

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1496

H. P. 1081

House of Representatives, March 11, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Henley of Norway.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Establishing a State Board of Regional Assessment.

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

Sec. 1. R. S., T, 36, c. 102, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 102 to read as follows:

CHAPTER 102

REGIONAL PROPERTY TAX ADMINISTRATION

§ 301. Establishment of the board

There is established a State Board of Regional Assessment, hereinafter in this chapter called the "board", to consist of 5 members who shall be appointed by the Governor. One member, when appointed, shall be a State Senator and he shall be the chairman of the board; one member, when appointed, shall be a State Representative, and he shall be the vice-chairman of the board; one member, when appointed, shall be a municipal official; 2 members, when appointed, shall be chosen from the general public.

§ 302. Term of office

The term of office of a member shall be 5 years and until his successor is qualified, provided that of the members first appointed, the chairman shall be appointed for a term of 5 years, the vice-chairman shall be appointed for a term of 4 years, the municipal official member shall be appointed for a term of 3 years, and the members chosen from the general public shall be appointed for terms of 2 years and one year.

§ 303. Vacancies

The Governor may remove any member of the board for misconduct, incapacity, neglect of duty or for any other sufficient cause. Vacancies in the membership of the board shall be filled for the unexpired term by appointment of the Governor.

§ 304. Compensation

The members of the board shall each receive as compensation for their services \$25. a day for the time actually spent and their necessary expenses incurred in the discharge of their duties to be certified by the executive secretary of the board. An executive secretary shall be chosen by the board who shall not be a member of the board and he shall receive an annual salary to be fixed by the board not to exceed \$12,000. The executive secretary shall be paid his necessary expenses incurred in the discharge of his official duties, and may employ such clerical and stenographic assistance, as is necessary, subject to the Personnel Law. Such salary and allowance for expenses shall be certified by the chairman of the board.

§ 305. Record, meetings

The executive secretary of the board shall perform all services required to enable the board to carry out its duties, including necessary research, drafting of proposed legislation and maintaining records of proceedings of the board. The board shall hold at least 2 regular meetings each year and such other meetings as they deem necessary. A quorum shall consist of not less than 3 members.

§ 306. Designation of assessment regions

The board shall on or before January 1, 1973 designate within the State at least 12 assessment regions for the purpose of providing efficient tax assessment and administration on a regional basis. Such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the board believes important may be utilized in establishing the boundaries of the regions. The prime factor in designating the regions shall be efficiency of tax assessment and administration. If compatible with efficient tax assessment and administration, the boundaries of the designated regions shall be determined on the basis of existing municipal and school administrative district lines. Existing county lines need not be followed in determining the boundaries of an assessment region.

§ 307. Duties of board re pilot assessment region

The board shall prepare legislation for consideration by the 106th Legislature for a pilot assessment region which shall include, but not be limited to, provisions for:

1. An effective date and procedure for the establishment of the pilot assessment region;
2. The establishment of a governing body for the pilot assessment region;

3. The powers and duties of the governing body for the pilot assessment region;

4. Staffing of the pilot assessment region with competent tax assessors certified by the University of Maine or who have received a certificate of eligibility from the State Tax Assessor pursuant to section 202;

5. A procedure for the alteration of boundaries of the pilot assessment region and other assessment regions if conditions warrant;

6. The providing of technical services, statistical compilations and proper tax research to the end purpose of more efficient tax assessment and administration in the pilot assessment regions and other assessment regions.

§ 308. Duties of board re other assessment regions

When the board is satisfied there is efficient tax assessment and administration throughout the pilot assessment region the board shall prepare legislation establishing and providing for the operation of the other assessment regions designated by the board pursuant to section 306 or assessment regions as subsequently altered by the procedures to be established pursuant to section 307 subsection 5.

The legislation for the other assessment regions shall be consistent with the legislation establishing the pilot assessment region. The legislation may provide for the establishment of the other designated assessment regions on a date certain or may provide for the establishment of the other regions over a scheduled period of time if such a schedule is determined by the board to better provide for efficient tax assessment and administration.

Sec. 2. P. & S. L., 1965, c. 185, § 1, sub-§ 6, additional. Section 1 of the private and special laws of 1965 is amended by adding a new subsection, to read as follows:

6. Tax assessor program. The bureau shall organize a training program for the development of competent tax assessors which program shall be available to public employees and others who desire to obtain certification as tax assessors for the staffing of tax assessment regions to be established throughout the State. Upon completion of the program of training, the student shall receive a certificate designating him as a certified regional tax assessor.

Sec. 3. Appropriation. There is appropriated from the General Fund the sum of \$17,000 for the fiscal year ending June 30, 1972 and the sum of \$23,750 for the fiscal year ending June 30, 1973 to the State Board of Regional Assessment to carry out the purposes of this Act. The breakdown shall be as follows:

	1971-72	1972-73
STATE BOARD OF REGIONAL ASSESSMENT		
Administration		
Personal Services (2)	\$10,000	\$20,000
All other	5,000	3,500
Capital Expenditures	2,000	250
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TOTAL	\$17,000	\$23,750

STATEMENT OF FACT

This Act establishes a Board of Regional Assessment, whose duties include the designation of regions for property tax assessment which will most effectively permit efficient tax assessment and administration. The ultimate purpose is the establishment of assessor regions, or districts throughout the State, with uniform assessment policies, directed by full-time trained assessors, eventually resulting in just one set of property valuation figures, instead of several hundred.

The Act also directs the Bureau of Public Administration of the University of Maine at Orono, to organize a training program for assessors to produce qualified, certified regional, or district tax assessors.