

**§306. Definitions**

For the purpose of this chapter, the following terms have the following meanings. [PL 2007, c. 627, §9 (AMD).]

**1. Chief assessor.** "Chief assessor" means the person who is primarily responsible for the assessing function in a primary assessing unit or primary assessing district, designated as such by the State Tax Assessor.

[PL 2007, c. 627, §9 (AMD).]

**2. Hours of classroom training.** "Hours of classroom training" means clock hours, not credit hours.

[PL 2007, c. 627, §9 (AMD).]

**3. Municipal assessing unit.** "Municipal assessing unit" means a municipality that has chosen not to be designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (AMD).]

**4. Primary assessing area.** "Primary assessing area" means the basic geographic division of the State's territory for the purpose of property tax assessment and administration. A primary assessing area may be either a primary assessing unit or a primary assessing district.

A. [PL 2007, c. 627, §9 (RP).]

B. [PL 2007, c. 627, §9 (RP).]

[PL 2007, c. 627, §9 (AMD).]

**4-A. Primary assessing district.** "Primary assessing district" means a multimunicipal area of the State that has been designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (NEW).]

**4-B. Primary assessing unit.** "Primary assessing unit" means a single municipality that has been designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (NEW).]

**5. Professional assessor.** "Professional assessor" means a person who is employed full time by one or more municipalities or by a primary assessing area, 75% or more of whose time is devoted to assessment administration.

[PL 2007, c. 627, §9 (AMD).]

**6. State supervisory agency.**

[PL 2007, c. 627, §9 (RP).]

**SECTION HISTORY**

PL 1973, c. 620, §10 (NEW). PL 1975, c. 545, §7 (RPR). PL 1997, c. 526, §14 (AMD). PL 2007, c. 438, §11 (AMD). PL 2007, c. 627, §9 (AMD).

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