

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1340

S. P. 392

In Senate, March 12, 1969

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

JERROLD B. SPEERS, Secretary

Presented by Senator Martin of Piscataquis.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Property Tax Administration.

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

Sec. 1. R. S., T. 5, § 283, sub-§ 6, additional. Section 283 of Title 5 of the Revised Statutes is amended by adding a new subsection 6, to read as follows:

6. Bureau of Property Taxation. Bureau of Property Taxation, the head of which shall be the Director, Bureau of Property Taxation.

Sec. 2. R. S., T. 36, § 54, amended. Section 54 of Title 36 of the Revised Statutes is amended to read as follows:

§ 54. Annual report to Governor and Council

The State Tax Assessor shall annually, before the first day of January, make a report to the Governor and Council of the proceedings of the Bureau of Taxation, and shall include therein ~~tabular summaries derived from returns from local assessors, with~~ summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest ~~and for the years in which the Board of Equalization shall have equalized the valuation of the State, the report shall include tabular statements of the state valuation by towns.~~

Sec. 3. R. S., T. 36, § 56, additional. Title 36 of the Revised Statutes is amended by adding a new section 56, to read as follows:

§ 56. Abatement and supplemental assessments

The State Tax Assessor may, subject to the approval of the Governor and Council, within 3 years from the assessment, if justice requires, make an

abatement of any state, county or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said State Tax Assessor to the State Controller, and such amount or amounts shall be deducted from such taxes.

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.

Sec. 4. R. S., T. 36, § 101, repealed. Section 101 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, § 201, amended. Section 201 of Title 36 of the Revised Statutes is amended to read as follows:

§ 201. Supervision and administration; meetings

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall have and exercise general supervision over the administration of the assessment and taxation laws of the State, and over local assessors and all other assessing officers in the performance of their duties, to the end that all property shall be assessed at the just value thereof in compliance with the laws of the State. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation, or any agent he may designate, shall visit officially every county in the State at least once each year, and at other times as may be necessary in the performance of his duties, and shall there hold sessions at such times and places as he may deem necessary to inquire into the methods of assessment and taxation and to confer with and give necessary advice and instruction to local assessors as to their duties under the laws of the State, and to secure information to enable him to perform his duties. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall give such public notice of said meetings as he deems proper, and shall give to each board of town assessors in the county in which meetings are to be held a notice by mail of the time and place of such meetings. Each board of town assessors, or some member or members of each of them, shall attend said meeting, having with them the then last lists or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the ~~State Tax Assessor~~ Director, Bureau of Property Taxation or such agent may put to them. Said meeting shall be under the general direction of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation and governed by such rules of order as said ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall make. Any town, whose assessors shall fail to attend said meetings without excuse, satisfactory to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall be liable to pay the reasonable expenses of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, or of any person appointed by him, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Such expenses shall be reported to the Legislature by the ~~State Tax Assessor~~ Di-

rector, Bureau of Property Taxation and shall be added to the amount of the next state tax levied against such town, or may be recovered in a civil action against such town in the name of the Treasurer of State.

Sec. 6. R. S., T. 36, §§ 202 - 203, repealed. Sections 202 and 203 of Title 36 of the Revised Statutes are repealed.

Sec. 7. R. S., T. 36, § 204, amended. Section 204 of Title 36 of the Revised Statutes is amended to read as follows:

§ 204. Daily payment to treasurer

All state, county and forestry district taxes collected by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** under this Title shall be paid to the Treasurer of State daily.

Sec. 8. R. S., T. 36, § 205, amended. Section 205 of Title 36 of the Revised Statutes is amended to read as follows:

§ 205. Forms, reports and records

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall prescribe the form of blanks, reports, abstracts and other records relating to the assessment of property for taxation. Assessors and other officers shall use and follow the forms so prescribed and the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have power to enforce their use.

Sec. 9. R. S., T. 36, § 206, amended. Section 206 of Title 36 of the Revised Statutes is amended to read as follows:

§ 206. Compensation of assessors, collectors and treasurers

~~Municipalities~~ **Primary assessing areas and municipalities** shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirement of this Title. ~~Municipalities~~ **Primary assessing areas and municipalities** shall pay to collector, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**.

Sec. 10. R. S., T. 36, § 207, repealed. Section 207 of Title 36 of the Revised Statutes is repealed.

Sec. 11. R. S., T. 36, §§ 291 - 292, repealed. Sections 291 and 292 of Title 36 of the Revised Statutes are repealed.

Sec. 12. R. S., T. 36, c. 102, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 102, to read as follows:

CHAPTER 102
PROPERTY TAX ADMINISTRATION
SUBCHAPTER I
BUREAU OF PROPERTY TAXATION

§ 301. Director

The responsibility for the direction, supervision and control of the administration of all property tax laws in the State is vested in the Director of the Bureau of Property Taxation, except for such portion of those activities expressly delegated by this chapter to the primary assessing areas or those activities expressly prohibited by this chapter to the Bureau of Property Taxation. The Director of the Bureau of Property Taxation shall make all necessary and legal means to ensure that the intent of this chapter is fulfilled.

§ 302. Unorganized territories

The Bureau of Property Taxation shall be responsible for the performance of the assessing function in the unorganized territory of the State and this territory shall constitute a single assessing district.

§ 303. Organized territory

The organized territory of the State shall be divided into no less than 12 nor more than 20 primary assessing areas on or before July 1, 1973. The foregoing division shall be made by the Director of the Bureau of Property Taxation utilizing the following criteria as appropriate:

1. Administration. A minimum of 1.5% of the revenue generated by the property tax shall be deducted from the proceeds of the tax and used for administration of the system.
2. Budget. A minimum between \$60,000 and \$100,000 shall be available as a budget in each district.
3. Establishment. The primary assessing areas shall be established on the basis of approximately uniform equalized valuations without regard to existing town or county lines.
4. Counties. Existing counties shall not be utilized unless they meet other criteria.
5. Specific provisions. Where there is insufficient equalized valuation to satisfy the remainder of the conditions or where an existing district might be larger than a district established on this basis, special provisions may be made for state assessing or for assessing by another primary assessing area, or in the case of presently large districts, they shall not be divided.
6. Other factors. Where the director believes other factors are important they may be utilized provided they are uniformly applied. Such factors may include geography, distance and number of parcels.

The director may appoint an advisory committee to assist him in making the division.

After establishing the boundaries of such districts, and after providing for appropriate hearing by interested parties, the districts shall be established by the director as conditions and personnel warrant. By July 1, 1978 all such districts shall have been established.

Primary assessing areas which are established in accordance with these criteria shall be evaluated at least every 10 years by the director. When conditions justify alteration of the boundaries of the primary assessment areas, he may so order after appropriate hearing.

§ 304. Additional duties

In addition to any other duties of the Bureau of Property Taxation provided in this chapter, it shall

1. Just value. Certify to the Secretary of State by July 1st annually the equalized just value of all real and personal property in each municipality and unorganized place which is subject to taxation under the laws of this State. It shall separately show for each municipality and unorganized place the actual or estimated value of all real estate which is exempt from property taxation by law;

2. Services. Assist the primary assessing areas by providing appropriate technical services which may include, but not be limited to, the following:

A. Preparation of information or manuals, or both, concerning construction values, prices, appraisal guides, statistical tables and other appropriate materials;

B. Specialized assessing assistance in industrial, commercial and other difficult property assessments as determined by the director;

C. Establishment of a coordinate grid system in connection with the State Planning Office for the purpose of uniform identification of property parcels;

D. Assistance in the preparation of tax maps and methods for up-dating such maps;

E. Devising necessary forms and procedures; and

F. Advice concerning data processing application to assessing.

3. Compilations. Provide annual statistical compilations and analysis of the following data, at least, on a state-wide basis:

A. Ratio of assessed value to sales value;

B. Index of error and ranges of deviation;

C. Numbers of parcels of property;

D. Net value for assessment purposes;

E. Total exemptions by classifications;

F. Total equalized valuation at 100% just value;

G. Tax rates;

H. Actual commitments;

I. Abatements;

J. Illegal transactions; and

K. Other pertinent data.

4. Research. Provide a continuing program of property tax research to improve present laws and practices; and

5. Rules and regulations. Promulgate, after appropriate notice and hearing, all rules and regulations necessary to carry into effect any of its duties and responsibilities.

§ 305. Definitions

For the purpose of this chapter the following terms shall have the following meanings unless the context demands a different meaning:

1. Assessor. "Assessor" shall mean any person duly certified to perform assessments as defined;

2. Director. "Director" shall mean the head of the Bureau of Property Taxation unless otherwise specified;

3. Hours of classroom training. "Hours of classroom training" shall mean clockhours and not credit hours;

4. Primary assessing area. "Primary assessing area" shall mean that area of the State designated by the Legislature or its duly authorized representative as the basic geographical division of the State's territory for the purpose of property tax assessment and administration;

5. State supervisory agency. "State supervisory agency" shall mean the Bureau of Property Taxation within the Department of Finance and Administration;

6. The index of error. "The index of error" or the "coefficient of dispersion" is the ratio of the average deviation to average assessment ratio and shall be determined as follows:

A. A number of properties for which there is a determined sales price or an independent appraisal price are selected for study. Properties in which it is known that either there was no willing buyer or there was no willing seller shall be discarded from the study. For the remaining properties, the ratio of the assessor's valuation to the sales or outside appraisal valuation shall be determined for each piece of property. The average assessment ratio is determined by adding the individual assessment ratios and dividing by the number of items in the study, after excluding those that are not usable. For each parcel under study the amount by which the actual assessment ratio varies from the average ratio is determined. The deviations are then added and the average deviation found.

SUBCHAPTER II

CERTIFICATION OF ASSESSORS

§ 310. Examination

On and after July 1, 1973, no person shall be eligible to perform the duties of an assessor unless he shall have qualified and shall have been certified in the manner provided. Any person convicted of a violation of this section shall be fined no less than \$1,000 and no more than \$2,500. Beginning July 1, 1972, the Bureau of Property Taxation shall hold qualifying examinations for assessors at least twice a year for applicants seeking certification as assessors. If the Director of the Bureau of Property Taxation deems it necessary, additional qualifying examinations may be held. Such examinations shall test the applicant's knowledge of applicable state laws, his knowledge of the techniques of assessing, as well as any other areas deemed essential to the performance of his duties. The director may consult with professional assessing organizations and others on the general content of such examinations. The director shall have the sole responsibility for determining the content and type of examination.

§ 311. —level of attainment

The director shall determine what level of attainment on the examinations shall constitute a passing of the test. If more than one type of examination is utilized the various portions of the examination may be weighted and if only one examination is used various portions of it may be weighted. The weighting factor must be specified in writing in the agency's rules and regulations.

§ 312. Classes of certification

The director of the Bureau of Property Taxation may establish 3 classes of certification if he deems it desirable.

The director may issue provisional certificates to permit persons to complete basic training requirements while on the job. Such provisional certificates shall be limited to one year, renewable for a maximum 3 years.

The director may issue probationary certificates to persons who have the necessary formal education, but who have no practical experience in assessing. Such probationary certificates shall be limited to one year, renewable for 2 years.

The director shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he is fully qualified to perform the assessing function.

Certificates of eligibility shall remain in force for 5 years provided the assessor completes at least 16 hours of additional classroom training each year.

The director shall establish fees to be charged for the 3 types of certificates as well as the fee for examination and reexamination. Such licensing and examination fees may be revised from time to time and shall be paid into the General Fund of the State. Such fees shall be reasonable.

§ 313. Tenure

After serving 5 full years as a fully certified assessor, in any primary assessing area, the assessor shall obtain tenure. The Bureau of Property Tax-

ation shall record the date upon which tenure becomes effective for all fully certified assessors. After an assessor has obtained tenure, he may only be removed from his position as specified.

SUBCHAPTER III

SELECTION OF ASSESSORS

§ 314. Selection of assessors

On and after July 1, 1973 no primary assessing area shall select an assessor who does not hold a certificate of eligibility issued by the Bureau of Property Taxation. Any incumbent assessor may not be relieved of his responsibilities providing he holds that position continuously. On and after July 1, 1973 any incumbent who changes employment must be qualified before being appointed.

Upon the request of the executive committee of any primary assessing area, the director shall submit a list of those persons who hold a certificate of eligibility and who are seeking employment.

The director shall make necessary rules and regulations to determine under what circumstances persons with provisional and probationary certificates may be employed as assessors. No person holding a provisional or probationary certificate shall be eligible for tenure.

Persons holding a certificate of eligibility from the Bureau of Property Taxation may be removed by the executive committee, after hearing, loss of valid certification, or for proven failure to meet the responsibilities of the appointment, discontinuance of a given position or responsibility or moral turpitude. Personnel not holding a certificate of eligibility may be removed by vote of the executive committee of a primary assessing area for cause, after hearing.

SUBCHAPTER IV

TRAINING OF ASSESSORS

§ 318. Training of assessors

The Director of the Bureau of Property Taxation may establish, either on his own initiative or in conjunction with professional or educational agencies, or both, a program of training to meet the needs of the State of Maine for a sufficient supply of competently trained assessors. Where possible, such training shall be conducted by an institution of higher education. For such purposes the director may designate what programs either within or outside the State are acceptable for these training purposes.

Primary assessing units may expend funds for educational and training activities, including reimbursement for tuition, travel, meals, lodging, textbooks and miscellaneous instructional expenses. In addition, upon authorization of the executive committee of the primary assessing area, leaves of absences with pay may be approved for this purpose. The Bureau of Property Taxation may expend funds for training activities.

SUBCHAPTER V
PRIMARY ASSESSING AREAS

§ 321. Executive committee

The executive committee of a primary assessing area shall be composed of 7 voting and 2 nonvoting members. The nonvoting members shall be the chief assessor of a primary assessing area and the Director of the Bureau of Property Taxation. It is not necessary that the latter attend all meetings of a primary assessing area, and in addition the director may appoint a substitute to represent him.

The voting members of the executive committee shall be appointed as follows:

1. Cities. If there are any cities within the boundaries of the primary assessing area, at least one member of the executive committee must be appointed from such cities;

2. Municipalities. Appointments to the executive committee shall be made by the municipal officers of the various municipalities on an alphabetical-rotation basis according to the name of the town. If there is more than one city included in the primary assessing area, the appointments from the cities shall be likewise made;

3. Terms. Terms of office shall be as follows:

A. Persons appointed from the first 3 communities of the alphabetical list shall have one-year terms; persons appointed from the next 3 communities shall have 2-year terms; and the 7th person shall be appointed for a 3-year term;

B. Thereafter, all terms shall be for 3 years;

C. Any vacancies on the executive committee shall be filled until the end of the present term of office by the executive committee.

4. Powers and duties of the executive committee. The executive committee shall have the power to:

A. Make all necessary rules and regulations for the conduct of the business of the primary assessing area which do not conflict with these statutes or any rules and regulations of the Bureau of Property Taxation;

B. Appoint the chief assessor in accordance with this chapter;

C. Appoint or delegate the appointment for all other personnel;

D. Approve the annual budget for the primary assessing area which shall be on a fiscal year basis from July 1st through June 30th;

E. Establish salaries; enter into contracts; and do all other things necessary and proper to carry out the intent of this statute;

5. Funds accepted. In addition to the funding provided under this chap-

ter, the executive committee may accept funds from any other source in the furtherance of its responsibilities;

6. **Contracts.** The executive committee may contract with individual municipalities to perform tax billing and other centralized services for the member communities, but nothing in this chapter shall be construed to allow the executive committee to establish tax rates;

7. **Report.** The executive committee shall make a public report of its activities at the close of each fiscal year within 30 days of the close of such year;

8. **Cooperation.** The executive committee may cooperate with other primary assessing areas in any program not inconsistent with this chapter which will further the effectiveness of the assessing program;

9. **Compensation.** The executive committee shall set the compensation scales for the personnel of the primary assessing area and the members of the committee shall be paid \$25 per diem plus necessary expenses while in the actual performance of their duties.

SUBCHAPTER VI

APPEALS

§ 325. Policy

It is declared to be the policy of the Legislature that all aggrieved property taxpayers in the State shall have an opportunity to be heard by an impartial and qualified agency to determine the validity of their claims. It is further declared that access to the abatement and abatement appeals process should be available to all taxpayers without regard to race, color, religion, sex or economic status under reasonable rules equitably applied.

§ 326. Right to protest; jurisdiction

A taxpayer who desires to protest an assessment of his property may make such protest as provided in this subchapter.

§ 327. Boards of assessment review

1. **Membership.** In all primary assessing areas there shall be a board of assessment review. Such board shall consist of 3 persons appointed by the Governor for a term of 3 years, except for the first terms. Each appointment shall be made from a list of not less than 3 nominations made by the appropriate organization indicated. One member shall be a lawyer appointed from a list of no less than 3 names submitted by the Maine Bar Association; one member shall be a real estate broker appointed from a list of no less than 3 names submitted by the Maine Association of Real Estate Boards; and the third member shall be a citizen from the primary assessing area. The term of the lawyer first appointed shall be one year; the real estate broker first appointed, 2 years; and the 3rd member, 3 years. Thereafter, all appointments shall be for 3-year terms.

2. **Vacancies.** Vacancies in the membership of the board shall be filled by the Governor for the remainder of the unexpired term from the same class of persons.

3. **Powers.** Such board shall hear and determine assessment protests and shall have power to alter or modify any protested assessment in order that it may conform with the law. In connection therewith, the board may make such review of assessments and order such equalizations thereof as may be necessary.

4. **Services.** The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Property Taxation and such other persons as it deems advisable. No assessor or appraiser shall sit with the board concerning any property which he has previously appraised or assessed.

5. **Jurisdiction.** In the case of property assessed by the State, local boards of assessment review shall not have jurisdiction to hear or determine a protest. Such protest shall be heard and determined by the Director of the Bureau of Property Taxation.

§ 328. Initiation of protests

Within 30 days of his receipt of a notice of assessment or reassessment of property, the owner thereof may protest such assessment or reassessment. The protest shall be in writing and shall include or be accompanied by a written statement of the grounds for the protest, and may include a request for a hearing. The protest, together with the accompanying statement, if any, shall be filed with the board of assessment review having jurisdiction to hear the protest and a copy shall be filed with the chief officer of the primary assessing area. Thereupon, such board of assessment review shall fix the time and place where the protest shall be heard and shall serve a notice thereof on the protesting taxpayer and file notice with the chief officer of the primary assessing area. The date for such hearing must be fixed within 10 days after the receipt of the protest. The board of assessment review shall issue its decision within 30 days of the date of the hearing.

If the taxpayer has requested a hearing, but does not appear in person, he may appear by agent. Such agent shall have power to appear for and act on behalf of the protesting taxpayer only if the protest states the taxpayer's intention so to appear and clearly identifies the agent.

Any agent who appears for or with a taxpayer at a hearing held pursuant to this action shall not be deemed to be engaged in the practice of any licensed trade or profession by reason of such appearance.

At or in connection with any hearing held pursuant to this section, the protesting taxpayer shall be entitled to the assistance of an agent and such other persons as he may wish.

§ 329. Appeal

Any taxpayer dissatisfied with the disposition of his protested assessment by the board of assessment review or head of the state tax agency may

appeal therefrom to the Superior Court of the county in which said property is located by filing with the court a written notice of appeal and serving of the chief officer of the primary assessing area or the head of the Bureau of Property Taxation, as the case may be, a certified copy of such notice. In order to be valid and effective, any such notice shall be filed and served within 30 days of the disposition from which the appeal is to be taken. The Superior Court may hear, and determine all issues of fact and of law de novo, but a determination of a board of assessment review, or the head of the Bureau of Property Taxation shall be affirmed unless contrary to a preponderance of the evidence.

If a protested assessment cannot otherwise be brought into conformity with law, the Superior Court may order such adjustments with respect to other assessments of property as are necessary to produce full conformity with law.

Appeals from the determination of the Superior Court may be taken to the Supreme Judicial Court only on questions of law under procedures for appeals established by law.

§ 330. Procedure

Any Justice of the Superior Court, or any employee of such court, designated in writing for the purpose by the court, may administer oaths, and the court may summon and examine witnesses and require by subpoena the production of any returns, books, papers, documents, correspondence and other evidence pertinent to the matter under inquiry, at any designated place of hearing, and may authorize the taking of a deposition before any person competent to administer oaths. In the case of a deposition, the testimony shall be reduced to writing by the person taking the deposition or under his direction and the deposition shall then be subscribed by the deponent.

The protesting taxpayer whose assessment is in question and the chief officer of the primary assessing area or head of the Bureau of Property Taxation may obtain an order of the court summoning witnesses or requiring the production of any returns, books, papers, documents, correspondence and other evidence pertinent to the matter under inquiry in the same manner in which witnesses may be summoned and evidence may be required to be produced for the purpose of other trials.

§ 331. Small claims procedure

The Superior Court shall establish by a rule a small claims procedure which, to the greatest extent possible, shall be informal. The court shall take special care to provide all protesting taxpayers, wherever located within the county, reasonable and convenient access to the court, and shall sit at such times and places as may be appropriate to promote such accessibility.

Any taxpayer who, pursuant to the disposition of his protest by the board of assessment review, or head of the Bureau of Property Taxation, would incur a tax liability of less than \$1,000 by reason of the protested assessment in the first year to which such assessment applies may elect to employ such procedure to appeal from such deposition, upon payment of a \$2 filing fee.

The appellant shall file with the court a written statement of the facts in the case, together with a waiver of the right to appeal to the Supreme Judicial Court in case of small claims procedures. The court shall cause a notice of the appeal and a copy of such statement to be served on the chief officer of the primary assessing area or head of the Bureau of Property Taxation whose assessment is in question. If the sole defense offered is that the property was not over-assessed, no further pleadings shall be required.

§ 332. Effect of assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Property Taxation shall be conclusive evidence of what the reported ratio is in fact, unless a party to such proceedings establishes that such ratio was derived or established in a manner contrary to law, or proves the existence of a different ratio.

In any proceeding relating to a protested assessment it shall be a sufficient defense of such assessment that it is accurate within reasonable limits of practicality except when a proven deviation of 10% or more from the relevant assessment ratio of the primary assessment area exists.

Sec. 13. R. S., T. 36, § 381, amended. Section 381 of Title 36 of the Revised Statutes, as amended by chapter 24 of the public laws of 1967, is further amended to read as follows:

§ 381. State valuation filed with Secretary of State biennially; Appeal; procedure

A statement of the amount of the assessed valuation for each town, township and lot or parcel of land in any unorganized township and lot or parcel of land not included in any township, ~~after adjustment as provided by section 292~~ the aggregate amount for each county, and for the entire State as fixed by the ~~Board of Equalization~~ Director of the Bureau of Property Taxation, shall be certified by said ~~board~~ director and deposited in the office of the Secretary of State as soon as completed, and before the first day of ~~December~~ July ~~preceding the regular session of the Legislature annually~~. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes until the next ~~biennial assessment and equalization~~. If any owner or owners of an unorganized township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any unorganized township, in either case with or without improvements, or right to cut timber and grass from public reserved lots in any township, who has filed the list and answered any and all interrogatories addressed to him under section 1181, shall deem himself or themselves aggrieved by the assessed valuation certified and deposited as provided, he or they may appeal therefrom to the Superior Court for the county within which said lands or interests therein are located. Such appeal shall be entered within 6 months after such statement of assessed valuation shall have been so deposited, and notice thereon shall be ordered by said court. Such appeal shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted for good cause. Said appeal shall be tried, heard and determined by the court without a jury and with the rights provided by law in other civil

cases so heard. Such appeal may be referred by the court in its discretion to a referee to hear the parties and to report to the court the facts, or the facts with the evidence, which report shall be prima facie evidence of the facts thereby found. If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest therein, and the clerk of said court shall certify its final determination to the ~~Board of Equalization and to the State Tax Assessor~~ **Director of the Bureau of Property Taxation**. The valuation thus determined by the court, instead of the valuation certified and deposited in accordance with the previous provisions of this section, shall be the basis for the computation and apportionment of the state, county and forestry district taxes until the next ~~biennial~~ **annual** assessment and equalization, and the ~~State Tax Assessor~~ **Director of the Bureau of Property Taxation** shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court. In the event that prior to such final decision any owner or owners so appealing shall have paid any tax as fixed by the valuation so appealed from, the State Controller shall, if said valuation is found excessive, issue his warrant to the Treasurer of State for a return of so much of said tax as was based upon the excessive portion of said valuation. The fees of the referee shall be paid in the same manner as those of auditors appointed by the court, and the court may make such order relating to the payment of costs as justice shall require and issue execution therefor. In all such appeals, the State shall be regarded as the appellee; and all notices required by statute, rule or order of court shall be served upon the ~~chairman of the said Board of Equalization~~ **Director of the Bureau of Property Taxation** or upon the Attorney General. An appeal may be taken to the law court as in other actions. Any and all liens created by statute on any of said lands or interest therein shall continue until one year after final determination of the appeal.

Sec. 14. R. S., T. 36, § 382, amended. Section 382 of Title 36 of the Revised Statutes is amended to read as follows:

§ 382. Failure of assessor to furnish information; valuation fixed by Director of the Bureau of Property Taxation

If ~~the assessors of any town or some one of them~~ any assessor or assessors fail to appear before the ~~State Tax Assessor, or his agent~~ **Director of the Bureau of Property Taxation or his agent** as provided in this Title, or to transmit to him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, ~~the State Tax Assessor shall so report to the Board of Equalization and~~ the **Director of the Bureau of Property Taxation** may in ~~its~~ **his** discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as ~~it~~ **he** shall deem just and equitable.

Sec. 15. R. S., T. 36, § 383, amended. Section 383 of Title 36 of the Revised Statutes is amended to read as follows:

§ 383. Town assessor's annual return to Director of Bureau of Property Taxation

The assessors of each town assessor shall, ~~on or before the first day of August, annually, and at such other times as the State Tax Assessor may require~~ at such times as the Director of the Bureau of Property Taxation may require, make and return on blank lists which shall be seasonably furnished by the said ~~State Tax Assessor~~ director for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the ~~State Tax Assessor or the Board of Equalization~~ Bureau of Property Taxation, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective towns jurisdictions, with the total valuation and percentage of taxation, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

Sec. 16. R. S., T. 36, § 384, amended. Section 384 of Title 36 of the Revised Statutes is amended to read as follows:

§ 384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals

The ~~State Tax Assessor~~ Director of the Bureau of Property Taxation shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. He shall bring to the attention of ~~town~~ the assessors all such cases in their respective towns jurisdictions. He shall direct proceedings, actions, and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and county attorneys, upon the written request of the ~~State Tax Assessor~~ director, shall institute such legal proceedings as may be necessary to carry out this Title. The ~~State Tax Assessor~~ director shall have power to order the reassessment of any or all real and personal property, or either, in any town jurisdiction where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such town jurisdiction shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed wilful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the ~~local~~ assessors, then the ~~State Tax Assessor~~ director may employ assistance from within or without the town jurisdiction where such reassessment is to be made, and said town jurisdiction shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

Sec. 17. R. S., T. 36, § 451, amended. Section 451 of Title 36 of the Revised Statutes, as amended by chapter 345 of the public laws of 1965, is further amended to read as follows:

§ 451. Rate of tax

For necessary expenses of local and State Government, a tax is assessed annually at the rate of 15 mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the State. The valuation as determined by the ~~Board of Equalization~~ **Director of the Bureau of Property Taxation**, as set forth in the statement filed by said ~~board~~ **director** as provided by section 381, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 18. R. S., T. 36, § 452, amended. Section 452 of Title 36 of the Revised Statutes is amended to read as follows:

§ 452. Lists filed with treasurer; treasurer's warrant

As soon as practicable after April 1st, annually, the ~~State Tax Assessor~~ **director** shall file with the Treasurer of State lists of the taxes provided by section 451. The Treasurer of State shall as soon as practicable after April 1st, annually, send his warrant with a copy of the lists named directed to the mayor and aldermen, ~~or selectmen or assessors~~ **or selectmen** of each municipality, taxed as provided in section 451, requiring them respectively to assess, in dollars and cents, the sum so charged, according to the law for the assessment of taxes and add the amount of such tax to the amount of county and town taxes, to be by them assessed in each municipality or other place respectively.

Sec. 19. R. S., T. 36, § 701, amended. Section 701 of Title 36 of the Revised Statutes is amended to read as follows:

§ 701. Rules for assessment

In the assessment of all taxes, assessors shall govern themselves by this chapter ~~and when applicable chapter 102~~, and shall obey all warrants received by them while in office.

Sec. 20. R. S., T. 36, § 702, amended. Section 702 of Title 36 of the Revised Statutes is amended to read as follows:

§ 702. Assessors' liability

Assessors of municipalities ~~and primary assessing areas~~ are not responsible for the assessment of any tax which they are by law required to assess; but the liability shall rest solely with the municipality for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

Sec. 21. R. S., T. 36, § 703, amended. Section 703 of Title 36 of the Revised Statutes is amended to read as follows:

§ 703. Selectmen to act as assessors

If any municipality does not choose assessors ~~or does not have assessors available through a primary assessing area~~, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

Sec. 22. R. S., T. 36, § 705, amended. The first paragraph of section 705 of Title 36 of the Revised Statutes is amended to read as follows:

If for 3 months after any warrant for a state or county tax has been issued, a municipality has neglected to choose assessors **and assessors are not available through a primary assessing area**, or the assessors chosen have neglected to assess and certify such tax, the Treasurer of State or of the county may so notify the county commissioners.

Sec. 23. R. S., T. 36, § 706, amended. Section 706 of Title 36 of the Revised Statutes is amended to read as follows:

§ 706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the ~~assessors~~ **assessor** shall give reasonable notice in writing to all persons liable to taxation in the ~~municipality~~ **primary assessing area** to furnish to the ~~assessors~~ **assessor** true and perfect lists of their polls and all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

~~The notice to residents may be given by posting notifications in some public place in the municipality or in such other way as the municipality directs.~~

The notice to ~~nonresident~~ owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If any person after such notice does not furnish such list, he is **not** thereby barred of his right to make application to the ~~assessors or the county commissioners~~ **municipal officers** for any abatement of his taxes ~~unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.~~ **Any refusal or failure to furnish such information may be taken notice of by the various reviewing agencies in any appeal.**

The ~~assessors or any of them~~ **assessor** may require the person furnishing the list to make oath to its truth, which oath ~~any of them~~ **he** may administer, and ~~any of them~~ **the assessor** may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; ~~and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.~~ **A refusal or neglect to answer such inquiries shall not bar an appeal to the proper authority, but such authority may take notice of such refusal or neglect. Such list and answers shall not be conclusive upon the assessor.**

Sec. 24. R. S., T. 36, § 709, amended. Section 709 of Title 36 of the Revised Statutes is amended to read as follows:

§ 709. Assessment and commitment; list of residents

The ~~assessors~~ **municipal officers** shall assess upon the polls and estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality,

if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 753.

In making the list of polls in a municipality which has more than one voting district, the ~~assessors~~ **municipal officers** shall make a list of the names and street addresses of each male and female resident 21 years of age or over. They shall give the registrar of voters a certified copy of this list of residents annually, on or before July 1st.

The **municipal officers** may delegate the preparation of such lists to any municipal employee, appropriately designated in writing, or may contract with the primary assessing area for the preparation of such lists.

Sec. 25. R. S., T. 36, § 710, amended. Section 710 of Title 36 of the Revised Statutes is amended to read as follows:

§ 710. Overlay

The ~~assessors~~ **municipal officers** may assess on the polls and estates such sum above the sum ~~committed to~~ **necessary** for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

Sec. 26. R. S., T. 36, § 711, amended. Section 711 of Title 36 of the Revised Statutes is amended to read as follows:

§ 711. Assessment record

The ~~assessors~~ **municipal officers** shall make a record of their assessment and of the invoice and valuation from which it was made. Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, ~~in the assessors' office, if any, otherwise~~ with the municipal clerk, there to remain. ~~Any place where the assessors usually meet to transact business and keep their papers or books shall be considered their office.~~

Sec. 27. R. S., T. 36, § 712, amended. Section 712 of Title 36 of the Revised Statutes is amended to read as follows:

§ 712. Certificate of assessment

When the ~~assessors~~ **municipal officers** have assessed any tax and committed it to the tax collector, they shall return to the appropriate treasurer a certificate thereof with the name of such officer.

Sec. 28. R. S., T. 36, § 841, amended. Section 841 of Title 36 of the Revised Statutes is amended to read as follows:

§ 841. Abatement by municipal officers; procedure

The ~~assessors for the time being~~ **municipal officers**, on written application stating the grounds therefor, within one year from date of commitment, may make such reasonable abatement as they think proper ~~provided the taxpayer has complied with section 706.~~ Appeals from the decision of the ~~assessors~~ **municipal officers** shall be taken in accordance with sections 844 and 845. ~~Notwithstanding failure to comply with section 706, the assessors for the time~~

being, on written application, within one year from the date of commitment, may make such abatement as they think proper in the case of the unmarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by subsection 1, paragraph G, provided that said veteran died during the 12 month period preceding the April 1st for which the tax was committed.

If after 2 years from the date of assessment a collector is satisfied that a poll tax or tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the ~~assessors~~ **municipal officers** thereof in writing, under oath, stating the reason why such tax cannot be collected. The ~~assessors~~ **municipal officers**, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the ~~assessors~~ **municipal officers** shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the first Monday in each March. **No names shall be included in the report to be made to the annual meeting.**

Sec. 29. R. S., T. 36, § 842, amended. Section 842 of Title 36 of the Revised Statutes is amended to read as follows:

§ 842. Notice of decision

The ~~assessors~~ **municipal officers** shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon such application within 10 days after they take final action thereon. If a ~~board of assessors~~ **the municipal officers**, before which an application in writing for the abatement of a tax is pending, ~~fails~~ **fail** to give written notice of their decision within 90 days from the date of filing of such application, the application shall be deemed to have been denied, and the applicant may appeal as provided, unless the applicant shall in writing have consented to further delay.

Sec. 30. R. S., T. 36, §§ 843 - 844, repealed. Sections 843 and 844 of Title 36 of the Revised Statutes are repealed.

Sec. 31. R. S., T. 36, § 845, amended. Section 845 of Title 36 of the Revised Statutes is amended to read as follows:

§ 845. —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~~ desiring to appeal the decision of the municipal officers under section 842 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~~ appeal to the Superior Court in and for that county.