



# MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 23

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## PRIMARY ASSESSING AREAS

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REFERENCE: Title 36, MRSA, Sections 303, 304, 313, 471-474, 709A, 711-713.

Issued May 22, 2009; Replaces October 24, 1977 Revision.

1. In General. The 106th Legislature provided for the establishment of Primary Assessing Areas in Maine. The 107th Legislature made some modifications to the law. The following is a general outline of those portions of Title 36, MRSA, which pertain to Primary Assessing Areas.

The State Tax Assessor shall, by order, establish each primary assessing area. The order shall be directed to the municipal officers. The issuance of said order shall be conclusive evidence of the lawful organization of the Primary Assessing Area and a copy of said order shall be filed in the office of the Secretary of State.

2. Definitions.

- A. "Primary Assessing Area" shall mean that area of the State designated by the State Tax Assessor as the basic geographic division of the State's territory for the purpose of property tax assessment and administration.

- B. "Primary Assessing Unit" is a single municipality designated by the State Tax Assessor as a primary assessing area.

1. Governing Body. Where only one municipality is designated as a Primary Assessing Unit, the municipality shall be the body corporate and the municipal officers the governing board, with the administration provisions of the assessing function to be enacted through municipal ordinance or charter provisions.

- C. "Primary Assessing District" is a multi-municipal area of the State designated by the State Tax Assessor as a multi-municipal assessing area.

1. Governing Body. The governing body of a Primary Assessing District shall be an executive committee composed of an equal number of municipal officers from each municipality and two nonvoting members. The nonvoting members shall be the chief assessor of the Primary Assessing Area and the State Tax Assessor. The State Tax Assessor may appoint a substitute to represent him.

- D. "Chief Assessor" shall mean that person primarily responsible for the assessing function in a Primary Assessing Area designated as such by the State Tax Assessor.

3. Tenure and Removal of a Chief Assessor.

A chief assessor shall serve a probationary period of 2 years. Thereafter he or she shall have tenure and may only be removed as provided.

A. A chief assessor having tenure in any primary assessing area, upon moving to another primary assessing area, shall serve a probationary period of no longer than one year, but such probationary period may be waived by agreement of the parties. Records as to tenure of chief assessors shall be kept by the Bureau of Revenue Services, Property Tax Division.

B. Chief assessors may be removed from office as follows:

1. Any chief assessor serving a probationary term may be removed by the governing body upon 30 days' written notice stating the reason therefore.
2. A chief assessor having tenure may be removed for cause by the governing body on the form and manner provided for removal of town managers in Title 30, section 2313. The chief tax assessor shall hold office for an indefinite term unless otherwise specified by contract.
3. A chief assessor whose certification is revoked by the State Tax Assessor shall be immediately removed from office.

4. Assessment Ratio Evidence.

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services shall be prima facie evidence of what the reported ratio is in fact, unless a party to such proceedings establishes that such ratio was derived or established in a manner contrary to law, or proves the existence of a different ratio.

A. In any proceedings relating to a protested assessment, it shall be sufficient defense of such assessment that it is accurate within reasonable limits of practicality except when a proven deviation of 10% or more from the relevant assessment ratio of the primary assessment area exists.

5. State Board of Property Tax Review.

A. Organization; meetings.

The State Board of Property Tax Review, as established by Title 5, section 12004, subsection 2, shall consist of 15 members appointed by the Governor for terms of 3 years, except for initial appointments which shall be 1/3 of the membership for one year, 1/3 of the membership for 2 years and 1/3 of the membership for 3 years. Vacancies on the board shall be filled for the remainder of the unexpired term. The membership shall be equally divided among attorneys, real estate brokers, engineers, retired assessors and public members. The board shall annually elect a chairman and secretary. The secretary need not be chosen from the members of the board.

B. Powers and duties. The board shall have the following powers and duties:

1. Hear and determine appeals according to the following provisions of law:
  - a. The Tree Growth Tax Law, chapter 105, subchapter II-A;
  - b. The Farm and Open Space Law, chapter 105, subchapter X;
  - c. As provided in section 843;
  - d. As provided in section 844;
  - e. Section 272; and
  - f. Section 2865;

2. Raise or lower assessments to conform to the law;
  3. Promulgate rules in accordance with the Maine Administrative Procedure Act. Title 5, chapter 375, governing procedures before the board; and
  4. Administer oaths, take testimony, hold hearings, summon witnesses, subpoena records, files and documents it considers necessary for carrying out its responsibilities.
- C. Procedures. Requests for appeals shall be mailed to the chairman of the board, with a copy to the State Tax Assessor and to the assessor of the municipality where the property subject to appeal is located.
- D. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Revenue Services and other persons as it deems advisable. No assessor or appraiser may sit with the board concerning any property which he has previously appraised or assessed.
- E. Hearings. Upon receipt of an appeal, the chairman of the board shall select from the list of board members 5 persons to hear the appeal and shall notify all parties of the time and place of the hearing. The selection of members for an appeal hearing shall be based upon availability, geographic convenience and area of expertise. Three of the 5 members shall constitute a quorum.
- F. Compensation. Board members serving on an appeal panel shall be compensated according to Title 5, chapter 379.
- G. Appeal. Decisions of the board may be appealed pursuant to the Maine Administrative Procedure Act. Title 5, chapter 375.
- H. Transition provision. All proceedings and other matters which were pending before the Municipal Valuation Appeals Board, the Land Classification Appeals Board or the State Board of Assessment Review prior to the effective date of this section, or which were on appeal from any of those boards prior to the effective date of this section and are remanded on or after the effective date of this section, shall automatically become the responsibility of the State Board of Property Tax Review and all documents and other materials related thereto and in the possession of those boards shall be delivered to the board.

The decision of any municipal board of assessment review or county commissioners on any property tax appeal pending before the municipal board of assessment review or county commissioners on the effective date of this section and relating to nonresidential property with an equalized municipal valuation of \$500,000 or greater or any application which is deemed denied, may be appealed to the State Board of Property Tax Review within 60 days of the decision or the date of the application is deemed to be denied. The State Board of Property Tax Review shall hold a hearing de novo and if the board thinks that the owner is over assessed, he shall be granted such reasonable abatements as the board thinks proper.

6. Chief Assessors to Value Real Estate and Personal Property.

The chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

7. Certification of Valuation Lists.

The chief assessor of each primary assessing area shall 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.

8. Assessment and Commitment.

The municipal officers after receipt of the valuation lists from the primary assessing area 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.

- A. 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.

9. Overlay.

The municipal officers may assess on the estates such sum above the sum necessary for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify the fact to their municipal treasurer.

10. Assessment Record.

The municipal officers shall make a record of their assessment and of the invoice and valuation from which it was made. Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, with the municipal clerk, there to remain.

11. Certificate of Assessment.

When the municipal officers have assessed any tax and committed it to the tax collector, they shall return to the appropriate treasurer a certificate thereof with the name of such officer.

12. Supplemental Assessments.

Supplemental assessments may be made within 3 years from the last assessment date whenever it is determined that any estates liable to taxation have been omitted from the assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment.

The chief assessor may, by a supplement to the valuation list, certify the valuation of such estates to the municipal officers who shall assess such estates according to the principles upon which the previous assessment was made.

- A. Such supplemental assessments shall be committed to the collector for the time being with a certificate as provided in sections 709 and 709-A stating that they were invalid or void or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list.

B. All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%.

13. Municipalities Designated as Primary Assessing Areas/Units.

The Unorganized Territory is a primary assessing area. Lewiston and Winslow are primary assessing units.

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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