## MAINE STATE LEGISLATURE

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| 1<br>2               | FIRST REGULAR SESSION   |
|----------------------|---|
| 3<br>4               | ONE HUNDRED AND ELEVENTH LEGISLATURE  |
| 5<br><b>6</b>        | Legislative Document No. 527  |
| 7<br>8               | S.P. 172 In Senate, February 1, 1983  |
| 9                    | Received by the Secretary of the Senate on February 1, 1983. Referred to the Committee on Local and County Government, and ordered printed pursuant to Joint Rule 14.                       |
| 10                   | JOY J. O'BRIEN, Secretary of the Senate  Presented by Senator Perkins of Hancock.   |
|                      | Cosponsors: Representative Chonko of Topsham, Representative Higgins of Portland and Representative Brown of Bethel.  |
| 11                   |   |
| 12<br>13             | STATE OF MAINE  |
| 14<br>15<br>16       | IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE   |
| 17<br>18<br>19<br>20 | AN ACT to Provide All Municipalities with the Option to Establish a Local Board of Assessment Review.   |
| 21<br>22             | Be it enacted by the People of the State of Maine as follows:   |
| 23<br>24             | 30 MRSA §2060, sub-§6, ¶A, as reenacted by PL 1973, c. 695, §1, is amended to read:   |
| 25<br>26<br>27<br>28 | A. Any town choosing a single assessor munici-<br>pality may adopt a board of assessment review at<br>a meeting of its legislative body held at least<br>60 days before the annual meeting. |

## STATEMENT OF FACT

This bill allows all municipalities to establish a local board of assessment review to hear assessment appeals. Currently, only those municipalities which choose to elect a single assessor may establish such boards. In those municipalities which elect 3, 5 or 7 local assessors, an applicant for an abatement must apply to the county commissioners for an appeal. This bill allows all municipalities to either establish a board of assessment review to hear assessment appeals or continue to have such appeals brought before the county commissioner of the county in which the municipality is located.

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