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Resolve, Directing the State Board of Property Tax Review To Accept and Review the Appeal Filed by the Town of Palermo

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Town of Palermo was recently revalued by Maine Revenue Services; and

Whereas, although the law provides for a right of appeal of a state valuation by a town, due to administrative errors in filing the request for an appeal was not timely received by the State Board of Property Tax Review; and

Whereas, it is necessary that the appeal be heard as soon as possible to allow the Town of Palermo to prepare for the upcoming fiscal year; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1 Appeal of Town of Palermo. Resolved: That, notwithstanding the Maine Revised Statutes, Title 36, section 272, subsection 1, the State Board of Property Tax Review shall consider the appeal filed by the Town of Palermo on December 8, 2005 timely and properly filed for purposes of hearing the appeal of the Town of Palermo regarding the 2006 state valuation conducted by Maine Revenue Services. Notwithstanding the requirement of Title 36, section 272, subsection 2 that the board render its decision no later than January 15th following the filing of the appeal, the hearing must be held within a reasonable time and the board shall render its decision no later than 30 days following the effective date of this resolve.

Emergency clause. In view of the emergency cited in the preamble, this resolve takes effect when approved.