

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1501

S. P. 561

In Senate, April 3, 1963

Referred to Committee on Municipal Affairs. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Cyr of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT to Permit Towns to Choose Single Assessors and to Permit Certain Cities and Towns to Create Boards of Assessment Review.

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

Sec. 1. R. S., c. 90-A, § 36, sub-§ IV, amended. The first sentence of subsection IV of section 36 of chapter 90-A of the Revised Statutes, as enacted by section 1 of chapter 405 of the public laws of 1957, is amended to read as follows:

‘The following provisions apply to selectmen ~~assessors~~ and overseers:’

Sec. 2. R. S., c. 90-A, § 36, sub-§ IV, ¶ B, amended. Paragraph B of subsection IV of section 36 of chapter 90-A of the Revised Statutes, as enacted by section 1 of chapter 405 of the public laws of 1957, is amended to read as follows:

‘B. When others have not been elected, the selectmen shall serve as ~~assessors and~~ overseers of the poor.’

Sec. 3. R. S., c. 90-A, § 36, sub-§§ IV-A and IV-B, additional. Section 36 of chapter 90-A of the Revised Statutes, as enacted by section 1 of chapter 405 of the public laws of 1957, is amended by adding thereto 2 new subsections to read as follows:

‘IV-A. Assessors. The following provisions apply to assessors:

A. A town may determine at a meeting of its legislative body held at least 30 days before the annual meeting whether a single assessor, or a board of 3, 5 or 7, shall be elected and the term of office of the assessor or assessors.

1. Once a determination has been made, it shall stand until revoked at a meeting held at least 30 days before the annual meeting.

2. If a town fails to fix the number, 3 shall be elected. If a town fails to fix the term, it shall be for one year.

B. When others have not been elected, the selectmen shall serve as assessors.

C. A town may, if it elects a board of assessors, designate one member as chairman of the board.

1. If no person is so designated, the board shall elect by ballot a chairman from its own membership, before assuming the duties of office. Where no member receives a majority vote, the clerk shall determine the chairman by lot.

D. If the town fails to fix the compensation of assessors at its annual meeting, they shall be paid \$10 each per day for every day actually and necessarily employed in the service of the town.

IV-B. Board of assessment review.

A. Any town choosing a single assessor may adopt a board of assessment review at a meeting of its legislative body held at least 30 days before the annual meeting.

B. The board of assessment review shall consist of 3 members to be appointed by the selectmen. The town, when adopting such board, may fix the compensation of the members. One member shall be appointed for one year, one member for 2 years and one member for 3 years, and thereafter the term of each new member shall be 3 years.

C. Any town adopting a board of assessment review may discontinue such board by vote, in the same manner and under the same conditions as in adopting such board.'

Sec. 4. R. S., c. 90-A, § 58, sub-§ I-A, additional. Section 58 of chapter 90-A of the Revised Statutes, as enacted by section 1 of chapter 405 of the public laws of 1957, is amended by adding a new subsection I-A, to read as follows:

I-A. Board of assessment review.

A. Any city choosing a single assessor may adopt a board of assessment review by vote of the city council at least 30 days before the annual city election.

B. The board of assessment review shall consist of 3 members to be appointed by the city council.

C. The city council, when adopting such board, may fix the compensation of the members of such board. One member shall be appointed for one year, one member for 2 years and one member for 3 years, and thereafter the term of each new member shall be 3 years.

D. Any city adopting a board of assessment review may discontinue such board by vote of the city council at least 30 days before the annual city election, in which case the board shall cease to exist at the end of the municipal year.'

Sec. 5. R. S., c. 91-A, § 49-A, additional. Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 49-A, to read as follows:

'Sec. 49-A. Appeal to board of assessment review. Where the municipality has adopted a board of assessment review, if the assessors refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 30 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as the board thinks proper. Either party may appeal from the decision of the board of assessment review directly to the Superior Court, under the conditions provided for in section 52.'

Sec. 6. R. S., c. 91-A, § 50, amended. The first sentence of section 50 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'~~If~~ Except where the municipality has adopted a board of assessment review, if the assessors refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting occurring after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if they think that he is over-assessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, with costs in either case.'

Sec. 7. R. S., c. 91-A, § 51, amended. Section 51 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'Sec. 51. Appeal to Superior Court. Any person entitled to appeal to a board of assessment review or to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the Superior Court in and for that county.'

Sec. 8. Application. Boards of assessment review presently existing pursuant to special municipal charters may be continued in office provided the legislative body of the town or city council, as the case may be, votes to adopt a board of assessment review under the Revised Statutes, chapter 90-A, section 36, subsection IV-B, or section 58, subsection I-A. Upon completion of existing terms in such cases, the boards shall be thereafter constituted and chosen under this act. If no such vote is taken, boards of assessment review existing under special charters shall cease to exist on and after January 1, 1965.