MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document No. 318

H. P. 244 House of Representatives, February 9, 1977

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Carey of Waterville.

Cosponsors: Mr. Wood of Sanford and Mr. Brenerman of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-SEVEN

AN ACT Concerning the Administration of Property Tax Laws Administered by the Bureau of Taxation.

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

Sec. 1. 12 MRSA § 520-B, as last amended by PL 1975, c. 764, § 1, is further amended by adding at the end the following new paragraph:

Nothing herein contained shall be construed to prevent the disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the provinces and Dominion of Canada. Such information may be given only on the written request of the duly authorized officer when that officer's government permits the exchange of like information with the taxing officials of this State and when that officer agrees that such information shall be used only for tax collection purposes.

Sec. 2. 36 MRSA § 201, 2nd, 3rd, 4th, 5th, 6th, 7th and 8th sentences are repealed.

Sec. 3. 36 MRSA § 381, 2nd ¶, as last amended by P&SL 1975, c. 78, § 21, is repealed.

Sec. 4. 36 MRSA § 384, 4th sentence, as repealed and replaced by PL 1973, c. 695, § 8, is amended to read:

The State Tax Assessor shall have power to order ~~the reassessment~~ **a change in the valuation** of any or all real and personal property, or either, as to taxes already assessed and as to taxes to be assessed in the future, in any juris-

diction where in his judgment such ~~reassessment~~ **a change in valuation** is advisable or necessary to the end that all classes of property in such jurisdiction shall be assessed in compliance with the law.

Sec. 5. 36 MRSA §§ 475, 476, 477, 478, 479, 480, 481, 482, 483, 484 and 485, as amended, are repealed.

Sec. 6. 36 MRSA §§ 563 and 564 are repealed.

Sec. 7. 36 MRSA § 572, 1st ¶, 1st sentence, as enacted by PL 1971, c. 616, § 8, is amended to read:

It has for many years been the declared public policy of the State of Maine ~~as stated in sections 563 to 565~~ to tax all forest lands according to their productivity and thereby to encourage their operation on a sustained yield basis.

Sec. 8. 36 MRSA § 576, 6th ¶, as enacted by PL 1971, c. 616, § 8, is amended to read:

The State Tax Assessor shall place such orders on file in the Bureau of Taxation and shall certify and transmit such orders to the municipal assessors of each municipality with respect to forest land therein on or before ~~November~~ **April** 1st of each year ~~commencing November 1, 1972~~.

Sec. 9. 36 MRSA § 579, 2nd ¶, 1st sentence, as amended by PL 1975, c. 765, § 11, is further amended to read:

The assessor shall determine whether the land is subject to taxation hereunder, shall classify such land as to forest type, and shall notify the owner of such determination ~~within 60 days~~ **prior to June 1st of that year.**

Sec. 10. 36 MRSA § 579, as last amended by PL 1975, c. 765, § 11, is further amended by adding at the end the following new paragraph:

The assessor shall file with the register of deeds in the appropriate county, on or before June 1st in each year, a list of all parcels of land classified under this subchapter. If a parcel of land is classified after such date, the assessor shall file notice of that classification with the register of deeds in the appropriate county within 14 days of that classification. The list filed pursuant to this section shall be on a form provided by the State Tax Assessor, shall contain the name of each owner, the date of classification and a short description of each parcel of real estate, together with such other information as the State Tax Assessor may prescribe.

Sec. 11. 36 MRSA § 581, 2nd ¶, 1st sentence, as enacted by PL 1973, c. 308, § 12, is amended to read:

In the case of withdrawal of a portion of a parcel, the owner, as a condition of withdrawal, shall file with the assessor ~~and, upon granting of withdrawal, in the applicable registry of deeds~~ a plan ~~prepared by a registered surveyor~~ showing the area withdrawn and the area remaining under this subchapter.

Sec. 12. 36 MRSA § 581, 4th ¶, as enacted by PL 1971, c. 616, § 8, is amended to read:

Such penalties shall be paid to the ~~assessor~~ **tax collector** as additional property taxes upon withdrawal.

Sec. 13. 36 MRSA § 583, sub-§ 1, 1st sentence, as amended by PL 1973, c. 308, § 18, is further amended to read:

Any person aggrieved by any determination by an assessor, **the State Tax Assessor or chief assessors,** other than orders pursuant to section 576, under this subchapter, may petition for a reconsideration of that determination within 30 days after being notified of that determination.

Sec. 14. 36 MRSA § 583, sub-§ 2, 1st sentence, as last repealed and replaced by PL 1973, c. 645, § 2, is amended to read:

Any person aggrieved by the decision of a municipal assessor, **chief assessor or State Tax Assessor** upon such petition may, within 30 days after notice thereof from the municipal assessor, or after the petition shall be deemed to have been denied, appeal therefrom to the Forestry Appeal Board established by section 565 and the Forestry Appeal Board may amend or reaffirm such determinations as the board sees fit and may order a refund in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid; which amounts shall be paid out of the municipal treasury, if there are funds available, and if not, payment shall be made in the following tax year.

Sec. 15. 36 MRSA § 583, sub-§ 3, 1st sentence, as last repealed and replaced by PL 1973, c. 645, § 3, is amended to read:

~~The applicant~~ **Any party** may appeal from the decision ~~of the State Tax Assessor under subsection 1 or~~ of the Forestry Appeal Board under subsection 2 to the Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure in the county where the land or any part of the land is located.

Sec. 16. 36 MRSA § 706, as last amended by PL 1975, c. 623, § 54, is repealed and the following enacted in its place:

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

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of 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 assessor or assessors, chief

assessor or State Tax Assessor 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 assessor or assessors, chief assessor or State Tax Assessor 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 assessor or assessors, chief assessor or the State Tax Assessor.

If the assessor or assessors, chief assessor or the State Tax Assessor 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 assessors, chief assessor or the State Tax Assessor.

Sec. 17. 36 MRSA § 711, 2nd sentence, as amended by PL 1973, c. 620, § 20, is further amended to read:

Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, in the assessor's office, or, in the case of a primary assessing area, with the municipal clerk, there to remain.

Sec. 18. 36 MRSA § 711, as last amended by PL 1973, c. 695, § 14, is further amended by adding at the end the following new sentence:

Any place where the assessors usually meet to transact business and keep their papers or books shall be considered their office.

Sec. 19. 36 MRSA §§ 841 and 841-A, as amended, are repealed and the following enacted in their places:

§ 841. Abatement procedures

1. Municipal assessors. The assessor or assessors for the time being, on written application or on their own initiative, stating the grounds therefor, within one year from date of commitment, may make such reasonable abatement as they think proper, provided the taxpayer has complied with section 706.

If after 2 years from the date of assessment a collector is satisfied that a tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the assessor or assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessor or assessors, after due inquiry, may abate such tax or any part thereof.

Assessors may, on their own knowledge or on written application therefor, make such abatements as they believe reasonable in the real or personal taxes on all persons who, by reason of infirmity or poverty, are in the judgment of the assessors unable to contribute to the public charges.

Whenever an abatement is made, the assessor or assessors shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the first Monday in each March.

Appeals from the decision of the assessor or assessors shall be taken in accordance with sections 843, subsection 1, 844 and 845.

2. Chief assessor. The chief assessor of the primary assessing area may, on his own initiative or on written application stating the grounds therefor, within one year from date of commitment, make such reasonable abatement as he thinks proper, provided the taxpayer has complied with section 706. Appeals from the decision of the chief assessor shall be taken in accordance with sections 843, subsection 2, and 845.

Whenever an abatement is made, the chief assessor shall certify the same in writing to the municipal officers of the municipality involved and they shall certify the same to the tax collector who shall be discharged from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form, open to the public at reasonable times. A report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities, by the first Monday in each March.

3. State Tax Assessor. The State Tax Assessor, in the case of the unorganized territory, may, on his own initiative or on written application stating the grounds therefor, within one year from date of commitment, make such reasonable abatement as he thinks proper, provided the taxpayer has complied with section 706.

The State Tax Assessor may, on his own knowledge or on written application therefor, make such abatements as he believes reasonable in the real or personal taxes of all persons who, by reason of infirmity or poverty, are in his judgment unable to contribute to the public charges.

Appeals from the decision of the State Tax Assessor shall be taken in accordance with sections 843, subsection 2, and 845.

4. Veteran's widow or minor child. Notwithstanding failure to comply with section 706 or section 1181, the assessor or assessors, or chief assessor, for the time being, or the State Tax Assessor in the case of the unorganized

territory, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that said veteran died during the 12-month period preceding the April 1st for which the tax was committed.

5. Municipal officers. This subsection shall apply only to primary assessing areas. The municipal officers may, on their own knowledge or on written application therefor, make such abatements as they believe reasonable in the real and personal taxes on all persons who, by reason of infirmity or poverty, are in their judgment unable to contribute to the public charges.

If after 2 years from the date of assessment a collector is satisfied that a tax upon personal property, or any portion of any tax, committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why such tax cannot be collected. The municipal officers, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the municipal officers shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax as abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same in gross amount without names shall be made to the municipality at its annual meeting, or by the mayor and aldermen of cities by the first Monday in March.

Appeals from the decisions of the municipal officers shall be taken in accordance with section 843, subsection 2, and section 845.

Sec. 20. 36 MRSA § 842 is amended to read:

§ 842. Notice of decision

The assessors, municipal officers, chief assessor or the State Tax Assessor, in the case of the unorganized territory, shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon such application within 10 days after they take final action thereon. If ~~a board of assessors~~ the assessors, municipal officers, chief assessor or State Tax Assessor, before ~~which~~ whom an application in writing for the abatement of a tax is pending, fails to give written notice of their decision within 90 days from the date of filing of such application, the application shall be deemed to have been denied, and the applicant may appeal as provided, unless the applicant shall in writing have consented to further delay.

Sec. 21. 36 MRSA § 843, as last amended by PL 1973, c. 625, § 246, is repealed and the following enacted in its place:

§ 843. Appeals; to board of assessment review

1. **Municipalities.** Where the municipality has adopted a 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, in accordance with Rule 80B of the Maine Rules of Civil Procedure.

2. **Primary assessing areas.** If the chief assessor, municipal officer or the State Tax Assessor refuses to make the abatement asked for, the applicant may apply in writing to the State 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 State Board of Assessment Review directly to the Superior Court, under the conditions provided for in section 846. Appeals to the State Board of Assessment Review shall be directed to the Chairman of the State Board of Assessment Review, who shall convene the board to hear the appeal and shall notify all parties of the time and place thereof.

Sec. 22. 36 MRSA § 844, 1st sentence, as last repealed and replaced by PL 1973, c. 645, § 6, is amended to read:

Except where the municipality has adopted a board of assessment review **or has been designated as a primary assessing area**, if the assessors refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting occurring 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 they think that he is over-assessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, with costs in either case.

Sec. 23. 36 MRSA § 845 is amended to read:

§ 845. Appeals; to Superior Court

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

Sec. 24. 36 MRSA § 848, 1st sentence, as last amended by PL 1973, c. 645, § 9, is further amended to read:

The appeal provided for in sections ~~844 and~~ **843 to** 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 **or primary assessing area** for good cause, and said court shall, if requested by the municipality **or primary assessing area**, advance the case upon the docket so that it may be tried and decided with as little delay as possible.

Sec. 25. 36 MRSA § 848-A, as amended by PL 1973, c. 625, § 249, is repealed and the following enacted in its place:

§ 848-A. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Taxation shall be prima facie evidence of what the reported ratio is in fact, unless a party to such proceedings establishes that such ratio was derived or established in a manner contrary to law or proves the existance of a different ratio.

In any proceedings relating to a protested assessment, it shall be a sufficient defense of such assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists.

Sec. 26. 36 MRSA § 849, as last amended by PL 1973, c. 645, § 10, is repealed and the following enacted in its place:

§ 849. — judgment and execution

If upon the trial provided for in sections 845, 847 and 848 it appears that the applicant has complied with all provisions of law, he may be granted such abatement as the court deems reasonable, under the same circumstances as an abatement may be granted by the county commissioners.

If no abatement is granted, judgment shall be rendered in favor of the municipality or primary assessing area, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the municipality or primary assessing area for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case, execution shall issue.

If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the municipality, and for such costs as may be awarded, and execution therefor shall issue as in civil actions.

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each separate parcel.

The final judgment of the court shall be forthwith certified by the clerk to the assessor or assessors of the municipality, the municipal officers in the case of primary assessing areas or to the State Tax Assessor depending on where such tax was assessed.

The lien created by statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption.

Sec. 27. 36 MRSA § 1105, 1st ¶, 3rd sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

After the Commissioner of Agriculture has made the foregoing determinations, he shall apply a 10% capitalization rate to the value of the cropland, orchard land and pastureland in each county in order to determine the ~~10%~~ 100% productivity value.

Sec. 28. 36 MRSA § 1106, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The State Tax Assessor shall ~~also establish recommended~~ **recommend** current use values by county for each classification of open space land established in section 1102, subsection 6.

Sec. 29. 36 MRSA § 1107, 2nd ¶, as enacted by PL 1975, c. 726, § 2, is amended to read:

The State Tax Assessor shall place such orders on file in the Bureau of Taxation and shall certify and transmit such orders to the municipal assessors of each municipality with respect to farmland and open space land therein on or before April 1, 1978, ~~but~~ **and** on or before ~~November~~ **April** 1st for each year thereafter.

Sec. 30. 36 MRSA § 1109, sub-§ 1, 4th sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The assessor shall file with the register of deeds in the appropriate county, on or before June 1st in each year, a list of all parcels of land ~~newly~~ classified under this subchapter.

Sec. 31. 36 MRSA § 1109, sub-§ 1, last sentence, as enacted by PL 1975, c. 725, § 2, is repealed.

Sec. 32. 36 MRSA § 1109, sub-§ 2, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The owner of a parcel of land, including woodland and wasteland of at least 10 contiguous acres on which farming or agricultural activities have not produced the gross income required in section 1102, subsection 4, per year for one of the 2 or 3 of the 5 preceding calendar years, may apply for a 2-year provisional classification as farmland by submitting a signed schedule in duplicate, on or before ~~November~~ **April** 1st of the year ~~preceding~~ ~~that~~ for which provisional classification is requested, identifying the land to be taxed hereunder, listing the number of acres of each farmland classification, showing the location of the land in each classification and representing that the applicant intends to conduct farming or agricultural activities upon that parcel.

Sec. 33. 36 MRSA § 1109, sub-§ 3, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The owner or owners of land included in any area designated as open space land upon any comprehensive plan as finally adopted or any other owner of land who believes that his land falls within the definition of open space land contained in section 1102, subsection 6, shall submit a signed schedule in duplicate on or before ~~November~~ **April** 1st of the year ~~preceding~~ ~~that~~ in which such land first becomes subject to taxation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor containing a description of the land, a general description of the use to which it is being put and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification.

Sec. 34. 36 MRSA § 1109, sub-§ 4, 1st ¶, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

~~Within 60 days of receipt of a signed schedule meeting the requirements of this section, the~~ **The** assessor shall notify the landowner of his determination as to the applicability of this subchapter **by June 1st following receipt of a signed schedule meeting the requirements of this section.**

Sec. 35. 36 MRSA § 1110, as enacted by PL 1975, c. 726, § 2, is amended to read:

§ 1110. **Reclassification**

Land subject to taxes under this subchapter may be reclassified as to land classification by the **municipal** assessor, **chief assessor or State Tax Assessor** upon application of the owner with a proper showing of the reasons justifying such reclassification or upon the initiative of the respective **municipal** assessor, **chief assessor or State Tax Assessor** where the facts justify same.

Sec. 36. 36 MRSA § 1116, as enacted by PL 1975, c. 726, § 2, **is repealed.**

Sec. 37. 36 MRSA § 1181, as last amended by PL 1975, c. 339, § 14, is repealed and the following enacted in its place:

§ 1181. **Lands in unorganized territory**

The Commissioner of Conservation shall provide to the State Tax Assessor at his request all information in his possession touching the value and description of lands in the unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested, shall in like manner provide all information in their possession touching said valuation to the State Tax Assessor.

In fixing the valuation of unorganized townships, whenever practicable the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the State Tax Assessor shall value the soil and such growth separately for purposes of taxation.

Sec. 38. 36 MRSA § 1331, as last amended by PL 1975, c. 770, § 206, is repealed and the following enacted in its place:

§ 1331. Supplemental assessments

Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any estates in the unorganized territory 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. The State Tax Assessor may, by supplement to the list of assessments, assess such estates for their due proportion of such tax. Any supplemental assessments shall be made in the same manner as the original assessment should have been made. Such supplemental assessment shall be based on the valuation to be established by the State Tax Assessor.

The lien on real estate created by section 552 may be enforced as provided in section 1282.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 706 was given.

Sec. 39. 36 MRSA § 4641-M, sub-§ 3 is enacted to read:

3. Information to governmental officers. The disclosure of information to duly authorized officers of the United States and of other states, district and territories of the United States and of the provinces and Dominion of Canada. Such information may be given only on the written request of the duly authorized officer when that officer's government permits the exchange of like information with the taxing officials of this State and when that officer agrees that such information shall be used only for tax collection purposes.

STATEMENT OF FACT

The purposes of this bill are set forth by the section numbers.

Section 1 is designed to make the confidentiality provisions applicable to the Tree Growth Tax Law and the Spruce Budworm Suppression Law consistent with confidentiality provisions applicable to other tax laws.

Section 2 eliminates a requirement for local assessors to meet with the State Tax Assessor, with penalty provisions for not doing so. This provision is unused and archaic. Present day communications and annual state valuations provide for continuing contact with local assessors.

Section 3 eliminates a duplication of the State Tax Assessor's authority to abate taxes.

Section 4 is designed to permit the State Tax Assessor to order prospective as well as retroactive changes in valuations.

Section 5 eliminates special appeal provisions for primary assessing areas as these provisions have been consolidated with appeal provisions for municipalities and the unorganized territory. (See §§ 841-849)

Section 6 eliminates 2 sections sometimes referred to as the "Chase Law" which established the policy for forest land assessment. The current Tree Growth Tax Law makes these sections redundant.

Section 7 removes a reference to "Chase Law" in the Tree Growth Tax Law.

Section 8 changes filing date for classification under Tree Growth Tax Law. The November date was established to allow time to handle initial applications.

Section 9 provides a fixed date for notification whether land is subject to taxation under the Tree Growth Tax Law.

Section 10 requires a public record of land classified under the Tree Growth Tax Law for buyer protection.

Section 11 eliminates the necessity of filing a plan upon a withdrawal as there is no requirement for initially filing a plan with the registry when the land is classified.

Section 12 provides that penalties will be paid to the tax collector rather than the assessor. This is consistent with taxes being paid to the tax collector.

Sections 13, 14 and 15 provide for uniform appeal provisions under Tree Growth Tax Law for assessors, chief assessors and State Tax Assessor. Sections 14 and 15 also authorized the assessor as well as the taxpayer to appeal from a decision of the Forestry Appeal Board to the Superior Court.

Section 16 combines tax list filing provision for municipalities, primary assessing areas and unorganized territory.

Sections 17 and 18 reestablish authority to keep municipal valuations' book in assessor's office in municipalities.

Sections 19 thru 26 consolidate and make uniform the abatement and appeal provision for municipalities, primary assessing area and the unorganized territory.

Section 27 corrects error in original legislation.

Section 28 provides that the State Tax Assessor recommend rather than establish open space valuations. This will allow more selectivity in individual situations.

Section 29 provides filing dates consistent with other applications in tree growth classifications.

Sections 30 and 31 eliminate recertification each year as section 579 requires a new listing be filed with the register of deeds annually.

Sections 32 thru 34 make dates uniform with Tree Growth Tax Law.

Section 35 adds primary assessing areas and unorganized territory authority.

Section 36 repeals provisions for abatement and supplemental assessments already provided for in the statutes.

Section 37 removes owner's filing requirements already provided for in section 706.

Section 38 enacts supplemental assessment provisions for unorganized territory making them consistent with municipalities.

Section 39 is designed to make the confidentiality provisions in the Real Estate Transfer Tax Law consistent with the confidentiality provisions in other tax laws.