

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1414

H. P. 1104

House of Representatives, March 24, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Stubbs of Hallowell.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Assessing Standards.

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~~ Director of the Bureau of Property Taxation shall afford any municipality meeting assessment standards consistent with this chapter 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 and 5, are enacted to read:

4. Standards. Each primary assessing area and single-unit municipal assessing area shall meet the following standards:

A. An area's rating of assessment quality shall not exceed 30 in 1977, 25 in 1978 and 20 in 1979 and thereafter;

B. An area's assessing function shall be performed by persons who are certified by the Director of the Bureau of Property Taxation or by firms or organizations recognized as qualified by the Director of the Bureau of Property Taxation;

C. The assessment records of areas with populations of 5,000 or more shall be available for public inspection in an office that is open during regular business hours; and the assessment records of areas with populations of less than 5,000 shall be available for public inspection at reasonable times and places;

D. An area shall, prior to January 1, 1980, have a tax map meeting minimum standards promulgated by the Director of the Bureau of Property Taxation.

5. Limitations on administrative standards. The Director of the Bureau of Property Taxation shall not promulgate assessing standards that affect the authority of an area's governing body to determine the number, compensation and duration of employment of personnel appointed or employed by the area; require assessing areas to prepare valuation lists through the use of electronic data processing prior to 1981; or make the standards listed in subsection 4 more restrictive.

STATEMENT OF FACT

This provides specific legislative standards for the administration of the property tax. It will permit any municipality which maintains a specified rating of assessment quality to be a single-unit assessing area. Such units may have the assessing function performed by a part-time certified assessor or a professional appraisal firm. The Bureau of Property Taxation is restricted from mandating the number, compensation or duration of employment of primary or single-unit municipal assessing area personnel.