

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Transmitted by Director of Legislative Research pursuant to joint order.

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. 1433

H. P. 1007

House of Representatives, March 27, 1957.

Referred to the Committee on Towns and Counties. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Childs of Portland, by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Creating County Offices of Assessment and Mapping.

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

R. S., c. 89, §§ 253-A - 253-H, additional. Chapter 89 of the Revised Statutes is hereby amended by adding thereto 8 new sections to be numbered 253-A to 253-H, inclusive, to read as follows:

'County Office of Assessment and Mapping.

Sec. 253-A. County office of assessment and mapping. Each county shall establish an office of assessment and mapping, which shall be under the direction of a county assessor, who shall be a man with training and experience in modern assessment methods. The county assessor shall be employed by the county commissioners at such salary and for such term as they shall determine.

Sec. 253-B. Duties of county assessors.

I. At the expense of the county, the county assessor shall, within 10 years from the first day of January, 1959, make up assessment maps of all real property within the incorporated municipalities in the county and shall revise the assessment maps annually. He shall keep current schedules of the ownership of all real estate in the incorporated municipalities in the county. Once in every 10 years he shall have all such real estate appraised to determine its current fair value and shall advise the assessors of the municipalities within the county of his findings.

II. Beginning with the year 1960, each county assessor shall annually before the first day of July of each year, furnish at the expense of the county to the

assessors of each municipality within the county a copy of the revised assessments maps and an abstract of all transfers of title of real estate in such municipality, whether exempt or taxable, during the tax year ended on the first day of April, as shown by the records of the registry of deeds and registry of probate for the county. Such abstract shall include names of the persons to whom the real estate shall be taxed; the date of last transfer; the book and page reference in the registry of deeds of the effective deed or will; a description of the property sufficient for assessment purposes, or the lot and plat number on the recorded assessment map.

Sec. 253-C. Uniform method of procedure. All counties shall follow a uniform method for collection of information, filing and preservation of records, and transmission of abstracts to local assessors, and shall use the same forms. They shall also follow the same principals and procedures in making appraisals. The forms, systems and procedures to be followed under this section shall be proposed by a committee of 7 to be appointed by the Governor, and shall include at least 2 county commissioners and 2 local assessors. When the proposed uniform method of procedure and forms have been approved by the Chief Justice of the Supreme Court and the Governor, they shall have the force and effect of law.

Sec. 253-D. State Tax Assessor to supervise. The establishment of the county offices of assessment and mapping and the carrying out of their functions as set forth in sections 253-A to 253-C, inclusive, shall be under the supervision of the State Tax Assessor until January 1, 1969.

Sec. 253-E. Clerical assistance. The county commissioners shall provide the county assessor with all necessary clerical help and assistants. Their salaries shall be proposed by the county assessor and approved by the county commissioners.

Sec. 253-F. Contractural services. Mapping and appraisals under section 253-B may be done by personnel in the employ of the county or by contract with individuals or firms.

Sec. 253-G. Location. The county office of assessment and mapping shall be located in a building of fireproof construction at the county seat, preferably in the county court house.

Sec. 253-H. Records of municipalities. All municipal assessors shall make their records and maps available to the county assessor when requested by him.'