

§706-A. Taxpayers to list property; notice; penalty; verification

1. Taxpayers to list property; inquiries. Before making an assessment, the assessor may give timely notice in writing to all persons liable to taxation or qualifying for an exemption subject to full or partial reimbursement by the State to furnish to the assessor true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to an exemption subject to full or partial reimbursement by the State. The list and answers are not conclusive upon the assessor.

As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of Title 1, chapter 13.

A notice to or inquiry of a taxpayer made under this section may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply to the assessor for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list and answers in the time required. The list and answers are not conclusive upon the assessor.

If the assessor fails to give notice by mail, the taxpayer is not prohibited from applying for an abatement; however, upon demand, the taxpayer shall furnish the list and answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries bars an appeal, but the list and answers are not conclusive upon the assessor.

The assessor may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

[PL 2021, c. 630, Pt. B, §3 (AMD).]

2. Penalty. It is unlawful for any public official or any employee, agent, attorney or consultant of the taxing jurisdiction to willfully disclose any taxpayer information made confidential by this section or examine information made confidential by this section for any purpose other than the conduct of official duties pertaining to property tax administration. Information made confidential by this section may be disclosed:

- A. To the State Tax Assessor, who shall treat such information as confidential for purposes of section 191, subsection 2, paragraph I; [PL 2017, c. 367, §5 (NEW).]
- B. To a mediator retained pursuant to section 271, subsection 5-A; [PL 2017, c. 367, §5 (NEW).]
- C. In a judicial proceeding in camera; [PL 2017, c. 367, §5 (NEW).]
- D. In an administrative proceeding, in executive session, pursuant to Title 1, section 405, subsection 6, paragraph F; [PL 2017, c. 367, §5 (NEW).]

- E. To the person who filed the confidential information or that person's representative authorized by the person in writing to receive the information; [PL 2017, c. 367, §5 (NEW).]
- F. To a public official or any employee, agent, attorney or consultant of the taxing jurisdiction; and [PL 2017, c. 367, §5 (NEW).]
- G. To any other person with the taxpayer's written consent. [PL 2017, c. 367, §5 (NEW).]

A person who knowingly violates the confidentiality provisions of this subsection commits a Class E crime.

[PL 2017, c. 367, §5 (NEW).]

3. Proprietary information. For the purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law, rules or regulations.

[PL 2017, c. 367, §5 (NEW).]

SECTION HISTORY

PL 2017, c. 367, §5 (NEW). PL 2021, c. 630, Pt. B, §3 (AMD).

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