

# 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)

# ACTS AND RESOLVES

AS PASSED BY THE

## One Hundred and Fourth Legislature

OF THE

# STATE OF MAINE

Published by the Director of Legislative Research in accordance with the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

---

THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1969

---

---

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
ONE HUNDRED AND FOURTH LEGISLATURE  
1969

---

---

---

premises, owed a duty to keep the premises safe or to warn of danger.

Director's note: See 1969 Public Laws, chapters 196 and 504, section 21-A.

Effective October 1, 1969

---

---

## Chapter 343

### AN ACT Relating to Trial and Ratio Evidence in Appeals for Abatement of Property Taxes.

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

**Sec. 1. R. S., T. 36, § 383, amended.** Section 383 of Title 36 of the Revised Statutes is amended to read as follows:

#### **§ 383. Town assessor's annual return to State Tax Assessor**

The assessors of each town shall, on or before the first day of August, annually, and at such other times as the State Tax Assessor may require, make and return on blank lists which shall be seasonably furnished by the said State Tax Assessor for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor or the Board of Equalization, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, **together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessment is based, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.**

**Sec. 2. R. S., T. 36, § 848-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 848-A, to read as follows:

#### **§ 848-A. Ratio evidence**

In any proceedings under sections 841 to 849, the assessment ratio of the municipality as certified to the State Tax Assessor in accordance with section 383 shall be prima facie evidence of the proportion of just value at which property in the municipality was assessed for the year in question. Any party contesting such ratio shall have the burden of proving by competent evidence that a ratio other than that certified to the State Tax Assessor is applicable.

Effective October 1, 1969