

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 156

H. P. 110

House of Representatives, January 9, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Finemore of Bridgewater.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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AN ACT Designating the Bureau of Taxation as the State Revenue Bureau  
and to Correct Errors and Inconsistencies in the Property Tax Laws.

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

Sec. 1. 36 MRSA, § 6, is enacted to read:

§ 6. Abatement and supplemental assessments

Except as otherwise provided in this Title, the State Tax Assessor or the State Director of Property Taxation may, subject to the approval of the Governor and Council, within 3 years from the assessment, if justice requires, make an abatement of any tax for the assessment of which he is responsible. A list of such abatements and the amount of the same shall be transmitted to the State Controller and such amount or amounts shall be deducted from such taxes.

Except as otherwise provided in this Title, the State Tax Assessor or the State Director of Property Taxation may, within 2 years from the assessment if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by him. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly.

Sec. 2. 36 MRSA, § 51, first sentence, is amended to read:

The State Tax Assessor, or any agent he may designate, may summon before him and examine on oath ~~any town assessor or other officer, or~~ any officer of any corporation, or any individual whose testimony he shall deem necessary in the proper discharge of his duties, and shall require such witnesses to bring

with them for examination any books, records, papers or documents, belonging to them or in their custody or control, relating to any matter which he may have authority to investigate or determine.

**Sec. 3.** 36 MRSA, § 72, as enacted by PL 1973, c. 592, § 3, is repealed.

**Sec. 4.** 36 MRSA, § 101, is repealed.

**Sec. 5.** 36 MRSA, § 201, is repealed.

**Sec. 6.** 36 MRSA, § 311, as enacted by PL 1973, c. 620, § 10 and repealed and replaced by PL 1973, c. 695, § 6, is amended to read:

**§ 311. Classes of certification**

The State ~~Tax Assessor~~ **Director of Property Taxation** may establish 3 classes of certification if he deems it desirable.

The State ~~Tax Assessor~~ **Director of Property Taxation** 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~~ **Director of Property Taxation** 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~~ **Director of Property Taxation** 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~~ **Director of Property Taxation** 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~~ **Director of Property Taxation** may for cause be revoked after hearing. In revoking a certificate, the State ~~Tax~~ **Director of Property Taxation** 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.

**Sec. 7.** 36 MRSA, § 473, sub-§ 8, as enacted by PL 1973, c. 620, § 10, is amended to read:

**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 **Property Taxation**;

**Sec. 8.** 36 MRSA, § 576, last ¶, as enacted by PL 1971, c. 616, § 8, is amended to read:

The State ~~Tax Assessor~~ **Director of Property Taxation** shall place such orders on file in the Bureau of **Property Taxation** and shall certify and transmit such orders to the municipal assessors of each municipality with respect to forest land therein on or before November 1st of each year ~~commencing November 1, 1972~~.

**Sec. 9.** 36 MRSA, § 578, sub-§ 1, as enacted by PL 1971, c. 616, § 8 and as amended by PL 1973, c. 308, § 7, is repealed and the following enacted in place thereof:

1. **Organized areas.** The municipal assessors shall adjust the State Director of Property Taxation's 100% valuation per acre for each forest type for their county by whatever ratio, or percentage of current just value, is then being applied to other property within the municipality to obtain the assessed values. Forest land in the organized areas subject to taxation under this subchapter shall be taxed at the property tax rate applicable to other property in the municipality, which rate shall be applied to the assessed values so determined. In any municipality where the aggregate assessed valuation of forest lands classified under this subchapter is more than 10% less than the aggregate April 1, 1972 assessed valuation of the same lands, the municipality shall have a valid claim against the State to recover the taxes lost by reason of such loss in valuation exceeding 10%, upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration. Such claims shall be presented to the Legislature next convening.

**Sec. 10.** 36 MRSA, § 578, sub-§ 2, as enacted by PL 1971, c. 616, § 8 and as amended by PL 1973, c. 308, § 8, is repealed and the following enacted in place thereof:

2. **Unorganized territory.** The State Director of Property Taxation shall adjust the 100% valuation per acre for each type for each county by such ratio or percentage as is then being used to determine the state valuation applicable to other property in the unorganized territory to obtain the assessed values. Forest land in the unorganized territory subject to taxation under this subchapter shall be taxed at the state property tax rate provided in section 451, applicable to other property in the unorganized territory, which rate shall be applied to the assessed values so determined. Upon collection by the State Director of Property Taxation, such taxes shall be deposited in the General Fund in accordance with section 342.

**Sec. 11.** 36 MRSA, § 1181, as last amended by PL 1973, c. 460, § 18, is repealed and the following enacted in place thereof:

§ 1181. Lists of lands in unorganized territory; value, soil and growth in different ownership; appearance before State Director of Property Taxation

The Director of the Bureau of Forestry shall prepare and deliver to the State Director of Property Taxation full and accurate lists of all townships or parts of townships or lots or parcels of land in unorganized territory in this State sold and not included in the tax lists, whether conveyed or not, and shall lay before the said director at his

request all information in his possession touching the value and description of lands in unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said director. In fixing the valuation of unorganized townships whenever practicable, the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the State Director of Property Taxation shall value the soil and such growth separately for purposes of taxation. All owners of real estate in unorganized territory or rights of timber and grass on public reserve lots shall, on or before the first day of August of each year preceding the regular legislative session, render to the State Director of Property Taxation a signed list of all real estate in unorganized territory thus owned, either in common or severalty, giving the township, number, range and county where located. Upon notice in writing any such owner shall either in person or by authorized agent appear before said director at such reasonable time and place as he may designate and answer such questions or interrogatories as said director may deem necessary in order to obtain a full knowledge of the just value, ownership and description of said real estate. If any owner does not render such lists to said director on or before said first day of August or, after notice, fails or refuses to appear before said director and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such real estate or rights of timber or grass.

**Sec. 12. Amendatory clause.** Wherever in the following Titles and sections of the MRSA the words "State Tax Assessor" appear they shall mean the "State Director of Property Taxation:"

12 MRSA, §§ 1201, 1202, 1601, 1604 and 1605

20 MRSA, §§ 1461, 1464, 1466, 1467, 1470 and 1475

23 MRSA, §§ 2, 1005 and 4051

30 MRSA, §§ 254, 418, 1201, 1202, 1203-A, 5301, 5702 and 5703

33 MRSA, § 663

36 MRSA, Part 2 and § 4652.

**Sec. 13. Amendatory clause.** Wherever in the Revised Statutes the words "Bureau of Taxation" appear they shall mean the "State Revenue Bureau."

**Sec. 14. Amendatory clause.** Wherever in the Revised Statutes the words "State Tax Assessor" appear they shall mean the "State Revenue Administrator."

**Sec. 15. Effective date.** Sections 13 and 14 of this Act shall become effective 91 days after adjournment of the Legislature.

## STATEMENT OF FACT

Section 3 of PL 1973, c. 592 created a new Bureau of Property Taxation within the Department of Finance and Administration and directed that the new bureau and its director should exercise the "powers and responsibilities 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."

Section 4 of PL 1973, c. 592 also provided that "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," and that "Upon the transfer of a power or responsibility from the State Tax Assessor to the State Director of Property Taxation, wherever in the MRSA the words 'State Tax Assessor' appear in respect to such power or responsibility they shall mean 'State Director of Property Taxation.'"

The transfer to the State Director of Property Taxation of all powers and responsibilities of the State Tax Assessor relating to property taxes was made, in compliance with these statutory provisions, effective July 1, 1974. The principal purpose of this Act is to amend the various statutes affected by this change so that the statutory language will reflect such transfer. The Act also provides for changing the name of the Bureau of Taxation to the State Revenue Bureau and that of the State Tax Assessor to the State Revenue Administrator as well as eliminating certain outdated provisions in the law.