

**§209. Adjustment for audits; determination of the State Tax Assessor**

**1. Audits.** If the State Tax Assessor determines that value was improperly excluded from any of the 3 most recently certified state valuations, the State Tax Assessor shall recalculate the equalized just value of that municipality to reflect the requirements of section 305.

A municipality that is aggrieved by a determination of the State Tax Assessor under this section may appeal pursuant to section 272-A.

[PL 2019, c. 401, Pt. A, §3 (NEW).]

**2. Notifications.** If an adjustment is made to a municipality's equalized municipal valuation pursuant to this section, the State Tax Assessor, in writing, shall make the following notifications:

A. To the municipality, a decision, which must include the findings of fact upon which the decision is based. This written decision constitutes final agency action; [PL 2019, c. 401, Pt. A, §3 (NEW).]

B. To the joint standing committee of the Legislature having jurisdiction over taxation matters, a copy of the decision from paragraph A; and [PL 2019, c. 401, Pt. A, §3 (NEW).]

C. To the Commissioner of Education prior to December 1st, and to the Treasurer of State, any adjustment to state valuation determined under this section and the time period to which the adjustment applies. [PL 2019, c. 401, Pt. A, §3 (NEW).]

[PL 2019, c. 401, Pt. A, §3 (NEW).]

**3. Effect of modified state valuation.** The following provisions apply to an adjustment to state valuation under this section.

A. The Commissioner of Education shall use the adjusted state valuation amount instead of the valuation certified under section 305 in calculating education funding obligations under Title 20-A, chapter 606-B for the following fiscal year. [PL 2019, c. 401, Pt. A, §3 (NEW).]

B. The Treasurer of State shall use the adjusted state valuation amount instead of the valuation certified under section 305 in calculating distributions of state-municipal revenue sharing under Title 30-A, section 5681 for the following fiscal year. [PL 2019, c. 401, Pt. A, §3 (NEW).]

[PL 2019, c. 401, Pt. A, §3 (NEW).]

**SECTION HISTORY**

PL 2019, c. 401, Pt. A, §3 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.