

MAINE STATE LEGISLATURE

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NEW DRAFT OF: S. P. 591, L. D. 1746
FIRST SPECIAL SESSION

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1819

S. P. 644

In Senate January 26, 1970

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

HARRY N. STARBRANCH, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
AND SEVENTY

AN ACT Relating to Property Tax Administration.

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

Sec. 1. R. S., T. 36, § 202, repealed and replaced. Section 202 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 202. Training and certification of assessors

1. Training of assessors.

A. The State Tax Assessor shall establish a program of training to meet the needs of the State of Maine for a sufficient supply of completely trained assessors. The State Tax Assessor may designate what programs, either within or outside the State, are acceptable for these training purposes.

B. Municipalities may expend funds for educational and training activities, including reimbursement for travel, meals and lodging. In addition, municipal officers may authorize leaves of absence with pay for such training purposes.

2. Certification of assessors. Beginning July 1, 1971, the Bureau of Taxation shall hold qualifying examinations for assessors at least twice each year. Such additional examinations may be held as the State Tax Assessor deems necessary.

The State Tax Assessor shall determine the content and type of examination. The examination shall, among other things, test the applicant's knowledge of applicable law and techniques of assessing.

The State Tax Assessor 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.

3. Classes of certification. The State Tax Assessor may establish 2 classes of certification if he deems it desirable.

The State Tax Assessor 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. A provisional certificate does not constitute a certificate of eligibility.

The State Tax Assessor shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he is qualified to perform the assessing function. Certificates of eligibility shall remain in force for 5 years but may be extended from time to time without further examination at the discretion of the State Tax Assessor if the certificate holder is employed as municipal assessor.

Any certificate issued by the State Tax Assessor may for cause be revoked after hearing. In revoking a certificate, the State Tax Assessor shall give the certificate holder 30 days' written notice of the time and place of the hearing and of the reasons therefor.

Sec. 2. R. S., T. 36, § 203, repealed. Section 203 of Title 36 of the Revised Statutes is repealed.

Sec. 3. R. S., T. 36, § 706, amended. The 2nd paragraph of section 706 of Title 36 of the Revised Statutes is repealed as follows:

~~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.~~

Sec. 4. R. S., T. 36, § 706, amended. The 3rd paragraph of section 706 of Title 36 of the Revised Statutes is amended to read as follows:

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.

Sec. 5. R. S., T. 36, § 706, amended. Section 706 of Title 36 of the Revised Statutes is amended by adding a new paragraph to read as follows:

If the assessors 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 assessors.

Sec. 6. Appropriation. There is appropriated from the General Fund to the Bureau of Taxation the sum of \$15,500 to carry out the purposes of this Act. The breakdown shall be as follows:

1970-71

BUREAU OF TAXATION

| | | |
|----------------------|-----|----------|
| Personal Services | (2) | \$ 7,000 |
| All Other | | 6,500 |
| Capital Expenditures | | 2,000 |
| | | <hr/> |
| | | \$15,500 |