

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 791

H. P. 610

House of Representatives, February 27, 1979

Speaker laid before the House and on Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Ms. Benoit of South Portland.

Cosponsors: Mr. Kane of South Portland, Mr. Davies of Orono.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Provide for Full Disclosure of Tax Information on Tax Bills.

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

Sec. 1. 36 MRSA § 767 is enacted to read:

§ 767. Full disclosure of tax information on 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 for the present and prior year, the just value of the taxpayer's property, the assessed valuation of the taxpayer's property, the ratio or percentage of full 100% value used in determining the assessed valuation and the overall tax rate.

Sec. 2. Effective date. This Act shall take effect on January 1, 1980.

STATEMENT OF FACT

The purpose of this bill is to provide for full disclosure of tax information on tax bills. It requires the tax assessor to mail to each taxpayer a tax bill which includes the following information for the current and prior year:

1. The just value of the taxpayer's property;
2. The ratio or percentage of full 100% value used in determining the assessed valuation; and
3. The overall tax rate.

The bill takes effect January 1, 1980.