

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 314

H.P. 257

House of Representatives, January 28, 2003

Resolve, To Study the Property Valuation Process

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BULL of Freeport.
Cosponsored by Senator EDMONDS of Cumberland and
Representatives: BARSTOW of Gorham, BLISS of South Portland, COURTNEY of Sanford,
MURPHY of Kennebunk, WOODBURY of Yarmouth, Senators: BROMLEY of Cumberland,
LEMONT of York, STANLEY of Penobscot.

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**CONCEPT DRAFT
SUMMARY**

This resolve is a concept draft pursuant to Joint Rule 208.

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The Constitution of Maine, Article IX, Section 8 provides that all taxes on real estate be "apportioned and assessed equally according to the just value thereof." This resolve proposes to review the entire process of property valuation that is in place to effectuate this constitutional requirement to ensure that the process of property valuation is carried out equitably and efficiently, and proposes changes to improve the functioning of the process.