

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1053

H. P. 767

House of Representatives, January 31, 1961

Referred to Committee on Legal Affairs. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Noel of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Single Tax Assessor and Board of Assessment Review
for City of Waterville.

Be it enacted by the People of the State of Maine, as follows :

P. & S. L., 1887, c. 195, §§ 8-A, 8-D, 8-E and 8-G, repealed and replaced. Sections 8-A, 8-D, 8-E and 8-G of chapter 195 of the private and special laws of 1887, as enacted by section 2 of chapter 146 of the private and special laws of 1957, are repealed and the following enacted in place thereof :

'Sec. 8-A. Tax Assessors; appointment and duties; salaries. The mayor shall appoint for an indefinite time subject to confirmation by the city council a full-time tax assessor. The mayor shall also appoint for 3-year terms, subject to confirmation by the city council, 2 part-time assessors to act in conjunction with the full-time assessor to compose a board of assessors with the powers, duties and responsibilities conferred or imposed by law upon such a board of assessors. The first term of one of the 2 assessors shall be for a period of 2 years only, and following this term for a 3-year period, in order that the 2 part-time assessors' terms of office will not fall within the same year. The city council shall appoint an assistant assessor in each ward. The employment of such assistant assessors shall not extend beyond the term of the administration during which they are appointed. The salary of the assessors and the assistant assessors shall be fixed by the city council.'

'Sec. 8-D. Board of assessment review; powers and duties. The board of assessment review shall have the power to: (1) Review all complaint of property owners' assessments for the purpose of taxation of real property and personal property within the City of Waterville made by the city assessors, and

alter such assessments as in their judgment are excessive, improper or illegal; (2) administer oaths; (3) hold hearings; (4) take testimony; (5) adopt regulations regarding the procedure of assessment review.

The board shall annually choose from its membership a chairman. A clerk in the office of the city assessor shall serve as secretary to such board without additional compensation. The board shall be required to keep an accurate record of all its proceedings, which shall be available for public inspection.

Sec. 8-E. Public hearing on complaints. The city tax assessors, on or before the 15th day of June of each fiscal year, shall present to the tax collector an assessment roll of the property taxable within the city under his hand, together with a true copy thereof to be known as the assessor's duplicate. The tax collector shall make the assessment roll available each year for public inspection, after public notice, during a 2-week period prior to the first day of July. Beginning on such date as it may announce by publication in the *Water-ville Morning Sentinel* prior to the 16th day of June of each fiscal year, and as long thereafter as may be necessary, the board of assessment review shall be in session as often as it is necessary to hold hearings and shall hear and determine the complaint of any person in relation to the assessment roll. Complaints to the board of assessment review shall be in writing and under oath, but the procedure before such board shall be informal and any evidence of a nature calculated to promote a fair and just assessment shall be admissible without regard to the legal rules of evidence. Hearings upon complaints shall be held in the order received and as promptly after the filing thereof as possible, and the decision of the board of assessment review shall be made within 20 days after such hearing. Such determination shall be immediately certified in writing by the secretary of the board to the assessors, whose duty it shall be to make such corrections upon the assessment roll and duplicate as the board may determine.'

'Sec. 8-G. Tax abatements. The assessors shall have the power to make tax abatements in accordance with the law. Tax abatements made by the assessors, other than those certified by the board of assessment review, shall be (1) approved by the mayor and (2) reported in writing to the city council at its regular monthly meeting next held after the date of such abatement has been made; and no such tax abatement shall become effective until after it has been reported to the city council as herein provided. Such report to the city council shall state, in the case of each such abatement, the name of the taxpayer, the type and location of the property involved, the amount of the original assessment, the amount of abatement and the reason therefor.'