

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1478

H. P. 1170

House of Representatives, March 25, 1975

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

EDWARD H. PERT, Clerk

Presented by Mr. Blodgett of Waldoboro.

Cosponsors: Mr. Rolde of York, Mr. Greenlaw of Stonington and
Mr. Connors of Franklin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Property Assessing Tax Laws.

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

Sec. 1. 36 MRSA § 303, 2nd sentence, as enacted by PL 1973, c. 620, § 10, is repealed as follows:

~~The foregoing division shall be made by the State Tax Assessor utilizing the following criteria as appropriate~~

Sec. 2. 36 MRSA § 303, sub-§ 1, as enacted by PL 1973, c. 620, § 10, is repealed and the following enacted in place thereof:

1. Establishment. The primary assessing areas shall be established by giving consideration to existing municipal boundaries and several municipalities which would organize such an assessing area by their mutual consent.

Sec. 3. 36 MRSA § 303, sub-§ 2, first ¶, as enacted by PL 1973, c. 620, § 10, is repealed and the following enacted in place thereof:

Such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors that both the municipalities and the State Tax Assessor believe important may be utilized.

Sec. 4. 36 MRSA § 304, first ¶, as enacted by PL 1973, c. 620, § 10, is repealed and the following enacted in place thereof:

The State Tax Assessor shall, with the consent of the officers of the municipalities involved, establish primary assessing areas.

Sec. 5. 36 MRSA § 304, sub-§§ 1 - 4, as enacted by PL 1973, c. 620, § 10, are repealed and the following enacted in place thereof:

1. Effective date. The effective date of the establishment of each assessing area shall be May 1st.

2. Orders. A copy of the order establishing each primary assessing area shall be filed in the office of the Secretary of State. The issuance of a joint order by the State Tax Assessor and the officers of the municipalities involved shall be conclusive evidence of the lawful organization of the primary assessing area.

3. Order requirements. The order shall require the municipal officers of the municipalities involved in the primary assessing area to hire a certified assessor who holds either a provisional certificate or a certificate of eligibility in accordance with Title 36, section 311.

4. Initial budget. The State Tax Assessor may assist the municipal officers in determining the initial budget for the primary assessing area. If 2 or more municipalities join into a primary assessing area, the executive committee shall have the authority to issue warrants to the participating municipalities to collect the respective portions of the district budget. Said portions shall be based on current state valuations. The sums due shall be paid within 30 days to the primary assessing area. The warrant shall be enforced in the same manner as the state or county tax warrants.

Sec. 6. 36 MRSA § 306, sub-§ 3, as enacted by PL 1973, c. 620, § 10, is repealed and the following enacted in place thereof:

3. Primary assessing area. "Primary assessing area" shall mean any geographical area composed of one or more municipalities organized for the purpose of property tax assessment and administration.

Sec. 7. 36 MRSA § 307 is enacted to read:

§ 307. Standards

Primary assessing areas shall maintain the following minimum standards:

1. Assessment ratio shall not be less than 50% as determined by the Bureau of Property Taxation biennial sales ratio study.

2. The rating of assessment quality shall not be more than 30 as determined by the Bureau of Property Taxation biennial sales ratio study.

Any primary assessing area which fails to maintain these standards shall have one additional tax year to achieve these standards.

Sec. 8. 36 MRSA § 308 is enacted to read:

§ 308. Multi-unit districts

Two or more municipalities may, by contractual agreement, share the salary and services of the required assessing personnel. A primary assessing area structured in this manner would be governed by the municipal officers of the municipalities and would not require the formation of an executive committee.

STATEMENT OF FACT

The purpose of this bill is to amend the present property assessment law in which the municipality no longer was able to have any voice in property taxation. The amendment is designed to return to the municipality and its duly elected officers this function which has been held sacred for generations. This amendment is in no way intended to reduce professional standards in the assessment of property.