



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 808

H.P. 604

House of Representatives, March 3, 2011

An Act Regarding Property Taxes in the Unorganized Territories

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CROCKETT of Bethel. (BY REQUEST)

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

2 **Sec. 1. 36 MRSA §302**, as amended by PL 1997, c. 526, §14, is further amended
3 to read:

4 **§302. Unorganized territories**

5 The Bureau of Revenue Services ~~shall be~~ is responsible for the performance of the
6 assessing function in the unorganized territory of the State and this territory ~~shall~~
7 ~~constitute~~ constitutes a single primary assessing unit. If an assessment would increase the
8 assessed value of a parcel of land by more than 25% of its previously assessed value in
9 one year, the increased assessment must be phased in so that the assessed value of a
10 parcel of land increases by no more than 25% in a single year.

11 **SUMMARY**

12 This bill provides that an increase in the assessed value of a parcel of land in the
13 unorganized territory that exceeds 25% of its previously assessed value must be phased in
14 so that the assessed value of a parcel of land increases by no more than 25% in a single
15 year.