

MAINE STATE LEGISLATURE

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(New Title)
New Draft "B" of: S. P. 392; L. D. 1340

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1602

S. P. 516

In Senate, June 17, 1969

Reported by Report B from Committee on Taxation and printed under
Joint Rules No. 18.

JERROLD B. SPEERS, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Property Tax Appeals and Providing for Voluntary
Assessment Districts.

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

Sec. 1. 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 State Tax Assessor

The assessors of each town shall, on or before the first day of August, annually, and at such other times as the State Tax Assessor may require, make and return on blank lists which shall be seasonably furnished by the said State Tax Assessor 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, 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, with the total valuation and percentage of taxation, together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessment is based, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

Sec. 2. R. S., T. 36, § 706, amended. The first 3 paragraphs of section 706 of Title 36 of the Revised Statutes are amended to read as follows:

Before making an assessment, the assessors ~~shall~~ may give ~~seasonable~~ reasonable notice in writing to ~~all persons~~ any person liable to taxation in

the municipality to furnish to the assessors true and perfect lists of ~~their~~ polls and all ~~their~~ his estates, not by law exempt from taxation, of which ~~they were~~ he was 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 shall be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.~~

Sec. 3. R. S., T. 36, § 848-A, additional. Title 36 of the Revised Statutes is amended by adding a new section §48-A, to read as follows:

§ 848-A. Ratio evidence

In any proceedings under sections 841 to 849, the assessment ratio of the municipality as certified to the State Tax Assessor in accordance with section 383 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 to the State Tax Assessor is applicable.

Sec. 4. R. S., T. 30, § 2060, sub-§ 5, ¶ A-1, amended. Paragraph A-1 of subsection 5 of section 2060 of Title 30 of the Revised Statutes, as enacted by section 1 of chapter 72 of the public laws of 1967, is amended to read as follows:

A-1. In addition to the method provided by paragraph A and notwithstanding the provision of any town charter to the contrary, the municipal officers of any town, or the municipal officers of 2 or more towns acting jointly, shall have the power to enact an ordinance providing for a single assessor, who shall be appointed for a term not exceeding 5 years. In the case of 2 or more towns acting jointly, such ordinance may provide for a common office for the assessor, for the employment of clerical and other assistance by the assessor, and for the manner in which the costs of assessing in the several towns shall be shared. Seven days' notice of the meeting at which said ordinance is to be proposed shall be given in the manner provided for town meetings. In towns where the legislative body is the town meeting, the ordinance shall be effective immediately after the next regular town meeting if enacted 60 days prior to said meeting and shall stand until revoked by the legislative body or the municipal officers at a meeting held at least 30 days before the annual town meeting; provided that if an assessor has been appointed for a term of years such revocation shall not be effective until the assessor's term of office has expired or he has been removed for cause or the office has become vacant by reason of death or resignation.