

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 999

S. P. 306

In Senate, February 25, 1969

Referred to Committee on Taxation. Sent down for concurrence and 1,000 ordered printed.

JERROLD B. SPEER, Secretary

Presented by Senator Martin of Piscataquis.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Assistance to Municipal Assessors.

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

R. S., T. 36, § 385, additional. Title 36 of the Revised Statutes is amended by adding a new section 385 to read as follows :

§ 385. Assistance to municipal assessors

On written petition signed by registered voters of a municipality not less in number than 10% of the total vote for Governor cast in the last gubernatorial election, or upon written request of the assessors of any municipality, the State Tax Assessor may appraise for property tax purposes industrial or commercial real and personal property within the municipality. Such appraisal may be accomplished through employees of the Bureau of Taxation or by contract. Upon completion of such appraisal the municipality shall pay to the Treasurer of State the expense of such appraisal as determined by the State Tax Assessor.

Upon completion, such appraisal shall be certified to the municipal assessors by the State Tax Assessor, together with the appropriate ratio to be applied to such appraisal to produce a tax valuation consistent with the tax valuation of other property within the municipality.

Failure of the local assessors to utilize the information so certified in the regular assessment roll next completed by them, or subsequent abatement of any assessment so made, shall constitute prima facie evidence of undervaluation of such real or personal property sufficient to authorize the State Tax Assessor to order a revaluation under section 384.

STATEMENT OF FACTS

It is estimated that enactment of this Act would result in General Fund revenue, derived from municipal payments, amounting to \$87,800 for the years 1969-70 and \$114,300 for the years 1970-71.

Cost of administration would be as follows:

	1969-70		1970-71
Personal Services	(8) \$49,300	(8)	\$ 66,300
All Other	33,500		48,000
Capital Expenditures	5,000		—
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	\$87,800		\$114,300