

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fourth Legislature

OF THE

STATE OF MAINE

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

ing which the judgment was rendered, is alleged to have been committed, by giving written notice of appeal to the juvenile court within 5 days next after the entry of such judgment or order.

Effective October 1, 1969

Chapter 502

AN ACT Providing for Annual Revision of State Valuation.

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

Sec. 1. R. S., T. 36, § 54, amended. Section 54 of Title 36 of the Revised Statutes is amended to read as follows:

§ 54. Annual report to Governor and Council

The State Tax Assessor shall annually, before the first day of January, make a report to the Governor and Council of the proceedings of the Bureau of Taxation, and shall include therein tabular summaries derived from returns from local assessors, with summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest, and for the years in which the ~~Board of Equalization~~ State Tax Assessor shall have equalized the valuation of the State, the report shall include tabular statements of the state valuation by towns.

Sec. 2. R. S., T. 36, § 208, additional. Title 36 of the Revised Statutes is amended by adding a new section 208, to read as follows:

§ 208. Equalization

The State Tax Assessor shall have the duty of equalizing the state and county taxes among the several towns and unorganized territory. He shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value as of April 1st. Notice of the proposed valuations of municipalities within each county shall be sent by certified mail to the chairman of the board of assessors of each municipality within that county on or before the first day of September preceding the regular session of the Legislature. The valuation so determined is subject to review by the Municipal Valuation Appeals Board pursuant to sections 291, 292 and 293, but the valuation finally certified to the Secretary of State pursuant to section 381 shall be used for all computations required by law to be based upon the State valuation with respect to municipalities.

Sec. 3. R. S., T. 36, c. 101, sub-c. III, repealed and replaced. Subchapter III of chapter 101 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

SUBCHAPTER III
MUNICIPAL VALUATION APPEALS BOARD

§ 291. Membership, creation

There is hereby established a Municipal Valuation Appeals Board to which a municipality may appeal from the equalized valuation determined by the State Tax Assessor when the municipality feels aggrieved by such valuation.

Municipal Valuation Appeals Board shall consist of 5 members appointed by the Governor with the consent of the Executive Council. Two of the members shall be former town assessors, no longer serving in that capacity, who have served at least 5 years previously as town assessors. Two of the members shall be former city assessors, no longer serving in that capacity, who have served at least 5 years previously as city assessors. One member shall be other than a town or city assessor, but may be a town or city manager.

The term of office of each member shall be 3 years; provided that of the members first appointed, 2 members shall be appointed for a period of 3 years, 2 members shall be appointed for a period of 2 years and one shall be appointed for a period of one year. The members shall, by a majority vote elect a chairman who shall serve in that capacity for a period of one year from the time of his election.

§ 292. Duties, procedures

The Municipal Valuation Appeals Board shall hear appeals by any municipality deeming itself aggrieved by the state valuation of the State Tax Assessor and render its decision based upon the recorded evidence.

Any municipality deeming itself aggrieved shall file a written notice of appeal with the board within 30 days of notification of the valuation by the State Tax Assessor. The appeal to the board shall be in writing signed by a majority of the municipal officers, and shall be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and affidavit shall be served on the State Tax Assessor. The municipality appealing shall have the burden of proving that the valuation established by the State Tax Assessor is erroneous with respect to that municipality.

The board shall hear such an appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than January 15th following the date on which the appeal is taken. The board shall order notice of hearing and give at least 5 days notice prior to hearing thereof to the municipality and to the State Tax Assessor. The board, after hearing, shall have the power to raise or lower or sustain the state valuation as determined by the State Tax Assessor with respect to the municipality which has filed the appeal. The decision of the board shall be final. The valuation thus determined shall be certified to the State Tax Assessor who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 381.

The board shall have the power to administer oaths, take testimony, hold

hearings, summons such witnesses and subpoena such records, files and documents as it deems necessary for the proper hearing and disposal of the appeal.

The board shall have the power to promulgate rules and regulations governing procedure before it.

§ 293. Compensation

Members of the board shall receive \$50 a day for their services for the time actually employed in the discharge of their official duties and shall also receive their traveling and other necessary expenses. The board may employ such part-time secretarial assistance as they deem necessary for the proper performance of records keeping pertaining to the evidence and records of appeals as filed with the board. There shall be made available in the State Office Building at Augusta, upon request of the chairman of the board, a hearing room with adequate facilities for the purpose of hearing the appeals.

Sec. 4. R. S., T. 36, § 381, amended. Section 381 of Title 36 of the Revised Statutes, as amended by chapter 24 of the public laws of 1967, is further amended to read as follows:

§ 381. State valuation filed with Secretary of State biennially; appeal; procedure

A statement of the amount of the assessed valuation for each town, township and lot or parcel of land in any unorganized township and lot or parcel of land not included in any township, after adjustment as provided by section ~~292~~ 208, the aggregate amount for each county, and for the entire State as fixed by the ~~Board of Equalization~~ State Tax Assessor, shall be certified by ~~said board~~ the State Tax Assessor and deposited in the office of the Secretary of State as soon as completed, and before the first day of ~~December~~ February ~~preceding~~ of the regular sessions of the Legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, and school subsidy formulae as defined in Title 20, until the next biennial assessment and equalization, except where an interim state valuation of a municipality has been filed in accordance with section 381-A, after which the interim state valuation of that municipality shall be used in such computation and apportionment. If any owner or owners of an unorganized township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any unorganized township, in either case with or without improvements, or right to cut timber and grass from public reserved lots in any township, who has filed the list and answered any and all interrogatories addressed to him under section 1181, shall deem himself or themselves aggrieved by the assessed valuation certified and deposited as provided, he or they may appeal therefrom to the Superior Court for the county within which said lands or interests therein are located. Such appeal shall be entered within 6 months after such statement of assessed valuation shall have been so deposited, and notice thereon shall be ordered by said court. Such appeal shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted for good cause. Said appeal shall be tried, heard and determined by the court without a jury and with the rights provided by law in other civil cases so heard. Such appeal may be referred by the court in its discretion to a referee to hear the parties and to report to the court the facts, or the facts with the evidence, which report shall be prima facie evidence of the facts thereby

found. If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest therein, and the clerk of said court shall certify its final determination to the ~~Board of Equalization and to the~~ State Tax Assessor. The valuation thus determined by the court, instead of the valuation certified and deposited in accordance with the previous provisions of this section, shall be the basis for the computation and apportionment of the state, county and forestry district taxes until the next biennial assessment and equalization, and the State Tax Assessor shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court. In the event that prior to such final decision any owner or owners so appealing shall have paid any tax as fixed by the valuation so appealed from, the State Controller shall, if said valuation is found excessive, issue his warrant to the Treasurer of State for a return of so much of said tax as was based upon the excessive portion of said valuation. The fees of the referee shall be paid in the same manner as those of auditors appointed by the court, and the court may make such order relating to the payment of costs as justice shall require and issue execution therefor. In all such appeals, the State shall be regarded as the appellee; and all notices required by statute, rule or order of court shall be served upon the ~~chairman of the said Board of Equalization~~ State Tax Assessor or upon the Attorney General. An appeal may be taken to the law court as in other actions. Any and all liens created by statute on any of said lands or interest therein shall continue until one year after final determination of the appeal.

Sec. 5. R. S., T. 36, § 381-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 381-A to read as follows:

§ 381-A. Interim state valuation of municipalities

As of October 15th of the year following the filing of the state valuation under section 381, the State Tax Assessor shall conduct a review of the existing state valuation of municipalities. If he finds that the state valuation of any municipality appears then to be in error by at least 10%, or at least \$50,000 of full value, whichever is greater, he shall adjust the state valuation of that municipality accordingly.

In the event of interim adjustment of the state valuation of a municipality in accordance with this section, notice of the proposed adjustment shall be sent by certified mail to the chairman of the board of assessors of each municipality in that county on or before the first day of November of the year in which the proposed interim adjustment is made.

The interim state valuation so fixed shall be certified by the State Tax Assessor and deposited in the office of the Secretary of State on or before December 1st.

Sec. 6. R. S., T. 36, §§ 382 - 383, amended. Sections 382 and 383 of Title 36 of the Revised Statutes are amended to read as follows:

§ 382. Failure of assessor to furnish information; valuation fixed by State Tax Assessor

If the assessors of any town or some one of them fail to appear before the State Tax Assessor or his agent as provided in this Title, or to transmit to

him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the State Tax Assessor ~~shall so report to the Board of Equalization and~~ it may in ~~its~~ his discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

§ 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, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

Sec. 7. R. S., T. 36, § 451, amended. Section 451 of Title 36 of the Revised Statutes, as amended by chapter 345 of the public laws of 1965, is further amended to read as follows:

§ 451. **Rate of tax**

For necessary expenses of local and State Government, a tax is assessed annually at the rate of 15 mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the State. The valuation as determined by the ~~Board of Equalization~~ **State Tax Assessor**, as set forth in the statement filed by ~~said board~~ him as provided by section 381 ~~or section 381-A~~, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 8. R. S., T. 36, § 454, amended. Section 454 of Title 36 of the Revised Statutes is amended to read as follows:

§ 454. **Payment of tax in town where charters surrendered**

When the charter of any municipality listed in the statement filed with the Secretary of State by the ~~Board of Equalization~~ **State Tax Assessor** under section 381 ~~or section 381-A~~ is subsequently surrendered by Act of the Legislature, the tax assessed shall be an outstanding obligation of such municipality, and it shall be paid, and funds for payment thereof shall be raised by the State Tax Assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality.

Sec. 9. R. S., T. 36, § 1141, amended. The 2nd sentence of the first paragraph and the 2nd sentence of the 2nd paragraph of section 1141 of Title 36 of the Revised Statutes are amended to read as follows:

The ~~Board of Equalization~~ **State Tax Assessor** shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership.

The valuation as determined by the ~~Board of Equalization~~ State Tax Assessor and set forth in the statement filed by it as provided by section 381 or section 381-A shall be the basis for the computation and apportionment of the tax assessed.

Sec. 10. R. S., T. 36, § 1142, amended. Section 1142 of Title 36 of the Revised Statutes, as amended by section 3 of chapter 271 of the public laws of 1967, is further amended to read as follows:

§ 1142. Determination of tax; list filed for public inspection

When the real estate mentioned in section 1141 is assessed for any state, county and forestry district taxes, the State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such real estate by applying the total millage rate of all such taxes against the valuation as listed by the ~~Board of Equalization~~ State Tax Assessor. The statements of the total tax due from each such owner shall be mailed as provided in section 1145. The State Tax Assessor shall make a list, using the last state valuation as established by the ~~Board of Equalization~~ him. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of real estate mentioned in section 1141 and each owner of rights in public reserved lots, and shall contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the State Tax Assessor on or before the first day of July of each year, and shall be available for public inspection.

Sec. 11. R. S., T. 36, § 1143, amended. The first paragraph of section 1143 of Title 36 of the Revised Statutes is amended to read as follows:

In the lists made by the ~~Board of Equalization~~ State Tax Assessor, in accordance with sections 1141 and 1142, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letters "T." when used alone shall be held and construed to mean Township; the letter "R." when used alone, Range; the letter "N." when used alone shall be construed to mean North; "E." East; "S." South; "W." West; the letters "N.W." North West; "N.E." North East; "S.W." South West; "S.E." South East.

Sec. 12. R. S., T. 36, § 1181, amended. The 4th, 5th and 7th sentences of section 1181 of Title 36 of the Revised Statutes, as amended by section 6 of chapter 271 of the public laws of 1967, are further amended to read as follows:

When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the ~~Board of Equalization~~ State Tax Assessor shall value the soil and such growth separately for purposes of taxation. All owners of real estate in unorganized territory or rights of timber and grass on public reserve lots shall, on or before the first day of August of each year preceding the regular legislative session, render to the State Tax Assessor a signed list of all real estate in unorganized territory thus owned, either in common or severalty, giving the township, number, range and county where located.

If any owner does not render such lists to said Tax Assessor on or before said first day of August or, after notice, fails or refuses to appear before said Tax Assessor and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such real estate or rights of timber or grass.

Sec. 13. R. S., T. 36, § 1331, amended. The last sentence of the first paragraph and the last sentence of the 2nd paragraph of section 1331 of Title 36 of the Revised Statutes are amended to read as follows:

Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the ~~Board of Equalization~~ **State Tax Assessor**. Such supplementary assessment shall be based on the valuation to be established by the ~~Board of Equalization~~ **State Tax Assessor**.

Sec. 14. R. S., T. 12, § 1601, amended. The 4th sentence of section 1601 of Title 12 of the Revised Statutes is amended to read as follows:

The valuation as determined by the ~~Board of Equalization~~ **State Tax Assessor**, and set forth in the statement filed by ~~it~~ **him** as provided by Title 36, ~~section~~ sections 381 or 381-A, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 15. R. S., T. 20, § 1466, amended. The first sentence of section 1466 of Title 20 of the Revised Statutes is amended to read as follows:

All assessments made under sections 1462 to 1471 shall be based on the valuation of each unorganized unit as determined for the year in which the assessment is made by the ~~State Board of Equalization~~ **State Tax Assessor**, and set forth in the statement filed by ~~it~~ **him** as provided in Title 36, ~~section~~ sections 381 or 381-A.

Sec. 16. Appropriation. There is appropriated from the General Fund to the Municipal Valuation Appeals Board the sum of \$25,000 to carry out the purposes of this Act. The breakdown shall be as follows:

	1969-70	1970-71
MUNICIPAL VALUATION APPEALS BOARD		
Personal Services	(6) \$ 1,000	\$15,000
All Other	1,000	7,500
Capital Expenditures	500	—
	\$ 2,500	\$22,500

Sec. 17. Effective date. This Act shall take effect on January 1, 1970.