

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 261

H.P. 217

House of Representatives, January 18, 2007

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

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative TUTTLE of Sanford.
Cosponsored by Representatives: BARSTOW of Gorham, BEAUDETTE of Biddeford, JOY of
Crystal, SCHATZ of Blue Hill, SIROIS of Turner.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §708, first ¶**, as amended by PL 1973, c. 620, §17, is further
3 amended to read:

4 The assessors and the chief assessor of a primary assessing area shall ascertain as
5 nearly as may be the nature, amount and value as of the first day of each April of the real
6 estate and personal property subject to be taxed; and shall estimate and record separately
7 the land value, exclusive of buildings, of each parcel of real estate. The assessors and the
8 chief assessor of a primary assessing area may not review the value of a section of the
9 municipality or individual classes of property unless all real and personal property in the
10 municipality is also reviewed at the same time.

11 **Sec. 2. Property Tax Assessment Review Committee**

12 **1. Committee established.** The Property Tax Assessment Review Committee,
13 referred to in this section as "the committee," is established to review and report on
14 municipal assessment practices.

15 **2. Membership.** The committee consists of 9 members. Appointing authorities
16 shall seek to ensure representation of all areas of the State and of large, small and
17 medium-sized municipalities. Members are appointed as follows:

18 A. Three members of the Senate, appointed by the President of the Senate, at least
19 one of whom must be a member of the political party holding the 2nd-highest number
20 of seats in the Senate; and

21 B. Six members of the House of Representatives, appointed by the Speaker of the
22 House of Representatives, at least 2 of whom must be members of the political party
23 holding the 2nd-highest number of seats in the House of Representatives.

24 **3. Chairs.** The first-named Senate member and the first-named House member
25 serve as cochairs of the council.

26 **4. Advisors.** The State Tax Assessor or the assessor's designee shall serve as an
27 advisor to the committee and shall provide any information requested by the committee.
28 The committee may appoint an advisory group to advise the committee consisting of
29 representatives of municipal and county government, organizations representing
30 municipal and county government and organizations representing taxpayers and other
31 interested persons identified by the committee.

32 **5. Compensation.** The members of the committee are entitled to receive the
33 legislative per diem, as defined in the Maine Revised Statutes, Title 3, section 2, and
34 reimbursement for travel and other necessary expenses related to their attendance at
35 authorized meetings of the committee.

36 **6. Staffing.** The Legislative Council shall provide necessary staffing services to the
37 committee.

38 **7. Duties.** The committee shall:

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

3 B. Determine the various methods for valuation and assessment used by
4 municipalities in the State; and

5 C. Make recommendations for improvement in property tax valuation and
6 assessment practices.

7 **8. Report.** By December 1, 2007 the committee shall submit a report to the Joint
8 Standing Committee on Taxation that includes its findings and recommendations.
9 Following receipt of the report, the Joint Standing Committee on Taxation may submit a
10 bill based on the report to the Second Regular Session of the 123rd Legislature.

11 **9. Extension.** If the committee requires a limited extension of time to complete its
12 study and make its report, it may apply to the Legislative Council, which may grant an
13 extension.

14 **10. Committee budget.** The chairs of the committee, with assistance from the
15 committee staff, shall administer the committee's budget. Within 10 days after its first
16 meeting, the committee shall present a work plan and proposed budget to the Legislative
17 Council for its approval. The committee may not incur expenses that would result in the
18 committee's exceeding its approved budget. Upon request from the committee, the
19 Executive Director of the Legislative Council shall promptly provide the committee
20 chairs and staff with a status report on the committee budget, expenditures incurred and
21 paid and available funds.

22 SUMMARY

23 This bill provides that property tax assessors may not review the value of a section of
24 a municipality or individual classes of property unless all real and personal property in
25 the municipality is also reviewed at the same time.

26 This bill also establishes the Property Tax Assessment Review Committee to review
27 property tax assessment practices and make recommendations to the Second Regular
28 Session of the 123rd Legislature.