

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 640

H. P. 523

House of Representatives, February 12, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Greenlaw of Stonington.

Cosponsors: Mr. Palmer of Nobleboro; Mr. Rolde of York; and Mr. Jackson of Yarmouth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to the Procedures for State Valuation.

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

Sec. 1. 36 MRSA § 208, as enacted by PL 1969, c. 502, § 2, is repealed and the following enacted in place thereof:

§ 208. Equalization

The Director of the Bureau of Taxation shall have the duty of equalizing the state and county taxes among the several towns and unorganized territory. He shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value as of April 1st. In any event, the Director of the Bureau of Taxation shall not increase the valuation of any town or unorganized territory more than 10% in any one biennium. Notice of the proposed valuations of municipalities within each county shall be sent by certified mail to the chairman of the board of assessors, and chairman of the board of selectmen in municipalities having selectmen, of each municipality within that county on or before the first day of September preceding the regular session of the Legislature. The valuation so determined is subject to review by the Municipal Valuation Appeals Board pursuant to sections 291, 292 and 293, but the valuation finally certified to the Secretary of State pursuant to section 381 shall be used for all computations required by law to be based upon the state valuation with respect to municipalities.

Sec. 2. 36 MRSA § 292, as repealed and replaced by PL 1969, c. 502, § 3, is repealed and the following enacted in place thereof:

§ 292. Duties, procedures

The Municipal Valuation Appeals Board shall hear appeals by any municipality deeming itself aggrieved by the state valuation of the Director of the Bureau of Taxation and render its decision based upon the recorded evidence.

Any municipality deeming itself aggrieved shall file a written notice of appeal with the board within 45 days of notification of the valuation by the Director of the Bureau of Taxation. The appeal to the board shall be in writing signed by a majority of the municipal officers. A copy of the appeal shall be served on the director. The director shall have the burden of proving that the valuation established by him is a just value.

The board shall hear such an appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than January 15th following the date on which the appeal is taken. The board shall order notice of hearing and give at least 5 days' notice prior to hearing thereof to the municipality and to the Director of the Bureau of Taxation. The board, after hearing, shall have the power to raise or lower or sustain the state valuation as determined by the director with respect to the municipality which has filed the appeal. Any party aggrieved by the decision of the board may appeal pursuant to Rule 80B of the Maine Rules of Civil Procedure. The valuation thus determined shall be certified to the director, who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 381.

The board shall have the power to administer oaths, take testimony, hold hearings, summons such witnesses and subpoena such records, files and documents as it deems necessary for the proper hearing and disposal of the appeal.

The board shall have the power to promulgate rules and regulations governing procedure before it.

STATEMENT OF FACT

This bill alters the existing law in 2 basic respects. First, it is intended to place a ceiling on the amount of increase in the state valuation of municipalities to the extent of 10% per biennium. The purpose of the ceiling is to avoid large, often inequitable increases in valuation. Second, because of the expertise, experience and resources of the Director of the Bureau of Taxation, a purpose of this bill is to place the burden of establishing the reasonableness of a valuation upon the director, who is responsible for such valuation in the first instance.