

MAINE STATE LEGISLATURE

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CHAPTER 103

ASSESSMENT AND COLLECTION OF TAXES

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SUBCHAPTER I

STATE VALUATION; ABATEMENTS

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ARTICLE 1. GENERAL PROVISIONS

§ 341. Certification of treasurer and controller

Before commencing to collect the taxes which the State Tax Assessor is authorized by law to collect, he shall certify to the Treasurer of State and the State Controller the total amount of each type of tax. Copies of all supplemental assessments and abatements of taxes shall be sent to the Treasurer of State.

R.S.1954, c. 16, § 76.

§ 342. Property taxes credited on assessments; quarterly payments

Notwithstanding any other statute to the contrary, the gross amount of property taxes assessed upon real and personal property in the unorganized territory through the State Tax Assessor

for the benefit of any special fund or political subdivision of the State may be credited on the books of the State to the special fund or to the proper fiscal officer of the political subdivision. This provision shall not apply to supplemental assessments. The Treasurer of State shall pay to such fiscal officer the amount of the tax so assessed, in equal quarterly amounts, on or before the last day of July, October, January and April following the date of such assessment. The amount of such assessment is appropriated for the purposes of this section. Upon collection by the State Tax Assessor, such taxes shall be deposited in the General Fund. All abatements of such taxes shall be charged against the General Fund and all interest and supplemental assessments shall be paid into the General Fund; and neither shall be charged against or credited to the special fund or political subdivision on account of which the tax was levied. Any excess of supplemental assessments over abatements accruing to the General Fund shall be considered as reimbursement to the General Fund for administrative expenses connected with the assessment of said taxes. The intent of the Legislature is to permit the administration of all real and personal property taxes in the unorganized territory through the General Fund as a matter of convenience and economy.

R.S.1954, c. 16, § 77.

ARTICLE 2. VALUATION**§ 381. State valuation filed with Secretary of State biennially; appeal; procedure**

A statement of the amount of the assessed valuation for each town, township and lot or parcel of land in any unorganized township and lot or parcel of land not included in any township, after adjustment as provided by section 292, the aggregate amount for each county, and for the entire State as fixed by the Board of Equalization, shall be certified by said board and deposited in the office of the Secretary of State as soon as completed, and before the first day of December preceding the regular sessions of the Legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes until the next biennial assessment and equalization. If any owner or owners of an unorganized township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any unorganized township, in either case

with or without improvements, or right to cut timber and grass from public reserved lots in any township, who has filed the list and answered any and all interrogatories addressed to him under section 1181, shall deem himself or themselves aggrieved by the assessed valuation certified and deposited as provided, he or they may appeal therefrom to the Superior Court for the county within which said lands or interests therein are located. Such appeal shall be entered not less than 30 days after such statement of assessed valuation shall have been so deposited, and notice thereon shall be ordered by said court. Such appeal shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted for good cause. Said appeal shall be tried, heard and determined by the court without a jury and with the rights provided by law in other civil cases so heard. Such appeal may be referred by the court in its discretion to a referee to hear the parties and to report to the court the facts, or the facts with the evidence, which report shall be *prima facie* evidence of the facts thereby found. If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest therein, and the clerk of said court shall certify its final determination to the Board of Equalization and to the State Tax Assessor. The valuation thus determined by the court, instead of the valuation certified and deposited in accordance with the previous provisions of this section, shall be the basis for the computation and apportionment of the state, county and forestry district taxes until the next biennial assessment and equalization, and the State Tax Assessor shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court. In the event that prior to such final decision any owner or owners so appealing shall have paid any tax as fixed by the valuation so appealed from, the State Controller shall, if said valuation is found excessive, issue his warrant to the Treasurer of State for a return of so much of said tax as was based upon the excessive portion of said valuation. The fees of the referee shall be paid in the same manner as those of auditors appointed by the court, and the court may make such order relating to the payment of costs as justice shall require and issue execution therefor. In all such appeals, the State shall be regarded as the appellee; and all notices required by statute, rule or order of court shall be served upon the chairman of the said Board of Equalization or upon the Attorney General. An appeal may be taken to the law court as in other actions. Any and all liens created by statute on any of said lands

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or interest therein shall continue until one year after final determination of the appeal.

R.S.1954, c. 16, § 67; 1959, c. 317, §§ 2, 3; 1961, c. 417, §§ 13-16.

§ 382. Failure of assessor to furnish information; valuation fixed by Board of Equalization

If the assessors of any town or some one of them fail to appear before the State Tax Assessor or his agent as provided in this Title, or to transmit to him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the State Tax Assessor shall so report to the Board of Equalization and it may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

R.S.1954, c. 16, § 69.

§ 383. Town assessor's annual return to State Tax Assessor

The assessors of each town shall, on or before the first day of August, annually, and at such other times as the State Tax Assessor may require, make and return on blank lists which shall be seasonably furnished by the said State Tax Assessor for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor or the Board of Equalization, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

R.S.1954, c. 16, § 70.

§ 384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals

The State Tax Assessor shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation and of failure to assess property liable to taxation. He shall bring to the attention of town assessors all such cases in their respective towns. He

shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and county attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor shall have power to order the reassessment of any or all real and personal property, or either, in any town where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such town shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed willful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the local assessors, then the State Tax Assessor may employ assistance from within or without the town where such reassessment is to be made, and said town shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

R.S.1954, c. 16, § 72.

SUBCHAPTER II

ASSESSMENT OF STATE PROPERTY TAXES

Sec.

- 451. Rate of tax.
- 452. Lists filed with treasurer; treasurer's warrant.
- 453. Distribution of tax to municipalities and apportionment.
- 454. Payment of tax in town where charters surrendered.

§ 451. Rate of tax

For necessary expenses of local and State Government, a tax is assessed annually at the rate of 11 mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the State. The valuation as determined by the Board of Equalization, as set forth in the statement filed by said board as provided by section 381, shall be the basis for the computation and apportionment of the tax assessed.

1955, c. 128; 1961, c. 369.

§ 452. Lists filed with treasurer; treasurer's warrant

As soon as practicable after April 1st, annually, the State Tax Assessor shall file with the Treasurer of State lists of the taxes provided by section 451. The Treasurer of State shall as soon as practicable after April 1st, annually, send his warrant with a copy of the lists named directed to the mayor and aldermen, selectmen or assessors of each municipality, taxed as provided in section 451, requiring them respectively to assess, in dollars and cents, the sum so charged, according to the law for the assessment of taxes and add the amount of such tax to the amount of county and town taxes, to be by them assessed in each municipality or other place respectively.

1955, c. 128.

§ 453. Distribution of tax to municipalities and apportionment

The Treasurer of State, in his said warrants, shall require the said mayor and aldermen, selectmen or assessors, respectively, to pay or to issue their several warrants requiring the collectors of their several municipalities to collect and pay to the treasurers of their respective municipalities the sums against said municipalities required by this subchapter.

The sum so collected in each municipality shall be paid when collected to the treasurer thereof to be by him disbursed for necessary expenses of local government as determined or appropriated by the legislative body of such municipality for the public welfare within the purposes specified in Title 30, which Title sets forth those purposes for the public welfare for which municipalities are themselves authorized to raise money by taxation.

The sum so collected from each township and each lot or parcel of land not included in any township in the State shall be disbursed by the Treasurer of State to each township and each lot or parcel of land not included in any township which is assessed for school or highway purposes in an amount not to exceed $\frac{3}{4}$ of the amount assessed for school and highway purposes and shall be credited to such purposes.

1955, c. 128; 1957, c. 405, § 5.

§ 454. Payment of tax in town where charters surrendered

When the charter of any municipality listed in the statement filed with the Secretary of State by the Board of Equalization

under section 381 is subsequently surrendered by Act of the Legislature, the tax assessed shall be an outstanding obligation of such municipality, and it shall be paid, and funds for payment thereof shall be raised by the State Tax Assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality.

1955, c. 128.