

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
115TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1692, L.D. 2372, Bill, "An Act to Allow Municipalities to Appeal the New State Valuation"

Amend the bill by striking out all of section 1 (page 1, lines 20 to 30 in L.D.)

Further amend the bill in section 2 in the 2nd and 3rd lines (page 1, lines 33 and 34 in L.D.) by striking out the following: "the Towns of Waterboro, Whitefield, Mechanic Falls and Franklin" and inserting in its place the following: 'any municipality meeting the criteria established in section 3 of this Act'

Further amend the bill by inserting after section 2 the following:

Sec. 3. Appeals criteria. Appeals pursuant to section 2 of this Act may be made if:

1. The municipality filed a timely request for appeal of its 1992 state valuation with the State Tax Assessor instead of the State Board of Property Tax Review; or

2. The municipality's 1992 state valuation increase over 1991 was equal to or greater than 10% and its average state valuation increase was greater than 20% per year over the previous 3 years.

The State Tax Assessor shall notify any municipality that meets the appeals criteria of its right to appeal under this Act.'

Further amend the bill in section 3 in the 5th and 6th lines (page 1, lines 47 and 48 in L.D.) by striking out the following: "any of the municipalities listed in section 2 of this Act" and inserting in its place the following: 'a municipality'

2 Further amend the bill in section 3 by striking out all of
the last paragraph (page 2, lines 2 to 5 in L.D.) and inserting
4 in its place the following:

6 'The State Tax Assessor shall calculate the amount of funds
due any municipality from any source pursuant to this section and
8 report that amount, together with implementing legislation for
reimbursing the municipality, to the joint standing committee of
10 the Legislature having jurisdiction over taxation matters by
February 1, 1993.'

12 Further amend the bill by renumbering the sections to read
14 consecutively.

16 Further amend the bill by inserting at the end before the
statement of fact the following:

18 **FISCAL NOTE**

20 This bill has a potential future cost to the State if any
22 municipality is successful in its appeal to the State Board of
Property Tax Review. The specific amount, if any, will be
24 submitted in legislation during the First Regular Session of the
116th Legislature.'

26
28 **STATEMENT OF FACT**

30 This amendment deletes the general extension of the appeals
32 deadline for 30 days and the limitation in the bill to 4 specific
towns. The amendment adds specific criteria to be used to
34 determine eligibility for appeals and adds a fiscal note to the
bill.

Reported by the Minority of the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House
3/17/92 (Filing No. H-1136)