

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## SECOND REGULAR SESSION-1996

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Legislative Document

No. 1749

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H.P. 1271

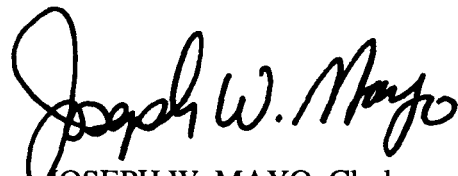
House of Representatives, February 1, 1996

**An Act Regarding Municipal Penalties for Late Filing under the Maine  
Tree Growth Tax Law.**

(AFTER DEADLINE)

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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.

  
JOSEPH W. MAYO, Clerk

Presented by Representative CLARK of Millinocket.  
Cosponsored by Representative JOY of Crystal, Senator MICHAUD of Penobscot and  
Representatives: CLUKEY of Houlton, DEXTER of Kingfield, GOULD of Greenville,  
WHEELER of Bridgewater, Senator: LORD of York.

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

4 **Sec. 1. 36 MRSA §383**, as amended by PL 1989, c. 857, §75, is  
6 further amended to read:

8 **§383. Assessors' annual return to State Tax Assessor**

10 The municipal assessors and the assessors of primary  
12 assessing areas shall make and return on blank lists, which must  
14 be seasonably furnished by the State Tax Assessor for that  
16 purpose, all such information as to the assessment of property  
18 and collection of taxes as may be needed in the work of the State  
20 Tax Assessor, including annually the land value, exclusive of  
22 buildings and all other improvements, and the valuation of each  
24 and every class of property assessed in their respective  
26 jurisdiction, with the total valuation and percentage of  
28 taxation, together with a statement to the best of their  
30 knowledge and belief of the ratio, or percentage of current just  
32 value, upon which the assessment is based and itemized lists of  
34 property upon which the town has voted to affix a value for  
36 taxation purposes. The State Tax Assessor may establish  
procedures and ~~promulgate~~ adopt rules, in accordance with the  
Maine Administrative Procedure Act, designed to ensure that the  
ratio certified by the municipal assessors or the assessors of  
primary assessing areas is accurate within 20% of the state  
valuation ratio last determined, unless adequate evidence is  
presented to the State Tax Assessor by the municipality to  
justify a different assessment ratio. These completed lists must  
be returned to the State Tax Assessor no later than November 1st,  
annually, or 30 days after commitment, whichever is later.  
Notwithstanding section 382, the municipal assessors or the  
assessors of primary assessing areas may, one time only, return  
these completed lists to the State Tax Assessor after the  
deadline established by this section and still be entitled to  
full reimbursement pursuant to the Maine Tree Growth Tax Law for  
that municipality or primary assessing area, respectively.

38 **Sec. 2. Retroactivity.** This Act applies retroactively to  
40 January 1, 1995.

42 **STATEMENT OF FACT**

44 This bill provides that municipal assessors or the assessors  
46 of primary assessing areas may, one time only, return lists  
48 containing information regarding property taxes to the State Tax  
50 Assessor after established deadlines and still be entitled to  
full reimbursement as provided by the Maine Tree Growth Tax Law  
for that municipality or primary assessing area. The bill  
applies retroactively to January 1, 1995.