

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-1252)  
107TH LEGISLATURE  
FIRST SPECIAL SESSION

HOUSE AMENDMENT "A" to H.P. 2312 L.D. 2349, Bill, "AN ACT  
Providing for Administrative Corrections in Tax Laws."

Amend said Bill in section 4 by striking out the first  
paragraph of that part designated "§292." and inserting in place  
thereof the following:

'The Municipal Valuation Appeals Board shall hear appeals by  
any municipality deeming itself aggrieved by the Bureau of Taxa-  
tion's determination of equalized valuation or failure to meet  
minimum assessing standards and render its decision based upon the  
recorded evidence.'

Further amend said Bill in section 4 by striking out the 5th  
paragraph of that part designated "§292." and inserting in place  
thereof the following:

'In the event a municipality's appeal to the Superior Court  
or Supreme Judicial Court results in a lowering of the municipality's  
State Valuation, the Treasurer of State shall reimburse with funds  
appropriated from the General Fund an amount equal to the moneys  
lost by the municipality due to the use by the State of an incorrect  
State Valuation in any statutory formula used to distribute State  
funds to municipalities.'

Statement of Fact

The purpose of this Amendment is to clarify 2 sections of Title 36, section 292. The first change adds the words "failure to meet" to the first paragraph, and the (second) change makes it clear that an appeal can be made to either the Superior Court or the Supreme Judicial Court.

Filed by Mr. Drigotas of Auburn.

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