

MAINE STATE LEGISLATURE

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Date: 4/10/17

L.D. 261
(Filing No. H- 75)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT ^A to H.P. 217, L.D. 261, Bill, "An Act To Define More Clearly Procedures by Which a Municipality Assesses Property"

Amend the bill by striking out the title and substituting the following:

'Resolve, To Review the Procedures by Which a Municipality Assesses Property'

Amend the bill by striking out everything after the title and before the summary and inserting the following:

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

Whereas, the Property Tax Assessment Review Committee is established to review and report on municipal assessment practices; and

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

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

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

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:

COMMITTEE AMENDMENT

1 1. Two members of the Senate, appointed by the President of the Senate, at least one
2 of whom must be a member of the political party holding the 2nd-highest number of seats
3 in the Senate;

4 2. One member appointed by the President of the Senate who is employed by a
5 private firm that contracts with municipalities to perform assessments;

6 3. Four members of the House of Representatives, appointed by the Speaker of the
7 House, at least one of whom must be a member of the political party holding the 2nd-
8 highest number of seats in the House of Representatives;

9 4. Three municipal officials who conduct property tax assessment, appointed by the
10 Speaker of the House from recommendations provided by a statewide association of
11 assessing professionals. One must represent a large municipality, one a small or medium-
12 sized municipality and one a municipality where the municipal officers are the assessors;
13 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 **Sec. 4. Advisors. Resolved:** That the State Tax Assessor shall provide any
18 information requested by the committee. The committee may appoint an advisory group
19 to advise the committee consisting of representatives of municipal and county
20 government, organizations representing municipal and county government and
21 organizations representing taxpayers and other interested persons identified by the
22 committee; and be it further

23 **Sec. 5. Duties. Resolved:** That the committee shall:

24 1. Review statutory and constitutional requirements relating to the valuation of
25 property and assessment of property taxes;

26 2. Determine the various methods for valuation and assessment used by
27 municipalities in the State;

28 3. Evaluate the potential for regional or county assessment structures to improve the
29 assessment of property in the State including the potential for providing greater
30 uniformity and efficiency; and

31 4. Recommend statutory changes to the property assessment laws to provide for
32 greater consistency, compliance and enforceability; and be it further

33 **Sec. 6. Staff assistance. Resolved:** That the Legislative Council shall provide
34 necessary staffing services to the committee; and be it further

35 **Sec. 7. Compensation. Resolved:** That the members of the committee who are
36 Legislators are entitled to receive the legislative per diem, as defined in the Maine
37 Revised Statutes, Title 3, section 2, and all members are entitled to reimbursement for
38 travel and other necessary expenses related to their attendance at authorized meetings of
39 the committee; and be it further



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.