

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1489

H. P. 1023

House of Representatives, March 8, 1967

Referred to Committee on State Government. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Farrington of China.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT to Provide for Qualification, Certification and Examination of Tax Assessors.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 36, c. 105, sub-c. IV-A, additional. Chapter 105 of Title 36 of the Revised Statutes is amended by adding a new subchapter IV-A, to read as follows:

SUBCHAPTER IV-A

QUALIFICATIONS OF ASSESSORS

§ 671. Full-time assessor

Any municipality may determine at a meeting of its legislative body held at least 30 days before the annual meeting whether a single, full-time assessor shall be appointed by the selectmen, council or manager with the consent of the council.

Whenever a municipality chooses to appoint an assessor as provided in this section no person shall be appointed or reappointed to the office of assessor unless he shall hold a tax assessor's certificate.

§ 672. Examinations

Commencing in 1968 the State Tax Assessor shall hold such examinations of applicants for certification as assessor as may be required. An applicant for examination shall present to the State Tax Assessor written application on forms provided by the State Tax Assessor together with satisfactory proof that the applicant is not less than 21 years of age, is a citizen of the United States, in

good health and physically, mentally and morally adapted for the work, has graduated from an approved 4-year secondary school or has received an equivalent academic education, and has graduated from a 4-year course at a college of recognized standing. Full-time experience in real estate appraisal work, property assessment work or associated experience acceptable to the State Tax Assessor may be substituted for the college education requirement on a year-for-year basis. Examinations shall be written, or both written and oral, and shall be of such character as fairly to test and determine the qualifications, fitness and ability of the person tested actually to perform the duties of assessor and shall be weighted in such a manner as prescribed by the State Tax Assessor. Upon the successful completion of the examination by an applicant, a tax assessor certificate shall be issued to him.

§ 673. Exceptions

In the case of an applicant who shall furnish proof of having been accepted as a Professional Member of the Society of Professional Assessors and entitled to the designation of S P A, or approved as a Certified Assessment Evaluator by the International Association of Assessing Officers holding the C A E designation, as of December 31, 1967, the State Tax Assessor may issue a tax assessor's certificate without examination.

§ 674. Revocation or suspension

Any such certificate may be revoked or suspended by the State Tax Assessor for dishonest practices, willful or intentional failure, neglect or refusal to comply with the Constitution and laws relating to assessment and collection of taxes, or other good cause as defined and determined by the State Tax Assessor. No certificate shall be revoked or suspended except upon proper hearing before the State Tax Assessor or his designated agent after due notice. If the tax assessor certificate of a person serving as assessor is revoked, such person shall be removed from office, his office shall be declared vacant and such person shall not be eligible to hold the office of assessor for a period of 5 years from the date of his removal.

§ 675. Tenure; removal

Notwithstanding the provisions of any other law to the contrary, every assessor shall, upon appointment subsequent to having received a tax assessor certificate, hold his position during good behavior and efficiency and he shall not be removed for political reasons but only for good cause shown and after a proper hearing before the State Tax Assessor or his designated agent after due notice.

§ 676. Assessment

Whenever a municipality shall choose to appoint an assessor under this subchapter and the resulting assessment is deemed to be sufficiently equalized after investigation and analysis by the Bureau of Taxation, the state valuation shall reflect the local assessment subject only to such adjustment as required by the general level of state valuation as applied to all municipalities and unorganized territory.

§ 677. Rules and regulations

The State Tax Assessor may promulgate such rules and regulations and prescribe such forms as he shall deem necessary to implement this subchapter.

Sec. 2. Appropriation. There is appropriated from the General Fund to the Bureau of Taxation in the Department of Finance and Administration the sum of \$17,250 for the fiscal year ending June 30, 1968 and the sum of \$26,910 for the fiscal year ending June 30, 1969 to carry out the purposes of this Act. The breakdown shall be as follows:

	1967-68	1968-69
FINANCE & ADMINISTRATION, DEPARTMENT OF		
Bureau of Taxation		
Personal Services	(3) \$13,500	(3) \$23,460
All Other	2,350	3,450
Capital Expenditures	1,400	—
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Total	\$17,250	\$26,910