

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1243

6
7 H.P. 886

House of Representatives, April 9, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Racine of Biddeford.

Cosponsored by Representative Tardy of Palmyra.

11
12 STATE OF MAINE
13

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

17 AN ACT Concerning Tax Assessors and
18 Assessments.
19

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

22 36 MRSA §708, as amended by PL 1973, c. 620, §17,
23 is further amended to read:

24 §708. Assessors to value real estate and personal
25 property

26 The assessors and the chief assessor of a primary
27 assessing area shall ascertain as nearly as may be
28 the nature, amount and value as of the first day of
29 each April of the real estate and personal property
30 subject to be taxed, and shall estimate and record
31 separately the land value, exclusive of buildings, of
32 each parcel of real estate. If, during the prior 12
33 months, the repairs accomplished to the dwelling were
34 performed to maintain the cosmetic appearance of the
35 structure and to maintain the building in a good

1 state of repair and if the the renovations did not
2 increase the just value, the assessors and the chief
3 assessors of the primary assessing area shall not in-
4 crease the amount and value of the buildings because
5 of the repairs.

6 STATEMENT OF FACT

7 The purpose of this bill is to encourage
8 homeowners to make the repairs necessary to maintain
9 and upkeep their dwellings in the best conditions
10 possible without having their overall assessment in-
11 creased when the necessary repairs would not increase
12 the market value of the buildings. Examples of in-
13 stances when the nature of the building is not
14 changed are when a house is painted, siding is in-
15 stalled, rotten stairs are replaced, hot top is re-
16 placed on an existing driveway or a worn-out roof is
17 replaced.

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