

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 65

H. P. 53

House of Representatives, January 2, 1975

Filed January 2, 1975 under Joint Rule 6 by Mrs. Mitchell of Vassalboro. To be printed and delivered to the House of Representatives of the 107th Legislature.

EDWIN H. PERT, Clerk

Presented by Mrs. Mitchell of Vassalboro.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT to Set Standards for Single-unit Municipal Assessing Areas.**

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

**Sec. 1.** 36 MRSA, § 303, sub-§ 3, as enacted by PL 1973, c. 620, § 10, is amended by adding a new paragraph to read:

Such assessment standards shall require that a municipality shall, in order to qualify for designation as a single-unit municipal assessing area, employ a professionally trained assessor for that portion of such assessor's work-week as is required to achieve equitable assessment and maintain an office open to the public for as many hours each week as are required for the taxpayers of the municipality to have reasonable opportunity to inspect the assessing records. In the event that a municipality and the State Tax Assessor shall be unable to agree as to that portion of a week which will satisfy the standards enumerated in the preceding sentence, such dispute shall be resolved by the Board of Assessment Review in accordance with the procedure established in section 486 for appeals by aggrieved municipalities.

**Sec. 2.** 36 MRSA, § 486, sub-§ 2, ¶ C is enacted to read:

**C.** Disputes between the State Tax Assessor and the municipality. Resolve disputes arising between the State Tax Assessor and any municipality over the interpretation of section 303, subsection 3.

STATEMENT OF FACT

This Act clarifies the basis on which a single municipality may become a separate assessing district for the state property tax. It requires the munic-

pality to hire a professionally trained assessor and to maintain public records, but it would allow the municipality to employ the assessor and keep its office open only for that portion of a week which is required to perform the functions adequately for the municipality.