

**§383. Assessors' annual return to State Tax Assessor**

**1. Annual return.** The municipal assessors and the assessors of primary assessing areas shall make and return lists, which must be seasonably furnished by the State Tax Assessor for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor, including annually the land value, exclusive of buildings and all other improvements, and the valuation of each class of property assessed in their respective jurisdictions, with the total valuation and percentage of taxation, together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessments are based and itemized lists of property upon which the towns have voted to affix values for taxation purposes.

[PL 1999, c. 487, §1 (NEW).]

**2. Assessment ratio.** The State Tax Assessor may establish procedures and adopt rules, in accordance with the Maine Administrative Procedure Act, designed to ensure that the ratio declared by the municipal assessors or the assessors of primary assessing areas is accurate within 10% of the state valuation ratio last determined, unless adequate evidence is presented to the State Tax Assessor by the municipalities to justify a different assessment ratio.

[PL 2021, c. 181, Pt. C, §1 (AMD).]

**3. When due.** The return and lists required by subsection 1 must be returned to the State Tax Assessor no later than November 1st, annually, or 30 days after commitment of taxes, whichever is later.

[PL 1999, c. 487, §1 (NEW).]

**4. Penalty for late filing.** If the complete return and lists required by this section are not filed on time, the State Tax Assessor shall impose a penalty to be deducted from state reimbursement due to the municipality or primary assessing area pursuant to the following programs in the following order of priority:

A. Maine Tree Growth Tax Law, section 578; [PL 2001, c. 32, §1 (NEW).]

B. Veterans' property tax exemptions, section 653; and [PL 2001, c. 32, §1 (NEW).]

C. Maine resident homestead property tax exemption, section 685. [PL 2001, c. 32, §1 (NEW).]

For a municipality or primary assessing area with a population of 2,000 or less, the penalty is \$50 for the first late day plus \$10 for each late day thereafter. For a municipality or primary assessing area with a population of more than 2,000, the penalty is \$100 for the first late day plus \$20 for each late day thereafter.

[PL 2001, c. 32, §1 (RPR).]

**SECTION HISTORY**

PL 1969, c. 343, §1 (AMD). PL 1969, c. 502, §6 (AMD). PL 1971, c. 544, §122 (RPR). PL 1973, c. 620, §12 (AMD). PL 1973, c. 625, §243 (AMD). PL 1973, c. 695, §7 (RPR). PL 1987, c. 772, §9 (AMD). PL 1989, c. 857, §75 (AMD). PL 1999, c. 487, §1 (RPR). PL 2001, c. 32, §1 (AMD). PL 2021, c. 181, Pt. C, §1 (AMD).

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