

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1654

S.P. 533

In Senate, March 15, 2001

**An Act to Enhance and Protect Disclosure of Confidential Property Tax Information.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by President Pro Tem BENNETT of Oxford.

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

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4       **Sec. 1. 36 MRSA §191, sub-§§3-A and 3-B** are enacted to read:

6       **3-A. Confidentiality of property tax information.**

8       Notwithstanding subsection 2, paragraph I, information provided  
10       for property tax purposes to an assessor or reviewing authority  
12       that is designated as confidential information pursuant to  
14       subsection 3-B by the person or entity providing the information  
16       must be treated as confidential by the assessor or the reviewing  
18       authority. The assessor or the reviewing authority may not  
20       without prior written consent of the person or entity use,  
22       divulge or reveal the confidential information for any person  
24       other than to determine the taxpayer's property tax assessment or  
26       tax appeal. An assessor or reviewing authority shall notify the  
28       person or entity providing confidential information of any  
30       attempt or request to gain access to or review, inspect or copy  
32       the confidential information or any of its contents, including  
34       notifying of any administrative or judicial action seeking to  
36       obtain disclosure of the confidential information or any of its  
38       contents. The notice must be in writing and must be provided by  
40       the assessor or reviewing authority to the person or entity  
42       providing the confidential information within 5 business days of  
44       the attempt or request to gain access to or otherwise to obtain  
      disclosure of the confidential information. Within 20 days of  
      receiving written notice, the person or entity providing the  
      confidential information must be permitted, as of right, to  
      intervene in any administrative proceeding or judicial action  
      seeking to obtain disclosure of the confidential information or  
      any of its contents and must be treated as a party for all  
      purposes.

34       Unless the person or entity who provides confidential information  
36       requests in writing otherwise, an assessor receiving confidential  
38       information may disclose it to an assessor of another taxing  
40       jurisdiction within the State who makes a written request for the  
42       information for use in the assessment process. An assessor who  
44       receives information from another assessor is subject to the  
      provisions of this subsection. At the time of supplying the  
      information, the assessor providing the information to the other  
      assessor shall in writing identify the confidential information  
      and state that it has been designated confidential and the name,  
      address and telephone number of the person or entity who provided  
      the information.

46       As used in this subsection, unless the context otherwise  
48       indicates, the following terms have the following meanings.

50       A. Notwithstanding section 111, subsection 1, "assessor"  
      means any person, board or entity charged with assessing

2 property taxes, including, but not limited to, an assessor  
3 or assessors for a municipality or plantation, the chief  
4 assessor of a primary assessing area and the State Tax  
5 Assessor with respect to unorganized territories.  
6 "Assessor" also means an assessor's employee, agent or other  
7 person or entity hired or retained to assist an assessor in  
8 carrying out the assessor's duties or in defending an  
9 assessment and any public official of the taxing  
10 jurisdiction of the assessor who as part of the official  
11 duties has reason to receive the confidential information.

12 B. "Confidential information" means all data and  
13 information related to income and expenses and the cost of  
14 acquiring, constructing and installing machinery and  
15 equipment and inventories and all data and information, the  
16 public availability of which would likely disadvantage the  
17 competitive position of the person or entity providing the  
18 information. "Confidential information" also means  
19 information and data that constitute a trade secret as  
20 defined in Title 10, section 1542, subsection 4 or that are  
21 protectable under the Maine Rules of Evidence, Rule 507 or  
22 the Maine Rules of Civil Procedure, Rule 26(c) or that are  
23 filed with any federal, state or local governmental  
24 authority and that any federal or state law restricts such a  
25 governmental authority from disclosing. "Confidential  
26 information" includes information in any form and,  
27 regardless of the manner received or provided, includes, but  
28 is not limited to, documentation in oral, visual and  
29 electronic form; data, however produced or reproduced; and  
30 all copies of or notes regarding the same.

31 C. "Reviewing authority" means any person, board, authority  
32 or court authorized by law to review or hear any appeal of a  
33 property tax assessment or any other property tax matter.  
34 "Reviewing authority" also means a reviewing authority's  
35 employee, agent or other person or entity hired or retained  
36 to assist a reviewing authority in carrying out its official  
37 duties.

38 3-B. Designated confidential information. A person or  
39 entity providing confidential information shall identify the  
40 information in a way that is reasonably calculated to ensure that  
41 an assessor or a reviewing authority to whom the information is  
42 provided knows that the information is designated as confidential  
43 information. Acceptable identification methods include, but are  
44 not limited to, the application of a stamp or a writing clearly  
45 stating "CONFIDENTIAL" on the confidential information or  
46 otherwise clearly depicting that the material or information is  
47 confidential information, or a separate writing accompanying the  
48 confidential information that identifies the information as  
49 confidential information.

2 confidential. If the confidential information is provided or  
3 obtained in oral, visual, electronic or other nondocumentary  
4 form, the person or entity providing the confidential information  
5 may designate it as confidential by providing a separate writing  
6 to the assessor or reviewing authority that identifies the  
7 information as confidential information.

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## SUMMARY

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11 This bill adds a new subsection to the Maine Revised  
12 Statutes, Title 36, section 191 that relates to confidentiality  
13 of property tax information. Section 191 currently makes  
14 confidential tax information filed with the Maine Revenue  
15 Services related to state taxes such as income tax and sales  
16 tax. However, there are no provisions that adequately protect  
17 sensitive business information that local property tax assessors  
18 may request from businesses in connection with their making their  
19 property tax assessments. This bill makes confidential any  
20 information provided for property tax purposes that the person or  
entity providing the information designates as confidential.