

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 1019

H.P. 740

House of Representatives, February 25, 2003

**Resolve, To Create the Industrial Property Assessing Methods
Group**

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FLETCHER of Winslow.
Cosponsored by President DAGGETT of Kennebec and
Representative: CLARK of Millinocket, Senator: STANLEY of Penobscot.

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

4 **Whereas,** the Constitution of Maine requires all real and
6 personal property to be assessed according to its just value; and

8 **Whereas,** the appropriate method to determine the just value
of major industrial properties is too often a matter of
10 significant dispute; and

12 **Whereas,** the resources of the municipal taxpayers, the State
Board of Property Tax Review, the State's courts and the
14 industrial owners are expended in the disposition of these
disputes; and

16 **Whereas,** it is incumbent on the State, the municipalities
18 where major industrial properties are located and all parties
with interest in the assessment of industrial properties to
20 attempt to develop a framework of assessing standards and methods
for industrial properties that may be used as the adequate and
22 appropriate assessing standards and methods under a rebuttable
presumption; and

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

30 **Sec. 1. Group established. Resolved:** That the Industrial
32 Property Assessing Methods Group, referred to in this resolve as
"the group," is established; and be it further

34 **Sec. 2. Group membership; chair. Resolved:** That the group
36 consists of 5 members appointed as follows:

38 1. Two members appointed by the President of the Senate:

40 A. One representative from the Maine Chapter of the
International Association of Assessing Officers; and

42 B. One representative from the Maine Association of
44 Assessing Officers;

46 2. Two members appointed by the Speaker of the House:

48 A. One representative from the Maine State Chamber of
Commerce; and

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2 B. One representative from the State's 5 largest industrial
corporations; and

4 3. The State Tax Assessor or the assessor's designee, who
serves as chair of the group; and be it further

6 **Sec. 3. Appointments; convening of group. Resolved:** That all
8 appointments must be made no later than 30 days following the
effective date of this resolve. Within 15 days after appointment
10 of all members, the State Tax Assessor or the assessor's designee
shall call and convene the first meeting of the group; and be it
12 further

14 **Sec. 4. Duties. Resolved:** That the group shall:

16 1. Focus on the standards and methods that are used in the
assessment of industrial properties held in unified ownership and
18 assessed at \$10,000,000 or more;

20 2. Develop a system of categorizing those industrial
properties according to the various elements of those properties
22 that would reasonably be assessed according to common established
assessing methods, including, but not limited to, real property,
24 personal property, personal properties that depreciate in value
at common rates and personal property with so-called "book
26 values" codified in standard assessing texts or indexes; and

28 3. Develop a set of recommended assessing standards and
methods to be applied in the process of assessing these
30 industrial properties or their various categorical elements; and
be it further

32 **Sec. 5. Staff assistance. Resolved:** That the State Tax
34 Assessor's office shall provide necessary staffing services to
the group; and be it further

36 **Sec. 6. Report. Resolved:** That, no later than January 15,
38 2004, the group shall submit a report that includes its findings
and recommendations, including suggested legislation, for
40 presentation to the Joint Standing Committee on Taxation and the
Legislative Council. The group is authorized to introduce
42 legislation. Following receipt and review of the report, the
Joint Standing Committee on Taxation may report out a bill to the
44 Second Regular Session of the 121st Legislature; and be it further

46 **Sec. 7. Extension. Resolved:** That, if the group requires a
limited extension of time to complete its study and make its
48 report, it may apply to the Legislative Council, which may grant
an extension; and be it further

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2 **Sec. 8. Compensation. Resolved:** That the members are not
entitled to receive compensation for their attendance at
authorized meetings of the group; and be it further

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6 **Sec. 9. Group budget. Resolved:** That the State Tax Assessor
or the assessor's designee, with assistance from the group staff,
shall administer the group's budget.

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

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SUMMARY

16 This resolve requires the State Tax Assessor to convene a
group of experts in the field of assessing major industrial
18 property for the purpose of developing recommendations regarding
the application of standards and methods for the assessing of
20 major industrial properties that must be deemed adequate and
appropriate under a rebuttable presumption. The recommendations
22 must be submitted to the Joint Standing Committee on Taxation no
later than January 15, 2004.