

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1339

H. P. 946

House of Representatives, March 20, 1957

Referred to the Committee on Legal Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Coyne of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

**AN ACT Providing for Single Tax Assessor and Board of Assessment Review
for City of Waterville.**

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

Sec. 1. P. & S. L., 1887, c. 195, § 8, repealed. Section 8 of chapter 195 of the private and special laws of 1887, as repealed and replaced by section 2 of chapter 56 of the private and special laws of 1945, is hereby repealed.

Sec. 2. P. & S. L., 1887, c. 195, §§ 8-A - 8-H, additional. Chapter 195 of the private and special laws of 1887, as amended, is hereby further amended by adding thereto 8 new sections, to be numbered 8-A to 8-H, inclusive, to read as follows:

'Sec. 8-A. Tax assessor; appointment and duties; salary. The mayor shall appoint for an indefinite term, subject to confirmation by the city council, an officer of the city bearing the title of tax assessor. The powers, duties and responsibilities conferred or imposed by law upon a board of assessors are hereby granted to the tax assessor. The city council shall appoint an assistant assessor in each ward. The employment of such assistant assessors shall not extend beyond the term of the administration during which they are appointed. The salary of the assessor and the assistant assessors shall be fixed by the city council.

Sec. 8-B. Board of assessment review; appointment; vacancies. There shall be a board of assessment review to consist of 3 members who shall be elected by a majority vote of the city council for a term of 3 years. The members of the board of assessors as constituted just previous to the effective date of this amendment shall be authorized to complete the unexpired balance of their terms

as members of the board of assessors as members of the board of assessment review. The city council shall fix the compensation, if any, to such members in such manner and amounts as the city council may deem suitable and proper. Vacancies in the membership of the board shall be filled by election by a majority of the city council for the unexpired term caused by such vacancies.

Sec. 8-C. Board of assessment review; qualifications. All members of the board shall be elected on the basis of their knowledge of the field of taxation and property values. If a member of the board ceases to be a resident of the city of Waterville, his office shall thereupon become vacant. No member of the board shall hold any elective public office.

Sec. 8-D. Board of assessment review; powers and duties. The board of assessment review shall have the power to: (1) review all complaint of property owners' assessments for the purpose of taxation of real property and personal property within the city of Waterville made by the city assessor, and alter such assessments as in their judgment are excessive, improper, or illegal; (2) administer oaths; (3) hold hearings; (4) take testimony; (5) adopt regulations regarding the procedure of assessment review.

The board shall annually choose from its membership a chairman. A clerk in the office of the city assessor shall serve as secretary to such board without additional compensation. The board shall be required to keep an accurate record of all its proceedings, which shall be available for public inspection.

Sec. 8-E. Public hearing on complaints. The city tax assessor, on or before the 15th day of June of each fiscal year, shall present to the tax collector an assessment roll of the property taxable within the city under his hand, together with a true copy thereof to be known as the assessor's duplicate. The tax collector shall make the assessment roll available each year for public inspection, after public notice during a 2-week period prior to the 1st day of July. Beginning on such date as it may announce by publication in the Waterville Morning Sentinel prior to the 16th day of June of each fiscal year, and as long thereafter as may be necessary, the board of assessment review shall be in session as often as it is necessary to hold hearings and 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 any evidence of a nature calculated to promote a fair and just assessment shall be admissible without regard to the legal rules of evidence. Hearings upon complaints shall be held in the order received and as promptly after the filing thereof as possible, and the decision of the board of assessment review shall be made within 20 days after such hearing. Such determination shall be immediately certified in writing by the secretary of the board to the assessor, whose duty it shall be to make such corrections upon the assessment roll and duplicate as the board may determine. No complaint shall be considered by the board unless the complainant has complied with the provisions of section 34 of chapter 91-A of the Revised Statutes of 1954 as amended.

Sec. 8-F. Appeal to courts. Appeal from the decision of the board of assessment review may be taken as provided by law to a court of competent jurisdiction and filed with said court not later than 30 days after the certificate of such decision has been made to the assessor.

Sec. 8-G. Tax abatements. The assessor shall have the power to make tax abatements in accordance with the law. Tax abatements made by the assessor, other than those certified by the board of assessment review, shall be (1) approved by the mayor and (2) reported in writing to the city council at its regular monthly meeting next held after the date of such abatement has been made, and no such tax abatement shall become effective until after it has been reported to the city council as herein provided. Such report to the city council shall state, in the case of each such 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 the reason therefor.

Sec. 8-H. Inconsistent acts repealed. All acts or parts of acts inconsistent with the provisions of sections 8-A to 8-G, inclusive, are hereby repealed.'