

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

**'Resolve, To Review the Procedures by
Which a Municipality Assesses Property'**

Amend the bill by striking out everything after the title and before the summary and inserting the following:

'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 Property Tax Assessment Review Committee is established to review and report on municipal assessment practices; and

Whereas, the review must be initiated before the 90-day period expires in order that the review may be completed and a report submitted in time for submission to the next legislative session; 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 Committee established. Resolved: That the Property Tax Assessment Review Committee, referred to in this resolve as "the committee," is established to review and report on municipal assessment practices; and be it further

Sec. 2 Committee membership. Resolved: That the committee consists of 11 members. Appointing authorities shall seek to ensure representation of all areas of the State and of large, small and medium-sized municipalities. Members are appointed as follows:

1. Two members of the Senate, appointed by the President of the Senate, at least one of whom must be a member of the political party holding the 2nd-highest number of seats in the Senate;

2. One member appointed by the President of the Senate who is employed by a private firm that contracts with municipalities to perform assessments;

3. Four members of the House of Representatives, appointed by the Speaker of the House, at least one of whom must be a member of the political party holding the 2nd-highest number of seats in the House of Representatives;

4. Three municipal officials who conduct property tax assessment, appointed by the Speaker of the House from recommendations provided by a statewide association of assessing professionals. One must represent a large municipality, one a small or medium-sized municipality and one a municipality where the municipal officers are the assessors; and

5. The State Tax Assessor or the assessor's designee; and be it further

Sec. 3 Chairs. Resolved: That the first-named Senate member and the first-named House member serve as cochairs of the committee; and be it further

Sec. 4 Advisors. Resolved: That the State Tax Assessor shall provide any information requested by the committee. The committee may appoint an advisory group to advise the committee consisting of representatives of municipal and county government, organizations representing municipal and county government and organizations representing taxpayers and other interested persons identified by the committee; and be it further

Sec. 5 Duties. Resolved: That the committee shall:

1. Review statutory and constitutional requirements relating to the valuation of property and assessment of property taxes;
2. Determine the various methods for valuation and assessment used by municipalities in the State;
3. Evaluate the potential for regional or county assessment structures to improve the assessment of property in the State including the potential for providing greater uniformity and efficiency; and
4. Recommend statutory changes to the property assessment laws to provide for greater consistency, compliance and enforceability; and be it further

Sec. 6 Staff assistance. Resolved: That the Legislative Council shall provide necessary staffing services to the committee; and be it further

Sec. 7 Compensation. Resolved: That the members of the committee who are Legislators are entitled to receive the legislative per diem, as defined in the Maine Revised Statutes, Title 3, section 2, and all members are entitled to reimbursement for travel and other necessary expenses related to their attendance at authorized meetings of the committee; and be it further

Sec. 8 Report. Resolved: That by December 1, 2007, the committee shall submit a report to the Joint Standing Committee on Taxation that includes its findings and recommendations. Following receipt of the report, the Joint Standing Committee on Taxation may submit legislation based on the report to the Second Regular Session of the 123rd Legislature; and be it further

Sec. 9 Extension. Resolved: That, if the committee requires a limited extension of time to complete its study and make its report, it may apply to the Legislative Council, which may grant an extension; and be it further

Sec. 10 Committee budget. Resolved: That the chairs of the committee, with assistance from the committee staff, shall administer the committee's budget. Within 10 days after its first meeting, the committee shall present a work plan and proposed budget to the Legislative Council for its approval. The committee may not incur expenses that would result in the committee's exceeding its approved budget. Upon request from the committee, the Executive Director of the Legislative Council shall promptly provide the committee chairs and staff with a status report on the committee budget, expenditures incurred and paid and available funds.

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

SUMMARY

This amendment removes from the bill statutory provisions relating to the procedures for valuation of property for tax purposes and makes the bill a resolve.

This amendment also changes the membership and duties of the Property Tax Assessment Review Committee.

FISCAL NOTE REQUIRED **(See attached)**