

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2000

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Legislative Document

No. 2626

H.P. 1887

House of Representatives, March 14, 2000

**An Act to Modify Adjustments in Property Valuation.**

(AFTER DEADLINE)

(EMERGENCY)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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 DUPLESSIE of Westbrook.  
Cosponsored by Senator RUHLIN of Penobscot and  
Representatives: BERRY of Livermore, LEMONT of Kittery, USHER of Westbrook,  
Senators: MICHAUD of Penobscot, O'GARA of Cumberland.

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

4  
6           **Whereas,** the value of property within a municipality has a  
strong effect on the calculation of school appropriations and  
state-municipal revenue sharing; and

8  
10           **Whereas,** the City of Westbrook derives a large portion of  
its tax valuation from the presence of the former S.D. Warren  
plant, now owned by Sappi Fine Paper North America; and

12  
14           **Whereas,** after a major reduction in plant operations last  
year that reduced the value of the property and allowed an  
adjustment in the City of Westbrook's state valuation, the owner  
of the property announced further downsizing of the facility that  
has resulted in the value of property dropping by as much as  
18           \$85,000,000; and

20           **Whereas,** unless immediate action is taken to account for  
this decrease in valuation, the City of Westbrook will suffer  
22           from the loss of significant revenues based on the decreased  
valuation of the Sappi Fine Paper North America plant; and

24  
26           **Whereas,** the loss of these revenues will be most felt by the  
city's schools and school children; and

28           **Whereas,** in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
30           Maine and require the following legislation as immediately  
necessary for the preservation of the public peace, health and  
32           safety; now, therefore,

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

36           **Sec. 1. 36 MRSA §208-A, sub-§6** is enacted to read:

38           6. Continuing disruption. Notwithstanding any other  
40           provision of this section, if a municipality has received an  
42           adjustment in its valuation due to closure, removal, replacement,  
44           retrofit, obsolescence, disaster or abatement attributable to a  
46           single taxpayer and, if the cause for the adjustment is an  
48           ongoing situation that has caused a further reduction in the  
          valuation of the property of the taxpayer subsequent to the  
          adjustment, the State Tax Assessor shall, within a reasonable  
          time after a request by the municipality, calculate an adjusted  
          state valuation for the municipality by reducing the municipal  
          valuation by the amount of the further reduction in the value of

2 the property, based upon credible evidence provided by the  
3 municipality. The State Tax Assessor shall apply the adjustment  
4 to the fiscal year in which the cause of the adjustment occurred  
5 for the purpose of calculating school appropriations and  
6 state-municipal revenue sharing and immediately notify the  
7 Commissioner of Education and the Treasurer of State.

8 **Emergency clause.** In view of the emergency cited in the  
9 preamble, this Act takes effect when approved.  
10

## 12 SUMMARY

14 This bill allows a municipality that has received a downward  
15 adjustment to its state valuation due to a dramatic reduction in  
16 value of the property of a single taxpayer to request another  
17 adjustment from the State Tax Assessor if the request is based  
18 upon an ongoing situation that has caused a further reduction in  
value of the property after the first adjustment.