

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE HUNDRED AND THIRD LEGISLATURE

---

---

**Legislative Document**

**No. 216**

H. P. 152

House of Representatives, January 19, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hanson of Solon.

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

---

---

**AN ACT Relating to Ratio Evidence in Appeals for Abatement of Property  
Taxes.**

---

---

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

**R. S., T. 36, § 848-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 848-A, as follows:

**§ 848-A. Ratio evidence**

In any proceedings under sections 841 to 849, the assesment ratio of the municipality as certified by the State Tax Assessor shall be prima facie evidence of the proportion of just value at which property in the municipality was assessed for the year in question. Any party contesting such ratio shall have the burden of proving by competent evidence that a ratio other than that certified by the State Tax Assessor is applicable.