

# MAINE STATE LEGISLATURE

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New draft "B" of H. P. 539, L. D. 655

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 1918

H. P. 1665

House of Representatives, June 5, 1975

Reported by Minority from Committee on Taxation and printed under  
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EDWIN H. PERT, Clerk

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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

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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Sec. 1. 30 MRSA § 2060, sub-§ 6, as last reenacted by PL 1973, c. 695, § 1, is repealed and the following enacted in place thereof: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. Municipalities shall by ordinance designate, organize and conduct a board of appeals for the purpose of resolving assessment appeals. This board shall be known as the board of assessment review. The number of board members, their salaries and terms of office shall be established by ordinance. Any municipality with less than 5,000 population may establish a board of 3 members. Unless otherwise provided by law, the board shall be designated, organized and conducted pursuant to section 2411.

Sec. 2. 30 MRSA § 5351, sub-§ 2, as reenacted by PL 1973, c. 695, § 2, is repealed and the following enacted in place thereof: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

The board of assessment review shall be appointed at least 30 days before the annual city election.

Sec. 3. 36 MRSA § 54, as last amended by PL 1973, c. 620, § 6, is repealed and the following enacted in place thereof: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 § 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. 5.** 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. 6.** 36 MRSA §§ 303 and 304, as enacted by PL 1973, c. 620, § 10, are repealed.

**Sec. 7.** 36 MRSA § 306, sub-§ 3, as enacted by PL 1973, c. 620 § 10, is repealed.

**Sec. 8.** 36 MRSA §§ 312-314, as last repealed and replaced by PL 1973, c. 695, § 6, are repealed.

**Sec. 9.** 36 MRSA § 315, as enacted by PL 1973, c. 620, § 10, is repealed.

**Sec. 10.** 36 MRSA § 318, 2nd ¶, as last repealed and replaced by PL 1973, c. 695, § 6, is repealed.

**Sec. 11.** 36 MRSA § 382, as last repealed and replaced by PL 1973, c. 695, § 7, is amended to read:

**§ 382. Failure of assessor to furnish information**

If any municipal assessor ~~or assessor of a primary assessing area~~ fails 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. 12.** 36 MRSA § 383, as last repealed and replaced by PL 1973, c. 695, § 7, is amended to read:

**§ 383. Assessor's annual return to State Tax Assessor**

The municipal assessors ~~and the assessors of primary assessing areas~~ shall, at such 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 jurisdiction, 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. 13.** 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 judgment 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. 14.** 36 MRSA §§ 471-486, as enacted by PL 1973, c. 620, § 10, and as amended, are repealed.

**Sec. 15.** 36 MRSA §§ 702 and 703, as last amended by PL 1973, c. 620, § 14, are amended to read:

### § 702. Assessor's liability

Assessors of municipalities ~~and primary assessing areas~~ 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 ~~and is not a part of a primary assessing area~~, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

**Sec. 16.** 36 MRSA § 705, first sentence, as amended by PL 1973, c. 620, § 15, is further amended to read:

If for 3 months after any warrant for a state or county tax has been issued, a municipality ~~which is not part of a primary assessing area or is not a primary assessing area~~ 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. 17.** 36 MRSA § 706, as last repealed and replaced by PL 1973, c. 695, § 12, is amended to read:

### § 706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessors ~~or the chief assessor of a primary assessing area~~ shall give reasonable notice in writing to all persons liable to taxation in the municipality ~~or primary assessing area~~ to furnish to the assessors ~~or chief assessor of a primary assessing area~~ a true and perfect lists of their ~~polls and all 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 ~~chief assessor of the primary assessing area~~ or any appeal therefrom 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 the chief assessor of the primary assessing area~~ may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and 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, but such list and answers shall not be conclusive upon the assessors ~~or the chief assessor of the primary assessing area~~.

If the assessors ~~or the chief assessor of the primary assessing area~~ 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 assessor ~~or the chief assessor of the primary assessing areas.~~

**Sec. 18.** 36 MRSA § 708, as last amended by PL 1973, c. 620, § 17, is further amended to read:

**§ 708. Assessors to value real estate and personal property**

The assessors ~~and the chief assessor of a primary assessing area~~ 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. 19.** 36 MRSA § 708-A, as enacted by PL 1973, c. 620, § 18, is amended to read:

**§ 708-A. Certification of valuation lists**

The ~~chief assessor of each primary assessing area~~ shall on or before the 30th day of each June make perfect lists of the real estate and personal property values referred to in section 708 and commit the same to the municipal officers ~~of each municipality comprising the primary assessing area.~~ The commitment shall be signed by the ~~chief assessor~~ and shall be in such form as the State Tax Assessor shall prescribe. The State Tax Assessor may on written request of the ~~chief assessor of a primary assessing area~~ extend the deadline for certification of valuation lists.

**Sec. 20.** 36 MRSA § 709-A, as amended by PL 1973, c. 788, § 184, is further amended to read:

**§ 709-A. Assessment and commitment**

The municipal officers after receipt of the valuation lists ~~from the primary assessing areas~~ shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands in the form prescribed by section 753.

The municipal officers may delegate the preparation of such lists to any municipal employee, appropriately designated in writing ~~or may contract with the primary assessing area for the preparation of such lists.~~

**Sec. 21.** 36 MRSA § 710, as amended by PL 1973, c. 695, § 13, is further amended to read:

**§ 710. Overlay**

The assessors ~~or, in primary assessing areas, the municipal officers~~ may assess on the estates such sum above the sum necessary for them to assess,

not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

**Sec. 22. 36 MRSA § 711**, as amended by PL 1973, c. 695, § 14, is further amended to read:

**§ 711. Assessment record**

The assessors ~~or, in primary assessing areas, the municipal officers~~ 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, with the municipal clerk, there to remain. **Any place where assessors usually meet to transact business and keep their papers or books shall be considered their office.**

**Sec. 23. 36 MRSA § 712**, as amended by PL 1973, c. 695, § 14, is further amended to read:

**§ 712. Certificate of assessment**

When the assessors ~~or, in primary assessing areas, the municipal officers~~ 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.

**Sec. 24. 36 MRSA § 713, 1st ¶**, as amended by PL 1973, c. 695, § 15, is further amended to read:

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. ~~In municipalities not a part of a primary assessing area, the~~ **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. ~~In primary assessing areas, the chief assessor may, by a supplement to the valuation list, certify the valuation of such estates to the municipal officers who shall assess such estates according to the principles upon which the previous assessment was made~~

**Sec. 25. 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. 26. 36 MRSA § 755, first sentence**, as last repealed and replaced by PL 1973, c. 695, § 18, is 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. 27. 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. 28. 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. 29. 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. 30. 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 substance as follows:

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

Sec. 31. 36 MRSA § 766, 2nd line from the end, as amended by PL 1973, c. 620, § 30, is further amended to read:

..... Municipal Officers or Assessors of

Sec. 32. 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. 33.** 36 MRSA § 841, 2nd sentence, is amended to read:

Appeals from the decision of the assessors shall be taken in accordance with sections ~~844~~ 843 and 845.

**Sec. 34.** 36 MRSA § 841-A, as last amended by PL 1973, c. 788, § 185, is repealed.

**Sec. 35.** 36 MRSA § 843, as last amended by PL 1973, c. 625, § 246, is repealed and the following enacted in place thereof:

**§ 843. Appeals to board of assessment review**

If the assessors refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 30 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as the board thinks proper. Either party may appeal from the decision of the board of assessment review directly to the Superior Court, under the conditions provided for in section 846.

**Sec. 36.** 36 MRSA § 844, as last repealed and replaced by PL 1973, c. 645, § 6, is repealed.

**Sec. 37.** 36 MRSA § 845 is amended to read:

**§ 845. —to Superior Court**

Any person entitled to appeal to a board of assessment review ~~or to the county commissioners~~ for an abatement of his taxes may, if he so ~~elect~~ elects, appeal under the same terms and conditions from the decision of the assessors to the Superior Court in and for that county.

**Sec. 38.** 36 MRSA § 846, first sentence, as last amended by PL 1973, c. 645, § 8, is further amended to read:

The appeal provided for in ~~sections section 844 and~~ 845 shall be taken within 30 days after notice of the decision from which the appeal is being taken, or within 30 days after the application shall be deemed to have been denied.

**Sec. 39.** 36 MRSA § 848, first sentence, as last amended by PL 1973, c. 645, § 9, is further amended to read:

The appeal provided for in ~~sections section 844 and~~ 845 shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted at the request of the municipality for good cause, and said court shall, if requested by the municipality, advance the case upon the docket so that it may be tried and decided with as little delay as possible.

**Sec. 40.** 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. 41. 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. 42. 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.

Sec. 43. 36 MRSA c. 102, subchapters II through IV, as enacted by PL 1973, c. 620, § 10, are repealed.

## STATEMENT OF FACT

The purpose of this bill is to repeal the assessing area system and standards established by the public laws of 1973, chapters 620 and 695, and to mandate local authority in the area of assessment of real estate.

All assessor certification standards and training requirements are repealed and not replaced.

Citizens dissatisfied with their assessments may appeal, first to their assessor(s), then to a local board of appeals and, if still not satisfied, to the Superior Court.

Local municipalities would not have to maintain any state mandated levels of assessing accuracy. For example, under current law a municipality should, by 1977, achieve a 50% minimum assessment ratio of the assessed value to full market value and a maximum rating of assessment quality of at least 20 (a quality rating of 20 means that is a town's assessment ratio was 100%, a house with a fair market value of \$10,000 would be assessed within an \$8,000 to \$12,000 range — a  $\pm 20\%$  accuracy); however, under this Act no such standards must be achieved.