

MAINE STATE LEGISLATURE

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OPINION OF THE ATTORNEY GENERAL

April 3, 1974

To : Ernest H. Johnson, State Tax Assessor

Bureau of Taxation

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

Bureau of Taxation

Subject: Supplemental Assessments in Unorganized Territory

SYLLABUS:

36 M.R.S.A. SECTION 101 AUTHORIZES THE STATE TAX ASSESSOR TO MAKE SUPPLEMENTARY ASSESSMENTS OF ANY STATE, COUNTY OR FORESTRY DISTRICT TAXES, IF JUSTICE REQUIRES. WHERE THE ORIGINAL ASSESSMENT WAS REQUIRED TO BE MADE BY LAW AND BECAUSE CLERICAL AND COMPUTATION ERRORS RESULTED IN AN UNDERSTATEMENT OF VALUATION, JUSTICE REQUIRES A SUPPLEMENTAL ASSESSMENT.

FACTS:

It has been discovered that in the 1973 State Valuation a number of clerical and computational errors occurred. This resulted in understatements of valuations.

QUESTION:

Where such errors have resulted in undervaluation, can a correction be made by a supplementary assessment?

ANSWER:

Yes.

REASONS:

36 M.R.S.A. Section 101 reads in part as follows:

"The State Tax Assessor may, within 2 years from the assessment if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by the State Tax Assessor. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly."
(Emphasis added)

The facts presented show that assessed valuations were included in the last State Valuation and that the taxes were assessed. These assessments were incorrect due to clerical and computational errors; undervaluations were reported. This has resulted in some taxpayers being assessed too little. This is inequitable and unjust. Justice requires that each taxpayer shall contribute his fair share, not more and not less.


Assistant Attorney General

JMD:gr
cc: Attorney General