

# MAINE STATE LEGISLATURE

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(New Draft of H.P. 1530, L.D. 2165)  
SECOND REGULAR SESSION

ONE HUNDRED AND TWELFTH LEGISLATURE

Legislative Document

No. 2364

H.P. 1678

House of Representatives, April 10, 1986

Reported by Representative Cashman from the Committee on Taxation and printed under Joint Rule 2. Original bill sponsored by Representative Cashman of Old Town. Cosponsored by Speaker Martin of Eagle Lake, Senator Emerson of Penobscot and Representative Ingraham of Houlton.

EDWIN H. PERT, Clerk

STATE OF MAINE

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

AN ACT Concerning Property Tax Assessment and  
Appeals.

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

Sec. 1. 3 MRSA §507, sub-§10, ¶B, as repealed and replaced by PL 1983, c. 819, Pt. A, §4, is amended to read:

B. Unless continued or modified by law, the following Group E-2 independent agencies shall terminate, not including the grace period, no later than June 30, 1989. The Board of Emergency Municipal Finance, the Finance Authority of Maine and the Maine Municipal Bond Bank shall not terminate, but shall be reviewed by the Legislature no later than June 30, 1989:

(1) Board of Emergency Municipal Finance;

- (2) Finance Authority of Maine;  
(3) Maine Municipal Bond Bank;  
(4) ~~Municipal Valuation Appeals Board;~~  
(5) ~~Land Classification Appeals Board;~~  
(6) State Liquor Commission;  
(7) Capitol Planning Commission;  
(8) ~~State Board of Assessment Review; and~~  
(9) Maine Health Care Finance Commission;  
and  
(10) State Board of Property Tax Review.

Sec. 2. 5 MRSA §12004, sub-§2, ¶A, as enacted by PL 1983, c. 812, §39, is amended to read:

A. This classification shall include the following boards:

NAME OF ORGANIZATION	RATE OF COMPENSATION	STATUTORY REFERENCE
(1) <del>State Board of Assessment Review</del>	<del>\$50/Day</del>	36 MRSA §486
(2) <del>Land Classification Appeals Board</del>	<del>\$25/Day- Public Member</del>	36 MRSA §841-B
(3) <del>Municipal Valuation Appeals Board</del>	<del>\$50/Day</del>	36 MRSA §291
(4) State Claims Board	\$100/Day	23 MRSA §152
(5) <u>State Board of Property Tax Review</u>	<u>\$50/Day</u>	<u>36 MRSA §271</u>

Sec. 3. 36 MRSA §191, sub-§2, ¶I, as amended by PL 1981, c. 504, §1, is further amended to read:

I. The disclosure of information acquired pursuant to Part 2; ~~and~~

1       Sec. 4. 36 MRSA §191, sub-§2, ¶J, as enacted by  
2 PL 1981, c. 504, §2, is amended to read:

3       J. The disclosure to a state agency seeking set-  
4 off of a liquidated debt against a tax refund  
5 pursuant to section 5276-A of information neces-  
6 sary to effectuate the intent of that section;  
7 and

8       Sec. 5. 36 MRSA §191, sub-§2, ¶K is enacted to  
9 read:

10       K. The disclosure by a municipal assessor, or by  
11 the State Tax Assessor with regard to the unorga-  
12 nized territory, of information contained on the  
13 declaration of value form required by section  
14 4641-B, to a person who has filed an application  
15 for abatement pursuant to section 841. Informa-  
16 tion which may be disclosed is limited to infor-  
17 mation which is relevant to the determination of  
18 just value of the property for which the form was  
19 filed.

20       Sec. 6. 36 MRSA §208, as repealed and replaced  
21 by PL 1975, c. 628, §1, is amended to read:

22       §208. Equalization

23       The Director of the Bureau of Taxation shall have  
24 the duty of equalizing the state and county taxes  
25 among the several towns and unorganized territory.  
26 He shall equalize and adjust the assessment list of  
27 each town, by adding to or deducting from it such  
28 amount as will make it equal to its just value as of  
29 April 1st. Notice of the proposed valuations of mu-  
30 nicipalities within each county shall be sent by cer-  
31 tified mail to the chairman of the board of asses-  
32 sors, and chairman of the board of selectmen in mu-  
33 nicipalities having selectmen, of each municipality  
34 within that county on or before the first day of Sep-  
35 tember preceding the regular session of the Legisla-  
36 ture. The valuation so determined is subject to re-  
37 view by the Municipal Valuation Appeals Board State  
38 Board of Property Tax Review pursuant to sections  
39 291, 292 and 293 subchapter II-A, but the valuation  
40 finally certified to the Secretary of State pursuant  
41 to section 381 shall be used for all computations re-

1 quired by law to be based upon the state valuation  
2 with respect to municipalities.

3 Sec. 7. 36 MRSA c. 101, sub-c. III is repealed.

4 Sec. 8. 36 MRSA c. 101, sub-c. II-A is enacted  
5 to read:

6 SUBCHAPTER II-A

7 PROPERTY TAX APPEALS

8 §271. State Board of Property Tax Review

9 1. Organization; meetings. The State Board of  
10 Property Tax Review, as established by Title 5, sec-  
11 tion 12004, subsection 2, shall consist of 15 members  
12 appointed by the Governor for terms of 3 years, ex-  
13 cept for initial appointments which shall be 1/3 of  
14 the membership for one year, 1/3 of the membership  
15 for 2 years and 1/3 of the membership for 3 years.  
16 Vacancies on the board shall be filled for the re-  
17 mainder of the unexpired term. The membership shall  
18 be equally divided among attorneys, real estate bro-  
19 kers, engineers, retired assessors and other citi-  
20 zens. The board shall annually elect a chairman and  
21 secretary. The secretary need not be chosen from the  
22 members of the board.

23 2. Powers and duties. The board shall have the  
24 following powers and duties:

25 A. Hear and determine appeals according to the  
26 following provisions of law:

- 27 (1) The tree growth tax law;  
28 (2) The farm and open space law;  
29 (3) As provided in section 843;  
30 (4) As provided in section 844;  
31 (5) Section 272; and  
32 (6) Section 2865;

1        B. Raise or lower assessments to conform to the  
2        law;

3        C. Promulgate rules governing procedures before  
4        the board; and

5        D. Administer oaths, take testimony, hold hear-  
6        ings, summon witnesses, subpoena records, files  
7        and documents it considers necessary for carrying  
8        out its responsibilities.

9        3. Procedures. Requests for appeals shall be  
10       mailed to the chairman of the board, with a copy to  
11       the State Tax Assessor and to the assessor of the mu-  
12       nicipality where the property subject to appeal is  
13       located.

14       4. Services. The board may request the advice  
15       and services of any assessor or appraiser holding a  
16       valid certificate from the Bureau of Taxation and  
17       other persons as it deems advisable. No assessor or  
18       appraiser may sit with the board concerning any prop-  
19       erty which he has previously appraised or assessed.

20       5. Hearings. Upon receipt of an appeal, the  
21       chairman of the board shall select from the list of  
22       board members 5 persons to hear the appeal and shall  
23       notify all parties of the time and place of the hear-  
24       ing. The selection of members for an appeal hearing  
25       shall be based upon availability, geographic conve-  
26       nience and area of expertise. Three of the 5 members  
27       shall constitute a quorum.

28       6. Compensation. Board members serving on an  
29       appeal panel shall be compensated according to Title  
30       5, chapter 379.

31       7. Appeal. Decisions of the board may be ap-  
32       pealed pursuant to the Maine Administrative Procedure  
33       Act, Title 5, chapter 375.

34       8. Transition provision. All proceedings and  
35       other matters which were pending before the Municipal  
36       Valuation Appeals Board, the Land Classification Ap-  
37       peals Board or the State Board of Assessment Review  
38       prior to the effective date of this section, or which  
39       were on appeal from any of those boards prior to the

1 effective date of this section and are remanded on or  
2 after the effective date of this section, shall auto-  
3 matically become the responsibility of the State  
4 Board of Property Tax Review and all documents and  
5 other materials related thereto and in the possession  
6 of those boards shall be delivered to the board. The  
7 decision of any municipal board of assessment review  
8 or county commissioners on any property tax appeal  
9 pending before the municipal board of assessment re-  
10 view or county commissioners on the effective date of  
11 this section and relating to nonresidential property  
12 with an equalized municipal valuation of \$500,000 or  
13 greater or any application which is deemed denied,  
14 may be appealed to the State Board of Property Tax  
15 Review within 60 days of the decision or the date of  
16 the application is deemed to be denied. The State  
17 Board of Property Tax Review shall hold a hearing de  
18 novo and if the board thinks that the owner is  
19 over-assessed, he shall be granted such reasonable  
20 abatements as the board thinks proper.

21 §272. Municipal valuation appeals

22 The State Board of Property Tax Review shall hear  
23 appeals by any municipality aggrieved by the Bureau  
24 of Taxation's determination of equalized valuation or  
25 failure to meet minimum assessing standards and  
26 render its decision based upon the recorded evidence.

27 1. Filing. Any municipality aggrieved shall  
28 file a written notice of appeal within 45 days of no-  
29 tification of the decision of the Bureau of Taxation.  
30 The appeal to the board shall be in writing signed by  
31 a majority of the municipal officers, and shall be  
32 accompanied by an affidavit stating the grounds for  
33 appeal. A copy of the appeal and the affidavit shall  
34 be served on the Bureau of Taxation.

35 2. Hearing. The board shall hear the appeal  
36 within a reasonable time of the filing of the appeal  
37 by the municipality and shall render its decision no  
38 later than January 15th following the date on which  
39 the appeal is taken. The board shall order notice of  
40 hearing and give at least 5 days' notice prior to  
41 hearing thereof to the municipality and to the Bu-  
42 reau of Taxation.

1           3. Determination. The Bureau of Taxation shall  
2 have the burden of showing that its determination is  
3 reasonable and the municipality's claims are unrea-  
4 sonable. The board shall sustain the determination  
5 of the Bureau of Taxation only upon finding that the  
6 bureau's determination is reasonable and the claims  
7 of the municipality are unreasonable. If the board  
8 does not sustain the bureau's determination, it shall  
9 make its own reasonable determination giving due  
10 weight to the claims of the municipality and the Bu-  
11 reau of Taxation.

12           4. Powers. The board, after hearing, shall have  
13 the power to:

14           A. Raise, lower or sustain the state valuation  
15 as determined by the Bureau of Taxation with re-  
16 spect to the municipality which has filed the ap-  
17 peal; or

18           B. Raise, lower or sustain the Bureau of  
19 Taxation's determination of the municipality's  
20 achieved assessing standards and then, if the  
21 achieved standards were inadequate under the pro-  
22 visions of this chapter and upon receiving from  
23 both the bureau and the municipality recommended  
24 solutions to the inaccurate assessing practices,  
25 order the municipality to take the corrective  
26 steps the board considers necessary.

27 The board shall certify its decision to the Bureau of  
28 Taxation which shall, if necessary, incorporate the  
29 decision in the valuation certified pursuant to sec-  
30 tion 305, subsection 1.

31           5. Procedure following appeal. The valuation  
32 determined on appeal shall be certified to the State  
33 Tax Assessor, who shall, if necessary, incorporate  
34 the decision in the valuation certified pursuant to  
35 section 305, subsection 1. If an appeal to the Supe-  
36 rior Court or Supreme Judicial Court results in a  
37 lowering of the municipality's state valuation, the  
38 Treasurer of State shall reimburse with funds appro-  
39 priated from the General Fund, an amount equal to  
40 money lost by the municipality, due to the use by the  
41 State of an incorrect state valuation in any statuto-  
42 ry formula used to distribute state funds to munici-  
43 palities.



1     §273. Nonresidential property exceeding \$500,000

2         If the owner of nonresidential property with an  
3     equalized municipal valuation of \$500,000 or greater  
4     appeals to the State Board of Property Tax Review as  
5     provided in sections 843 and 844, the state board  
6     shall hold a hearing de novo.

7         Sec. 9. 36 MRSA §329, sub-§2, as amended by PL  
8     1979, c. 666, §11, is further amended to read:

9         2. Appeal. The municipality deeming itself ag-  
10     grieved may file a written notice of appeal with the  
11     Municipal Valuation Appeals Board State Board of  
12     Property Tax Review in accordance with the provisions  
13     of sections 291 through 293 subchapter II-A.

14         Sec. 10. 36 MRSA §§330 and 331 are enacted to  
15     read:

16     §330. Professional assessment firms

17         1. Guidelines for professional assessing firms.  
18     The State Tax Assessor shall establish guidelines for  
19     professional assessing firms which shall include the  
20     following:

21             A. Each firm shall employ at least one certified  
22             Maine assessor; and

23             B. Each professional assessing firm performing  
24             revaluation services for a municipality shall  
25             agree to provide the municipality with papers and  
26             information necessary to conduct future  
27             revaluations.

28         2. Model contract. The State Tax Assessor shall  
29     develop a model contract for revaluation services.  
30     This model contract shall be made available to all  
31     municipalities.

32         3. Assistance to municipalities. The State Tax  
33     Assessor shall provide technical assistance to munic-  
34     ipalities, when requested, in evaluating and select-  
35     ing professional revaluation firms.

36     §331. Assessment manual

1       The State Tax Assessor shall maintain and period-  
2       ically update a State assessment manual which shall  
3       identify accepted and preferred methods of assessing  
4       property.

5       Any municipality performing or contracting for  
6       the performance of a revaluation after January 1,  
7       1987, shall use or require the use of the state as-  
8       sessment manual or another professionally accepted  
9       manual or procedure.

10       Sec. 11. 36 MRSA §486 as amended by PL 1983, c.  
11       812, §§268 and 269, is repealed.

12       Sec. 12. 36 MRSA §583, as amended by PL 1979, c.  
13       666, §19, is further amended to read:

14       §583. Abatement

15       Assessments made under this subchapter and deni-  
16       als of applications for valuation under this subchap-  
17       ter are subject to the abatement procedures provided  
18       by section 841. Appeal from an abatement decision  
19       rendered under section 841 shall be to the ~~Land Clas-~~  
20       ~~sification Appeals Board~~ State Board of Property Tax  
21       Review.

22       Sec. 13. 36 MRSA §701-A, as enacted by PL 1969,  
23       c. 246, is amended to read:

24       §701-A. Just value defined

25       In the assessment of property, assessors in de-  
26       termining just value are to define this term in a  
27       manner which recognizes only that value arising from  
28       presently possible land use alternatives to which the  
29       particular parcel of land being valued may be put.  
30       ~~Assessors~~ In determining just value, assessors must  
31       consider all relevant factors, including without lim-  
32       itation, the effect upon value of any enforceable re-  
33       strictions to which the use of the land may be sub-  
34       jected, current use, physical depreciation, function-  
35       al obsolescence, and economic obsolescence. Restric-  
36       tions shall include but are not limited to zoning re-  
37       strictions limiting the use of land, subdivision re-  
38       strictions and any recorded contractual provisions  
39       limiting the use of lands. The just value of land is

1 deemed to arise from and is attributable to legally  
2 permissible use or uses only.

3 Sec. 14. 36 MRSA §841-B, as repealed and re-  
4 placed by PL 1985, c. 295, §54, is repealed.

5 Sec. 15. 36 MRSA §841-C, as amended by PL 1983,  
6 c. 855, §5, is repealed.

7 Sec. 16. 36 MRSA §842, as amended by PL 1977, c.  
8 509, §17, is further amended to read:

9 §842. Notice of decision

10 The assessors, municipal officers, chief assessor  
11 or the State Tax Assessor, in the case of the unorga-  
12 nized territory, shall give to any person applying to  
13 them for an abatement of taxes notice in writing of  
14 their decision upon ~~such~~ the application within 10  
15 days after they take final action thereon. If the as-  
16 sessors, municipal officers, chief assessor or State  
17 Tax Assessor, before whom an application in writing  
18 for the abatement of a tax is pending, fails to give  
19 written notice of their decision within ~~90~~ 60 days  
20 from the date of filing of ~~such~~ the application, the  
21 application shall be deemed to have been denied, and  
22 the applicant may appeal as provided, unless the ap-  
23 plicant shall in writing have consented to further  
24 delay.

25 Sec. 17. 36 MRSA §843, as amended by PL 1981, c.  
26 698, §180, is further amended to read:

27 §843. Appeals

28 1. Municipalities. Where the municipality has  
29 adopted a board of assessment review, if the asses-  
30 sors or the municipal officers refuse to make the  
31 abatement asked for, the applicant may apply in writ-  
32 ing to the board of assessment review within 60 days  
33 after notice of the decision from which the appeal is  
34 being taken or after the application is deemed to  
35 have been denied, and, if the board thinks he is  
36 over-assessed, he shall be granted such reasonable  
37 abatement as the board thinks proper. ~~Either~~ Except  
38 with regard to nonresidential property with an equal-  
39 ized municipal value of \$500,000 or greater, either

1 party may appeal from the decision of the board of  
2 assessment review directly to the Superior Court, in  
3 accordance with Rule 80B of the Maine Rules of Civil  
4 Procedure. If the board of assessment review fails  
5 to give written notice of their decision within 60  
6 days of the date the application is filed, unless the  
7 applicant agrees in writing to further delay, the ap-  
8 plication shall be deemed denied and the applicant  
9 may appeal to Superior Court as if there had been a  
10 written denial or the applicant may appeal to the  
11 State Board of Property Tax Review by following the  
12 procedures specified in subsection 2.

13 1-A. Nonresidential property exceeding \$500,000.  
14 With regard to nonresidential property with an equal-  
15 ized municipal valuation of \$500,000 or greater, ei-  
16 ther party may appeal the decision of the local board  
17 of assessment review to the State Board of Property  
18 Tax Review within 60 days after notice of the deci-  
19 sion from which the appeal is taken or after the ap-  
20 plication is deemed to be denied. The board shall  
21 hold a hearing de novo. If the board thinks that the  
22 owner is over assessed, it shall grant such reason-  
23 able abatement as the board thinks proper.

24 2. Primary assessing areas. If the chief asses-  
25 sor, municipal officer or the State Tax Assessor re-  
26 fuses to make the abatement asked for, the applicant  
27 may apply in writing to the State Board of ~~Assessment~~  
28 ~~Review~~ Property Tax Review within 60 days after no-  
29 tice of the decision from which such the appeal is  
30 being taken or after the application shall be deemed  
31 to have been denied, and if the board thinks he is  
32 over-assessed, he shall be granted such reasonable  
33 abatement as the board thinks proper. The decision  
34 of the State Board of ~~Assessment Review~~ Property Tax  
35 ~~Review~~ shall be deemed final agency action by that  
36 board under the Maine Administrative Procedure Act.  
37 Appeals to the State Board of ~~Assessment Review~~ Prop-  
38 ~~erty Tax Review~~ shall be directed to the Chairman of  
39 the State Board of ~~Assessment Review~~ Property Tax  
40 Review, who shall convene the board to hear the ap-  
41 peal and shall notify all parties of the time and  
42 place thereof.

43 Sec. 18. 36 MRSA §844, as amended by PL 1981, c.  
44 364, §22, is repealed and the following enacted in  
45 its place:

1     §844. Appeals to county commissioners

2         1. Municipalities without board of assessment  
3     review. Except where the municipality has adopted a  
4     board of assessment review or has been designated as  
5     a primary assessing area, if the assessors or the mu-  
6     nicipal officers refuse to make the abatement asked  
7     for, the applicant may apply to the county commis-  
8     sioners within 60 days after notice of the decisions  
9     from which the appeal is being taken or within 60  
10    days after the application is deemed to have been de-  
11    nied. If the assessors think that the applicant is  
12    overassessed, the applicant shall be granted such  
13    reasonable abatement as the assessors think proper.  
14    If the applicant has paid the tax, he shall be reim-  
15    bursed out of the municipal treasury, with costs in  
16    either case. If the applicant fails, the commis-  
17    sioners shall allow costs to the municipality, taxed as  
18    in a civil action in the Superior Court, and issue  
19    their warrant of distress against him for collection  
20    of such amount as may be due the municipality. The  
21    commissioners may require the assessors or municipal  
22    clerk to produce the valuation by which the assess-  
23    ment was made or a copy of it. Either party may ap-  
24    peal from the decision of the county commissioners to  
25    the Superior Court, in accordance with the Maine  
26    Rules of Civil Procedure, Rule 80B. If the county  
27    commissioners fail to give written notice of their  
28    decision within 60 days of the date the application  
29    is filed, unless the applicant agrees in writing to  
30    further delay, the application shall be deemed denied  
31    and the applicant may appeal to the Superior Court as  
32    if there had been a written denial or the applicant  
33    may appeal to the State Board of Property Tax Review  
34    by following the procedures specified in section 843,  
35    subsection 2.

36       2. Nonresidential property exceeding \$500,000.  
37     Notwithstanding subsection 1, the owner of nonresi-  
38     dential property with an equalized municipal valua-  
39     tion of \$500,000 or greater may choose to appeal the  
40     decision of the assessors or the municipal officials  
41     with regard to a request for abatement to the State  
42     Board of Property Tax Review within 60 days after no-  
43     tice of the decision from which the appeal is taken  
44     or after the application is deemed to be denied. If  
45     the state board thinks that the owner is

1 overassessed, it shall grant such reasonable abate-  
2 ment as the board thinks proper.

3 Sec. 19. 36 MRSa §850 is enacted to read:

4 §850. Assessment of costs

5 When an applicant appeals to the State Board of  
6 Property Tax Review because the local board of as-  
7 sessment review or county commissioners fail to make  
8 a decision, the costs of the state board in deciding  
9 the appeal shall be charged to the municipality or  
10 county failing to make the decision.

11 Sec. 20. 36 MRSa §1118, as repealed and replaced  
12 by PL 1979, c. 666, §25, is amended to read:

13 §1118. Appeals and abatements

14 The denial of an application or an assessment  
15 made under this subchapter is subject to the abate-  
16 ment procedures provided by section 841. Appeal from  
17 a decision rendered under section 841 or a recom-  
18 mended current use value established under section  
19 1106 shall be to the ~~Land Classification Appeals~~  
20 ~~Board~~ State Board of Property Tax Review.

21 Sec. 21. 36 MRSa §2865, sub-§2, as enacted by PL  
22 1981, c. 711, §10, is amended to read:

23 2. Valuation. If a mine site is located in a  
24 municipality, he shall determine the valuation of  
25 mining property and the percentage of that valuation  
26 represented by land and buildings not exempt from  
27 property taxes. That valuation of land and buildings  
28 shall be applied in determining the property taxes.  
29 A municipality in which a mine site is located may  
30 appeal that determination to the ~~Municipal Valuation~~  
31 ~~Appeals Board~~ State Board of Property Tax Review as  
32 provided under ~~section 291~~ subchapter II-A.

33 Sec. 22. Appropriation. The following funds are  
34 appropriated from the General Fund to carry out the  
35 purposes of this Act.

36 1986-87

1	Municipal Valuation Appeals Boards	
2	Positions	(-1.0)
3	Personal Services	\$(20,479)
4	All Other	<u>(11,442)</u>
5	Total	\$(31,921)
6	Board of Assessment Review	
7	Personal Services	\$(3,700)
8	All Other	<u>(1,300)</u>
9	Total	\$(5,000)
10	Property Tax Review,	
11	State Board of	
12	Positions	(1.0)
13	Personal Services	\$24,179
14	All Other	<u>12,742</u>
15	Total	\$36,921

16 STATEMENT OF FACT

17       This new draft requires owners of nonresidential  
18 property with an equalized municipal valuation of  
19 \$500,000 or greater to appeal to the local board of  
20 assessment review in municipalities that have such a  
21 board before they may appeal to the State Board of  
22 Property Tax Review. It also clarifies that where an  
23 appeal relating to that property is taken to the  
24 state board, it shall hold a hearing de novo and  
25 shall review and determine the matter in the same  
26 manner as if the appeal had been taken directly from  
27 the assessors' decision or municipal officers' deci-  
28 sion on the abatement application to the state board.

29       This new draft removes the provision requiring  
30 municipalities to use the State Tax Assessor's deter-  
31 mination of just value for electric generating facil-  
32 ities.

33       The new draft provides that municipalities must  
34 use the state assessment manual or another profes-  
35 sionally accepted manual or procedure in revaluations  
36 after January 1, 1987. The original bill had re-

1        quired that the State Tax Assessor approve alterna-  
2        tive manuals and procedures.

3                The new draft makes a change in the language sug-  
4        gested in the original bill relating to just value.  
5        The new draft includes a listing of additional fac-  
6        tors, such as current use and physical depreciation,  
7        and specifies that all relevant factors must be con-  
8        sidered by assessors. This provision is not intended  
9        to change the constitutional requirement that all  
10       property be valued at just value. This section is  
11       intended to require assessors to consider all rele-  
12       vant factors, including the ones specified, but it is  
13       understood that the factors should not be applied if  
14       that application does not result in a determination  
15       of just value.

16               The new draft adds a provision requiring that  
17       when an applicant for abatement appeals to the state  
18       board because the local board or county commissioners  
19       have failed to make a determination within the time  
20       allowed, the costs of the state board in deciding the  
21       appeal shall be charged to the municipality or county  
22       failing to make the decision.

23               The new draft also adds a transitional provision  
24       to provide for appeals that are in process on the ef-  
25       fective date of this Act.

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