MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1606

S. P. 519 In Senate, June 18, 1969 Reported by Minority 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 taxpayers of a municipality representing not less than 10% of the total municipal taxable valuation, and including not less than 10% of the registered voters and nonresident taxpayers of the municipality, or upon written request of the assessor of any municipality, the State Tax Assessor may if he determines such action to be feasible appraise for property tax purposes all real property within the municipality. Such appraisal may be accomplished through employees of the Bureau of Taxation or by contract; and, if adequate property tax maps are not available, shall include the procurement of such maps. Upon completion of such appraisal the municipality shall pay to the Treasurer of State the expense of such appraisal as determined by the State Tax Assessor, together with the cost of procuring adequate property tax maps.

Upon completion, such appraisal shall be certified to the municipal assessors by the State Tax Assessors. Failure of the local assessors to utilize the information so certified in the regular assessment roll next completed by them shall be deemed willful neglect of duty and shall subject the assessors to the penalties provided by law in such cases.