

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 1520

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H. P. 1015

House of Representatives, March 26, 1975

Speaker laid before the House and on motion of Mr. Dam of Skowhegan, referred to the Committee on State Government. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Goodwin of South Berwick.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT** Concerning the Municipal Valuation Appeals Board and Procedures  
for Municipal Appeals.

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

Sec. 1. 36 MRSA § 292, 2nd ¶, last 3 sentences, as last repealed and replaced by PL 1969, c. 502, § 3, are repealed and the following enacted in place thereof:

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 State Tax Assessor.

Sec. 2. 36 MRSA § 292, 3rd ¶, next to last sentence, as last repealed and replaced by PL 1969, c. 502, § 3, is repealed and the following enacted in place thereof:

Any decision by the board must be justified in writing to the municipality.

Sec. 3. 36 MRSA § 292-A is enacted to read:

§ 292-A. Appeals

Any municipality which deems the decision of the board to be unfair shall have the authority to take the appeals decision to Superior Court. The court, after reviewing the case, shall have the power to raise or lower or sustain the decision of the appeals board. The decision by the Superior Court shall be final.

## STATEMENT OF FACT

The intent of this legislation is to strengthen a municipality's chance to successfully appeal its state valuation. This Act also requires the appeals board to justify their decision in writing and allows a 2nd appeal to the Superior Courts.