

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1392

H. P. 1160

House of Representatives, March 18, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative H. Higgins of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT Concerning the Qualifications of Persons and Firms in the Valuation of Property for Tax Purposes.

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

Sec. 1. 36 MRSA § 306, sub-§ 1, as repealed and replaced by PL 1975, c. 545, § 7, is amended to read:

1. **Chief assessor.** "Chief assessor" shall mean that person primarily responsible for the assessing function in a primary assessing unit ~~or, in a primary assessing district~~ designated as such by the ~~director~~ State Tax Assessor or in an assessing firm.

Sec. 2. 36 MRSA § 306, sub-§ 5, as repealed and replaced by PL 1975, c. 545, § 7, is repealed and the following enacted in its place:

5. **Professional assessor.** "Professional assessor" means any person employed by one or more municipalities or by a primary assessing area or by a firm or organization that provides assessing services and devoting 50% of his time to assessment administration.

Sec. 3. 36 MRSA § 306, sub-§ 7 is enacted to read:

7. **Assessing firm.** "Assessing firm" means any person, firm or organization employed or contracted with to provide assessing services.

Sec. 4. 36 MRSA § 327, sub-§ 3, as enacted by PL 1975, c. 545, § 13, is repealed and the following enacted in its place:

3. **Employment of assessor.** Any municipal assessing unit may employ a part-time, noncertified assessor. Any municipal assessing unit or primary assessing area may employ a professional assessor, who must have been certified by July 1, 1980 by the Bureau of Taxation. The bureau shall publish, for the information of the municipalities, a listing of certified assessors recognized by it as professionally qualified.

Sec. 5. 36 MRSA § 327, sub-§ 4 is enacted to read:

4. **Contracts with assessing firms.** Any municipal assessing unit or primary assessing area may employ or contract a person, firm or organization that provides assessing services. The State Tax Assessor shall determine the criteria for certification of assessing firms as professionally qualified and shall publish, for the information of the municipalities, a listing of certified assessing firms and organizations. All assessing firms must be certified by January 1, 1982.

Sec. 6. 36 MRSA § 329, sub-§ 1, last sentence, as amended by PL 1979, c. 666, § 11, is further amended to read:

Such steps shall endeavor to accommodate the preferences of the municipal officers and may include membership, where applicable, in a primary assessing district, the joining with a companion municipality in the hiring of a ~~part-time~~ professional assessor or an assessing firm or other arrangements approved by the Bureau of Taxation;

STATEMENT OF FACT

The purpose of this bill is to require that qualified personnel are utilized in the valuation of property for tax purposes.