

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

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Legislative Document

No. 1604

S. P. 515

In Senate, June 17, 1969

Reported by Report A from Committee on Taxation. Printed under Joint Rules No. 18.

JERROLD B. SPEERS, Secretary

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

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AN ACT Relating to Property Tax Administration.

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

**Sec. 1. R. S., T. 5, § 238, 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 R. S., T. 12, § 1201, amended.** The last paragraph of section 1201 of Title 12 of the Revised Statutes, as repealed and replaced by section 34 of chapter 226 of the public laws of 1965, is amended to read as follows:

Whenever it shall appear to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** that any part of the unorganized territory of the State, including any areas previously incorporated but which have been deorganized by Act of the Legislature, is in need of fire protection, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** with the approval of the Forest Commissioner and the Attorney General may declare such territory to be a part of the Maine Forestry District.

**Sec. 3. R. S., T. 12, § 1202, amended.** The 2nd sentence of section 1202 of Title 12 of the Revised Statutes, as amended by section 35 of chapter 226 of the public laws of 1965, is further amended to read as follows:

A copy of such vote, certified by the municipal clerk, shall be forwarded forthwith to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, to the Treasurer of State and to the commissioner, and from the time such

certified copy is filed in the office of the Treasurer of State, the municipality so voting shall be and continue a part of said Forestry District.

**Sec. 4. R. S., T. 12, § 1601, amended.** The 4th sentence of section 1601 and the 5th sentence, as amended by section 57 of chapter 226 of the public laws of 1965, of section 1601 of Title 12 of the Revised Statutes, are amended to read as follows:

The valuation as determined by the ~~Board of Equalization~~ **Director, Bureau of Property Taxation**, and set forth in the statement filed by it as provided by Title 36, section 381, shall be the basis for the computation and apportionment of the tax assessed. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine, in accordance with Title 36, section 1142, the amount of such taxes due from the owners of lands in each unorganized township and lot or parcel of land not included in any township and public reserved lots, and such amounts shall be included in the statements referred to in Title 36, section 1145.

**Sec. 5. R. S., T. 12, § 1604, amended.** Section 1604 of Title 12 of the Revised Statutes is amended to read as follows:

**§ 1604. Filing of tax certificate with treasurer**

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of May of each year, prepare and file with the Treasurer of State a certificate setting forth the name of each municipality in the Maine Forestry District and the amount of forestry district taxes due from such municipality computed at the rate fixed in section 1601.

**Sec. 6. R. S., T. 12, § 1605, amended.** The first sentence of section 1605 of Title 12 of the Revised Statutes is amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of July annually, notify the owners of such lands so assessed in accordance with Title 36, section 1145.

**Sec. 7. R. S., T. 20, § 1461, sub-§ 1, amended.** The first and 3rd sentences of subsection 1 of section 1461 of Title 20 of the Revised Statutes are amended to read as follows:

On April 1st, annually, the total cost of school privileges provided in any unorganized unit under sections 1451, 1453, 1454 and 1458, for the school year ending on the preceding June 30th, together with an additional charge of 8% of such total cost for administration, but with deductions for the amount of interest on lands reserved, if any, prorated to allow for the allocation provided by Title 30, Section 4165, subsection 1, of said unorganized unit for said school year and any other sums credited to the Unorganized Territory School Fund on behalf of said unit, shall be assessed upon the property of said unorganized unit by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** in accordance with Title 36, section 1142.

It shall be the duty of the commissioner to furnish on or before February 10th of each year to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a statement of expenditures for school purposes in each unorganized unit during the preceding school year and deductions on account of interest

on lands reserved and other credits for such unorganized units, for use in making said tax assessment and as a permanent record thereof.

**Sec. 8. R. S., T. 20, § 1461, sub-§ 2, amended.** The first sentence of subsection 2 of section 1461 of Title 20 of the Revised Statutes is amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall include the amounts of such school tax assessment, as made in accordance with Title 36, section 1142, in the statements referred to in Title 36, section 1145.

**Sec. 9. R. S., T. 20, § 1464, amended.** The first and 4th sentences of section 1464 of Title 20 of the Revised Statutes are amended to read as follows:

Expenditures for capital outlay made during any school year ending June 30th in any unorganized unit, as defined in section 1451, shall be assessed upon the property of said unorganized unit by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and added to the state tax for the year in which it is assessed.

It shall be the duty of the commissioner to file on or before March 15th of each year with the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a statement of expenditures made during the preceding fiscal year under section 1463 and of any balances due in accordance with this section for use in making said tax assessment and as a permanent record thereof.

**Sec. 10. R. S., T. 20, § 1466, amended.** The first sentence of section 1466 of Title 20 of the Revised Statutes is amended to read as follows:

All assessments made under sections 1462 to 1471 shall be based on the valuation of each unorganized unit as determined in the year in which the assessment is made by the ~~State Board of Equalization~~ **Director, Bureau of Property Taxation**, and set forth in the statement filed by ~~it~~ **him** as provided in Title 36, section 381.

**Sec. 11. R. S., T. 20, § 1467, amended.** The first and 2nd sentences of section 1467 of Title 20 of the Revised Statutes are amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, not later than April 1st, following the filing of the statement by the commissioner as provided by section 1464, make an assessment of the total amount certified and shall determine the amount of tax due in accordance with Title 36, section 1142 and include such amount in the statement referred to in Title 36, section 1145. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall collect such taxes and deposit the receipts with the Treasurer of State daily.

**Sec. 12. R. S., T. 20, § 1470, amended.** Section 1470 of Title 20 of the Revised Statutes is amended to read as follows:

**§ 1470. Assessment after organization of units**

Whenever any unorganized unit, in which capital expenditures have been made under sections 1462 to 1471, becomes organized as a town or plantation,

the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall add annually to the state tax of such town or plantation the amount such town or plantation would have paid in accordance with section 1464 had it not become organized.

**Sec. 13. R. S., T. 23, § 4051, amended.** The 4th and 5th sentences of section 4051 of Title 23 of the Revised Statutes are amended to read as follows:

They shall make such assessment not later than April 1st of the following year and lists containing the road repair tax millage rate and the total amount of such tax assessed upon each unorganized township, deorganized town and lot or parcel of land not included in any township, according to the last state valuation, shall immediately be certified and transmitted by the county treasurer to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amounts in the statements referred to in Title 36, section 1145.

**Sec. 14. R. S., T. 30, § 254, amended.** The last sentence of section 254 of Title 30 of the Revised Statutes is amended to read as follows:

They may add such sum above the sum so authorized, not exceeding 2% of said sum, as a fractional division renders convenient and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection, and the county treasurer shall immediately certify the millage rate to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation.

**Sec. 15. R. S., T. 30, § 1201, amended.** The 2nd and 3rd sentences of section 1201 and the first sentence of the 2nd paragraph, as enacted by chapter 354 of the public laws of 1967, of section 1201 of Title 30 of the Revised Statutes, are amended to read as follows:

The county commissioners shall annually assess upon the townships an amount sufficient to provide for such protection, and said assessment shall be certified and transmitted by the county treasurers to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation not later than April 1st of each year, provided said assessment in respect to Township 17, R. 4 and Township 17, R. 5 shall not exceed \$505 each in any one year. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amounts in the statements referred to in Title 36, section 1145.

All sums paid to counties by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation under this section for fire protection shall be expended by the county commissioners exclusively for the purposes for which the assessments were made.

**Sec. 16. R. S., T. 30, § 1202, amended.** The 4th and 5th sentences of section 1202 of Title 30 of the Revised Statutes are amended to read as follows:

The county commissioners shall annually assess upon said townships an amount sufficient to provide for such services, said tax not to exceed  $\frac{1}{2}$  of 1% of the valuation of said townships, and said assessment shall be certified and transmitted by the county treasurer to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** not later than April 1st each year. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amount in the statements referred to in Title 36, section 1145.

**Sec. 17. R. S., T. 30, § 5301, amended.** The first and 3rd sentences of section 5301 of Title 30 of the Revised Statutes are amended to read as follows:

The Board of Emergency Municipal Finance, as heretofore established and hereinafter designated in this subchapter as the "board," shall be composed of the 3 persons who legally hold the offices of Commissioner of Finance and Administration, Treasurer of State and ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**.

The person holding the office of ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall be the chairman of the board.

**Sec. 18. R. S., T. 30, § 5702, amended.** Section 5702 of Title 30 of the Revised Statutes is amended to read as follows:

**§ 5702. Power and authority of Director, Bureau of Property Taxation**

Whenever the organization of any town or plantation has been terminated by Act of the Legislature, the powers, duties and obligations relating to the affairs of said town or plantation shall be vested in the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** for not more than 5 years. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the authority to sell or otherwise dispose of any property, other than property formerly used or still being used for school purposes, the title of which rests in the town at the time of deorganization or may come to the town subsequent to deorganization. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the power and authority to assess taxes any time after the act terminating the organization of the town or plantation becomes operative by making assessment once a year under the laws now relating to the assessment of state taxes in unorganized territory, and the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the same power and authority to enforce the collection of said taxes as is now provided for the collection of state taxes. All moneys received by virtue of said assessment and collection, or disposal of property, shall be applied to the payment of necessary expenses of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** in making such assessment, and to the payment of any obligations of said town or plantation outstanding at the time of termination of its organization, and to the payment of state and county taxes assessed against such town or plantation and for the completion of any public works of said town or plantation already begun. When in the best judgment of said ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** final payment of all known accounts against said town, which has been or may be

deorganized, has been made, or at the end of said period of 5 years, any funds unexpended, if any exist, shall be deposited by the former town if still in its possession, or by the Treasurer of State if in his possession, with the county commissioners as an off-set against future road taxes in such deorganized town, as already set forth in Title 23, section 4051. If no road maintenance as described exists in said town, said unexpended funds shall be expended on repairs, maintenance or restoration of such town enterprise as may be designated by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** in his capacity as described in this section.

**Sec. 19. R. S., T. 30, § 5703, amended.** The first sentence of section 5703 of Title 30 of the Revised Statutes is amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall be authorized to transfer any cemetery trust funds held by the town at the time of deorganization to a cemetery association provided such association is formed under the laws of the State.

**Sec. 20. R. S., T. 33, § 663, amended.** The first sentence of section 663 of Title 33 of the Revised Statutes is amended to read as follows:

In each county containing lands in unorganized territory, so called, the register of deeds shall transmit to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** certified copies of the record of all transfers of lands in unorganized territory made after the 20th day of March, 1907, within 10 days after such record is made.

**Sec. 21. R. S., T. 36, § 51-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 51-A, to read as follows:

**§ 51-A. Director, Bureau of Property Taxation**

The Director, Bureau of Property Taxation, or any agent he may designate, may summon before him and examine on oath any town assessor or other officer, or any officer of any corporation, or any individual whose testimony he shall deem necessary in the proper discharge of his duties, and shall require such witnesses to bring with them for examination any books, records, papers or documents, belonging to them or in their custody or control, relating to any matter which he may have authority to investigate or determine. The Director, Bureau of Property Taxation or such agent as he may designate, shall have power to administer all oaths required under this Title. In case of failure on the part of any person or persons to comply with any order of the Director, Bureau of Property Taxation, or on refusal of any witness to testify on any matter regarding which he may lawfully be interrogated before the Director, Bureau of Property Taxation or his agent, the Superior Court may, on application of the Attorney General made at the written request of the Director, Bureau of Property Taxation, compel obedience by attachment proceedings for contempt as in the case of disobedience of the requirement of a subpoena issued from such court or a refusal to testify therein. Officers who serve summonses or subpoenas and witnesses attending when summoned shall receive like compensation as officers and witnesses in the Superior Court. He or his agents may hold sessions at any

place other than the capital when deemed necessary in the performance of his duties.

**Sec. 22. R. S., T. 36, § 54, amended.** Section 654 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. 23. 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 assessment**

The Director, Bureau of Property Taxation 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 Director, Bureau of Property Taxation to the State Controller, and such amount or amounts shall be deducted from such taxes.

The Director, Bureau of Property Taxation 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 Director, Bureau of Property Taxation. 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. 24. R. S., T. 36, § 101, repealed.** Section 101 of Title 36 of the Revised Statutes is repealed.

**Sec. 25. 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~~ **Director, 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. 26. R. S., T. 36, §§ 202 - 203, repealed.** Sections 202 and 203 of Title 36 of the Revised Statutes are repealed.

**Sec. 27. R. S., T. 36, §§ 204 - 206, amended.** Sections 204, 205 and 206 of Title 36 of the Revised Statutes are 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.

**§ 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.

**§ 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 collectors, 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. 28. R. S., T. 36, § 207, repealed. Section 207 of Title 36 of the Revised Statutes is repealed.

Sec. 29. R. S., T. 36, §§ 291 - 292, repealed. Sections 291 and 292 of Title 36 of the Revised Statutes are repealed.

Sec. 30. R. S., T. 36, cc 102 & 104, additional. Title 36 and the Revised Statutes is amended by adding 2 new chapters 102 and 104, 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 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. Establishment. The primary assessing areas shall be established on the basis of existing municipal and school administrative district lines without regard to existing county lines.

2. Other factors. Such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the director believes important may be utilized.

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.

Primary assessing areas which are established in accordance with these criteria shall be reviewed 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. Primary, assessing areas, establishment

The Director of the Bureau of Property Taxation shall, by order, establish each primary assessing area. The order shall be directed to the municipal officers of the municipalities involved. The following provisions shall apply to the order establishing primary assessing areas and the document accompanying such order.

1. The effective date of the establishment of each primary assessing area shall be May 1st.

2. A copy of the order establishing each primary assessing area shall be filed in the office of the Secretary of State. The issuance of the order by the director shall be conclusive evidence of the lawful organization of the primary assessing area.

3. The order shall require the municipal officers of each municipality within the primary assessing area to deliver to the chief assessor of the primary assessing area upon demand all municipal assessment records including but not limited to tax maps, cards, valuation records, books and other items.

4. The director shall determine the initial budget for the primary assessing area and his warrant for each participating municipality's share shall accompany the order establishing the primary assessing area. The initial budget shall cover the period from May 1st to the end of the first fiscal year of the primary assessing area. The sums due on said warrant shall be paid within 30 days to the primary assessing area. The warrant shall be enforced in the same manner as state or county tax warrants.

5. The director shall issue the initial call for the appointment of members of the executive committee as provided for in section 322.

§ 305. 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, appraised 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 of up-dating such maps;
  - E. Devising necessary forms and procedures; and
  - F. Advice concerning data processing application to assessing.
3. **Compilation.** 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. Number 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. Other pertinent data.
4. **Research.** Provide a continuing program of property tax research to improve present laws and practices.
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.

### § 306. 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 assessment 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 clock-hours and not credit hours;

4. Primary assessing area. "Primary assessing area" shall mean that area of the State designated by the Director, Bureau of Property Taxation 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.

## SUBCHAPTER II CERTIFICATION OF ASSESSORS

### § 310. Examination

Beginning July 1, 1971, the Bureau of Property Taxation shall hold qualifying examinations for assessors at least twice each year.

1. Such additional examinations may be held as the director deems necessary.

2. The director shall determine the content and type of examination and in so doing may consult with professional assessing organizations and others.

3. The examination shall, among other things, test the applicant's knowledge of applicable law and techniques of assessing.

4. 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.

### § 311. 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 annually for a maximum of 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 annually 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.

Any certificate issued by the director may for cause be revoked after hearing. In revoking a certificate, the director shall give the certificate holder 30 days' written notice of the time and place of the hearing and of the reasons therefor. An order of revocation shall be effective immediately.

#### § 312. Penalty

After July 1, 1972, no person shall be eligible to perform the duties of an assessor of a primary assessing area unless he shall have been certified in the manner provided. Any person convicted of violating this section shall be punished by a fine of not less than \$100 nor more than \$250.

#### § 313. Tenure

An assessor certified as hereinabove provided shall serve a probationary period of 2 years. Thereafter he shall have tenure and may only be removed as hereinafter provided. An assessor having tenure in any primary assessing area upon moving to another primary assessing area shall serve a probationary period of no longer than 1 year, but such probationary period may be waived by agreement of the parties. Records as to tenure of assessors shall be kept by the Bureau of Property Taxation.

#### § 314. Removal

Assessors may be removed from office as follows:

1. Any assessor serving a probationary term may be removed by the executive committee upon 30 days' written notice stating the reason therefor.
2. An assessor having tenure may be removed for cause by the executive committee in the form and manner provided for the removal of town managers in Title 30, section 2301.
3. An assessor whose certification is revoked by the director shall be immediately removed from office.
4. Any assessor whose certification has lapsed or expired.

### SUBCHAPTER III

#### SELECTION OF ASSESSORS

#### § 315. Selection of assessors

On and after July 1, 1972 no primary assessing area shall select an assessor who does not hold a certificate of eligibility issued by the Bureau of Property Taxation. An uncertified assessor employed by a primary assessing area on July 1, 1972 may not be relieved of his position provided he achieves certification on or before July 1, 1975.

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.

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.

#### 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 absence with pay may be approved for this purpose. The Bureau of Property Taxation may expend funds for training activities.

#### CHAPTER 104 PRIMARY ASSESSING AREAS

##### § 471. Area, body politic

The primary assessing area shall be composed of those municipalities named in the order issued by the Director of the Bureau of Property Taxation. The residents of a primary assessing area are a body corporate and politic which may sue or be sued, appoint attorneys and adopt a seal.

##### § 472. Executive committee

The governing body of a primary assessing area shall be an executive committee 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 director attend all meetings of a primary assessing area, and the director may appoint a substitute to represent him.

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

The municipal officers of the municipalities comprising the primary assessing areas shall meet annually in the month of June at the call of the chairman

of the executive committee for the purpose of appointing members of the executive committee and filling vacancies. Voting shall be by municipalities on the basis of one vote for each municipality.

2. The terms of the members shall be for 3 years, provided that initial appointments shall be 3 members for 3 years, 2 members for 2 years and 2 members for one year. Vacancies occurring between annual meetings of the municipal officers shall be filled by the executive committee and the term of any member so chosen shall expire at the next annual meeting.

#### § 473. Powers and duties

The executive committee shall have the power to:

1. 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;

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

3. Approve the annual budget for the primary assessing area;

4. Establish salaries; authorize contracts; and do all other things necessary and proper to carry out the intent of this statutes;

5. In addition to the funding provided under this chapter, accept funds from any other source in the furtherance of its responsibilities;

6. Authorize contracts 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. Make a public report of its activities at the close of each fiscal year within 30 days of the close of such year;

8. Cooperate with other primary assessing areas in any program not inconsistent with this chapter which will further the effectiveness of the assessing program;

9. 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.

#### § 474. Administrative provisions

The chief assessor shall be the treasurer and administrative officer of the primary assessing area and shall in addition perform the following duties:

1. Serve as secretary of the executive committee and keep all committee minutes except as to any meeting involving his removal;

2. Prepare the annual budget;

3. Act as purchasing agent;



4. Appoint all personnel subject to approval of the executive committee.
5. Execute, when approved by the executive committee, all contracts on behalf of the primary assessing area;
6. Perform such other duties and functions as are delegated by the executive committee.

The fiscal year of primary assessing areas shall be July 1st to June 30th.

§ 475. Abatement by chief assessor; procedure

The chief assessor of the primary assessing area, on written application, stating the grounds therefor, within 6 months from date of commitment, may make such reasonable abatement as he thinks proper, provided the taxpayer has complied with section 706. Appeals from the decision of the chief assessor shall be taken in accordance with section 480. Notwithstanding failure to comply with section 706, the chief assessor for the time being, on written application, within one year from the date of commitment, may make such abatement as he thinks 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 section 653, subsection 1, paragraph G., provided that said veteran died during the 12-month period preceding the October 1st for which the tax was committed.

Whenever an abatement is made, the chief assessor shall certify the same in writing to the municipal officers of the municipality involved, and they shall certify the same to the tax collector who shall be discharged from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting for 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.

§ 416. Notice of decision

The chief assessor shall give to any person applying to him for an abatement of taxes notice in writing of his decision upon such application within 10 days after he takes final action thereon. If a chief assessor, before which an application in writing for the abatement of a tax is pending, fails to give written notice of his 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.

§ 477. Appeals; to board of assessment review

If the chief assessor refuses 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 overassessed, 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 481. Appeals to the board of assessment review shall be directed to the Director of the Bureau of Property Taxation who shall convene the board to hear the appeal and shall notify all parties of the time and place thereof.

#### § 478. To Forestry Appeal Board

Where the property subject to tax is forest land, as defined in section 564, if the chief assessor refuses to make the abatement asked for, the applicant may apply in writing to the Forestry Appeal Board within 90 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 overassessed, 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, if there are funds available and if not, payment shall be made in the following tax year.

The application to the Forestry Appeal Board shall be filed with the Forest Commissioner, with a copy to the executive committee, and shall include the name and address of the Forestry Appeal Board member selected by the applicant. Either party may appeal from the decision of said board to the Superior Court, under the conditions provided for in section 481.

#### § 479. Hearing

On receipt of an application for review by the Forestry Appeal Board, the Forest Commissioner shall notify the applicant of the review and shall secure the designation of the 2 other members of the board for the case in question, and with the approval of the board members, designate a time and place for hearing and make such other arrangements for such hearing as may be necessary. The board may summons witnesses, administer oaths, order the production of books, records, papers and instruments and direct the production of any evidence it deems necessary in order to make a decision. The technical rules of evidence shall not apply at such hearings. The decision of the board shall be filed with the Forest Commissioner who shall notify the chief assessor. The chief assessor upon receipt of such decision shall certify the same to the municipal officers who shall follow the procedure set out in section 476.

#### § 480. To Superior Court

Any person entitled to appeal to a board of assessment review for an abatement of his taxes may, if he so elects, appeal under the same terms and condition from the decision of the chief assessor to the Superior Court in and for that county.

#### § 481. Hearing

The appeal provided for in section 480 shall be taken within 30 days after notice of the decision from which the appeal is being taken, or within 30 days

after the application shall be deemed to have been denied. Notice thereon shall be ordered by said court, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

#### § 482. Commissioner's hearing and report

The court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts and the law or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

#### § 483. Trial

The appeal provided for in section 480 shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted at the request of the primary assessing area for good cause, and said court shall, if requested by the primary assessing area, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may appeal from the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the Superior Court in the trial of cases without a jury.

#### § 484. Judgment and execution

If upon the trial provided for in sections 480 to 483 it appears that the applicant has complied with all provisions of law, he may be granted such abatement as the court deems reasonable.

If no abatement is granted, judgment shall be rendered in favor of the primary assessing area, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the primary assessing area for such valuation as the court shall find applicable and the court may make such order relating to the payment of costs as justice shall require.

If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of taxes equivalent to the abatement granted shall also be rendered against the municipality, and execution therefor shall issue as in civil actions.

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue on each several parcel.

The final judgment of the court shall be forthwith certified by the clerk to the executive committee and the municipal officers of the municipality where such tax was assessed.

The lien created by the statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may

be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption.

§ 485. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Property Taxation shall be prima facie 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 proceedings 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.

§ 486. Board of assessment review

1. Membership. The board of assessment review shall consist of 15 members appointed by the Governor for a term of 3 years, except for initial appointments which shall be  $\frac{1}{3}$  of the membership for 1 year,  $\frac{1}{3}$  of the membership for 2 years and  $\frac{1}{3}$  of the membership for 3 years. Vacancies on the board shall be filled for the remainder of the unexpired term. The membership shall be divided among attorneys, real estate brokers and citizens.

2. Powers. Such board shall hear and determine abatement appeals and shall have power to alter or modify any assessment in order that it may conform with the law. The board may make such review of assessments and order such equalizations thereof as may be necessary.

3. Services. The board may request the advice and services or 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.

4. Hearings. Three members of the board of assessment review shall constitute a quorum to hear and act upon abatement appeals.

5. Convening of board. Upon receipt of an appeal the Director shall select from the list of board members 3 persons to hear the appeal and notify all parties of the time and place of the hearing. The selection of members for an appeal hearing shall be based upon geographic convenience and availability.

6. 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.

7. Compensation. Board members serving on an abatement appeal shall be entitled to \$25 per diem and to necessary expenses while in the actual performance of their duties.

Sec. 31. R. S., T. 36, §§ 381 - 384, amended. Sections 381 to 384 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

**§ 381. State valuation filed with Secretary of State annually; 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** ~~preceeding the regular sessions 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~~ **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.

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

If ~~the assessors of any town or some one of them~~ any municipal assessor or assessor of a primary assessing area 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 it to 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.

**§ 383. Assessor's annual return to Director of Bureau of Property Taxation**

The ~~assessors of each town~~ municipal assessors and the assessors of primary assessing areas shall, ~~on or before the first day of August, annually, and at such other times as the State Tax Assessor~~ 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.

**§ 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~~ 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 willful 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 expenses incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

**Sec. 32. R. S., T. 36, §§ 451 - 452, amended.** Section 451, as amended, and section 452 of Title 36 of the Revised Statutes are 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 with said ~~board~~ **director** as provided by section 381, shall be the basis for the computation and apportionment of the tax assessed.

**§ 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 tax 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, selectmen or assessors 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. 33. R. S., T. 36, § 454, repealed and replaced.** Section 454 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

**§ 454. Payment of tax in town where charters surrendered**

When the charter of any municipality listed in the statement filed with the Secretary of State by the Director, Bureau of Property Taxation under section 381 is subsequently surrendered by Act of the Legislature, the tax as-

essed shall be an outstanding obligation of such municipality, and it shall be paid and funds for payment thereof shall be raised by the Director, Bureau of Property Taxation in the same manner as provided by law in the case of other outstanding obligations of such municipality.

**Sec. 34. R. S., T. 36, § 502, amended.** Section 502 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 502. Property taxable; tax year**

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each ~~April~~ **October** as provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date. Personal property employed in trade and manufacturers' inventories of raw materials, unfinished and finished goods, shall be taxed on the average amount kept on hand for sale or for processing during the preceding taxable year, or any portion of that period when the business has not been carried on for a year. The taxable year shall be from ~~April~~ **October 1st** to ~~April~~ **October 1st**.

**Sec. 35. R. S., T. 36, § 558, amended.** Section 558 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 558. Taxes prorated between seller and purchaser**

Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes, the taxable year shall be from ~~April to~~ **April** ~~to~~ **October to October**.

**Sec. 36. R. S., T. 36, §§ 701 - 703, amended.** Sections 701, 702 and 703 of Title 36 of the Revised Statutes are 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.

**§ 702. Assessor's 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.

**§ 703. Selectmen to act as assessors**

If any municipality does not choose assessors **and is not part of a primary assessing area**, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.



**Sec. 37. 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 **which is not part of a primary assessing area or a primary assessing area** has neglected to choose assessors, 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. 38. 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 **or the chief assessor of a primary assessing area** shall give reasonable notice in writing to all persons liable to taxation in the municipality **or primary assessing area** to furnish to the assessors **or chief assessor of a primary assessing area** 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~~ **October** 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 thereby barred of his right to make application to the assessors ~~or the county commissioners~~ **chief assessor of the primary assessing area or any appeal therefrom** for any abatement of his taxes, unless he furnishes such list with his application and satisfied them that he was unable to furnish it at the time appointed.

The assessors ~~or any of them~~ **the chief assessor of the primary assessing area** may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and ~~any of them~~ 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 **or the chief assessor of the primary assessing area**.

If the assessors ~~or the chief assessor of the primary assessing area~~ fail to give the notice required herein the taxpayer is not barred of his right to make application for abatement, provided that upon demand the taxpayer shall 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, but such list and answers shall not be conclusive upon the assessor **or the chief assessor of the primary assessing areas**.

**Sec. 39. R. S., T. 36, § 708, amended.** Section 708 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 708. Assessors to value real estate and personal property**

The assessors and the chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each ~~April~~ **October** of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

**Sec. 40. R. S., T. 36, § 708-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 708-A, to read as follows:

**§ 708-A. Certification of valuation lists**

The chief assessor of each primary assessing area shall on or before the 15th day of each January make perfect lists of the real estate and personal property values referred to in section 708 and commit the same to the municipal officers of each municipality comprising the primary assessing area. The commitment shall be signed by the chief assessor and shall be in such form as the Director of the Bureau of Property Taxation shall prescribe.

**Sec. 41. R. S., T. 36, § 709-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 709-A, to read as follows:

**§ 709-A. Primary assessing areas; assessment and commitment**

The municipal officers after receipt of the valuation lists from the primary assessing areas 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.

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. 42. R. S., T. 36, §§ 710 - 713, amended.** Sections 710, 711, 712 and 713 of Title 36 of the Revised Statutes are amended to read as follows:

**§ 710. Overlay**

The assessors or 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.

**§ 711. Assessment record**

The assessors or 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.~~

§ 712. Certificate of assessment

When the assessors or 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.

§ 713. Supplemental assessments

Supplemental assesments may be made within 5 years from the last assessment date whenever it is determined that any polls or estates liable to taxation have been omitted from assessment or any tax on polls or estates is invalid or void by reason of illegality, error or irregularity in assessment. ~~The assessors municipal assessors and the chief assessor of primary assessing areas~~ for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates ~~for their due proportion of such tax,~~ according to the principles on which the previous assessment was made.

Such supplemental assessments shall be committed to the ~~municipal officers or collector~~ for the time being ~~as the case may be~~ with a certificate ~~under the hands of the assessors as provided in sections 709 and 709-A~~ stating that they were invalid or void or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list.

All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%.

The lien on real etate created by section 552 may be enforced as provided in section 948.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 706 was given.

**Sec. 43. R. S., T. 36, § 753, amended.** The first sentence of section 753 of Title 36 of the Revised Statutes is amended to read as follows :

Every tax collector shall receive a warrant from the assessors or the municipal officers as the case may be for the collection of taxes and shall faithfully obey its directions.

**Sec. 44. R. S., T. 36, § 753, amended.** The 4th line from the end, before the CERTIFICATE OF COMMITMENT of section 753 of Title 36 of the Revised Statutes is amended to read as follows :

..... Municipal officers of

**Sec. 45. R. S., T. 36, § 753, amended.** The 2nd line from the end of the CERTIFICATE OF COMMITMENT of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

..... **Municipal officers of**

**Sec. 46. R. S., T. 36, §§ 754 - 755, amended.** Sections 754 and 755 of Title 36 of the Revised Statutes are amended to read as follows:

**§ 754. Lost or destroyed**

When a warrant for the collection of taxes has been lost or destroyed, the assessors **or the municipal officers as the case may be** may issue a new warrant, which shall have the same force as the original.

**§ 755. Bond**

The ~~assessors~~ **municipal officers** shall require each tax collector to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the municipality, in the sum, and with such sureties as the municipal officers approve. The tax collector may furnish a bond signed by individuals if such individuals submit to the municipal officers a detailed sworn statement as to their personal financial ability, which shall be found acceptable by the municipal officers.

Such bond shall, after its approval and acceptance, be recorded by the clerk in the municipal records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond.

**Sec. 47. R. S., T. 36, § 758, amended.** Section 758 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 758. Notification to assessor of invalid tax**

Tax collectors and municipal treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessor **or the chief assessor of the primary assessing area** in writing stating the name of the proper party to be assessed, if known, and the reason why such tax is believed to be invalid, in order that a supplemental assessment may be made.

**Sec. 48. R. S., T. 36, § 760, amended.** Section 760 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 760. Perfection of collections**

Municipal **officers** or assessors shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections. Such date shall not be less than one year from the date of the commitment of taxes. In the event that no time is specified in the collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes.

**Sec. 49. R. S., T. 36, § 763, amended.** The first paragraph of section 763 of Title 36 of the Revised Statutes, as amended by chapter 358 of the public laws of 1967, is further amended to read as follows:

When a tax collector asks the municipal officers to resign the position of tax collector, or when a tax collector has removed, or in the judgment of the municipal officers is about to remove from the municipality before the time set for perfecting his collections, said officers may settle with him for the money that he has received on his tax lists, demand and receive of him such lists, and discharge him therefrom. Said officer may appoint another tax collector, and the assessors or municipal officers shall make a new warrant and deliver it to him with said lists, to collect the sums due thereon, and he shall have the same power in their collection as the original tax collector.

**Sec. 50. R. S., T. 36, § 766, amended.** The first paragraph of section 766 of Title 36 of the Revised Statutes is amended to read as follows:

The warrant to be issued by the assessors or municipal officers for the completion of the collection of taxes under sections 763 to 765 shall be in substance as follows:

**Sec. 51. R. S., T. 36, § 766, amended.** The 2nd line from the end of section 766 of Title 36 of the Revised Statutes is amended to read as follows:

..... **Municipal officers of**

**Sec. 52. R. S., T. 36, § 801, amended.** Section 801 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 801. Sheriff may collect taxes**

If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the municipal officers or assessors, or the assessors appointed in accordance with section 705, as the case may be.

**Sec. 53. R. S., T. 36, § 841-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 841-A, to read as follows:

**§ 841-A. Abatement by municipal officers; procedure**

The municipal officers of municipalities comprising a primary assessing area may on their own knowledge or on written application therefor make such abatements as they believe reasonable in the real, personal and poll taxes of all persons who by reason of infirmity or poverty are in the judgment of the municipal officers unable to contribute to the public charges.

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 municipal officers thereof in writing, under oath,

stating the reason why such tax cannot be collected. The municipal officers, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the 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 abatemen and the reasons for the abatement shall, within 30 days, be made and kept in a suitable book form open to the public at reasonable times; and a report of the same in gross amount without names 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.

Sec. 54. R. S., T. 36, § 850, additional. Title 36 of the Revised Statutes is amended by adding a new section 850, to read as follows:

§ 850. Saving provision

In a municipality, not included in a primary assessing area, the provisions of law as of June 30, 1969 and the sections repealed by this Act remain effective until such municipality is incorporated into a primary assessing area.

Sec. 55. R. S., T. 36, § 895, amended. The first sentence of section 895 of Title 36 of the Revised Statutes is amended to read as follows:

If the tax collector of any municipality neglects to collect and pay the taxes to the treasurer named in the ~~assessors'~~ warrant by the time therein stated, such treasurer may issue his warrant, returnable in 90 days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

Sec. 56. R. S., T. 36, § 899, amended. Section 899 of Title 36 of the Revised Statutes is amended to read as follows:

§ 899. Municipalities may choose another tax collector

The same municipality may, at any time, proceed to the choice of another collector, to complete the collection of taxes, who shall be sworn and give the security required of the first collector. The assessors or the municipal officers shall deliver to him the uncollected assessments, with the proper warrant for their collection, and he shall proceed as prescribed.

Sec. 57. R. S., T. 36, § 994, amended. Section 994 of Title 36 of the Revised Statutes is amended to read as follows:

§ 994. Collector may issue warrant of distress to sheriff

Any tax collector after 3 months from the date of commitment may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his municipality, directing him to distrain the person or property of any taxpayer not paying his taxes, which warrant shall be of the same tenor as that prescribed to be issued by ~~municipal assessors~~ to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60 or 90 days.

**Sec. 58. R. S., T. 36, §§ 1141 - 1145, amended.** Sections 1141 to 1145 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

**§ 1141. Taxation by State; forest fire tax**

Real estate not exempt, and not liable to be assessed in any town, may be taxed by the Legislature for a just proportion of all state, county and forestry district taxes for ordering the state, county and forestry district taxes upon property liable to be assessed in towns. The ~~Board of Equalization~~ **Director, Bureau of Property Taxation** shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership.

All areas not incorporated outside the Maine Forestry District shall pay a forest fire tax equal to that of the Maine Forestry District. The valuation as determined by the ~~Board of Equalization~~ **Director, Bureau of Property Taxation** and set forth in the statement filed by ~~it~~ **him** as provided by section 381 shall be the basis for the computation and apportionment of the tax assessed. The sum of \$50 of the amount assessed for each area shall be credited to the general forestry appropriation, forest fire control for organized towns, to allow the Forest Commissioner to employ a forest fire warden for prevention and the remainder credited to the aid to towns appropriation for control and suppression of forest fires.

**§ 1142. Determination of tax; list filed for public inspection**

When the real estate mentioned in section 1141 is assessed for any state, county and forestry district taxes, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the proportionate amount of such taxes due from the owners of such real estate by applying the total millage rate of all such taxes against the valuation as listed by the ~~Board of Equalization~~ **as above required**. The statements of the total tax due from each such owner shall be mailed as provided in section 1145. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make a list, using the last state valuation as ~~hereinabove~~ **established by the Board of Equalization**. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of real estate mentioned in section 1141 and each owner of rights in public reserved lots, and shall contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** on or before the first day of July of each year, and shall be available for public inspection.

**§ 1143. Meaning of letters used in lists**

In the lists made by the ~~Board of Equalization~~ **Director, Bureau of Property Taxation** in accordance with sections 1141 and 1142, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letter "T." when used alone shall be held and construed to mean Township; the letter "R." when used alone, Range; the

letter "N." when used alone shall be construed to mean North; "E." East; "S." South; "W." West; the letters "N.W." North West; "N.E." North East; "S.W." South West; "S.E." South East.

The letters "W.E.L.S." West of the East Line of the State; "B.K.P." Bingham's Kennebec Purchase; "B.P.P." Bingham's Penobscot Purchase; "N.B.P.P." North of Bingham's Penobscot Purchase; "W.B.K.P." West of Bingham's Kennebec Purchase; "N.B.K.P." North of Bingham's Kennebec Purchase; "W.K.R." West of the Kennebec River; "E.K.R." East of the Kennebec River; "E.C.R." East of the Canada Road; "W.C.R." West of the Canada Road; "N.W.P." North of Waldo Patent; "T.S." Titcomb Survey; "E.D." East Division; "M.D." Middle Division; "N.D." North Division; "S.D." South Division.

#### § 1144. Real estate subject to county taxes

Real estate mentioned in section 1141 may be assessed by the county commissioners for a due proportion of county taxes. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the proportionate amount of such taxes due from the owners of such real estate and shall include such amounts in the statements referred to in section 1145.

#### § 1145. Notice by mail; unknown owners; interest

When any state, county and forestry district taxes are assessed as provided for in section 1142, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of July thereafter, notify in writing the owners of real estate so assessed by sending to each by mail at his last known address, a statement containing a brief description of the real estate assessed, the date when payment is required, and the amount in total due from each such owner of all such state, county and forestry district taxes. Whenever such taxes are assessed on a biennial basis, he shall send like statements of such taxes for the 2nd year of the biennium on or before the first day of July of such 2nd year. In case the owners of any such real estate are unknown, instead of sending the notices by mail he shall, on or before the first day of August, cause the lists of assessments on such real estate to be advertised in the state paper and in some newspaper, if any, published in the county in which the real estate lies, and shall cause like advertisement of the lists of such taxes for the following year to be made on or before the first day of August of that year. Such a statement or advertisement shall be sufficient legal notice of such assessment. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall mail to each owner or owners, making a written request therefor, a statement showing the amount of each state, county and forestry district tax assessed on the real estate of such owner or owners. Such real estate is held to the State for payment of such state, county and forestry district taxes, with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made. Whenever such taxes are assessed on a biennial basis, interest on taxes for the 2nd year of the biennium shall commence on October 1st of such 2nd year.



**Sec. 59. R. S., T. 36, § 1181, amended.** Section 1181 of Title 36 of the Revised Statutes, as amended by section 6 of chapter 271 of the public laws of 1967, is further amended to read as follows:

**§ 1181. Lists of lands in organized territory; value, soil and growth in different ownerships; appearance before Director, Bureau of Property Taxation**

The Forest Commissioner shall prepare and deliver to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** full and accurate lists of all townships or parts of townships or lots or parcels of lands in unorganized territory in this State sold and not included in the tax lists, whether conveyed or not, and shall lay before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** at his request all information in his possession touching value and description of lands in unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation**. In fixing the valuation of unorganized townships whenever practicable, the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the ~~Board of Equalization~~ **Director, Bureau of Property Taxation** shall value the soil and such growth separately for purposes of taxation. All owners of real estate in unorganized territory or rights of timber and grass on public reserve lots shall, on or before the first day of August of each year preceding the regular legislative session, render to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a signed list of all real estate in unorganized territory thus owned, either in common or severalty, giving the township, number, range and county where located. Upon notice in writing any such owner shall either in person or by authorized agent appear before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** at such reasonable time and place as he may designate and answer such questions or interrogatories as said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** may deem necessary in order to obtain a full knowledge of the just value, ownership and description of said real estate. If any owner does not render such list to said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** on or before said first day of August or, after notice, fails or refuses to appear before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such real estate or rights of timber or grass.

**Sec. 60. R. S., T. 36, § 1182, amended.** Section 1182 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 1182. Returns to Director, Bureau of Property Taxation for unorganized territory; penalty for failure**

The owners or agents of all lands in unorganized territory and in such towns and plantations as the ~~State Tax Assessor~~ **Director, Bureau of Prop-**

erty Taxation may designate shall return to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, on blanks furnished upon application to said ~~Tax Assessor~~ Director, Bureau of Property Taxation, the amount in board feet of all logs and other timber cut, or if it has been cut into 4-foot lengths, or otherwise, the number of cords of each kind of wood cut from their land the year preceding July 1st of the year in which said return is made. Should any owner or agent whose duty it is to make such return, neglect or refuse to comply with the requirements of this section, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may secure the information as to the amount of such cut by such methods as he deems expedient or advisable, and the expense of securing such information shall be added to the state tax next assessed against the land of such owner or agent, and collected in the same manner as all taxes are collected on lands in unorganized territory.

**Sec. 61. R. S., T. 36, §§ 1231 - 1233, amended.** Sections 1231 to 1233 of Title 36 of the Revised Statutes are amended to read as follows:

**§ 1231. Returns to Director, Bureau of Property Taxation**

Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this State, and not otherwise subject to taxation under existing laws of the State, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation a complete list of such property upon blanks furnished by said ~~Tax Assessor~~ Director, Bureau of Property Taxation. Such property shall be assessed by said ~~State Tax Assessor~~ Director, Bureau of Property Taxation for a just proportion of all state and county taxes. None of the property described in this section shall be included in the state valuation as made for unorganized townships.

Any such owner or person who willfully makes a fraudulent return under this section shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the State.

**§ 1232. Due dates; proceedings on delinquency**

Taxes levied under section 1231 shall be paid to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation on or before October 1st of each year. Interest on such state and county taxes shall be charged at the rate of 6% per year after the first day of October following the date of the assessment. A lien is created on all personal property for such taxes and expenses incurred in accordance with section 1233, and such property may be sold for the payment of such taxes and expenses at any time after October 1st. When the time for the payment of the tax to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation has expired, and it is unpaid, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within 60 days, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may issue his warrant to the sheriff of the county, requiring him to levy by distress and

sale upon the personal property of said property owner, and the sheriff or his deputy shall execute such warrants. Any balance remaining after deducting taxes and necessary additions made in accordance with this subchapter shall be returned to the owner or person in possession of such property or the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may certify such unpaid taxes to the Attorney General, who shall bring a civil action in the name of the State.

**§ 1233. Failure to make return; penalty**

Should any owner or person having in his charge or control personal property taxable by said ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, as provided in section 1231, neglect or refuse to comply with the requirements of this subchapter, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may secure the necessary information by such methods as he deems advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** with the tax.

**Sec. 62. R. S., T. 36, §§ 1281 - 1286, amended.** Sections 1281 to 1286 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

**§ 1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry**

State, county and forestry district taxes on real estate mentioned in section 1141 shall be paid on or before the first day of October following the date of assessment and such taxes shall be delinquent on the first day of February of the next year. Whenever such taxes are assessed on a biennial basis, the taxes for the 2nd year of the biennium shall be paid on or before the first day of October of such 2nd year and shall be delinquent on the first day of the next February. On or before the 20th day of February annually, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall send by mail to the last known address of each owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed, the amount of unpaid taxes, interest to the first day of February, and publication costs of \$3, and alleging that a lien is claimed on such real estate for payment of such taxes, interest and costs, with a demand that payment be made by the first day of March, following. On or before the 20th day of February annually, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall publish in the state paper and in some newspaper, if any, published in the county where the real estate lies, a list, containing the name or names of the owners according to the last state valuation, the amount of unpaid taxes, together with interest and costs, and a description according to the last state valuation of the real estate upon which taxes remain unpaid. If such taxes and interest to date of payment and costs are not paid by such first day of March, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall record between the first and 15th days of March in the registry of deeds of the county or registry district where such real estate lies a

certificate signed by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, setting forth the name or names of the owners according to the last state valuation, the description of such real estate assessed as contained in the last state valuation, the amount of unpaid taxes, interest to the first day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid. The costs to be charged by the register of deeds for such filing shall not exceed \$1.

**§ 1282. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge**

The filing of the certificate provided for in section 1281 in the registry of deeds shall be deemed to create and shall create a mortgage on such real estate to the State, having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to the State all the rights usually incident to a mortgage, except that the mortgagee shall not have any right of possession of such real estate until the right of redemption shall have expired.

Part payments accepted during the redemption period shall not interrupt or extend the redemption period or in any way affect the foreclosure proceedings. If the total amount necessary for redemption is not paid before the mortgage is foreclosed, the mortgagor shall be entitled to a refund of such part payments made after the filing of the certificate provided for in section 1281.

If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in the registry of deeds as provided for in this section and section 1281, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of such certificate in the registry of deeds shall be sufficient notice of the existence of the mortgage.

In the event that such tax, interest and costs shall be paid within the period of redemption, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.

Each owner may pay for his proportionate ownership in any tract of land whether in common or not, and upon filing with the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a certificate containing a suitable description of the property on which he desires to pay the taxes and where the same is located, and paying the amount due, together with interest and costs, shall receive a certificate from the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** discharging the taxes on the fractional part or ownership upon which such payment is made.

**§ 1283. Supervision, administration and sale of real estate**

A copy of the lien certificate shall be filed in the office of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. On the 30th day of March annually, whenever the State shall have acquired title to real estate assessed for any state, county and forestry district taxes, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid state, county and forestry district taxes and interest and costs on the books of the State shall be charged against the General Fund.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, whenever the State acquires title to such real estate, cause an inventory to be made of all such real estate. Such inventory shall contain a description of the real estate, amount of accrued taxes by years and such other information as may be necessary in the administration and supervision of such real estate. A copy of such inventory shall be furnished to the Forest Commissioner prior to the convening of the Legislature. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall biennially make a report to the Legislature not later than 15 days after such Legislature convenes. Such report shall contain a copy of the inventory of real estate then owned by the State and such recommendations as to the disposition of this real estate as the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and the Forest Commissioner may wish to make.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, after authorization by the Legislature, sell and convey any such real estate; but shall in all cases of sales, except sales to the former owners of the real estate, give public notice of the proposal to sell such real estate and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. No sales of such real estate or any stumpage thereon shall be made by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** except by authorization of the Legislature.

The supervision, administration, utilization and vindication of the rights of the State in such real estate shall be vested in the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** until title is conveyed or otherwise disposed of by the Legislature.

All moneys received from the sale or use of such real estate shall be credited to the General Fund.

This section shall apply to real estate acquired through tax sales and owned by the State.

#### § 1284. Action to recover taxes

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may bring a civil action in his own name to enforce the lien on real estate created by section 552, to secure the payment of state, county and forestry district taxes assessed under sections 1141 and 1144 upon real estate not liable to be assessed in any town. Such action shall be begun after the expiration of 8 months and within one year after the publication of the advertisement named in section 1145. The proceedings shall be in accordance with section 941, ex-

cept that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

**§ 1285. Collection of taxes in unorganized townships**

In addition to the methods of collecting state, county and forestry district taxes provided by law, owners of real estate in unorganized townships shall be liable to pay such taxes to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** upon demand. If such taxes shall not be paid within 30 days after such demand, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may collect the same, with interest as provided by law, by a civil action in the name of the State. Such action shall be brought in the Superior Court in the county where such unorganized townships are located, and the Attorney General may begin and prosecute such actions when requested by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The demand shall be sufficient if made by a writing mailed to such owner or his agent at his usual postoffice address. In case such owner resides without the State and has no agent within the State known to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, such demand shall be sufficient if made upon the Forest Commissioner. Such action shall be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execution and collecting the same shall be deemed a waiver of the rights of the State under sections 1281 and 1282.

**§ 1286. Limitation on recovery of tax sold real estate in unorganized places**

When the State has taxed real estate in unorganized territory, and the Treasurer of State has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the Treasurer of State or the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** show that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing real estate in unorganized territory taxed by the State, and the pertinent records of the Treasurer of State or the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** show that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for 20 years, subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous and adverse possession thereof as comports with the ordinary management of real estate in unorganized territory in this State, and it further appears that during such period no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by the former owner, or those claiming under him, to recover such real estate or to avoid such deed, unless commenced within said 20

years. Such payment shall give such grantee or person claiming, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

This section shall apply to rights and interests acquired under tax sales made by the Treasurer of State for the nonpayment of taxes.

**Sec. 63. R. S., T. 36, §§ 1331 - 1332, amended.** Section 1331, as amended by section 12 of chapter 271 of the public laws of 1967, and section 1332 of Title 36 of the Revised Statutes, are amended to read as follows:

**§ 1331. Abatement of taxes and supplemental assessments**

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make a supplementary assessment of any state, county or forestry district tax on real estate which has been acquired by the State for nonpayment of such tax, which has been omitted from the state valuation and which has been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the ~~Board of Equalization~~ **Director, Bureau of Property Taxation**.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make a supplementary assessment of any state, county or forestry district tax on real estate in unorganized territory omitted by error from the last previous state valuation, and of buildings located in unorganized territory built since the last previous state valuation. Such supplementary assessment shall be based on the valuation to be established by the ~~Board of Equalization~~ **Director, Bureau of Property Taxation**.

**§ 1332. Abatement where double tax**

Whenever it appears to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** that any parcel of property in the State has been doubly taxed in any year, and it appears by the records that a moiety of such tax has been paid, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may, subject to the approval of the Governor and Council, abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the books of the State.

**Sec. 64. R. S., T. 36, §§ 1421 - 1422, amended.** Section 1421, as amended by section 2 of chapter 12 of the public laws of 1965, and section 1422 of Title 36 of the Revised Statutes, are amended to read as follows:

**§ 1421. Assessment and collection**

It shall be the duty of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** through agents to procure annually, on or as of April 1st, a sworn return enumerating all persons, male or female, 21 years of age and upwards, who are residents of the various unorganized units, government reservations excepted, of the unorganized territory as defined in Title 20, section 1451, and he shall give a certificate of residence to all such residents as shall make written application therefor upon the form provided by him.

He shall have the authority for the purpose of carrying out this section to appoint agents for the whole or any portion of the unorganized territory and they shall perform such duties, including the collection of the poll tax, as he may authorize or delegate in each particular appointment. They shall have the same powers and may exercise the same methods in the collection of the poll tax as collectors of taxes in towns are authorized to exercise and use for the collection of personal and poll taxes committed to them. He may require, in his discretion, the filing of surety bonds by his agents in such penal sums as he may deem necessary.

Poll taxes shall be assessed annually, on or as of April 1st, on all residents in unorganized territory who are required by law to pay a poll tax, and the tax shall be paid to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation or to his duly authorized agent, who shall give a receipt in proper form therefor. Poll taxes paid to any such agent shall be remitted by such agent to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall have authority to abate such tax in any case where conditions warrant such action, and in such case the person whose tax is abated shall not forfeit any right or privilege to which payment thereof would entitle him.

Poll Taxes collected by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation from the residents of Connor in the year in which the biennial state election is held shall be paid by the State to Caswell Plantation.

Poll taxes collected by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation from the residents of Kingman Township in the year in which the biennial state election is held shall be paid by the State to Prentiss Plantation.

The poll taxes assessed and collected by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation from electors in unorganized territory who register in a town as voters shall be paid by him to such town for any year in which such electors actually vote therein, provided the ~~State Tax Assessor~~ Director, Bureau of Property Taxation receives from the officials thereof a certification of such registration and act of voting by June 1st of the following year, and such payment shall be considered as an assessment on such electors by such town officials. The remainder of the poll taxes collected, if any, shall be paid to the Treasurer of State.

#### § 1422. Penalty for failure to remit poll tax collections

Any agent of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, who shall fail to remit poll taxes collected to the said ~~Tax Assessor~~ Director, Bureau of Property Taxation within 3 months after collection, upon request therefor by the said ~~Tax Assessor~~ Director, Bureau of Property Taxation, shall be guilty of embezzlement and shall be punished accordingly.

Sec. 65. R. S., T. 36, §§ 1542 - 1543, amended. Sections 1542 and 1543 of Title 36 of the Revised Statutes are amended to read as follows:

#### § 1542. Payment of owner's interest; discharge



Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a certificate, discharging the tax upon the interest upon which such payment is made.

**§ 1543. Each acreage interest forfeited if tax unpaid**

Each fractional part, or interest represented by acreage, in all such public reserved lots, upon which the state, county and forestry district taxes and interest are not paid by the 30th day of March of the year following the assessment shall be forfeited to the State, and whenever such taxes are assessed on a biennial basis, such forfeiture shall occur on the 30th day of March following the 2nd year of the biennium. Any owner may redeem his interest in such public reserved lots by tendering to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, within one year after the date of the forfeiture, his proportional part of all the sums due on such lots, together with interest at 6% a year from the date of the forfeiture, and \$1 for a release.

**Sec. 66. R. S., T. 36, § 1547, amended.** Section 1547 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 1547. Taxes due from forfeited interest charged against unorganized townships fund**

After such timber and grass shall be wholly forfeited to the State, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall certify to the State Controller the amount of unpaid taxes and interest then outstanding. Such state, county and forestry district taxes and interest shall be charged to the unorganized townships fund in the township in which the forfeited interest in the public reserved lot is located.