voted on by the council must be submitted to the legal voters in the next regular election or a special election called for the purpose. The election must be held within 45 days of the submission of the petition. The election must be called, advertised and conducted according to the law relating to municipal elections, except that the registrar of voters is not required to prepare or the clerk to post a new list of voters and absentee ballots must be prepared and made available at least 14 days prior to the date of the referendum. For the purpose of registration of voters, the registrar of voters must be in session the secular day preceding the election. The voters shall indicate by a cross or check mark placed against the word "Yes" or "No" their opinion on the article. The results must be declared by the municipal officers and entered upon the municipal records. [PL 2005, c. 12, Pt. WW, §3 (AMD).]

[PL 2017, c. 284, Pt. C, §24 (AMD).]

#### SECTION HISTORY

PL 2003, c. 712, §11 (NEW). PL 2005, c. 2, §D35 (AMD). PL 2005, c. 2, §D72,74 (AFF). PL 2005, c. 12, §WW3 (AMD). PL 2005, c. 12, §WW18 (AFF). PL 2005, c. 519, §AAAA2 (AMD). PL 2007, c. 240, Pt. XXXX, §24 (AMD). PL 2007, c. 539, Pt. C, §5 (AMD). PL 2007, c. 668, §34 (AMD). PL 2009, c. 213, Pt. C, §5 (AMD). PL 2009, c. 571, Pt. E, §19 (AMD). PL 2011, c. 1, Pt. C, §2 (AMD). PL 2011, c. 380, Pt. C, §4 (AMD). PL 2011, c. 477, Pt. C, §3 (AMD). PL 2011, c. 655, Pt. C, §5 (AMD). PL 2013, c. 1, Pt. C, §3 (AMD). PL 2013, c. 368, Pt. C, §9 (AMD). PL 2013, c. 595, Pt. C, §3 (AMD). PL 2015, c. 267, Pt. C, §8 (AMD). PL 2015, c. 389, Pt. C, §5 (AMD). PL 2015, c. 481, Pt. D, §3 (AMD). PL 2017, c. 284, Pt. C, §§21-24 (AMD). PL 2017, c. 446, §1 (AMD). PL 2019, c. 343, Pt. C, §3 (AMD). PL 2019, c. 616, Pt. C, §3 (AMD). PL 2021, c. 1, Pt. C, §2 (AMD). PL 2021, c. 29, Pt. C, §§2, 3 (AMD). PL 2021, c. 398, Pt. C, §§2, 3 (AMD).

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