

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1841

H.P. 1280

House of Representatives, March 16, 1999

**An Act to Require Review of a Property Tax Assessment When the
Property Has Been Potentially Devalued by a Law.**

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 JOY of Crystal.
Cosponsored by Representatives: CAMPBELL of Holden, GERRY of Auburn, MACK of
Standish, MENDROS of Lewiston.

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

4 Sec. 1. 36 MRSA §713-C is enacted to read:

6 **§713-C. Automatic review of assessment**

8 If a state law or rule is enacted that may reduce the value
10 of a taxable private property within an assessor's jurisdiction,
12 the assessor, within 30 days of the enactment of the state law or
14 rule, shall review the assessment of the private property that
16 may be devalued. If the assessor determines that the value of a
private property within the assessor's jurisdiction has been
devalued by the state law or rule, the assessor shall conduct a
new assessment of the private property. The new assessment
applies retroactively to the date of the enactment of the law or
rule that reduces the private property's value.

18 **SUMMARY**

20 This bill requires a tax assessor to review the assessment
22 of a taxable private property in the assessor's jurisdiction
24 within 30 days of enactment of a state law or rule that may
26 reduce the value of the private property. If the assessor
28 determines that the state law or rule does devalue the private
property, this bill requires the assessor to conduct a new
assessment of the private property. The new assessment applies
retroactively to the date of the enactment of the law or rule
that reduces the private property's value.