

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 384

S. P. 145

In Senate, January 27, 1971

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Chick of Kennebec by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Increase of Assessments on Real Estate.

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

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. Increased assessments

Whenever an assessment on real estate is more than 20% over the valuation of the real estate in the year next preceding, the person liable for such assessment shall be so notified by the assessors and shall be afforded an opportunity for hearing after 10 days' notice, if a resident, or 20 days' notice, if a nonresident. The notice shall be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer. If the assessors fail to give the notice required by this section, the increased assessment as to the taxpayer shall be null and void.

STATEMENT OF FACT

The purpose of this Act is to permit a taxpayer to appear at a hearing to protest an increase in his real estate assessment, whenever such assessment is more than 20% over the valuation of the property in the year next preceding.