

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-300)
108TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 465, L.D. 1608, Bill, "AN ACT to Establish the 1977 State Valuation Omnibus Reform Act."

Amend the bill by striking out everything after the enacting clause and inserting in its place the following:

Sec. 1. 36 MRSA § 708, as amended by PL 1973, c. 620, § 17,
is amended by adding at the end a new paragraph to read:
They shall classify each parcel of real estate in accordance
with the property classification system required by the State tax
Assessor and report the totals of assessed values for such classes
on their annual municipal valuation returns. The State Tax Assessor
shall require no more than 8 separate property classifications.

Sec. 2. 36 MRSA § 754-A is enacted to read:

§ 754-A. Tax bills

Tax collectors shall annually
prepare and mail a tax bill to each taxpayer
who is named on the list provided by the assessors or municipal
officers pursuant to sections 709 and 709-A. The tax bill shall
include the assessed valuation of the taxpayer's property, the

tax rate, the amount of tax due and a statement indicating the ratio or percentage of full 100% value used in determining the assessed valuation.

Sec. 3. 36 M.R.S.A. §843, as last amended by PL 1973, c.625, §246, is further amended to read:

§ 843. Appeals; to board of assessment review.

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, ^{section} or the State Board of Assessment Review pursuant to / 844-M, 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 overassessed, 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.

Sec. 4. 36 M.R.S.A. §844, as repealed and replaced by PL 1973, c.645, §6, is amended to read:

§ 844. Appeals to county commissioners

Except where the municipality has adopted a board of assessment review, 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, or to the State Board of Assessment Review pursuant to ^{section} / 844-M, and if they think that he is overassessed, 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. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against him for collection of such amount as may be due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made, or a copy of it. Either party may appeal from the decision of said county commissioners to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure.

Sec. 5. 36 MRSA § 844-M is enacted to read as follows:

§ 844-M. Appeals to State Board of Assessment Review

If the 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 overassessed, 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 845. 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. No person may apply for an abatement to both the State Board of Assessment Review and to ~~the~~ the county commissioners or ~~the~~ the Municipal Board of Assessment Review.

Sec. 6. Effective date. Sections 1 and 2 of this Act shall not take effect until January 1, 1979.¹

Statement of Fact

This amendment in sections 1 and 2 adopts 2 of the specific recommendations of the 1977 Select Committee on State Property Tax Valuation and, in sections 3 to 5 provides an additional option for persons wishing to appeal their property tax bills.

Specifically, this amendment accomplishes the following.

Section 1 requires the State Tax Assessor to establish no more than 8 classifications of property according to its use. for example, some classifications that might be used are: urban residential, rural residential/ seasonal. This section also requires that municipalities list all parcels of property on their assessment roll according to these classifications and report to the Bureau of Taxation the totals of assessed values for such

classes on their municipal valuation returns. If property is classified at the local level according to use, the statistical accuracy of the state valuation will improve. This section, in order to give municipalities time to prepare, will not take effect until January 1, 1979.

Section 2 is meant to increase taxpayer awareness of their true property valuation and how their property tax bills are calculated. Each locality's tax bill shall include the assessed valuation of the taxpayer's property, the tax rate, the amount of tax due and a statement indicating the ratio or percentage of full 100% value certified to the Bureau of Taxation and used in determining the assessed valuation. This section, in order to give municipalities time to prepare, will not take effect until January 1, 1979.

Sections 3 to 5 add for the local taxpayer another option when appealing his property tax bill. He may now appeal from the local assessor's decision to the State Board of Assessment Review, which is the board of technical experts already established to take appeals from citizens living in primary assessing areas.

Reported by the Committee of Taxation.

Reproduced and distributed pursuant to Senate Rule 11-A.

June 21, 1977

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