MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SECOND LEGISLATURE

SECOND SPECIAL SESSION July 29, 2005

SECOND REGULAR SESSION January 4, 2006 to May 24, 2006

THE GENERAL EFFECTIVE DATE FOR SECOND SPECIAL SESSION NON-EMERGENCY LAWS IS OCTOBER 28, 2005

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS AUGUST 23, 2006

PUBLISHED BY THE REVISOR OF STATUTES IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 163-A, SUBSECTION 4.

> Penmor Lithographers Lewiston, Maine 2006

CHAPTER 134

S.P. 768 - L.D. 1989

Resolve, Directing the State Board of Property Tax Review To Accept and Review the Appeal Filed by the Town of Palermo

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Town of Palermo was recently revalued by Maine Revenue Services; and

Whereas, although the law provides for a right of appeal of a state valuation by a town, due to administrative errors in filing the request for an appeal was not timely received by the State Board of Property Tax Review; and

Whereas, it is necessary that the appeal be heard as soon as possible to allow the Town of Palermo to prepare for the upcoming fiscal year; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1. Appeal of Town of Palermo. Resolved: That, notwithstanding the Maine Revised Statutes, Title 36, section 272, subsection 1, the State Board of Property Tax Review shall consider the appeal filed by the Town of Palermo on December 8, 2005 timely and properly filed for purposes of hearing the appeal of the Town of Palermo regarding the 2006 state valuation conducted by Maine Revenue Services. Notwithstanding the requirement of Title 36, section 272, subsection 2 that the board render its decision no later than January 15th following the filing of the appeal, the hearing must be held within a reasonable time and the board shall render its decision no later than 30 days following the effective date of this resolve.

Emergency clause. In view of the emergency cited in the preamble, this resolve takes effect when approved.

Effective March 13, 2006.

CHAPTER 135

H.P. 1217 - L.D. 1710

Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

- Sec. 1. State Tax Assessor authorized to convey real estate. Resolved: That the State Tax Assessor is authorized to convey by sale the interest of the State in real estate in the Unorganized Territory as indicated in this resolve. Except as otherwise directed in this resolve, the sale must be made to the highest bidder subject to the following provisions.
- 1. Notice of the sale must be published 3 times prior to the sale, once each week for 3 consecutive weeks, in a newspaper in the county where the real estate lies except in those cases in which the sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.
- 2. A parcel may not be sold for less than the amount authorized in this resolve. If identical high bids are received, the bid postmarked with the earliest date is considered the highest bid.

If bids in the minimum amount recommended in this resolve are not received after the notice, the State Tax Assessor may sell the property for not less than the minimum amount without again asking for bids if the property is sold on or before April 1, 2007.

Employees of the Department of Administrative and Financial Services, Bureau of Revenue Services and spouses, siblings, parents and children of employees of the Bureau of Revenue Services are barred from acquiring from the State any of the real property subject to this resolve.

Upon receipt of payment as specified in this resolve, the State Tax Assessor shall record the deed in the appropriate registry at no additional charge to the purchaser before sending the deed to the purchaser.

Abbreviations and plan and lot references are identified in the 2003 State Valuation. Parcel descriptions are as follows.

2003 MATURED TAX LIENS

T16 R4 WELS Township, Aroostook County

Map AR020, Plan 2, Lot 126 038890005-1

Harris, Richard F., Sr. and Pauline 0.54 acre and building