

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 655

H. P. 539

House of Representatives, February 13, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Connors of Franklin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

**AN ACT to Repeal An Act Relating to Property Taxation which was
Enacted by the 106th Legislature.**

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

Sec. 1. 30 MRSA § 2060, sub-§ 6, as last reenacted by PL 1973, c. 695, § 1, is repealed and the following enacted in place thereof:

6. Board of assessment review.

A. Any town choosing a single assessor may adopt a board of assessment review at a meeting of its legislative body held at least 60 days before the annual meeting.

B. The board of assessment review shall consist of 3 members to be appointed by the selectmen. The town, when adopting such board, may fix the compensation of the members. One member shall be appointed for one year, one member for 2 years and one member for 3 years, and thereafter the term of each new member shall be 3 years.

C. Any town adopting a board of assessment review may discontinue such board by vote, in the same manner and under the same conditions as in adopting such board.

D. Towns of 5,000 or more residents may by ordinance provide for a board of assessment review consisting of 5 or 7 members. The terms of office shall not exceed 5 years and initial appointments shall be such that the terms of office of no more than 2 members shall expire in any single year.

Sec. 2. 30 MRSA § 5351, sub-§ 2, as reenacted by PL 1973, c. 695, § 2, is repealed and the following enacted in place thereof:

2. Board of assessment review.

A. Any city choosing a single assessor may adopt a board of assessment review by vote of the city council at least 30 days before the annual city election.

B. The board of assessment review shall consist of 3 members to be appointed by the city council.

C. The city council, when adopting such board, may fix the compensation of the members of such board. One member shall be appointed for one year, one member for 2 years and one member for 3 years, and thereafter the term of each new member shall be 3 years.

D. Any city adopting a board of assessment review may discontinue such board by vote of the city council at least 30 days before the annual city election, in which case the board shall cease to exist at the end of the municipal year.

E. Cities of 5,000 or more residents may by ordinance provide for a board of assessment review consisting of 5 or 7 members. The terms of office of members shall not exceed 5 years and initial appointments shall be such that the terms of office of no more than 2 members shall expire in any single year.

Sec. 3. 36 MRSA § 54, as last amended by PL 1973, c. 620, § 6, is repealed and the following enacted in place thereof:

§ 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. 4. 36 MRSA § 202, as last repealed by PL 1973, c. 695, § 3, is re-enacted to read:

§ 202. Training and certification of assessors

1. Training of assessors.

A. The State Tax Assessor shall establish a program of training to meet the needs of the State of Maine for a sufficient supply of completely trained assessors. The State Tax Assessor may designate what programs, either within or outside the State, are acceptable for these training purposes.

B. Municipalities may expend funds for educational and training activities, including reimbursement for travel, meals and lodging. In addition, municipal officers may authorize leaves of absence with pay for such training purposes.

2. **Certification of assessors.** Beginning July 1, 1975, the Bureau of Taxation shall hold qualifying examinations for assessors at least twice each year. Such additional examinations may be held as the State Tax Assessor deems necessary.

The State Tax Assessor shall determine the content and type of examination.

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

The State Tax Assessor shall determine what level of attainment on the examinations 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.

3. **Classes of certification.** The State Tax Assessor may establish 2 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. A provisional certificate does not constitute a certificate of eligibility.

The State Tax Assessor shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he is qualified to perform the assessing function. Certificates of eligibility shall remain in force for 5 years but may be extended from time to time without further examination at the discretion of the State Tax Assessor, if the certificate holder is employed as municipal assessor.

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

Sec. 5. 36 MRSA § 206, as last repealed and replaced by PL 1973, c. 695, § 4, is repealed and the following enacted in place thereof:

§ 206. **Compensation of assessors, collectors and treasurers**

Municipalities shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this Title. 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. 6. 36 MRSA § 207, as last repealed by PL 1973, c. 695, § 5, is re-enacted to read:

§ 207. —conventions

The State Tax Assessor, during any fiscal year, may apply a sum not to exceed \$200 to be taken from the departmental appropriation of the property

division to assist the Maine Municipal Association in defraying the expenses incident to the holding of conventions and meetings of town assessors.

Sec. 7. 36 MRSA § 382, as last repealed and replaced by PL 1973, c. 695, § 7, is repealed and the following enacted in place thereof:

§ 382. Failure of assessor to furnish information; valuation fixed by State Tax Assessor

If the assessors of any town or some one of them fail 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 liable to taxation in the town so in default, as he shall deem just and equitable.

Sec. 8. 36 MRSA § 383, as last repealed and replaced by PL 1973, c. 695, § 7, is repealed and the following enacted in place thereof:

§ 383. Town assessors' annual return to State Tax Assessor

The assessors of each town 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 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, 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, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

Sec. 9. 36 MRSA § 384, as last repealed and replaced by PL 1973, c. 695, § 8, is repealed and the following enacted in place thereof:

§ 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 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. 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 district 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 where in his judg-

ment such reassessment is advisable or necessary to the end that all classes of property in such town 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 where such reassessment is to be made, and said town 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. 10. 36 MRSA §§ 701, 702 and 703, as amended by PL 1973, c. 620, § 14, are repealed and the following enacted in place thereof:

§ 701. Rules for assessment

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

§ 702. Assessors' liability

Assessors of municipalities 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, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

Sec. 11. 36 MRSA § 705, first ¶, as amended by PL 1973, c. 620, § 15, is repealed and the following enacted in place thereof:

If for 3 months after any warrant for a state or county tax has been issued, a municipality 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. 12. 36 MRSA § 706, as last repealed and replaced by PL 1973, c. 695; § 12, is repealed and the following enacted in place thereof:

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

Before making an assessment, the assessors shall give seasonable notice in writing to all persons liable to taxation in the municipality to furnish to the assessors true and perfect lists of 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 list, he is thereby barred of his right to make application to the assessors or the county commissioners 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 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.

If the assessors 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.

Sec. 13. 36 MRSA § 708, as last amended by PL 1973, c. 620, § 17, is repealed and the following enacted in place thereof:

§ 708. Assessors to value real estate and personal property

The assessors 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. 14. 36 MRSA §§ 710-713, as amended, are repealed and the following enacted in place thereof:

§ 710. Overlay

The assessors may assess on the estates such sum above the sum committed to 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 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 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 estates liable to taxation have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment. The assessors for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such 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 collector for the time being with a certificate under the hands of the assessors 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. 15. 36 MRSA § 753, first sentence, as last amended by PL 1973, c. 695, § 16, is repealed and the following enacted in place thereof:

Every tax collector shall receive a warrant from the assessors for the collection of taxes and shall faithfully obey its directions.

Sec. 16. 36 MRSA § 753, 4th line from the end, before the **CERTIFICATE OF COMMITMENT**, as last amended by PL 1973, c. 620, § 22, is further amended to read:

..... ~~Municipal Officers of~~

Sec. 17. 36 MRSA § 753, 2nd line from the end of the **CERTIFICATE OF COMMITMENT**, as last amended by PL 1973, c. 620, § 23, is further amended to read:

..... ~~Municipal Officers of~~

Sec. 18. 36 MRSA § 754, as last amended by PL 1973, c. 695, § 17, is repealed and the following enacted in place thereof:

§ 754. —lost or destroyed

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

Sec. 19. 36 MRSA § 755, first sentence, as last repealed and replaced by PL 1973, c. 695, § 18, is further amended to read:

The ~~municipal officers~~ assessors 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. 20. 36 MRSA § 758, as last amended by PL 1973, c. 620, § 26, is repealed and the following enacted in place thereof:

§ 758. Notification to assessor 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 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. 21. 36 MRSA § 760, first sentence, as last amended by PL 1973, c. 695, § 19, is repealed and the following enacted in place thereof:

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

Sec. 22. 36 MRSA § 763, first ¶, last sentence, as last amended by PL 1973, c. 695, § 20, is repealed and the following enacted in place thereof:

Said officers may appoint another tax collector, and the assessors 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. 23. 36 MRSA § 766 first ¶, as amended by PL 1973, c. 620, § 29, is further amended to read:

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 as follows:

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

Sec. 24. 36 MRSA § 766, 2nd line from the end, as amended by PL 1973, c. 620, § 30, is further amended to read:

..... Municipal Officers of

Sec. 25. 36 MRSA § 801, as last amended by PL 1973, c. 695, § 21, is repealed and the following enacted in place thereof:

§ 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 assessors, or the assessors appointed in accordance with section 705, as the case may be.

Sec. 26. 36 MRSA § 895, first sentence, as amended by PL 1973, c. 620, § 33, is repealed and the following enacted in place thereof:

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. 27. 36 MRSA § 899, first ¶, as last amended by PL 1973, c. 695, § 24, is repealed and the following enacted in place thereof:

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 shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as prescribed.

Sec. 28. 36 MRSA § 994, first ¶, as amended by PL 1973, c. 620, § 35, is repealed and the following enacted in place thereof:

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.

STATEMENT OF FACT

The purpose of this bill is to repeal public laws of 1973, chapters 620 and 695, and to reestablish local authority in the area of assessment of real estate.