

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 582

H.P. 449

House of Representatives, February 5, 2007

### An Act To Create Fairness in Maine's Property Taxes

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SIMPSON of Auburn.  
Cosponsored by Senator PERRY of Penobscot and  
Representative: MILLS of Farmington.

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

2 **Sec. 1. 36 MRSA §332** is enacted to read:

3 **§332. Periodic revaluation of property**

4 **1. General rule.** A municipality shall conduct a revaluation of all taxable property  
5 within its jurisdiction within 9 years of the prior valuation and shall conduct an update of  
6 real property valuations every 3 years.

7 **2. Update requirements.** The State Tax Assessor shall adopt rules to specify the  
8 requirements for updates of valuations under subsection 1. Rules adopted pursuant to this  
9 subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

10 **3. Transition timetable.** The following timetable determines the application of this  
11 section:

12 A. For municipalities whose previous revaluation was for the tax year 2000 or  
13 earlier, the next revaluation must be completed in time to apply to the 2009 tax year;

14 B. For municipalities whose previous revaluation was for the tax year 2001 or later,  
15 the next revaluation must be completed in time to apply to the tax year that is 9 years  
16 after the first tax year to which the previous revaluation first applied; and

17 C. Updates required under subsection 1 are required beginning after the first  
18 revaluation completed under paragraph A or B.

19 **SUMMARY**

20 This bill requires municipalities to conduct a full revaluation of taxable property for  
21 property tax purposes every 9 years with real property updates every 3 years.