

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 428**

S. P. 189

In Senate, February 5, 1953.

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Carter of Oxford.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**RESOLVE, Directing Review of Property Tax Statutes.**

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**Review of property tax statutes authorized. Resolved:** That the state tax assessor be, and hereby is, authorized and directed to study the present statutes relating to ad valorem taxation of real and personal property by the state and by municipalities, and to report to the next regular or special session of the legislature such changes as may appear to be necessary or desirable to consolidate such statutes and to eliminate archaic and contradictory provisions now found in the law; and be it further

**Resolved:** That, to implement this study the state tax assessor be authorized and directed to employ such technical and clerical assistance as may be necessary; and be it further

**Resolved:** That the state tax assessor be, and hereby is, authorized and directed to appoint an advisory group of not more than 12 persons representing municipal officials and taxpayers' groups to consult with him during the progress of such study, the members of which committee shall be paid necessary expenses of attendance at meetings called by the state tax assessor; and be it further

**Resolved:** That the director of legislative research be, and hereby is, instructed to cooperate with the state tax assessor in carrying out such study; and be it further

**Resolved:** That there be, and hereby is, appropriated from the general fund of the state the sum of \$15,000 to carry out the purposes of this resolve. Such appropriation shall not lapse but shall remain a continuing carrying account.

### STATEMENT OF FACTS

There has been no thoroughgoing revision of the laws relating to property taxation in recent years; and an examination of those laws as they now stand leads one to suspect that there has been no such review since the adoption of our first statutes well over a century ago.

The resolve is in line with the following comment to be found in the current report of the state tax assessor to the governor and council, dated December 1, 1952:

“Presently, one important step might be taken to give real assistance to local assessors by carefully reviewing the present property tax laws, particularly those in chapter 81 of the revised statutes. There is much archaic, repetitive and contradictory language in the law at present, which has resulted from constant tinkering without comprehensive review. Such review would require more time and attention than the bureau itself can afford. It is therefore suggested that the legislature might well direct the employment of a technically trained person and clerical assistant to work with the bureau and with an advisory body representing other interests involved, both taxpayers and local tax officials, to review the present property tax laws and weed out the unnecessary and contradictory provisions. The results would then be submitted to the next session of the legislature for formal adoption. Such a review need not be concerned with putting the present law in order. This is quite necessary if any intelligent attempt is to be made to amend the property tax laws in the future.”