

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1314

S. P. 414

In Senate, March 16, 1979

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

Presented by Senator Teague of Somerset.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT Providing for Administrative Modifications to Property Tax Laws
Administered by the Bureau of Taxation.

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

Sec. 1. 10 MRSA c. 209 is repealed.

Sec. 1-A. 30 MRSA § 1201, as last amended by PL 1975, c. 632, is further amended to read:

§ 1201. Assessment for fire protection tax

The county commissioners of Aroostook County are authorized, on behalf of the inhabitants of Connor and Silver Ridge Townships, of Township 8 R.4, Township 10 R.6, Township 14 R.6, Township 15, R.6, Township 16, R.4, Township 16, R.6, Township 17, R.4 and Township 17, R.5, and the county commissioners of Franklin County are authorized, on behalf of ~~Township 3, R.2, BKPWKR (Jerusalem); Township 4, R.2, BKPWKR (Sugarloaf Township)~~ and the Townships of Salem and Freeman, and the county commissioners of Hancock County are authorized, on behalf of the inhabitants of Township 8, S.D., and the unorganized coastal islands of that county, and the county commissioners of Knox County are authorized, on behalf of the inhabitants of the unorganized coastal islands of that county, and the county commissioners of Lincoln County are authorized, on behalf of the

inhabitants of the unorganized coastal islands of that county, and the county commissioners of Oxford County are authorized on behalf of the inhabitants of Albany and Milton Townships, and the county commissioners of Penobscot County are authorized, on behalf of the inhabitants of Argyle and Kingman Townships and the county commissioners of Somerset County are authorized on behalf of the inhabitants of Rockwood Township, and the county commissioners of Waldo County are authorized on behalf of the inhabitants of the unorganized coastal islands of that county, and the county commissioners of Washington County are authorized on behalf of the inhabitants of the unorganized coastal islands of that county to enter into contracts on such terms as they deem fit with one or more persons, associations or municipalities, or to take such other steps as they deem advisable, to provide fire protection, other than forest fire protection, for the Townships of Connor, Silver Ridge, Township 8, R.4, Township 10, R.6, Township 14, R.6, Township 15, R.6, Township 16, R.4, Township 16, R. 6, Township 17, R.4, Township 17, R.5, ~~Township 3, R.2 (Jerusalem), Township 4, R.2 (Sugarloaf Township)~~ Township 8, S.D., Salem, Freeman, Albany, Milton, Argyle, Kingman, Rockwood and the unorganized coastal islands of Hancock, Knox, Lincoln, Waldo and Washington counties. ~~The county commissioners shall annually assess upon the townships an amount sufficient to provide for such protection, and said assessment shall be certified and transmitted by the county treasurers to the State Tax Assessor not later than April 1st of each year, provided said assessment in respect to Township 17, R.4 and Township 17, R.5 shall not exceed \$505 each in any one year. The State Tax Assessor shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amounts in the statements referred to in Title 36, section 1145. Collection of such fire protection tax shall be enforced in the same manner as provided for the enforcement of collection of county taxes~~

~~All sums paid to counties by the State Tax Assessor under this section for fire protection shall be expended by the county commissioners exclusively for the purposes for which the assessments were made. Any county commissioner who willfully violates this paragraph shall be punished by a fine of not more than \$100~~

Sec. 1-B. 30 MRSA § 1202, as last amended by PL 1977, c. 681, § 3, is further amended to read:

§ 1202. Public services

The county commissioners of Washington County are authorized, on behalf of the inhabitants of all unorganized townships within the county to enter into contracts on such terms as they deem fit with one or more persons, associations or municipalities, or to take such other steps as they deem advisable, to provide fire protection, other than forest fire protection, and public dumps for said townships. The county commissioners of Franklin County are authorized on behalf of the inhabitants of Coburn Gore and of ~~Township 3, R.2, BKPWKR (Jerusalem) and Township 4, R.2, BKPWKR (Sugarloaf Township)~~ and the county commissioners of Oxford County are authorized on behalf of the inhabitants of

Albany Township and Milton Township to enter into similar contracts or to take similar steps to provide public dumps for said townships. The county commissioners of Piscataquis County are authorized, on behalf of the inhabitants of Harford's Point, Little Squaw, Big Squaw, T.1, R.9, W.E.L.S., A.2 Gore, Lily Bay, Frenchtown, Orneville and Williamsburg Townships, to enter into contracts on such terms as they deem fit with one or more persons, associations or municipalities, or to take such other steps as they deem advisable, to provide fire protection, other than forest fire protection, and public dumps for said townships; and they are authorized on behalf of the inhabitants of Orneville and Chesuncook Townships to enter into similar contracts or take similar steps to provide cemetery maintenance for said townships. ~~The county commissioners shall annually assess upon said townships an amount sufficient to provide for such services, said tax not to exceed 1% of the valuation of said townships, and said assessment shall be certified and transmitted by the county treasurer to the State Tax Assessor not later than April 1st each year. The State Tax Assessor shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amount in the statements referred to in Title 36, section 1145. Collection of such tax shall be enforced in the same manner as provided for the enforcement of collection of county taxes~~

Sec. 2. **33 MRSA § 751, sub-§ 10**, as amended by PL 1977, c. 145, § 8, is amended to read:

10. Municipal and unorganized territory tax liens.

Recording and indexing a municipal **or unorganized territory** tax lien filed in accordance with Title 36, ~~section sections~~ **942 or 1281**, the sum of \$3, together with an additional \$3 for recording and indexing each discharge of a municipal **or unorganized territory** tax lien;

Sec. 3. **36 MRSA § 191, sub-§ 2, ¶¶ E and F**, as enacted by PL 1977, c. 668, § 2, are amended to read:

E. The provision of information, pursuant to a contract for administrative services, to a person retained on an independent contract basis or the authorized employees of that person or the provision of information to state employees outside the Bureau of Taxation for the purpose of acquiring assistance in the administration of this Title and the return ~~to employees of the Bureau of Taxation~~ of the information provided and additional information generated as a product of the administrative services provided;

F. The transmission of information among employees of the Bureau of Taxation for the purposes of enforcing the tax laws of this State ~~and the delivery by a register of deeds of the State Tax Assessor or delivery by the State Tax Assessor to the appropriate assessor of~~ "declarations of value" as provided by ~~section 4641-D~~;

Sec. 4. **36 MRSA § 191, sub-§ 2, ¶ J** is enacted to read:

J. Delivery by a register of deeds to the State Tax Assessor or by the State Tax Assessor to the appropriate assessor of a "declaration of value" pursuant to section 4641-D.

Sec. 5. 36 MRSA § 208, as repealed and replaced by PL 1975, c. 628, § 1, is repealed and the following enacted in its place:

§ 208. Equalization

The State Tax Assessor shall equalize the value of nonexempt real and personal property among the municipalities and the unorganized territory. The valuation shall reflect the value of that property on April 1st.

The State Tax Assessor shall give notice of the proposed equalized valuation to the chairman of the board of assessors of each municipality. The notice shall be sent by certified mail not later than September 1st.

The State Tax Assessor shall certify to the Secretary of State, before February 1st, the equalized value of all nonexempt and personal property for each municipality and for the unorganized territory. This certified equalized valuation shall be used for all computations required by law to be based upon the state valuation.

Sec. 6. 36 MRSA § 292, sub-§ 1, as repealed and replaced by PL 1975, c. 765, § 4, is amended to read:

1. Raise, lower or sustain state valuation. Raise or lower or sustain the state valuation as determined by the Bureau of Taxation with respect to the municipality which has filed the appeal. ~~The decision of the board shall be final~~ The valuation thus determined shall be certified to the Bureau of Taxation which shall, if necessary, incorporate the decision in the valuation certified pursuant to section ~~305, subsection 1~~ 208.

Sec. 7. 36 MRSA § 292, 4th ¶ from the end, as last amended by PL 1977, c. 694, § 677, is further amended to read:

Any party aggrieved by the decision of the board may appeal pursuant to the Maine Administrative Procedure Act. **The board shall not be joined as a party to the appeal.** The valuation thus determined shall be certified to the State Tax Assessor ~~who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 305, subsection 1~~

Sec. 8. 36 MRSA § 297, first sentence, as enacted by PL 1977, c. 549, § 11, is amended to read:

The Land Classification Appeals Board is established to hear appeals from decisions of municipal tax assessors, chief assessors and the State Tax Assessor acting as assessor of the unorganized territory relating to the ~~Maine~~ Tree Growth Tax Law or the Farm Productivity and Open Space ~~Land~~ Tax Law.

Sec. 9. 36 MRSA § 298, 3rd sentence, as enacted by PL 1977, c. 549, § 11, is amended to read:

The board may affirm, reject or amend determinations of assessors, chief assessors and the State Tax Assessor, made pursuant to the ~~Maine Tree Growth Tax Law~~ or the Farm ~~Productivity~~ and Open Space Tax Law.

Sec. 10. 36 MRSA § 301, as amended by PL 1975, c. 545, § 4, is further amended by adding at the end the following new sentence:

The State Tax Assessor may issue rules and regulations considered necessary to carry out the purposes and administration of Part 2 of this Title.

Sec. 11. 36 MRSA § 303, as last amended by PL 1975, c. 765, § 5, is further amended to read:

§ 303. Organized territory

The organized territory of the State shall be divided into primary assessing areas and municipal assessing units on or before July 1, 1979. The foregoing division shall be made by the ~~director~~ **State Tax Assessor** utilizing the following criteria as appropriate.

1. Primary assessing areas. Primary assessing areas, including both primary assessing units and multi-municipal primary assessing districts, shall be established by:

A. Giving consideration to existing municipal and School Administrative District lines without regard to existing county lines;

B. Utilizing such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the ~~director~~ **State Tax Assessor** believes important;

C. If the ~~director~~ **State Tax Assessor** wishes, the appointment of an advisory committee to assist him in making the division and in establishing assessing standards; **and**

D. Determining the boundaries of such areas and, after appropriate hearing by interested parties, as conditions and personnel warrant.

Primary assessing areas, both single units and districts, shall be reviewed at least every 10 years by the ~~director~~ **State Tax Assessor**. When conditions justify alteration of the boundaries of the primary assessing areas, the State Tax Assessor may so order after appropriate hearing. Any municipality may withdraw from designation as a primary assessing area upon proper notice.

2. Municipal assessing units. Any municipality may decide not to be designated as a primary assessing area and shall be designated a municipal assessing unit. As such, the municipality shall be subject to the minimum assessing standards of subchapter V, the rules and regulations ~~of the bureau as described in section 328~~ **established by the State Tax Assessor** and, if the unit decides to hire a professional full-time assessor, the assessor certification requirements of sections 311 and 312.

Sec. 12. 36 MRSA § 305, as last amended by PL 1975, c. 78, § 21, is repealed.

Sec. 13. 36 MRSA § 327, as enacted by PL 1975, c. 545, § 13, is repealed and the following enacted in its place:

§ 327. Minimum assessing standards

All municipalities shall achieve the following minimum standards:

1. **Minimum assessment ratios.** A 70% minimum assessment ratio;
2. **Maximum rating of assessment.** A maximum rating of assessing quality of 20;
3. **Physical inspection of each parcel.** A physical inspection and inventory of each parcel and personal property account at least every 4 years; and
4. **Perform annual studies.** Perform annual sales ratio studies.

Any rules and regulations established by the Bureau of Taxation shall recognize the freedom, invention and individual means of the municipalities by which the standards will be met.

After July 1, 1980, any assessor employed full time by a municipality assessing unit or primary assessing area must be certified by the Bureau of Taxation as a professionally trained assessor.

Sec. 14. 36 MRSA § 328, as enacted by PL 1975, c. 545, § 13, is repealed.

Sec. 15. 36 MRSA § 329, as enacted by PL 1975, c. 545, § 13, is repealed and the following enacted in its place:

§ 329. Failure to maintain standards

Upon a municipal assessing unit's or primary assessing area's failure to maintain the minimum assessing standards of this subchapter, notice of the determination by the State Tax Assessor shall be sent by certified mail to the municipal officers of the municipality.

Upon the initial determination by the State Tax Assessor that a municipal assessing unit or primary assessing area has not met the minimum standards set forth in this subchapter, the municipality has the following 2 options.

1. **The municipality may accept the State Tax Assessor's determination.** The municipality may accept the State Tax Assessor's determination.
2. **Appeal.** The municipality may file a written notice of appeal with the Municipal Valuation Appeals Board in accordance with the provisions of Section 292.

Upon acceptance by the municipality or upon confirmation by the Municipal Valuation Appeals Board that the determination is correct, the State Tax Assessor shall require steps by which the municipality shall achieve and maintain an equitable level of assessment.

Sec. 16. 36 MRSA § 342 is repealed.

Sec. 17. 36 MRSA § 381, as last amended by PL 1977, c. 509, § 3, is repealed.

Sec. 18. 36 MRSA § 451, sub-§ 3, as enacted by PL 1975, c. 660, § 5, is repealed.

Sec. 19. 36 MRSA § 451-B is enacted to read:

§ 451-B. Annual forest district tax

A tax of 4¼ mills on a 100% valuation multiplied by a fraction whose numerator is the previous year's assessed value of the land taxable by the municipality, including dams and power houses, but not including any other structure or building, and whose denominator is the total previous year's assessed value of all property taxable by the municipality is assessed upon all property in the Maine Forestry District in organized municipalities. The valuation, as determined by the State Tax Assessor and set forth in the statement filed by him as provided by section 208, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 20. 36 MRSA § 452, as last amended by PL 1977, c. 48, § 4, is repealed.

Sec. 21. 36 MRSA § 502 is amended to read:

§ 502. Property taxable

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date. ~~Personal property employed in trade and manufacturers' inventories of raw materials, unfinished and finished goods, shall be taxed on the average amount kept on hand for sale or for processing during the preceding taxable year, or any portion of that period when the business has not been carried on for a year. The taxable year shall be from April 1st to April 1st.~~

Sec. 22. 36 MRSA §§ 558, 560, 563 and 564 are repealed.

Sec. 23. 36 MRSA § 579, 2nd ¶, 2nd sentence, as amended by PL 1975, c. 765, § 11, is further amended to read:

If such notification is not given, the assessor shall be deemed to have denied taxation hereunder ~~upon expiration of the 60 days~~ **on June 1st.**

Sec. 24. 36 MRSA § 579, 5th ¶, as amended by PL 1973, c. 308, § 10, is further amended to read:

If the owner or owners of any parcel of forest land subject to taxation under this subchapter fail to submit the schedules under the foregoing provisions of this section or fail to provide information after notice duly received as provided under this section, such owner or owners shall be deemed to have waived all rights of appeal pursuant to section 583 for the ~~next~~ **that** property tax year except for the determination that the land is subject to taxation under this subchapter.

Sec. 25. 36 MRSA § 583, as repealed and replaced by PL 1977, c. 694, § 687, is amended to read:

§ 583. Abatement

Assessments made under this subchapter are subject to the abatement procedures provided by section 841 ~~except that appeal under section 843 from abatement decisions shall be to the Land Classification Appeals Board rather than to either a local board of assessment review or the State Board of Assessment Review~~ **Appeal from an abatement decision rendered under section 841 shall be to the Land Classification Appeals Board.**

Sec. 26. 36 MRSA § 603, as last amended by PL 1973, c. 592, § 11, is repealed.

Sec. 27. 36 MRSA § 603-A is enacted to read:

§ 603-A. Exceptions

1. Personal property taxed in place where situated. The following personal property shall be taxed in the place where situated:

- A. Liquefied petroleum gas installations together with tanks or other containers used in connection therewith;**
- B. Portable mills;**
- C. All store fixtures, office furniture, furnishings, fixtures and related equipment;**
- D. Professional libraries, apparatus, implements and supplies;**
- E. Coin-operated vending or amusement devices;**
- F. Camper trailers as defined in section 1481; and**
- G. Television and radio transmitting equipment.**

2. Nonresidents. Personal property which is within the State and owned by persons residing out of the State shall be taxed either to the owner, or to the person having the same in possession in the place where situated.

3. Guardianship. Personal property belonging to minors under guardianship shall be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship shall be taxed to the guardian in the place where the ward resides.

4. Partners. Personal property of partners in business may be taxed to the partners jointly under the partnership name; and in those cases they shall be jointly and severally liable for the tax.

5. Persons unknown. Personal property owned by persons unknown shall be taxed to the person having the same in possession.

6. Certain corporations. The personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate shall be taxed to the corporation or to the persons having possession of the property in the place where situated, except as provided in subsection 1.

Sec. 28. 36 MRSA § 653, as last amended by PL 1977, c. 569, § 3, is repealed.

Sec. 29. 36 MRSA § 653-A is enacted to read:

§ 653-A. Estates of certain persons

The following estates are exempt from taxation.

1. Estates of Indians residing on tribal reservations.

The estates of Indians who reside on tribal reservation;

2. Estates up to just value of \$4,000 of legally blind.

The estates up to the just value of \$4,000 of all persons determined to be legally blind by the Department of Human Services;

3. Veteran exemptions. Veteran related exemptions:

A. The estates up to the just value of \$6,000 of pre-World War II veterans;

B. The estates up to the just value of \$4,000 of the World War II and post-World War II veterans;

C. The estates up to the just value of \$6,000 of the widows and minor children of pre-World War II veterans;

D. The estates up to the just value of \$4,000 of the widows and minor children of World War II and post-World War II veterans;

E. The estates up to the just value of \$6,000 of the mothers of pre-World War II veterans;

F. The estates up to the just value of \$4,000 of the mothers of World War II and post-World War II veterans;

G. The estates of paraplegic veterans up to the just value of \$40,000;

H. The estates of paraplegic veterans' widows up to the just value of \$40,000;

I. The word "veteran" as used in this subchapter shall mean any person, male or female, who was in active service in the Armed Forces of the United States during any federally recognized war period or the Korean Campaign or the Viet Nam War; and who, if discharged, retired or separated from the armed forces, was discharged, retired or separated under other than dishonorable conditions. A veteran of the Viet Nam War shall have served on active duty for a period of more than 180 days, any part of which occurred after August 4, 1964, and before

May 7, 1965, except that if he died in service or was discharged for a service-connected disability after that date. The "Viet Nam War" shall mean that period between August 5, 1964, and May 7, 1965; and

J. To be eligible under this subchapter:

(1) A veteran must have been a resident of this State at the time of his entry into service; or have been a resident of this State for at least 10 years prior to making the claim for exemption; and shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service connected or nonservice connected, as a veteran;

(2) A survivor of a deceased veteran must have been a resident of this State for at least 10 years prior to making the claim for exemption; or must show that the deceased veteran, under whom the survivor claims, would have been eligible for exemption as required by subparagraph (1); be the unremarried widow or minor child of a veteran who is in receipt of a pension or compensation from the United States Government as the widow or minor child of a veteran; or the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the United States Government based upon the service-connected death of her son; or

(3) Specially adapted housing units of veterans who served in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the United States Code, Title 38, chapter 21, section 801, and who received a grant from the United State Government for the specially adapted housing or of the unremarried widows of those veterans;

4. Property held in joint tenancy with his spouse.

The exemption provided in this section shall apply to the property of that person including property held in joint tenancy with his spouse;

5. Exemption of property conveyed. No property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of the exemption by means of fraudulent conveyance shall be a civil violation for which a forfeiture of not less than \$100 and not more than 2 times the amount of the taxes evaded by that fraudulent conveyance, whichever amount is greater, shall be adjudged;

6. Exemptions limited. No person shall be entitled to property tax exemption under more than one part of this section;

7. Exemptions granted. Exemptions under this section shall be granted only to persons who are residents of this State and only by the place of residence; and

8. Application and written proof of entitlement for exemptions. Any person who desires to secure exemption under this section shall make written application and file written proof of entitlement on or before April 1st in the year in which the exemption is first requested, with the assessors of the place in which the person resides. The assessors shall thereafter grant the exemption to any person while he is so qualified and continues a resident of that place or until they are notified of reason or desire for discontinuance.

Sec. 30. 36 MRSA § 707 is repealed.

Sec. 31. 36 MRSA § 841, sub-§ 1, last ¶, as amended by PL 1977, c. 694, § 688, is repealed and the following enacted in its place:

Appeals from the decision of the assessor or assessors shall be taken in accordance with sections 843, subsection 1, 844 or the Maine Rules of Civil Procedure, Rule 80B.

Sec. 32. 36 MRSA § 841, sub-§ 5, 2nd ¶, first sentence, as enacted by PL 1977, c. 509, § 16, is amended to read:

If In primary assessing areas, 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.

Sec. 33. 36 MRSA § 841, sub-§ 5, last ¶, as amended by PL 1977, c. 694, § 692, is repealed and the following enacted in its place:

Appeals from the decisions of the municipal officers shall be taken in accordance with the Maine Rules of Civil Procedure, Rule 80B. The decision of the Superior Court is final.

Sec. 34. 36 MRSA § 844, first sentence, as amended by PL 1977, c. 509, § 19, is repealed and the following enacted in its place:

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 within 30 days after notice of the decision from which the appeal is being taken, or within 30 days after the application shall be deemed to have been denied. 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.

Sec. 35. 36 MRSA § 1106, as enacted by PL 1975, c. 726, § 2, is repealed.

Sec. 36. 36 MRSA § 1108, sub-§ 1, last sentence, as enacted by PL 1975, c. 726, § 2, is repealed as follows:

~~The assessed values determined under this section shall first be reflected in the 1979 State Valuation of Municipalities~~

Sec. 37. 36 MRSA § 1117, as enacted by PL 1975, c. 726, § 2, is repealed.

Sec. 38. 36 MRSA §§ 1141, 1142, 1145, 1146 and 1147, as amended, are repealed.

Sec. 39. 36 MRSA § 1181, as repealed and replaced by PL 1977, c. 509, § 30, is repealed.

Sec. 40. 36 MRSA § 1231, as last amended by PL 1977, c. 696, § 270, is repealed.

Sec. 41. 36 MRSA § 1232, first 2 sentences are amended to read:

Taxes on personal property levied under section ~~1231~~ 1602 shall be paid to the State Tax Assessor ~~on or~~ before October 1st of each year. A lien is created on all personal property for such taxes and for the expenses incurred ~~in accordance with section 1233~~ collecting them; and such property may be sold for the payment of such taxes and expenses at any time after October 1st.

Sec. 42. 36 MRSA § 1233 is repealed.

Sec. 43. 36 MRSA § 1281, first sentence, as last amended by PL 1973, c. 625, § 254, is amended to read:

~~State taxes~~ Taxes on real estate mentioned in section ~~1141~~ 1602, including supplementary taxes assessed under section 1331, shall be delinquent on the first day of February next following the date of assessment.

Sec. 44. 36 MRSA § 1281, last sentence is amended to read:

The costs to be charged by the register of deeds for such filing shall not exceed \$1 \$3.

Sec. 45. 36 MRSA § 1482, sub-§ 1, ¶ C, sub-¶ (1), (2) and (3), as enacted by PL 1973, c. 588, § 8, are repealed.

Sec. 46. 36 MRSA § 1482, sub-§ 2, ¶ B, as repealed and replaced by PL 1975, c. 765, § 18, is amended to read:

B. The excise tax levied in this section on automobiles and aircraft shall be, during the last 4 months of a registration year, ½ the sum named in subsection 1, paragraph C.

Sec. 47. 36 MRSA § 1547, as amended by PL 1973, c. 625, § 261, is further amended to read:

§ 1547. Taxes due from forfeited interest charge against unorganized territory education and services fund

After such timber and grass shall be wholly forfeited to the State, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes and interest then outstanding. Such state taxes and interest shall be charged to the

~~unorganized townships fund in the township in which the forfeited interest in the public reserved lot is located~~ **unorganized territory education and services fund.**

Sec. 48. 36 MRSA § 1604, sub-§ 2, first sentence, as enacted by PL 1977, c. 698, § 8, is amended to read:

The Legislature shall consider the Governor's report and, not later than April 15th of each year, determine the municipal cost component for the ~~current~~ **next** fiscal year.

Sec. 49. 36 MRSA § 1605, sub-§ 2, as enacted by PL 1977, c. 698, § 8, is repealed and following enacted in its place:

2. Disbursements. The treasurer shall withdraw from the fund all sums necessary to pay the expenses attributable to the municipal cost component.

STATEMENT OF FACT

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

Section 1. Refers to taxation of bulk sales of inventories which are now exempt.

Sections

1-A & 1-B. Jerusalem and Sugarloaf now organized. Assessments are a part of unorganized territory educational and services tax.

Section 2. Relates recording charges for unorganized territory with that charged municipalities.

Section 3. Removes unnecessary restrictions and reconstructed from paragraph F. to paragraph J.

Section 4. Enacts new paragraph concerning declaration of value.

Section 5. Simplifies previous text.

Section 6. Removes contradictory language.

Section 7. Removes municipal valuation appeals board from court appeal process.

Section 8. Correction of titles.

Section 9. Correction of titles.

Section 10. Provides specific rule making authority.

Section 11. Correction of titles.

Section 12. Duplication of section 208.

Section 13. Eliminates standards in effect prior to 1979.

Section 14. Removes unnecessary restrictions.

- Section 15.** Consolidates provisions in sections 328 and 329.
- Section 16.** Now covered by the unorganized territory educational and services tax.
- Section 17, 18 & 20.** Unnecessary due to repeal of state tax.
- Section 19.** This tax authority previously located in Title 12.
- Section 21.** Inventories now exempt.
- Section 22.** This provision causes unnecessary confusion when a municipality changes its fiscal year. (Rp. T. 36, § 558)
 Unnecessary due to repeal of bank stock tax. (Rp. T. 36, § 560)
 Known as "chase law". These sections are redundant in view of the tree growth tax law. (Rp. T. 36, §§ 563 and 564)
- Section 23.** Establishes a fixed expiration date.
- Section 24, 25, 31, 32 & 33.** Correction of previous legislation.
- Sections 26 & 27.** Clarified current legislation. (Rp. T. 36, § 603 enacts T. 36, § 603-A)
- Sections 28 & 29.** Reconstructs current legislation. Consolidates 2 blind exemptions on a just value basis. (Rp. T. 36, § 653, enacts T. 36, § 653-A)
- Section 30.** Unnecessary as exempt properties are now reported annually.
- Section 34.** Current appeal time limit too restrictive.
- Section 35, 36 & 37.** No longer applicable due to recent legislation.
- Section 38.** Replaced by unorganized territory tax provisions.
- Section 39.** No longer necessary.
- Section 40.** Duplication of section 706.
- Section 41.** Correction of previous legislation.
- Section 42.** Unnecessary duplication.
- Section 43.** Corrections due to previous legislation.
- Section 44.** Equalizes recording charges with municipalities.
- Section 45.** Eliminates outdated staggered excise provisions.
- Sections 46, 47, 48, & 49.** Correction of previous legislation.