

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Sixth Legislature
1ST SPECIAL SESSION
JANUARY 2, 1974 TO MARCH 29, 1974
AND BY THE
One Hundred and Seventh Legislature
REGULAR SESSION
JANUARY 1, 1975 TO JULY 2, 1975

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
1975

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
One Hundred and Seventh Legislature

1975

CHAPTER 627

AN ACT to Exempt Lobster Fishing Boat Operators from Withholding State Income Taxes from Sternman's Share of Proceeds and to Provide that a Sternman will be Considered Self-employed for Purposes of Maine Income Tax.

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

Sec. 1. 36 MRSA § 5102, sub-§ 1-A is enacted to read:

1-A. Lobster boat operator. Any person licensed by the Department of Marine Resources to fish for, take or catch lobsters and who operates a boat for that purpose is a lobster boat operator.

Sec. 2. 36 MRSA § 5102, sub-§ 8-A is enacted to read:

8-A. Sternman. Any person performing service on a lobster boat engaged in lobster fishing under an arrangement with the operator or owner of such boat shall be a sternman for the purposes of this Part, provided that:

A. Such person does not receive any cash remuneration and such person receives a share of the boat's lobster catch; and

B. The amount of such person's share depends on the amount of the boat's lobster catch.

Sec. 2-A. 36 MRSA § 5114 is enacted to read:

§ 5114. Self-employed sternmen

For Maine Income Tax Law purposes, a sternman, as defined in section 5102, subsection 8-A, shall be considered a self-employed person. Any forms required to implement this section shall be prescribed by the State Tax Assessor.

Sec. 3. 36 MRSA § 5250, sub-§ 1, last sentence, as enacted by P&SL 1969, c. 154, Section F, is repealed and the following enacted in place thereof:

This section shall not apply to payments by the United States for service in the Armed Forces of the United States or to shares of a lobster boat's catch apportioned by a lobster boat operator to a sternman.

Sec. 4. Effective date. This Act shall take effect on January 1, 1976.

Effective January 1, 1976

CHAPTER 628

AN ACT Relating to the Procedures for State Valuation.

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

Sec. 1. 36 MRSA § 208, as enacted by PL 1969, c. 502, § 2, is repealed and the following enacted in place thereof:

§ 208. Equalization

The Director of the Bureau of Taxation shall have the duty of equalizing the state and county taxes among the several towns and unorganized terri-

tory. 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, and chairman of the board of selectmen in municipalities having selectmen, 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. 2. 36 MRSA § 292, as repealed and replaced by PL 1969, c. 502, § 3, is repealed and the following enacted in place thereof:

§ 292. Duties, procedures

The Municipal Valuation Appeals Board shall hear appeals by any municipality deeming itself aggrieved by the state valuation of the Director of the Bureau of Taxation 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 45 days of notification of the valuation by the Director of the Bureau of Taxation. The appeal to the board shall be in writing signed by a majority of the municipal officers. A copy of the appeal shall be served on the director. The director shall have the burden of proving that the valuation established by him is a just value.

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 Director of the Bureau of Taxation. The board, after hearing, shall have the power to raise or lower or sustain the state valuation as determined by the director with respect to the municipality which has filed the appeal. Any party aggrieved by the decision of the board may appeal pursuant to Rule 80B of the Maine Rules of Civil Procedure. The valuation thus determined shall be certified to the director, who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 381.

In the event a municipality's appeal to the Superior or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State shall reimburse with funds appropriated from the General Fund an amount equal to the moneys lost by the municipality due to the use by the State of an incorrect state valuation in any statutory formula used to distribute state funds to municipalities.

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.