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PROPERTY TAX BULLETIN NO. 15
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SUBJECT: THE VALUATION BOOK

REFERENCE: Title 36, MRSA, Sections 205, 708-708A, 709-709A, 711, 712, 713 and 714

1. Form and Content. All Valuation Books should be set up in substantially the same manner with required warrants, certifications, references and other documentary material contained as and where specified. The most essential requirement is that the record of the assessment - the Valuation Book - be certified by the assessor(s) and permanently bound, before the taxes are committed to the collector. Without such certification the assessment record is of no validity whatsoever. Beyond this, since the Valuation Book is the sole official record of the assessments of any given year, it should contain a number of related items which have to do with the basis of the assessment and commitment of taxes for that year. These are noted below.
2. References, Certificates and Warrants.
 - A. Copy of Municipal Valuation Return.
 1. The assessors' copy of the Municipal Valuation Return as made to the State Tax Assessor should be affixed to the inside front cover of the Valuation Book.
 - B. The Title Page.
 1. The title page should be headed "Valuation Book" and contain the name of the municipality and the assessment year.
 2. In those municipalities using tax maps for property descriptions a detailed explanation of the method used as well as full information concerning the origin and availability of the maps must be given.
 3. Where personal property is listed in the body of the Valuation Book by code reference numbers, an explanation of the code numbers used should be given.
 - C. List of Taxable Property.
 1. This is the body of the Valuation Book: it includes the name of each taxpayer, a description of each parcel of taxable real estate, the valuation of land, buildings and personal property, and the amount of the tax assessed against each taxpayer. Taxpayers should be listed within the book in alphabetical order as a matter of convenience.

2. Real estate descriptions must be sufficiently accurate to identify the property assessed with reasonable certainty. Reference may be made to the four boundaries, or, preferably, to the book and page number of the Registry Record where the deed describing the property can be found; or if tax maps are available, to the map and lot number of the parcel as shown on the tax map. An inadequate or incorrect description cannot be corrected by means of supplemental assessment and where the description is missing or incorrect collection cannot be enforced by a tax lien mortgage.

3. The pages should be numbered consecutively throughout the entire book. Do not number the resident section and the nonresident section separately.

4. Land classified under the Farm and Open Space Land Law and the Tree Growth Tax Law must be so identified on the assessment list. This can be done by entering in the left hand margin of the Valuation Book, under the name of the owner and opposite the description of the land, "classified as farmland," "classified as open space land" or "classified as tree growth land," as the case may be; or in such other manner as clearly identifies the land as classified.

5. Veterans exemptions. For the manner of entering veteran's exemptions in the Valuation Book, see the text of Basic Course 2 of the pre-certification training series for municipal property tax assessors.

D. Certification of Valuation Book.

1. When the valuation record is completed and before taxes are committed to the collector the assessor(s) must certify the specific page numbers that comprise the list of taxable property in the original assessment. In many cases this certification is included on the same sheet as the Collector's Warrant and the Certificate of Commitment.

2. When a copy of the Assessor's Certification is not otherwise available with the Valuation Book, a typed certificate must be prepared and inserted (or affixed) immediately following the list of taxable property. This certification should read substantially as follows:

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from _____ to _____ inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of _____ for State, County and Municipal Taxes for the year A.D. 20____, as they existed on the first day of April of said year, with the appraisal thereof in dollars.

IN WITNESS THEREOF, we have hereunto set our hands at _____, this ____ day of _____, 20____. _____ Assessors of _____

3. The page numbers should identify the beginning and ending pages of the Valuation Book making up the original assessment record. They should not include any pages which are blank or contain lists of exempt property or supplemental assessments.

4. In some cases the Valuation Book will be composed of more than a single volume. The certification of the book will then require that each volume concerned, the page numbering involved in each, and if indicated, the specific title or name of each volume must be identified and included. A copy of the complete certification should follow the

listing of taxable property in each volume. For example if the assessment requires two books to list real estate, a third book for personal property, the certification in each would refer to all three volumes as follows:

We hereby certify that page numbers from 1 through 499, in Book 1, Real Property Valuation Book; from 500 through 946 in Book 2, Real Property Valuation Book; and from 1 through 356 in Book 3, Personal Valuation Book, being the Books to which this certification is attached, contain a list and valuation of Estates, etc.

E. Copy of Collector's Warrant and Certificate of Commitment.

Copies of these forms are required to be included in the Valuation Book. The originals will be given to the tax collector together with the commitment itself. As noted previously these forms are often provided on the same sheet as the Assessor's Certification. In that case the sheet will be placed in the Valuation Book immediately following the list of taxable estates. When a separate Assessor's Certification is necessary the Collector's Warrant and Certificate of Commitment will be placed in the book as the next following page.

F. Copy of Certification to Treasurer.

A copy of the certificate returned to the Treasurer of the municipality as to assessment and commitment of any tax should also be included in the Valuation Book. The certificate should be affixed to the reverse side of the page containing the Collector's Warrant and Certificate of Commitment or, if necessary, on the next succeeding page of the Valuation Book and preceding the listing of exempt properties.

G. Certification of Appropriations; and Estimate of Receipts from State-Municipal Revenue Sharing Aid.

So that all pertinent information supporting the assessment is readily available, the assessors should also affix to the Valuation Book the statement of municipal appropriations on which the assessment is based, as well as the estimate of receipts from State-Municipal Revenue Sharing Aid which the municipal officers are required to make.

3. Exemptions.

A. Veterans' Exemptions.

All such exemptions should be listed alphabetically in the Valuation Book following the certification of the tax list, under the heading "Exempt Veterans." This listing will enable the assessors to complete the Municipal Valuation Return properly and enable the field representative of Maine Revenue Services, Property Tax Division to verify applications and review Proof of Claim forms for those municipalities which may be entitled to reimbursement.

If a veteran owns more than \$5,000 of taxable property, he will appear in both the assessment and exempt portions of the Valuation Book. The exempt and taxation portions of the valuation should be cross-referenced as - (See Exempt Veterans) and (See Assessment Section). Description and valuations should be included in both instances. More detailed directions for the method of listing veterans' exemptions in the Valuation Book, when the veteran owns more than \$5,000 of taxable property, are contained in the text of Basic Course 2 of the pre-certification training series for municipal property tax assessors.

B. Other Exemptions.

Since statistics relating to exempt property are required in the Municipal Valuation Return, it is recommended that assessor(s) maintain this record each year. As it is not a part of the tax list, or regular valuation, it should be included in a separate portion of the Valuation Book, following the certification of the tax list.

4. Supplemental Assessments.

A. Supplemental assessments may be made at any time within 3 years from the last assessment date. It is necessary to provide for such eventuality in the Valuation Book by insuring a sufficient number of blank pages in the book to allow for supplemental assessments following the exemptions.

B. Supplemental assessments must be covered by special warrants and certificates. When supplemental assessments cover different years a separate page should be used for each year involved. Each supplemental assessment (or list of supplemental assessments) for a specified year must be covered by a supplemental tax certificate. A copy of the supplemental tax warrant, (or certificate of commitment), together with a copy of the certificate of assessment as returned to the Treasurer, should be affixed, following the supplemental tax list.

5. Primary Assessing Areas.

Procedures for certification, assessment and commitment in Primary Assessing Areas are contained in Sections 708A and 709A.

§708A. Certification of valuation lists.

The chief assessor of each primary assessing area shall on or before the 30th day of each June make perfect lists of the real estate and personal property values referred to in section 708 and commit the same to the municipal officers of each municipality comprising the primary assessing area. The commitment shall be signed by the chief assessor and shall be in such form as the State Tax Assessor shall prescribe. The State Tax Assessor may on written request of the chief assessor of a primary assessing area extend the deadline for certification of valuation lists.

§709A. Primary assessing areas; assessment and commitment.

The municipal officers after receipt of the valuation lists from the primary assessing areas shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands in the form prescribed by section 753.

The municipal officers may delegate the preparation of such lists to any municipal employee, appropriately designated in writing, or may contract with the primary assessing area for the preparation of such lists. NOTE: See Property Tax Bulletin No. 23 for additional information on Primary Assessing Areas.

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed contact the Property Tax Division of Maine Revenue Services.

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