CHAPTER 28. SERVICE CHARGE

(Adopted January 10, 1989)

Article 28.1 Summary

The Board of Selectmen shall, annually, assess a service charge upon the owners of certain institutional and organizational real estate, provided such real estate is:

.1 Totally exempt from property taxation under 36 M.R.S.A., Section 652;

.2 Residential property used to provide rental income; and

.3 Not a parsonage or used as student housing.

Article 28.2 Computation of Service Charge

The service charge shall be an amount equal to the assessed valuation of the property multiplied by the mill rate to be certified in the tax commitment multiplied by the Service Charge Ratio. The Service Charge Ratio shall be a ratio wherein the numerator is the sum of appropriations for public safety, public health and sanitation, highways, and any other services other than education and welfare, and the denominator is the total appropriation under all budget categories approved by the annual town meeting.

Article 28.3 Assessment and Collection

Each year, the town assessor shall determine on April 1, the valuation of all property subject to this chapter in the same manner as the taxable property, and submit a list of all such properties, their valuations and their owners of record to the Board of Selectmen prior to May 15. Immediately after the town meeting, the Board of Selectmen shall compute the Service Charge Ratio for the current year and the service charge upon each owner subject to this ordinance. The service charges shall be collected by the town manager, who shall have all the right and remedies provided by lax, including the lien process. The billing shall be August 1, or the closest business day, and payment shall be due September 1, or the next business day. Interest shall be added to unpaid service charges at the same rate as that set at each annual town meeting for property taxes unpaid at due date.

Article 28.4 Cap on Fees; Abatement

No service charge levied on any owner subject to this chapter shall exceed 2% of the gross annual revenue from the property. The amount in excess of 2% gross revenue for the calendar year preceding the year in which the service charge was assessed shall be abated provided that the owner files with the Board of Selectmen an audit of the revenues for such preceding year.

Article 28.5 Appeals

Any owner subject to this ordinance shall have the same rights of appeal as an owner subject to property tax.