

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 1082

6  
7 H.P. 762

House of Representatives, March 20, 1985

8 On Motion of Representative Cashman of Old Town, referred to the  
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Cahill of Woolwich.

11 Cosponsored by Representative Jackson of Harrison and Representative  
Cashman of Old Town.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT to Provide Equity Among Municipalities  
18 with Regard to Property Tax  
19 Assessment.  
20

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

23 Sec. 1. 36 MRSA §326, as enacted by PL 1975, c.  
24 545, §13, is amended to read:

25 §326. Purpose of minimum standards

26 The purpose of minimum assessing standards is to  
27 aid the municipalities of Maine in the realization of  
28 just assessing practices ~~without mandating the dif-~~  
29 ~~ferent ways municipalities might choose to achieve~~  
30 ~~such equitable assessments.~~

31 Sec. 2. 36 MRSA §328, as amended by PL 1979, c.  
32 666, §§9 and 10, is repealed and the following en-  
33 acted in its place:

1     §328. Administrative rules

2             The Bureau of Taxation shall promulgate rules es-  
3 ablishing minimum procedures by which the standards  
4 set out in section 327 shall be met. Upon a municipal  
5 assessing unit's or primary assessing area's failure  
6 to achieve the minimum assessing standards of this  
7 subchapter, the bureau may require additional proce-  
8 dures or practices as necessary corrective steps to  
9 be undertaken by the municipality, in accordance with  
10 sections 291 to 293 and 329.

11                             STATEMENT OF FACT

12             The purpose of this bill is to provide that the  
13 Bureau of Taxation shall by rule establish minimum  
14 assessing procedures and practices which municipali-  
15 ties must follow in attaining minimum assessment stan-  
16 dards.

17   1332030585