

MAINE STATE LEGISLATURE

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March 22, 1974

To: Ernest H. Johnson, State Tax Assessor

Bureau of Taxation

From: John M. Dudley, Asst. Atty. Gen.

Bureau of Taxation

Subject: Interpretation of Title 36 M.R.S.A. Section 1331 on
Supplementary Assessments

SYLLABUS:

36 M.R.S.A. SECTION 1331 AUTHORIZES THE STATE TAX ASSESSOR TO MAKE SUPPLEMENTARY ASSESSMENTS ON REAL ESTATE ACQUIRED BY THE STATE AND SUBSEQUENTLY SOLD WHICH WAS OMITTED FROM THE STATE VALUATION, ON ANY REAL ESTATE OMITTED BY ERROR FROM LAST PREVIOUS STATE VALUATION AND ON BUILDINGS BUILT SINCE LAST PREVIOUS STATE VALUATION.

THE STATE TAX ASSESSOR CANNOT MAKE SUPPLEMENTARY ASSESSMENTS ON PARCELS OF LAND RESULTING FROM SALE WHERE THE ORIGINAL PARCEL WAS INCLUDED IN THE LAST PREVIOUS STATE VALUATION.

FACTS:

Subsequent to the filing of the State Valuation a parcel of real estate in the unorganized territory, which has been included in said State Valuation, is divided by sale into two or more parcels.

QUESTION:

Can the State Tax Assessor, between the filing of State Valuations, make supplementary assessments with respect to either or all of the resulting parcels under any provisions of law?

ANSWER:

No.

REASONS:

36 M.R.S.A. Section 1331 reads as follows:

"The State Tax Assessor shall make a supplementary assessment of any state tax on real estate which has been acquired by the State for nonpayment of such tax, which has been omitted from the state valuation and which has been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the State Tax Assessor.

The State Tax Assessor shall make a supplementary assessment of any state tax on real estate in unorganized.

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territory omitted by error from the last previous state valuation, and of buildings located in unorganized territory built since the last previous state valuation. Such supplementary assessment shall be based on the valuation to be established by the State Tax Assessor." (Emphasis added)

36 M.R.S.A. Section 1331 clearly authorizes supplementary assessments only in three (3) sets of circumstances. (1) On real estate acquired by the State and subsequently sold, which was omitted from the State valuation. (2) On any real estate omitted by error from the last previous State valuation. (3) On buildings built since the last previous State valuation. The facts presented do not fall into any of these categories.

36 M.R.S.A. Section 381 reads in part as follows:

"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 208, the aggregate amount for each county, and for the entire State as fixed by the State Tax Assessor, shall be certified by the State Tax Assessor and deposited in the office of the Secretary of State as soon as completed, and before the first day of February of 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, and school subsidy formulae as defined in Title 20, until the next biennial assessment and equalization." (Emphasis added)

This section clearly freezes the valuation for a two year period. Unless some other section of Title 36 provides otherwise, Section 381 controls.

"A statute imposing taxes is not to be interpreted by its own language alone, but in connection with other tax statutes prior and contemporaneous, and also in the light of contemporaneous and subsequent practical understanding of it by taxing officers and the public." Inhabitants of East Livermore vs. The Livermore Falls Trust & Banking Co. 103 Maine 418.

The facts show that a parcel of land in unorganized territory was included and assessed in the last State valuation. Subsequently it was divided by sale into two or more parcels.

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We interpret the statutes as directing that the valuation of this land cannot be changed until the next State Valuation.

The valuation of the original parcel as fixed in the State valuation must be prorated between the resulting parcels.

John M. Dudley
Assistant Attorney General