

MAINE STATE LEGISLATURE

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N I N E T Y - F I F T H . L E G I S L A T U R E

Legislative Document

No. 735

H. P. 1181

House of Representatives, February 15, 1951.

Referred to Committee on Legal Affairs. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Maguire of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Amending the Charter of the City of Auburn.

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

Sec. 1. P. & S. L., 1917, c. 201, Art. VI, § 10, repealed and replaced. Section 10 of Article VI of chapter 201 of the private and special laws of 1917 is hereby repealed and the following enacted in place thereof:

'Sec. 10. Assessor of taxes; appointment; term; powers and duties; assistants. At its 1st meeting in October 1951, or as soon thereafter as may be, the city council shall appoint an assessor of taxes for a term of 3 years. The assessor shall hold office until his successor is appointed and qualified. If, for any reason, a vacancy occurs in the office of assessor, the vacancy shall be filled forthwith by the council for the unexpired term. The powers, duties and responsibilities conferred or imposed by law upon a board of assessors are hereby granted to the assessor and he may, with the approval of the council, appoint such number of assistant assessors as public exigency requires. The employment of such assistant assessors shall not extend beyond the period of the municipal year during which they are appointed.'

Sec. 2. P. & S. L., 1917, c. 201, Art. VI, amended. Article VI of chapter 201 of the private and special laws of 1917 is hereby amended by add-

ing thereto 7 new sections, to be numbered 10-A to 10-G, inclusive, to read as follows:

Sec. 10-A. Board of assessment review; appointment; vacancy. There shall be a board of assessment review to consist of 3 members who shall be appointed by the city council for a term of 3 years, except that of those 1st appointed, 1 shall be for a term of 2 years, and 1 for a term of 1 year; compensation, if any, shall be determined by the city council. Vacancies in the membership of such board shall be filled by the city council for the unexpired term.

Sec. 10-B. Board of assessment review; qualifications. All members of such board of assessment review shall be selected upon the basis of their knowledge of property taxation and property values and shall at the time of their appointment have been residents of the city for at least 5 years immediately preceding and shall continue as residents during their terms of office. If a member of such board shall cease to be a resident, his office shall thereby become vacant.

Sec. 10-C. Board of assessment review; powers and duties. The board of assessment review shall have the power to review, on complaint of property owners, assessments for the purpose of taxation of property within the city made by the city assessor; administer oaths; take testimony; hold hearings; and adopt regulations regarding the procedure of assessment review.

Such board shall annually choose from its membership a chairman and secretary, except that in lieu of one of the members of such board serving as secretary, the council may authorize such board to appoint either a full-time or part-time non-member secretary and to fix his compensation. Such board shall have power within the limits of its budget appropriation to employ such other necessary clerical assistance and to employ or contract for such technical assistance as may be necessary from time to time in the performance of its duties. The board shall be required to keep an accurate record of all its proceedings, which shall be available for public inspection.

Sec. 10-D. Public hearings on complaints. Beginning on such date as it may publicly announce prior to August 1st of each fiscal year and as long thereafter as may be necessary, the board of assessment review shall hear and determine the complaint of any person in relation to the assessment roll. Complaints to the board of assessment review shall be in writing and under oath, but the procedure before such board shall be informal and of a nature calculated to effect justice as simply as possible. Hearings

upon complaints shall be held in order received and as promptly after the filing thereof as possible and the determination of the board of assessment review shall be made within 20 days after such hearing. Such determination shall be immediately certified by the secretary of the board to the city assessor, whose duty it shall be to make such corrections upon the assessment roll and duplicate as the board may determine. Provided, however, that no complaint shall be considered by the board unless the complainant has complied with the provisions of section 35 of chapter 81 of the revised statutes of 1944.

Sec. 10-E. Appeal to courts. Appeal from the determination of the board of assessment review may be taken to a court of competent jurisdiction not later than 30 days after certification to the city assessor.

Sec. 10-F. Tax abatements. Tax abatements made by the city assessor, other than those certified by the board of assessment review, shall be approved by the city manager, and reported in writing to the city council at its regular meeting, prior to becoming effective. Such report to the city council shall state, in the case of each abatement, the name of the taxpayer, the type and location of the property involved, the amount of the original assessment, the amount of abatement and reason therefor.

Sec. 10-G. Service of tax papers. Police officers of the city of Auburn are hereby authorized to exercise, within the limits of said city, all of the common law and statutory powers of constables, including the power to serve such papers in connection with delinquent or unpaid taxes as the city manager may request, and such police officers shall be entitled to the same fees which are now or may hereafter be authorized by law to be paid to county sheriffs for similar duties, such fees to be added to the tax as a cost in each such case.'