

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 EIGHTH LEGISLATURE

Legislative Document

No. 1349

H. P. 1131

House of Representatives, March 29, 1977

On Motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Byers of Newcastle.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Provide for State Valuation of Certain Property.

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

Sec. 1. 36 MRSA § 209 is enacted to read:

§ 209. Valuation of certain property

1. Valuation. The State Tax Assessor shall determine the taxable just value of each industrial property with taxable just value exceeding \$1 million, except that for years 1978 and 1979 the taxable value shall be \$10 million, for years 1980 and 1981 the taxable value shall be \$7 million and for years 1982 and 1983 the taxable value shall be \$4 million. When he deems it necessary, the State Tax Assessor shall cause a valuation to be made to determine whether certain property meets the dollar value criterion of this section. The taxable just value as herein determined, shall be included in the equalized just value of all real and personal property in each municipality and unorganized place which is subject to taxation under the laws of this State as provided for in section 305.

2. Industrial property. As used in this section, "industrial property" shall mean all real and personal property located on contiguous parcels and used in the processing of natural resources, in the production of electrical energy, or in the assembly, fabrication, processing, manufacture and warehousing of tangible personal property.

3. Mandatory information. The State Tax Assessor may require the owner of industrial property to provide, within 90 days of his written re-

quest, any information which he deems necessary to the determination of the taxable just value of such industrial property. Any owner of industrial property who does not provide such information, in such format as the State Tax Assessor may reasonably request, shall be foreclosed from reconsideration and appeal, under subsections 4 and 5 of determinations made under this section by the State Tax Assessor.

4. **Reconsideration.** A municipality, primary assessing district or any property owner aggrieved by a determination of the State Tax Assessor under this section, may petition in writing to the State Tax Assessor for reconsideration of the determination within 15 days after notice of the determination. If a petition for reconsideration is not filed within the 15-day period, the determination of the State Tax Assessor shall become final at the expiration thereof as to law and fact. If a petition for reconsideration is timely filed, the State Tax Assessor shall reconsider his determination and, if the petitioner has so requested in his petition, shall grant the petitioner an oral hearing with 10 days' notice. If appeal is not taken under subsection 5, the decision upon reconsideration shall become final as to law and fact at the expiration of the 30-day period therein allowed.

5. **Appeals.** A municipality, primary assessing district or any property owner aggrieved by the decision upon reconsideration under subsection 4 may, within 30 days after notice thereof, apply in writing to the Board of Assessment Review for review of such decision. Either party may appeal from the decision of the Board of Assessment Review to the Superior Court in accordance with the Maine Rules of Civil Procedure, Rule 80B. Pending the result of any appeal, the valuation established by the State Tax Assessor shall be used for valuation purposes. In the event that an appeal results in the amendment of a valuation, the board or court shall order such supplemental assessments and reimbursements and such other relief as are necessary to offset inequities caused by the erroneous valuation.

Sec. 2. 36 MRSA § 486, sub-§ 2, ¶ C is enacted to read:

C. Valuation appeals. To hear and determine appeals by municipalities, primary assessing districts or property owners from determinations by the State Tax Assessor under section 209.

Sec. 3. 36 MRSA § 708-A, 1st sentence, as enacted by PL 1973, c. 620, § 18, is amended to read:

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~~ sections 708 and 709 and commit the same to the municipal officers of each municipality comprising the primary assessing area.

Sec. 4. Appropriation. There is appropriated from the General Fund to the Department of Finance and Administration, Bureau of Taxation, the sum of \$300,000 for the biennium to be used to carry out the purposes of this Act. The breakdown shall be as follows:

	1977-78		1978-79	
FINANCE AND ADMINISTRATION, DEPARTMENT OF				
Bureau of Taxation				
Personal Services	(7)	\$ 50,000	(7)	\$122,000
All Other		95,000		25,000
Capital Expenditures		<u>5,000</u>		<u>3,000</u>
Total		\$150,000		\$150,000

STATEMENT OF FACT

The purpose of this bill is to assign responsibility for the valuation of large industrial facilities for the purposes of state valuation to the State Tax Assessor.