

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 211

H.P. 172

House of Representatives, February 5, 2013

An Act To Amend the Laws Governing the Limitation on County Assessments

Reference to the Committee on State and Local Government suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative JACKSON of Oxford.
Cosponsored by Senator THOMAS of Somerset and
Representatives: CRAFTS of Lisbon, CRAY of Palmyra, DOAK of Columbia Falls, KNIGHT
of Livermore Falls, LONG of Sherman, TIMBERLAKE of Turner.

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

2 **Sec. 1. 30-A MRSA §706-A, sub-§1, ¶D**, as amended by PL 2007, c. 653, Pt. A,
3 §10, is further amended to read:

4 D. "Property growth factor" means the percentage equivalent to a fraction, whose
5 denominator is the total of the 2nd most recently certified state valuation of all
6 municipalities, plantations and unorganized territory in the county, and whose
7 numerator is the ~~amount of increase in the assessed valuation of any real or personal~~
8 ~~property in those jurisdictions that became subject to taxation for the first time, or~~
9 ~~taxed as a separate parcel for the first time for the most recent property tax year for~~
10 ~~which information is available, or that has had an increase in its assessed valuation~~
11 ~~over the prior year's valuation as a result of improvements to or expansion of the~~
12 ~~property~~ difference between the most recently certified state valuation of all
13 municipalities, plantations and unorganized territory in the county and the 2nd most
14 recently certified state valuation of all municipalities, plantations and unorganized
15 territory in the county. ~~The State Tax Assessor shall provide to the counties forms~~
16 ~~and a methodology for the calculation of the property growth factor, and the counties~~
17 ~~shall use those forms and the methodology to establish the property growth factor.~~

18 **SUMMARY**

19 This bill changes the definition of "property growth factor," which is integral in the
20 calculation of a county's annual assessment limitation, in the laws governing the
21 limitation on county assessments.

22 The revised definition uses state valuation data in determining the property growth
23 factor, rather than relying on municipal reporting of data based on the assessed valuation
24 of real and personal property.