

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

---

Legislative Document

No. 1697

H.P. 1187

House of Representatives, March 9, 1999

**An Act Requiring Towns to Conduct a Revaluation of Properties Every  
10 Years.**

---

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative CAMERON of Rumford.

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

4 **Sec. 1. 36 MRSA §708**, as amended by PL 1973, c. 620, §17, is  
4 further amended to read:

6 **§708. Assessors to value real estate and personal**  
8 **property**

10 The assessors and the chief assessor of a primary assessing  
12 area shall ascertain as nearly as may be the nature, amount and  
14 value as of the first day of each April of the real estate and  
16 personal property subject to be taxed, and shall estimate and  
record separately the land value, exclusive of buildings, of each  
parcel of real estate. The assessors and the chief assessor of a  
primary assessing area shall revalue all real estate and personal  
property at least every 10 years.

18 **SUMMARY**

20 This bill requires revaluation of assessed property at least  
22 every 10 years.