

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

SECOND REGULAR SESSION-1992

Legislative Document

No. 2372

H.P. 1692

House of Representatives, February 20, 1992

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative LORD of Waterboro.

Cosponsored by Senator TITCOMB of Cumberland and Representative AIKMAN of Poland.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-TWO

An Act to Allow Municipalities to Appeal the New State Valuation.

(AFTER DEADLINE)

(EMERGENCY)



2 **Emergency preamble.** Whereas, Acts of the Legislature do not
become effective until 90 days after adjournment unless enacted
as emergencies; and

4 Whereas, the period has passed for municipalities to make
6 timely appeals to the State Board of Property Tax Review of the
Bureau of Taxation's determination of equalized valuation; and

8 Whereas, this Act may require the State Tax Assessor to
10 recalculate the valuation of all municipalities; and

12 Whereas, in the judgment of the Legislature, these facts
create an emergency within the meaning of the Constitution of
14 Maine and require the following legislation as immediately
necessary for the preservation of the public peace, health and
16 safety; now, therefore,

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

20 **Sec. 1. 36 MRSA §272, sub-§1-A is enacted to read:**

22 1-A. Extension. A municipality that fails to file written
24 notice of appeal within the 45-day period provided in subsection
1 may file, within that 45-day period, a written request for an
26 extension of the filing period for up to 30 days beyond that
period. The request must be signed by a majority of the
28 municipal officers and must state the reason or reasons the
extension is required. If the board determines that the request
30 reasonably demonstrates a need for an extension, the board shall
grant the municipality an extension.

32 **Sec. 2. Appeals of municipal valuations.** Notwithstanding the
Maine Revised Statutes, Title 36, section 272, subsection 1, the
34 Towns of Waterboro, Whitefield, Mechanic Falls and Franklin may
file a written notice of appeal with the State Board of Property
36 Tax Review of the Bureau of Taxation's determination of equalized
valuation within 10 days of the effective date of this section.
38 The appeal to the board must be signed by a majority of the
municipal officers and must be accompanied by an affidavit
40 stating the grounds for the appeal. A copy of the appeal and the
affidavit must be served on the Bureau of Taxation.

42 **Sec. 3. Procedure following appeals of municipal evaluation.**
44 Notwithstanding the Maine Revised Statutes, Title 36, section
272, subsection 5, if, pursuant to an appeal arising out of
46 section 2 of this Act, the State Board of Property Tax Review
lowers the state valuation for any of the municipalities listed
48 in section 2 of this Act, the board shall certify that reduced
valuation to the State Tax Assessor.

2 By May 1, 1992, the State Tax Assessor shall recalculate the
valuation of all other municipalities in the State to offset any
4 reduction in valuation resulting from the operation of this
section.

6 **Emergency clause.** In view of the emergency cited in the
8 preamble, this Act takes effect when approved.

10
12 **STATEMENT OF FACT**

14 This bill allows a municipality to request an extension of
up to 30 days of the 45-day period for appeals to the State Board
16 of Property Tax Review of the Bureau of Taxation's determination
of equalized valuation. A municipality must request an extension
18 in writing within the filing period.

20 The bill also allows the Towns of Waterboro, Whitefield,
Mechanic Falls and Franklin to file appeals of their most recent
22 valuations despite their failure to appeal in a timely manner.
Any reduction in valuation resulting from the appeals will
24 trigger the recalculation by the State Tax Assessor of the
valuations of all other municipalities.
26