

# **128th MAINE LEGISLATURE**

## LD 1479

### LR 1634(03)

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

## Fiscal Note for Bill as Engrossed with: C "A" (H-624) Committee: Taxation

# **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	<b>Unit Affected</b>	Local Cost
Enter into mediation with a taxpayer who has appealed a municipality's real estate	Municipality	Moderate
assessment to the State Board of Property Tax Review.		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.