

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

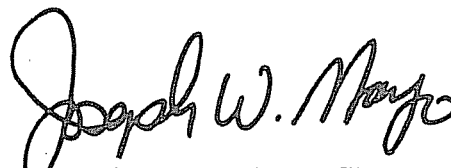
No. 826

H.P. 611

House of Representatives, March 9, 1993

**An Act to Amend Appeals Procedures in the State Valuation Process for
Property Tax Purposes.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BOWERS of Washington.
Cosponsored by Senator CAREY of Kennebec and
Representatives: BENNETT of Norway, GRAY of Sedgwick, NASH of Camden, SPEAR of
Nobleboro.

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

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

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1-A. Alternative method of filing. Notwithstanding subsection 1, an appeal and affidavit may be served through the Bureau of Taxation through any of its field agents within 45 days of a municipality's receipt of notification of the decision of the Bureau of Taxation. Delivery to the field agent may be by hand or certified mail, receipt requested. The Bureau of Taxation must transmit the appeal and affidavit within 10 working days of receipt to the State Board of Property Tax Review. A copy of the appeal and affidavit must also be served on the Bureau of Taxation under this subsection.

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STATEMENT OF FACT

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This bill provides an alternative method of appealing a municipality's state valuation of property.

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