# MAINE STATE LEGISLATURE

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3	TAXATION
4	Reproduced and distributed under the direction of the Clerk of the House.
5	STATE OF MAINE
6	HOUSE OF REPRESENTATIVES
7	123RD LEGISLATURE
8	FIRST REGULAR SESSION
9 10	COMMITTEE AMENDMENT "A to H.P. 217, L.D. 261, Bill, "An Act To Define More Clearly Procedures by Which a Municipality Assesses Property"
11	Amend the bill by striking out the title and substituting the following:
12 13	'Resolve, To Review the Procedures by Which a Municipality Assesses Property'
14 15	Amend the bill by striking out everything after the title and before the summary and inserting the following:
16 17	'Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and
18 19	Whereas, the Property Tax Assessment Review Committee is established to review and report on municipal assessment practices; and
20 21 22	Whereas, the review must be initiated before the 90-day period expires in order that the review may be completed and a report submitted in time for submission to the next legislative session; and
23 24 25 26	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it
27 28 29	Sec. 1. Committee established. Resolved: That the Property Tax Assessment Review Committee, referred to in this resolve as "the committee," is established to review and report on municipal assessment practices; and be it further
30 31 32 33	Sec. 2. Committee membership. Resolved: That the committee consists of 11 members. Appointing authorities shall seek to ensure representation of all areas of the State and of large, small and medium-sized municipalities. Members are appointed as follows:

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## COMMITTEE AMENDMENT "Ato H.P. 217, L.D. 261



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- 1. Two members of the Senate, appointed by the President of the Senate, at least one of whom must be a member of the political party holding the 2nd-highest number of seats
- 2. One member appointed by the President of the Senate who is employed by a private firm that contracts with municipalities to perform assessments;
- 3. Four members of the House of Representatives, appointed by the Speaker of the House, at least one of whom must be a member of the political party holding the 2ndhighest number of seats in the House of Representatives;
- 4. Three municipal officials who conduct property tax assessment, appointed by the Speaker of the House from recommendations provided by a statewide association of assessing professionals. One must represent a large municipality, one a small or mediumsized municipality and one a municipality where the municipal officers are the assessors; and
- 14 5. The State Tax Assessor or the assessor's designee; and be it further
- 15 Sec. 3. Chairs. Resolved: That the first-named Senate member and the first-16 named House member serve as cochairs of the committee; and be it further
- 17 **Advisors.** Resolved: That the State Tax Assessor shall provide any information requested by the committee. The committee may appoint an advisory group 18 19 to advise the committee consisting of representatives of municipal and county government, organizations representing municipal and county government and 20 21 organizations representing taxpayers and other interested persons identified by the committee; and be it further 22

#### Sec. 5. Duties. Resolved: That the committee shall:

- 24 1. Review statutory and constitutional requirements relating to the valuation of property and assessment of property taxes; 25
- 26 Determine the various methods for valuation and assessment used by 27 municipalities in the State;
  - 3. Evaluate the potential for regional or county assessment structures to improve the assessment of property in the State including the potential for providing greater uniformity and efficiency; and
- 31 4. Recommend statutory changes to the property assessment laws to provide for greater consistency, compliance and enforceability; and be it further 32
- Sec. 6. Staff assistance. Resolved: That the Legislative Council shall provide 33 necessary staffing services to the committee; and be it further 34
- 35 Sec. 7. Compensation. Resolved: That the members of the committee who are Legislators are entitled to receive the legislative per diem, as defined in the Maine 36 Revised Statutes, Title 3, section 2, and all members are entitled to reimbursement for 37 travel and other necessary expenses related to their attendance at authorized meetings of 38
- the committee; and be it further 39

## COMMITTEE AMENDMENT 1 to H.P. 217, L.D. 261



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Sec. 8.	Report.	Resolved:	That by	December	r 1, 200	7, the 0	committee	shall
submit a repo	ort to the Jo	int Standing C	Committe	e on Taxati	on that	includes	its finding	s and
recommenda	tions. Fol	lowing receip	t of the	report, the	Joint S	Standing	Committe	ee on
Taxation may	y submit le	gislation base	d on the r	eport to the	e Second	l Regula	r Session o	of the
123rd Legisla	ature; and b	e it further						

- **Sec. 9. Extension. Resolved:** That, if the committee requires a limited extension of time to complete its study and make its report, it may apply to the Legislative Council, which may grant an extension; and be it further
- Sec. 10. Committee budget. Resolved: That the chairs of the committee, with assistance from the committee staff, shall administer the committee's budget. Within 10 days after its first meeting, the committee shall present a work plan and proposed budget to the Legislative Council for its approval. The committee may not incur expenses that would result in the committee's exceeding its approved budget. Upon request from the committee, the Executive Director of the Legislative Council shall promptly provide the committee chairs and staff with a status report on the committee budget, expenditures incurred and paid and available funds.
- Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.'

19 SUMMARY

- This amendment removes from the bill statutory provisions relating to the procedures for valuation of property for tax purposes and makes the bill a resolve.
- This amendment also changes the membership and duties of the Property Tax Assessment Review Committee.
- 24 FISCAL NOTE REQUIRED
  25 (See attached)

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## 123rd MAINE LEGISLATURE

LD 261

LR 345(02)

An Act To Define More Clearly Procedures by Which a Municipality Assesses Property

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

### **Fiscal Note**

Current Costs - Legislative Study

### Legislative Study

The general operating expenses of this study are projected to be \$4,070 in fiscal year 2007-08. The Legislature's proposed budget includes \$30,000 in fiscal year 2007-08 for legislative studies. Whether the amounts are sufficient to fund all studies will depend on the number of studies authorized by the Legislative Council and the Legislature.