

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 2088

H. P. 2013

House of Representatives, January 17, 1978

Governor's Bill. The Committee on Taxation suggested.

EDWIN H. PERT, Clerk

Presented by Mr. Hall of Sangerville.

Cosponsor: Mr. Morton of Farmington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

AN ACT to Provide for the Valuation of Industrial Property, the Value of Which Exceeds \$10,000,000 by the State Tax Assessor.

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

Sec. 1. 36 MRSA § 292, first ¶, as amended by PL 1975, c. 545, § 3, is further amended by inserting at the end the following new sentence:

The State Tax Assessor's determination of equalized valuation of industrial property, pursuant to section 305-A, shall be binding upon the board and not reviewable by it.

Sec. 2. 36 MRSA § 305-A is enacted to read:

§ 305-A. Valuation of certain industrial property

1. Valuation. **The State Tax Assessor shall determine annually the taxable just value of industrial property, the taxable just value of which exceeds \$10,000,000. The amount so determined shall be used for the purpose of determining state valuation.**

The State Tax Assessor shall certify, on or before June 1, 1979, and each year

thereafter, the taxable just value of that industrial property to the owner thereof, or his representative, the assessors of municipalities and chief assessors of the primary assessing districts, for local assessment purposes at their certified ratios.

The State Tax Assessor, at his discretion, may cause a valuation to be made to determine whether certain property meets the dollar value criteria of this section.

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 request, any information which he deems necessary to the determination of the taxable just value of that industrial property. Any owner of industrial property who does not provide that 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 30 days after notice of the determination. If the petition for reconsideration is not filed within the 30-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 State Board of Assessment Review for review of that decision. Either party may appeal from the decision of the State Board of Assessment Review to the Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure. Pending the result of any appeal, the valuation established by the State Tax Assessor shall be used for assessment 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. 3. 36 MRSA § 708, as 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, **except real and personal property valued by the State Tax Assessor in accordance with section 305-A**, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

Sec. 4. Appropriation. The following funds shall be appropriated from the General Fund to carry out the purposes of this Act:

		1978-79
FINANCE AND ADMINISTRATION, DEPARTMENT OF		
Bureau of Taxation		
Personal Services	(8)	\$112,728
All Other		18,960
Capital Expenditures		6,000
		\$137,688

STATEMENT OF FACT

The Select Committee on State Property Tax Valuation recommended the valuation of industrial properties by the Bureau of Taxation for local assessment and state valuation purposes. This bill is to assign that responsibility to the bureau for those properties with a taxable full value exceeding \$10,000,000.