

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 1989

S.P. 768

In Senate, February 1, 2006

**Resolve, Directing the State Board of Property Tax Review To
Accept and Review the Appeal Filed by the Town of Palermo**

(AFTER DEADLINE)

(EMERGENCY)

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 cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator WESTON of Waldo.
Cosponsored by Representative PIOTTI of Unity.

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

3 **Whereas,** the Town of Palermo was recently revalued by Maine Revenue Services;
4 and

5 **Whereas,** the valuation is significantly higher than the prior year's valuation; and

6 **Whereas,** in comparison to surrounding towns, the percentage increase of the
7 valuation for the Town of Palermo is significant; and

8 **Whereas,** although the law provides for a right of appeal of a valuation by a town,
9 due to an administrative error in mailing, the request for an appeal was not timely
10 received by the State Board of Property Tax Review; and

11 **Whereas,** it is necessary that the appeal be heard as soon as possible to allow the
12 Town of Palermo to prepare for the upcoming fiscal year; and

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

17 **Sec. 1. Appeal of Town of Palermo. Resolved:** That, notwithstanding the
18 Maine Revised Statutes, Title 36, section 272, subsection 1, the State Board of Property
19 Tax Review shall consider the appeal filed by the Town of Palermo on December 8, 2005
20 timely and properly filed for purposes of hearing the appeal of the Town of Palermo
21 regarding the 2006 state valuation conducted by Maine Revenue Services.
22 Notwithstanding the requirement of Title 36, section 272, subsection 2 that the board
23 render its decision no later than January 15th following the filing of the appeal, the
24 hearing must be held within a reasonable time and the board shall render its decision no
25 later than 90 days following the effective date of this resolve.

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

28 SUMMARY

29 This resolve requires the State Board of Property Tax Review to accept the appeal
30 filed by the Town of Palermo on December 8, 2005 regarding the 2006 valuation of the
31 town as determined by Maine Revenue Services. Although an appeal was filed by the
32 town, it did not contain a sworn affidavit and was sent to Maine Revenue Services instead
33 of the State Board of Property Tax Review.