

MAINE STATE LEGISLATURE

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NEW DRAFT A OF: S. P. 306, L. D. 999

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1605

S. P. 518

In Senate, June 18, 1969

Reported by Majority of the Committee on Taxation. Printed under Joint Rules No. 18.

JERROLD B. SPEERS, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Assistance to Municipal Assessors.

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

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

§ 385. Assistance to municipal assessors

On written petition signed by not less than 10% of the owners of taxable real estate in a municipality, or upon written request of the assessors of any municipality having a board of assessors, the State Tax Assessor may appraise for property tax purposes specified real property within the municipality. Such appraisal may be accomplished through employees of the Bureau of Taxation or by contract, and may, if the State Tax Assessor deems it necessary, include the procurement of tax maps.

A petition by the assessors shall be effective only if signed by all members of the board. Upon completion of such appraisal conducted on petition of the assessors, the municipality shall pay to the Treasurer of State the expense of such appraisal as determined by the State Tax Assessor.

Before an appraisal is conducted on petition of owners of taxable real estate, the petitioners shall file with the State Tax Assessor a corporate surety bond in form and amount approved by the State Tax Assessor, conditioned upon payment in full by the petitioners to the Treasurer of State of the cost of such appraisal as determined by the State Tax Assessor. Upon completion of such appraisal the petitioners shall pay to the Treasurer of State the expense of such appraisal as determined by the State Tax Assessor.

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

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

STATEMENT OF FACTS

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

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