

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1268

H. P. 967

House of Representatives, March 20, 1975

On motion of Mr. Finemore of Bridgewater, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Peterson of Caribou.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Establish Minimum Assessment Standards for Single-unit
Municipal Assessing Areas.

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-A is enacted to read:

§ 303-A. Minimum assessment standards for primary assessing areas

1. **Minimum assessment ratio.** A minimum assessment ratio of 50% as determined biennially by the Bureau of Property Taxation.

2. **Maximum rating of assessment quality.** A maximum rating of assessment quality of 25 as determined by the Bureau of Property Taxation.

3. **Inspection and inventory.** Each parcel and personal property account shall be physically inspected and inventoried at least once every 4 years.

4. **Sales ratio studies.** Sales ratio studies shall be conducted for each municipality in the assessment district annually.

5. **Minimum office records.** The following minimum office records shall be maintained:

- A. Property tax maps;
- B. Valuation book;
- C. Property record cards on real property and personal property;
- D. Copies of deeds;
- E. Aerial photographs;
- F. Summary account cards;
- G. Taxpayer declarations;
- H. Exemption applications;
- I. Correspondence;
- J. Abatement book;
- K. Building permits;
- L. Sales record cards;
- M. Supplemental assessments.

6. Data processing systems. Electronic data processing systems for valuation book purposes shall be utilized by April 1, 1977.

7. Assessor's office; assessor. Assessor's office shall be open full-time and assessing unit must employ one full-time professionally trained chief assessor who must devote a minimum of 75% of his time to assessment administration and be certified by July 1, 1980.

8. Full-time assessors. In addition to the chief assessor, full-time appraisers shall be required according to the following minimum schedule:

Population (1970 Census)	Number of Appraisers
11,000 to 19,999	1
20,000 to 29,999	2
30,000 to 39,999	3
40,000 to 49,999	4
50,000 to 59,999	5
60,000 to 69,999	6
70,000 to 79,999	7

9. Uniform accounting system; annual statement of income and expenditures. A uniform accounting system as prescribed by the Bureau of Property Taxation shall be utilized by all assessment districts and a statement of income and expenditures shall be submitted annually to the Bureau of Property Taxation on or before October 1st for the prior fiscal year ending June 30th.

STATEMENT OF FACT

The purpose of this Act is to establish standards by statute for the establishment of tax assessment districts and to provide sufficient time and realistic standards for municipalities to be able to achieve the objectives.