



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 211

H.P. 172

House of Representatives, February 5, 2013

**An Act To Amend the Laws Governing the Limitation on County Assessments**

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Reference to the Committee on State and Local Government suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative JACKSON of Oxford.  
Cosponsored by Senator THOMAS of Somerset and  
Representatives: CRAFTS of Lisbon, CRAY of Palmyra, DOAK of Columbia Falls, KNIGHT  
of Livermore Falls, LONG of Sherman, TIMBERLAKE of Turner.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 30-A MRSA §706-A, sub-§1, ¶D**, as amended by PL 2007, c. 653, Pt. A,  
3 §10, is further amended to read:

4 D. "Property growth factor" means the percentage equivalent to a fraction, whose  
5 denominator is the total of the 2nd most recently certified state valuation of all  
6 municipalities, plantations and unorganized territory in the county, and whose  
7 numerator is the ~~amount of increase in the assessed valuation of any real or personal~~  
8 ~~property in those jurisdictions that became subject to taxation for the first time, or~~  
9 ~~taxed as a separate parcel for the first time for the most recent property tax year for~~  
10 ~~which information is available, or that has had an increase in its assessed valuation~~  
11 ~~over the prior year's valuation as a result of improvements to or expansion of the~~  
12 ~~property~~ difference between the most recently certified state valuation of all  
13 municipalities, plantations and unorganized territory in the county and the 2nd most  
14 recently certified state valuation of all municipalities, plantations and unorganized  
15 territory in the county. ~~The State Tax Assessor shall provide to the counties forms~~  
16 ~~and a methodology for the calculation of the property growth factor, and the counties~~  
17 ~~shall use those forms and the methodology to establish the property growth factor.~~

18 **SUMMARY**

19 This bill changes the definition of "property growth factor," which is integral in the  
20 calculation of a county's annual assessment limitation, in the laws governing the  
21 limitation on county assessments.

22 The revised definition uses state valuation data in determining the property growth  
23 factor, rather than relying on municipal reporting of data based on the assessed valuation  
24 of real and personal property.