MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 234

H. P. 193 House of Representatives, January 16, 1975 Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Drigotas of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

AN ACT to Clarify the Laws Relating to the Bureau of Property Taxation.

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 to read:
- 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.
 - Sec. 2. 36 MRSA, § 303, sub-§ 4, is enacted to read:
- 4. 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. 3. 36 MRSA, § 304, sub-§ 6, is enacted to read:
- 6. Fiscal year. The fiscal year of primary assessing areas shall be July 1st to June 30th.
- Sec. 4. 36 MRSA, § 473, sub-§ 8, as enacted by PL 1973, c. 620, § 10, is repealed.
- Sec. 5. 36 MRSA, § 474, last ¶, as enacted by PL 1973, c. 620, § 10, is repealed.
- Sec. 6. 36 MRSA, § 477, last sentence, as enacted by PL 1973, c. 620, § 10, is amended to read:

Appeals to the board of assessment review shall be directed to the State Tax Assessor Chairman of the State Board of Assessment Review, who shall convene the board to hear the appeal and shall notify all parties of the time and place thereof.

Sec. 7. 36 MRSA, § 486, sub-§ 3, as enacted by PL 1973, c. 620, § 10, is repealed.

STATEMENT OF FACT

The intent of this Act is to clarify provisions in the Maine Revised Statutes as enacted by chapter 620 of the Public Laws of 1973.