

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1997

H. P. 1563

House of Representatives, June 1, 1973

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

E. LOUISE LINCOLN, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

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. 5, § 283, sub-§ 7, additional. Section 283 of Title 5 of the Revised Statutes, as amended by section 3 of chapter 615, of the public laws of 1971, is further amended by adding a new subsection 7, to read as follows:

7. Bureau of Property Taxation. The Bureau of Property Taxation, the head of which shall be the State Director of Property Taxation.

Sec. 2. R. S., T. 30, § 2060, sub-§ 6, repealed. Subsection 6 of section 2060 of Title 30 of the Revised Statutes, as amended, is repealed.

Sec. 3. R. S., T. 30, § 5351, sub-§ 2, repealed. Subsection 2 of section 5351 of Title 30 of the Revised Statutes, as amended by section 2 of chapter 14 of the public laws of 1967, is repealed.

Sec. 4. R. S., T. 36, c. 4, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 4 to read as follows:

CHAPTER 4

BUREAU OF PROPERTY TAXATION

§ 76. Bureau; director

The Bureau of Property Taxation, as heretofore created and established, shall be under the control and supervision of the State Director of Property Taxation who shall have the power to distribute the duties given to the bureau among such divisions in said bureau as he may deem necessary for economy and efficiency in administration and may add to or eliminate the

number of such divisions and may employ such deputies, assistants and employees as may be necessary, subject to the Personnel Law.

§ 77. Responsibilities; duties; employees

The Bureau of Property Taxation and the State Director of Property Taxation shall exercise such powers and responsibilities heretofore vested in the State Tax Assessor relating to property taxes as may be transferred to same by the State Tax Assessor with the advice and consent of the Commissioner of Finance and Administration.

Sec. 5. Transitional period. The State Director of Property Taxation shall exercise the powers and responsibilities determined by the Commissioner of Finance and Administration to relate to property taxes, heretofore vested in the State Tax Assessor, after the transfer is made of such powers and responsibilities to the State Director of Property Taxation by the State Tax Assessor with the advice and written consent of the commissioner. The transfer of such powers and responsibilities shall be made from time to time as circumstances warrant and shall be completed on or before July 1, 1975. Upon such delegation, there shall be simultaneously transferred such funds, employees, equipment and records as will meet and be proper to carry out said delegated powers and responsibilities. Upon the transfer of a power or responsibility from the State Tax Assessor to the State Director of Property Taxation, whenever in the Revised Statutes the words "State Tax Assessor" appear in respect to such power or responsibility they shall mean "State Director of Property Taxation."

The State Director of Property Taxation shall, in addition to his other duties, prepare recommendations and specific legislation to carry out such recommendations with respect to improved property tax administration at both State and local levels. He shall so report to the next regular legislative session and to each regular legislative session thereafter.

Sec. 6. R. S., T. 36, § 54, amended. Section 54 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 502 of the public laws of 1969, is further amended to read as follows:

§ 54. Annual report to Governor and Council

The State Tax Assessor shall annually, before the first day of January, make a report to the Governor and Council of the proceedings of the Bureau of Taxation, and shall include therein ~~tabular summaries derived from returns from local assessors, with~~ summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest ~~and for the years in which the State Tax Assessor shall have equalized the valuation of the State, the report shall include tabular statements of the state valuation by towns.~~

Sec. 7. R. S., T. 36, § 202, repealed. Section 202 of Title 36 of the Revised Statutes, as repealed and replaced by section 1 of chapter 579 of the public laws of 1969, is repealed.

Sec. 8. R. S., T. 36, § 206, repealed and replaced. Section 206 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 206. Compensation of assessors, collectors and treasurers

Primary assessing areas and municipalities shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirement of this Title. Primary assessing areas and municipalities shall pay to collectors, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the State Tax Assessor.

Sec. 9. R. S., T. 36, § 207, repealed. Section 207 of Title 36 of the Revised Statutes is repealed.

Sec. 10. R. S., T. 36, §§ 291-292, repealed. Sections 291 and 292 of Title 36 of the Revised Statutes, as repealed and replaced by section 3 of chapter 502 of the public laws of 1969, are repealed.

Sec. 11. R. S., T. 36, cc. 102 & 104, additional. Title 36 of the Revised Statutes is amended by adding 2 new chapters 102 and 104, to read as follows:

CHAPTER 102

PROPERTY TAX ADMINISTRATION

SUBCHAPTER I

BUREAU OF PROPERTY TAXATION

§ 301. State Tax Assessor

The responsibility for the direction, supervision and control of the administration of all property tax laws in the State is vested in the State Tax Assessor through the Bureau of Property Taxation, except for such portion of those activities expressly delegated by this chapter to the primary assessing areas or those activities expressly prohibited by this chapter to the Bureau of Property Taxation. The State Tax Assessor shall make all necessary and legal means to ensure that the intent of this chapter is fulfilled.

§ 302. Unorganized territories

The Bureau of Property Taxation shall be responsible for the performance of the assessing function in the unorganized territory of the State and this territory shall constitute a single assessing district.

§ 303. Organized territory

The organized territory of the State shall be divided into primary assessing areas on or before July 1, 1977. The foregoing division shall be made by the State Tax Assessor utilizing the following criteria as appropriate.

1. Establishment. The primary assessing areas shall be established by giving consideration to existing municipal and School Administrative District lines without regard to existing county lines.

2. Other factors. Such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the State Tax Assessor believes important may be utilized.

The State Tax Assessor may appoint an advisory committee to assist him in making the division and in establishing assessment standards.

After establishing the boundaries of such districts, and after providing for appropriate hearing by interested parties, the districts shall be established by the State Tax Assessor as conditions and personnel warrant.

Primary assessing areas which are established in accordance with these criteria shall be reviewed at least every 10 years by the State Tax Assessor. When conditions justify alteration of the boundaries of the primary assessment areas, he may so order after appropriate hearing.

3. Single-unit municipal assessing area. The State Tax Assessor shall afford any municipality meeting assessment standards promulgated by him under the State Administrative Code the option of joining with other municipalities in a primary assessing area or being itself designated as the primary assessing unit.

§ 304. Primary assessing areas, establishment

The State Tax Assessor shall, by order, establish each primary assessing area. The order shall be directed to the municipal officers of the municipalities involved. The following provisions shall apply to the order establishing primary assessing areas and the document accompanying such order.

1. Effective date. The effective date of the establishment of each primary assessing area shall be May 1st.

2. Orders. A copy of the order establishing each primary assessing area shall be filed in the office of the Secretary of State. The issuance of the order by the State Tax Assessor shall be conclusive evidence of the lawful organization of the primary assessing area.

3. Order requirements. The order shall require the municipal officers of each municipality within the primary assessing area to deliver to the chief assessor of the primary assessing area upon demand all municipal assessment records including but not limited to tax maps, cards, valuation records, books and other items.

4. Initial budget. The State Tax Assessor shall determine the initial budget for the primary assessing area and his warrant for each participating municipality's share shall accompany the order establishing the primary assessing area. The initial budget shall cover the period from May 1st to the end of the first fiscal year of the primary assessing area. The sums due on said warrant shall be paid within 30 days to the primary assessing area. The warrant shall be enforced in the same manner as state or county tax warrants.

5. Initial call. The State Tax Assessor shall issue the initial call for the appointment of members of the executive committee as provided for in section 472.

§ 305. Additional duties

In addition to any other duties of the Bureau of Property Taxation provided in this chapter, it shall:

1. **Just value.** Certify to the Secretary of State before the first day of February in the year of the regular session of the Legislature the equalized just value of all real and personal property in each municipality and unorganized place which is subject to taxation under the laws of this State. Such equalized just value shall be uniformly assessed in each municipality and unorganized place and shall be based on 100% of the current market value. It shall separately show for each municipality and unorganized place the actual or estimated value of all real estate which is exempt from property taxation by law.

2. **Services.** Assist the primary assessing areas by providing appropriate technical services which may include, but not be limited to, the following:

A. Preparation of information or manuals, or both, concerning construction values, prices, appraised guides, statistical tables and other appropriate materials;

B. Specialized assessing assistance in industrial, commercial and other difficult property assessments as determined by the State Tax Assessor;

C. Establishment of a coordinate grid system in connection with the State Planning Office for the purpose of uniform identification of property parcels;

D. Assistance in the preparation of tax maps and methods of updating such maps;

E. Devising necessary forms and procedures; and

F. Advice concerning data processing application to assessing.

3. **Report.** Provide a biennial statistical compilation and analysis of property tax assessment practices and pertinent property tax data on a state-wide basis.

4. **Research.** Provide a continuing program of property tax research to improve present laws and practices.

5. **Rules and regulations.** Promulgate, after appropriate notice and hearing, all rules and regulations necessary to carry into effect any of its duties and responsibilities.

§ 306. Definitions

For the purpose of this chapter, the following terms shall have the following meaning.

1. **Assessor.** "Assessor" shall mean any person duly certified to perform assessment as defined.

2. **Hours of classroom training.** "Hours of classroom training" shall mean clock-hours and not credit hours.

3. Primary assessing area. "Primary assessing area" shall mean that area of the State designated by the State Tax Assessor as the basic geographical division of the State's territory for the purpose of property tax assessment and administration.

4. State supervisory agency. "State supervisory agency" shall mean the Bureau of Property Taxation.

SUBCHAPTER II CERTIFICATION OF ASSESSORS

§ 310. Examination

The Bureau of Property Taxation shall hold qualifying examinations for assessors at least twice each year.

1. Additional examinations. Such additional examinations may be held as the State Tax Assessor deems necessary.

2. Content and type. The State Tax Assessor shall determine the content and type of examination and in so doing may consult with professional assessing organizations and others.

3. Test applicant's knowledge. The examination shall, among other things, test the applicant's knowledge of applicable law and techniques of assessing.

4. Level of attainment. The State Tax Assessor shall determine what level of attainment on the examination 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. The weighting factor must be specified in writing in the agency's rules and regulations.

§ 311. Classes of certification

The State Tax Assessor may establish 3 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.

The State Tax Assessor may issue probationary certificates to persons who have the necessary formal education, but who have no practical experience in assessing. Such probationary certificates shall be limited to one year, renewable annually for 2 years.

The State Tax Assessor shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he is fully qualified to perform the assessing function.

Certificates of eligibility shall remain in force for 5 years, provided the assessor completes at least 16 hours of additional classroom training each year.

The State Tax Assessor shall establish fees to be charged for the 3 types of certificates as well as the fee for examination and reexamination. Such licensing and examination fees may be revised from time to time and shall be paid into the General Fund of the State. Such fees shall be reasonable.

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

§ 312. Penalty

After July 1, 1980, no person shall be eligible to perform the duties of an assessor of a primary assessing area unless he shall have been certified in the manner provided. Any person convicted of violating this section shall be punished by a fine of not less than \$100 nor more than \$250.

§ 313. Tenure

An assessor certified as provided shall serve a probationary period of 2 years. Thereafter he shall have tenure and may only be removed as provided.

An assessor having tenure in any primary assessing area, upon moving to another primary assessing area, shall serve a probationary period of no longer than one year, but such probationary period may be waived by agreement of the parties. Records as to tenure of assessors shall be kept by the Bureau of Property Taxation.

§ 314. Removal

Assessors may be removed from office as follows:

1. Probationary term. Any assessor serving a probationary term may be removed by the executive committee upon 30 days' written notice stating the reason therefor.

2. Tenure. An assessor having tenure may be removed for cause by the executive committee on the form and manner provided for the removal of town managers in Title 30, section 2313.

3. Certification revoked. An assessor whose certification is revoked by the State Tax Assessor shall be immediately removed from office.

4. Lapsed or expired certification. Any assessor whose certification has lapsed or expired.

SUBCHAPTER III

SELECTION OF ASSESSORS

§ 315. Selection of assessors

Upon the request of the executive committee of any primary assessing area, the State Tax Assessor shall submit a list of those persons who hold a certificate of eligibility.

The State Tax Assessor shall make necessary rules and regulations to determine under what circumstances persons with provisional and probationary certificates may be employed as assessors. No person holding a provisional or probationary certificate shall be eligible for tenure.

SUBCHAPTER IV TRAINING OF ASSESSORS

§ 318. Training of assessors

The State Tax Assessor may establish, either on his own initiative or in conjunction with professional or educational agencies, or both, a program of training to meet the needs of the State of Maine for a sufficient supply of competently trained assessors. Where possible, such training shall be conducted by an institution of higher education. For such purposes, the State Tax Assessor may designate what programs either within or outside the State are acceptable for these training purposes.

Primary assessing units may expend funds for educational and training activities, including reimbursement for tuition, travel, meals, lodging, textbooks and miscellaneous instructional expenses. In addition, upon authorization of the executive committee of the primary assessing area, leaves of absence with pay may be approved for this purpose. The Bureau of Property Taxation may expend funds for training activities.

CHAPTER 104 PRIMARY ASSESSING AREAS

§ 471. Area, body politic

The primary assessing area shall be composed of those municipalities named in the order issued by the State Tax Assessor. The residents of a primary assessing area are a body corporate and politic which may sue or be sued, appoint attorneys and adopt a seal.

Where only one municipality is designated as a primary assessing area, the municipality shall be the body corporate and the municipal officers the governing board, with the administration provisions of the assessing function to be enacted through municipal ordinance or charter provisions. Where only one municipality is designated as the primary assessing area, §§ 472-474 shall not apply.

§ 472. Executive Committee

The governing body of a primary assessing area shall be an executive committee composed of one municipal officer from each municipality and 2 nonvoting members. The nonvoting members shall be the chief assessor of a primary assessing area and the State Tax Assessor. It is not necessary that the State Tax Assessor attend all meetings of a primary assessing area and the State Tax Assessor may appoint a substitute to represent him.

1. Voting members. The voting members of the executive committee shall be appointed as follows:

The municipal officers of each municipality comprising the primary assessing areas shall elect from their number one municipal officer to serve on the executive committee. Voting of the executive committee shall be weighted based upon the latest Federal Census of each of the municipalities participating in the primary assessing area.

2. Terms. The terms of members of the executive committee shall be for 3 years. Vacancies shall be filled in the same manner as voting members are appointed.

§ 473. Powers and duties

The executive committee shall have the power to:

1. Rules and regulations. Make all necessary rules and regulations for the conduct of the business of the primary assessing area which do not conflict with these statutes or any rules and regulations of the Bureau of Property Taxation;

2. Appoint chief assessor. Appoint the chief assessor in accordance with this chapter;

3. Approve annual budget. Approve the annual budget for the primary assessing area;

4. Establish salaries. Establish salaries, authorize contracts and do all other things necessary and proper to carry out the intent of these statutes;

5. Funding. In addition to the funding provided under this chapter, accept funds from any other source in the furtherance of its responsibilities;

6. Contracts. Authorize contracts with individual municipalities to perform tax billing and other centralized services for the member communities, but nothing in this chapter shall be construed to allow the executive committee to establish tax rates;

7. Public report. Make a public report of its activities at the close of each fiscal year within 30 days of the close of such year;

8. Tax maps. Every primary assessing area or municipality in the State shall, prior to January 1, 1980, have a tax map meeting the minimum standards promulgated by the Bureau of Taxation;

9. Cooperate with primary assessing areas. Cooperate with other primary assessing areas in any program not inconsistent with this chapter which will further the effectiveness of the assessing program;

10. Compensation scales for the personnel. Set the compensation scales for the personnel of the primary assessing area and the members of the committee shall be paid \$25 per diem, plus necessary expenses while in the actual performance of their duties.

§ 474. Administrative provisions

The chief assessor shall be the treasurer and administrative officer of the primary assessing area and shall in addition perform the following duties:

1. Secretary. Serve as secretary of the executive committee and keep all committee minutes, except as to any meeting involving his removal;
2. Prepare budget. Prepare the annual budget;
3. Purchasing agent. Act as purchasing agent;
4. Appoint personnel. Appoint all personnel subject to approval of the executive committee;
5. Execute contracts. Execute, when approved by the executive committee, all contracts on behalf of the primary assessing area;
6. Other duties and functions. Perform such other duties and functions as are delegated by the executive committee.

The fiscal year of primary assessing areas shall be July 1st to June 30th.

§ 475. Abatement by chief assessor; procedure

The chief assessor of the primary assessing area, on written application stating the grounds therefor, within 6 months from date of commitment, may make such reasonable abatement as he thinks proper, provided the taxpayer has complied with section 706. Appeals from the decision of the chief assessor shall be taken in accordance with section 480. Notwithstanding failure to comply with section 706, the chief assessor for the time being, on written application, within one year from the date of commitment, may make such abatement as he thinks proper in the case of the unremarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that said veteran died during the 12-month period preceding the October 1st for which the tax was committed.

Whenever an abatement is made, the chief assessor shall certify the same in writing to the municipal officers of the municipality involved and they shall certify the same to the tax collector who shall be discharged from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form, open to the public at reasonable times. A report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities, by the first Monday in each March.

§ 476. Notice of decision

The chief assessor shall give to any person applying to him for an abatement of taxes notice in writing of his decision upon such application within 10 days after he takes final action thereon. If a chief assessor, before which an application in writing for the abatement of a tax is pending, fails to give written notice of his decision within 90 days from the date of filing of such application, the application shall be deemed to have been denied and the applicant may appeal as provided, unless the applicant shall in writing have consented to further delay.

§ 477. Appeals; to board of assessment review

If the chief assessor refuses to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 30 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is overassessed, he shall be granted such reasonable abatement as the board thinks proper. Either party may appeal from the decision of the board of assessment review directly to the Superior Court, under the conditions provided for in section 481. Appeals to the board of assessment review shall be directed to the State Tax Assessor, who shall convene the board to hear the appeal and shall notify all parties of the time and place thereof.

§ 478. To Forestry Appeal Board

Where the property subject to tax is forest land, as defined in section 564, if the chief assessor refuses to make the abatement asked for, the applicant may apply in writing to the Forestry Appeal Board within 90 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax, he shall be reimbursed out of the municipal treasury, if there are funds available and if not, payment shall be made in the following tax year.

The application to the Forestry Appeal Board shall be filed with the Forestry Commissioner, with a copy to the executive committee, and shall include the name and address of the Forestry Appeal Board member selected by the applicant. Either party may appeal from the decision of said board to the Superior Court, under the conditions provided for in section 481.

§ 479. Hearing

On receipt of an application for review by the Forestry Appeal Board, the Forest Commissioner shall notify the applicant of the review and shall secure the designation of the 2 other members of the board for the case in question, and with the approval of the board members, designate a time and place for hearing and make such other arrangements for such hearing as may be necessary. The board may summons witnesses, administer oaths, order the production of books, records, papers and instruments and direct the production of any evidence it deems necessary in order to make a decision. The technical rules of evidence shall not apply at such hearings. The decision of the board shall be filed with the Forest Commissioner, who shall notify the chief assessor. The chief assessor upon receipt of such decision shall certify the same to the municipal officers who shall follow the procedure set out in section 476.

§ 480. To Superior Court

Any person entitled to appeal to a board of assessment review for an abatement of his taxes may, if he so elects, appeal under the same terms and conditions from the decision of the chief assessor to the Superior Court in and for that county.

§ 481. Hearing

The appeal provided for in section 480 shall be taken within 30 days after notice of the decision from which the appeal is being taken, or within 30 days after the application shall be deemed to have been denied. Notice thereon shall be ordered by said court, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

§ 482. Commissioner's hearing and report

The court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts and the law or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

§ 483. Trial

The appeal provided for in section 480 shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted at the request of the primary assessing area for good cause, and said court shall, if requested by the primary assessing area, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may appeal from the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the Superior Court in the trial of cases without a jury.

§ 484. Judgment and execution

If upon the trial provide for in sections 480 to 483 it appears that the applicant has complied with all provisions of law, he may be granted such abatement as the court deems reasonable.

If no abatement is granted, judgment shall be rendered in favor of the primary assessing area, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the primary assessing area for such valuation as the court shall find applicable and the court may make such order relating to the payment of costs as justice shall require.

If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of taxes equivalent to the abatement granted shall also be rendered against the municipality, and execution therefor shall issue as in civil actions.

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue on each several parcel.

The final judgment of the court shall be forthwith certified by the clerk to the executive committee and the municipal officers of the municipality where such tax was assessed.

The lien created by the statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption.

§ 485. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Property Taxation shall be prima facie evidence of what the reported ratio is in fact, unless a party to such proceedings establishes that such ratio was derived or established in a manner contrary to law, or proves the existence of a different ratio.

In any proceedings relating to a protested assessment, it shall be a sufficient defense of such assessment that it is accurate within reasonable limits of practicality except when a proven deviation of 10% or more from the relevant assessment ratio of the primary assessment area exists.

§ 486. Board of Assessment Review

1. Organization; meetings. The Board of Assessment Review shall consist of 15 members appointed by the Governor for a term of 3 years, except for initial appointments which shall be $\frac{1}{3}$ of the membership for one year, $\frac{1}{3}$ of the membership for 2 years and $\frac{1}{3}$ of the membership for 3 years. Vacancies on the board shall be filled for the remainder of the unexpired term. The membership shall be divided among attorneys, real estate brokers and citizens.

The board shall annually elect a chairman and secretary. The secretary need not be chosen from the members of the board.

2. Powers; duties. The Board of Assessment Review shall have the following powers and duties:

A. Abatement appeals. Hear and determine appeals and have the power to alter or modify any assessment in order that it may conform with the law. The board may make such review of assessments and order such equalizations thereof as may be necessary.

B. State valuation. Hear appeals by any municipality deeming itself aggrieved by the state valuation of the State Tax Assessor and render its decision based upon recorded evidence. The board, after hearing, shall have the power to raise or lower or sustain the state valuation as determined by the State Tax Assessor with respect to the municipality which has filed the appeal. The decision of the board shall be final.

C. Rules and regulations. Promulgate rules and regulations governing procedure before the board. The board shall have the power to administer oaths, take testimony, hold hearings, summon such witnesses and subpoena such records, files and documents as it deems necessary for proper hearing and carrying out its responsibilities.

3. Powers. The board shall hear and determine abatement appeals and shall have power to alter or modify any assessment in order that it may conform with the law. The board may make such review of assessments and order such equalizations thereof as may be necessary.

4. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Property Taxation and such other persons as it deems advisable. No assessor or appraiser shall sit with the board concerning any property which he has previously appraised or assessed.

5. Hearings. Three members of the Board of Assessment Review shall constitute a quorum to hear and act upon abatement appeals. Three members of the Board of Assessment Review shall constitute a quorum to hear and act upon state valuation appeals.

6. Convening of board. Upon receipt of an appeal, the Chairman of the Board of Assessment Review shall select from the list of board members 3 persons to hear the appeal and notify all parties of the time and place of the hearing. The selection of members for an appeal hearing shall be based upon geographic convenience and availability.

In the case of an appeal by any municipality deeming itself aggrieved by the state valuation, the Chairman of the Board of Assessment Review shall select 5 persons from the list of board members to hear the appeal.

7. Jurisdiction. In the case of property assessed by the State, local Boards of Assessment Review shall not have jurisdiction to hear or determine a protest. Such protest shall be heard and determined by the State Tax Assessor.

8. Compensation. Board members serving on an abatement or state valuation appeal shall be entitled to \$50 per diem and necessary expenses while in actual performance of their duties.

Sec. 12. R. S., T. 36, § 382, amended. Section 382 of Title 36 of the Revised Statutes, as amended by section 6 of chapter 502 of the public laws of 1969, is further amended to read as follows :

§ 382. Failure of assessor to furnish information

If ~~the assessors of any town or some one of them fail~~ any municipal assessor or assessor of a primary assessing area fails to appear before the State Tax Assessor or his agent as provided in this Title, or to transmit to him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the State Tax Assessor may in his discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as ~~he~~ he shall deem just and equitable.

Sec. 13. R. S., T. 36, § 383, amended. Section 383 of Title 36 of the Revised Statutes, as last repealed and replaced by section 122 of chapter 544 of the public laws of 1971, is amended to read as follows :

§ 383. Assessors' annual return to State Tax Assessor

The ~~assessors of each town~~ municipal assessors and the assessors of primary assessing areas shall, ~~on or before the first day of August, annually and at such other times as the State Tax Assessor may require,~~ make and return on blank lists which shall be seasonably furnished by the said State Tax Assessor for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective ~~towns~~ jurisdictions, with the total valuation and percentage of taxation, together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessment is based, an itemized list of property upon which the town has voted to affix a value for taxation purposes.

Sec. 14. R. S., T. 36, § 384, amended. Section 384 of Title 36 of the Revised Statutes, as amended by chapter 14 of the public laws of 1969, is further amended to read as follows:

§ 384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals

The State Tax Assessor shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation, **of overvaluation**, and of failure to assess property liable to taxation. He shall bring to the attention of ~~town~~ assessors all such cases in their respective ~~towns~~ jurisdictions. He shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and county attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor shall have power to order the reassessment of any or all real and personal property, or either, in any ~~town~~ jurisdiction where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such ~~town~~ jurisdiction shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed willful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the ~~local~~ assessors, then the State Tax Assessor may employ assistance from within or without the ~~town~~ jurisdiction where such reassessment is to be made, and said ~~town~~ jurisdiction shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment. The State shall be permitted to intervene in any action resulting from an order of the State Tax Assessor pursuant to this section.

Sec. 15. R. S., T. 36, §§ 701, 702 & 703, amended. Sections 701, 702 and 703 of Title 36 of the Revised Statutes are amended to read as follows:

§ 701. Rules for assessment

In the assessment of all taxes, assessors shall govern themselves by this chapter and, when applicable, chapter 102 and shall obey all warrants received by them while in office.

§ 702. Assessors' liability

Assessors of municipalities and primary assessing areas are not responsible for the assessment of any tax which they are by law required to assess; but the liability shall rest solely with the municipality for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

§ 703. Selectmen to act as assessors

If any municipality does not choose assessors and is not a part of a primary assessing area, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

Sec. 16. R. S., T. 36, § 705, amended. The first paragraph of section 705 of Title 36 of the Revised Statutes is amended to read as follows:

If for 3 months after any warrant for a state or county tax has been issued, a municipality which is not part of a primary assessing area or is not a primary assessing area has neglected to choose assessors, or the assessors chosen have neglected to assess and certify such tax, the Treasurer of State or of the county may so notify the county commissioners.

Sec. 17. R. S., T. 36, § 706, amended. Section 706 of Title 36 of the Revised Statutes, as amended by section 3, 4 and 5 of chapter 579 of the public laws of 1969, is further amended to read as follows:

§ 706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessors or the chief assessor of a primary assessing area shall give reasonable notice in writing to all persons liable to taxation in the municipality or primary assessing area to furnish to the assessors or chief assessor of a primary assessing area true and perfect lists of their polls and all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to 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.

If any person after such notice does not furnish such lists, he is thereby barred of his right to make application to the assessors or the ~~county commissioners~~ chief assessor of the primary assessing area or any appeal therefrom for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessors or ~~any of them~~ the chief assessor of the primary assessing area may require the person furnishing the list to make oath to its truth,

which oath any of them may administer, and ~~any of them~~ may require him to 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 ~~to the county commissioners~~, but such list and answers shall not be conclusive upon the assessors or the chief assessor of the primary assessing area.

If the assessors or the chief assessor of the primary assessing area 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 assessor or the chief assessor of the primary assessing areas~~.

Sec. 18. R. S., T. 36, § 708, amended. Section 708 of Title 36 of the Revised Statutes is amended to read as follows:

§ 708. Assessors to value real estate and personal property

The assessors and the chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

Sec. 19. R. S., T. 36, § 708-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 708-A, to read as follows:

§ 708-A. Certification of valuation lists

The chief assessor of each primary assessing area shall on or before the 30th day of each June make perfect lists of the real estate and personal property values referred to in section 708 and commit the same to the municipal officers of each municipality comprising the primary assessing area. The commitment shall be signed by the chief assessor and shall be in such form as the State Tax Assessor shall prescribe. The State Tax Assessor may on written request of the chief assessor of a primary assessing area extend the deadline for certification of valuation lists.

Sec. 20. 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. Primary assessing areas; assessment and commitment

The municipal officers after receipt of the valuation lists from the primary assessing areas shall assess upon the polls and estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands in the form prescribed by section 753.

The municipal officers may delegate the preparation of such lists to any municipal employee, appropriately designated in writing, or may contract with the primary assessing area for the preparation of such lists.

Sec. 21. R. S., T. 36, §§ 710 - 713, amended. Sections 710 to 713 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

§ 710. Overlay

The assessors or municipal officers may assess on the polls and estates such sum above the sum ~~committed to~~ necessary for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

§ 711. Assessment record

The assessors or municipal officers shall make a record of their assessment and of the invoice and valuation from which it was made. Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, ~~in the assessors' office, if any, otherwise~~ with the municipal clerk, there to remain. ~~Any place where the assessors usually meet to transact business and keep their papers or books shall be considered their office.~~

§ 712. Certificate of assessment

When the assessors or municipal officers have assessed any tax and committed it to the tax collector, they shall return to the appropriate treasurer a certificate thereof with the name of such officer.

§ 713. Supplemental assessments

Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any polls or estates liable to taxation have been omitted from assessment or any tax on polls or estates is invalid or void by reason of illegality, error or irregularity in assessment. ~~The assessors~~ municipal assessors and the chief assessor of primary assessing areas for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates ~~for their due proportion of such tax~~ according to the principles on which the previous assessment was made.

Such supplemental assessments shall be committed to the municipal officers or collector for the time being ~~as the case may be~~ with a certificate ~~under the hands of the assessors~~ as provided in sections 709 and 709-A stating that they were invalid or void or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list.

All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%.

The lien on real estate created by section 552 may be enforced as provided in section 948.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 706 was given.

Sec. 22. R. S., T. 36, § 753, amended. The first sentence of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

Every tax collector shall receive a warrant from the assessors **or the municipal officers as the case may be** for the collection of taxes and shall faithfully obey its directions.

Sec. 23. R. S., T. 36, § 753, amended. The 4th line from the end, before the CERTIFICATE OF COMMITMENT of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

..... **Municipal Officers of**

Sec. 24. R. S., T. 36, § 753, amended. The 2nd line from the end of the CERTIFICATE OF COMMITMENT of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

..... **Municipal Officers of**

Sec. 25. R. S., T. 36, § 754, amended. Section 754 of Title 36 of the Revised Statutes is amended to read as follows:

§ 754. —lost or destroyed

When a warrant for the collection of taxes has been lost or destroyed, the assessors **or the municipal officers as the case may be** may issue a new warrant, which shall have the same force as the original.

Sec. 26. R. S., T. 36, § 755, amended. The first sentence of section 755 of Title 36 of the Revised Statutes is amended to read as follows:

The ~~assessors~~ **municipal officers** shall require each tax collector to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the municipality, in the sum, and with such sureties as the municipal officers approve.

Sec. 27. R. S., T. 36, § 758, amended. Section 758 of Title 36 of the Revised Statutes is amended to read as follows:

§ 758. Notification to assessors of invalid tax

Tax collectors and municipal treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors **or the chief assessor of the primary assessing area** in writing stating the name of the proper party to be assessed, if known, and the reason why such tax is believed to be invalid, in order that a supplemental assessment may be made.

Sec. 28. R. S., T. 36, § 760, amended. The first sentence of section 760 of Title 36 of the Revised Statutes is amended to read as follows:

Municipal officers or assessors shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections.

Sec. 29. R. S., T. 36, § 763, amended. The last sentence of the first paragraph of section 763 of Title 36 of the Revised Statutes is amended to read as follows :

Said officers may appoint another tax collector, and the assessors or **municipal officers** shall make a new warrant and deliver it to him with said lists, to collect the sums due thereon, and he shall have the same power in their collection as the original tax collector.

Sec. 30. R. S., T. 36, § 766, amended. The first paragraph of section 766 of Title 36 of the Revised Statutes is amended to read as follows :

The warrant to be issued by the assessors or **municipal officers** for the completion of the collection of taxes under sections 763 to 765 shall be in substance as follows :

STATE OF MAINE. COUNTY OF _____, ss.
To A. B. _____, Tax Collector of the Municipality of
within this county :

Sec. 31. R. S., T. 36, § 766, amended. The 2nd line from the end of section 766 of Title 36 of the Revised Statutes is amended to read as follows :

..... **Municipal Officers of**

Sec. 32. R. S., T. 36, § 801, amended. Section 801 of Title 36 of the Revised Statutes is amended to read as follows :

§ 801. Sheriff may collect taxes

If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the **municipal officers or assessors**, or the assessors appointed in accordance with section 705, as the case may be.

Sec. 33. R. S., T. 36, § 841-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 841-A to read as follows :

§ 841-A. Abatement by municipal officers ; procedure

The **municipal officers** of municipalities comprising a primary assessing area may, on their own knowledge or on written application therefor, make such abatements as they believe reasonable in the real, personal and poll taxes on all persons who, by reason of infirmity or poverty, are in the judgment of the **municipal officers** unable to contribute to the public charges.

If after 2 years from the date of assessment a collector is satisfied that a poll tax or tax upon personal property, or any portion of any tax, committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the **municipal officers** thereof in writing, under oath, stating the reason why such tax cannot be collected. The **municipal officers**, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the municipal officers shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax as abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same in gross amount without names shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the first Monday in March.

Sec. 34. R. S., T. 36, § 895, amended. The first sentence of section 895 of Title 36 of the Revised Statutes is amended to read as follows:

If the tax collector of any municipality neglects to collect and pay the taxes to the treasurer named in the ~~assessors'~~ warrant by the time therein stated, such treasurer may issue his warrant, returnable in 90 days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

Sec. 35. R. S., T. 36, § 899, amended. Section 899 of Title 36 of the Revised Statutes is amended to read as follows:

§ 899. Municipalities may choose another tax collector

The same municipality may, at any time, proceed to the choice of another collector, to complete the collection of taxes, who shall be sworn and give the security required of the first collector. The assessors or the municipal officers shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as prescribed.

Sec. 36. R. S., T. 36, § 994, amended. Section 994 of Title 36 of the Revised Statutes is amended to read as follows:

§ 994. Collector may issue warrant of distress to sheriff

Any tax collector after 3 months from the date of commitment may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his municipality, directing him to distrain the person or property of any taxpayer not paying his taxes, which warrant shall be of the same tenor as that prescribed to be issued ~~by municipal assessors~~ to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60, or 90 days.

Sec. 37. Saving provision. In a municipality, not included in a primary assessing area, the provisions of law as of June 30, 1973 and the sections repealed by this Act remain effective until such municipality is incorporated into a primary assessing area.