

MAINE STATE LEGISLATURE

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April 19, 1963

Honorable Robert Cram
Senate Chamber
Augusta, Maine

Dear Bob:

In response to your oral question, "May the State Legislature by joint order direct the State Board of Equalization to review and revalue the properties of Cumberland County in 1963?" - we answer in the negative.

The language throughout Chapter 16, §§ 65, 66 and 67, is completely mandatory.

§ 67. "A statement of the amount of the assessed valuation for each town, . . . 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 1st 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."
(Emphasis supplied)

The language is clear and unequivocal. The board's authority and duties stem solely from this language.

Honorable Robert Cram

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April 19, 1963

Any change in the time or procedure of assessment necessitates a legislative amendment properly passed as law by both branches of the legislature with Executive approval. A joint order cannot accomplish the objective.

Very truly yours,

Frank E. Hancock
Attorney General

FEH:H

Blind copy to: Ernest Johnson