

MAINE STATE LEGISLATURE

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EIGHTY - EIGHTH LEGISLATURE

Legislative Document

No. 374

H. P. 1100

House of Representatives, February 9, 1937.

Referred to Committee on Judiciary. Sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Viles of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Providing for Equalizing Valuations in Tax Assessments.

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

Sec. 1. Any taxpayer aggrieved by reason of an unfair and discriminating valuation of property by the assessors of any city, town or plantation may petition the state assessor to review such valuation. Upon receipt of such petition, the state assessor shall order hearing thereon, giving due notice thereof to the assessors of whose action complaint is made and to such other parties as he deems necessary. If the petition is sustained, he shall order such revision of the valuation in question as is necessary to correct the discrimination complained of and the order shall be complied with forthwith.

Sec. 2. In proceedings under this act, proof that any valuation is greater or less than the full just value shall be prima facie proof that such valuation is unfair and discriminating, and it shall not be necessary to show that the assessors intended to discriminate against or in favor of the taxpayer or any other taxpayer. The state assessor may order any such valuation and the tax assessed thereon to be increased or decreased without alteration of any other valuation, and court action shall not be affected by the provisions of section 83, chapter 13, of the revised statutes.

Sec. 3. For the purpose of carrying out the provisions of this act, the state assessor is authorized to employ such assistants as are necessary.