

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

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Legislative Document

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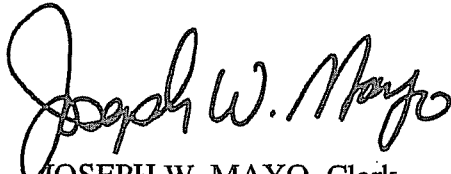
H.P. 513

House of Representatives, February 25, 1993

**Resolve, to Establish a Commission to Study the Statutory Procedures  
for Local Property Tax Abatement Appeals.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative STROUT of Corinth.  
Cosponsored by Representatives: CROSS of Dover-Foxcroft, LOOK of Jonesboro, RUHLIN of  
Brewer, SPEAR of Nobleboro, STEVENS of Sabattus, SULLIVAN of Bangor, VIGUE of  
Winslow.

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

4  
Whereas, there is an urgent need to reform the current  
6 statutory procedures for local property tax abatement appeals; and

8  
Whereas, the number and complexity of local property tax  
abatement appeals are likely to increase due to recent economic  
10 conditions; and

12  
Whereas, the study must be initiated before the 90-day  
period expires in order that the study may be completed and a  
14 report submitted to the next legislative session; and

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

22  
**Sec. 1. Commission established. Resolved:** That the Commission  
to Study the Statutory Procedures for Local Property Tax  
24 Abatement Appeals is established; and be it further

26  
**Sec. 2. Commission membership. Resolved:** That the commission  
consists of 9 members appointed jointly by the President of the  
28 Senate and the Speaker of the House of Representatives, at least  
3 of whom must be Legislators and the balance of whom must be  
30 knowledgeable persons representing a broad spectrum of related  
interests, including, but not limited to, relevant state, county  
32 and municipal agencies and officials, the judiciary and the bar,  
and large and small property taxpayers; and be it further

34  
**Sec. 3. Appointments; meetings. Resolved:** That all  
36 appointments must be made no later than 30 days following the  
effective date of this resolve. The Executive Director of the  
38 Legislative Council must be notified by the appointing  
authorities once the selections have been made. The Chair of the  
40 Legislative Council shall call and convene the first meeting of  
the commission no later than 30 days after the appointment of all  
42 members has been completed. The commission shall select a chair  
from among its members; and be it further

44  
**Sec. 4. Duties. Resolved:** That the commission shall study and  
46 make recommendations to the Legislature concerning revision of  
the current statutory procedures for local property tax abatement  
48 appeals. The objective of this study is to develop a process for  
hearing and deciding appeals that is clear, comprehensive and

efficient and that results in consistent, equitable and timely decisions. The commission shall consider and may propose reforms to, among other things, appeals procedures and the hierarchy of appellate forums.

In conducting the study, the commission may:

1. Hold public hearings;
2. Meet at such times and places as the commission determines necessary and hold informational sessions for discussions with knowledgeable persons;
3. Establish subcommittees or advisory committees;
4. Conduct, summarize and analyze the results of a literature search;
5. Conduct, tabulate and analyze the results of a survey of the public or affected persons and groups;
6. Procure and analyze relevant data;
7. Conduct legal research and prepare opinions on legal questions within the scope of the study; and
8. Determine and summarize the legislative actions or governmental programs undertaken in other jurisdictions related to issues within the scope of the study; and be it further

**Sec. 5. Staff assistance. Resolved:** That the Bureau of Taxation shall staff the commission. Additional staff assistance, including assistance in preparing any recommended legislation, may be requested from the Legislative Council; and be it further

**Sec. 6. Reimbursement. Resolved:** That the members of the commission who are Legislators are entitled to the legislative per diem, as defined in the Maine Revised Statutes, Title 3, section 2, for each day's attendance at commission hearings. All other members are entitled to expenses, as defined in the Maine Revised Statutes, Title 5, chapter 379, upon application to the Executive Director of the Legislative Council; and be it further

**Sec. 7. Report. Resolved:** That the commission shall submit its report, as approved by 2/3 of its members, together with any necessary implementing legislation, to the Second Regular Session of the 116th Legislature, the Joint Standing Committee on Taxation and the Joint Standing Committee on State and Local Government no later than November 1, 1993; and be it further

