

**§305. Additional duties**

In addition to any other duties of the Bureau of Revenue Services provided in this chapter, it shall: [PL 1975, c. 78, §21 (AMD); PL 1997, c. 526, §14 (AMD).]

**1. Just value.** Certify to the Secretary of State before the first day of February each year the equalized just value of all real and personal property in each municipality and unorganized place that is subject to taxation under the laws of this State. The equalized just value excludes the following:

- A. That percentage of captured assessed value located within a tax increment financing district that is used to finance that district's development plan; [PL 2017, c. 170, Pt. B, §1 (NEW).]
- B. The captured assessed value located within a municipal affordable housing development district; and [PL 2017, c. 170, Pt. B, §1 (NEW).]
- C. The amount by which the current assessed value of commercial and industrial property within a municipal incentive development zone exceeds the assessed value of that property as of the date the development zone is approved by the Commissioner of Economic and Community Development. This excess value as determined under Title 30-A, chapter 208-A and referred to in this subsection as the "sheltered value" is limited to the amount invested by a municipality in infrastructure improvements pursuant to the infrastructure improvement plan adopted under Title 30-A, chapter 208-A. [PL 2017, c. 170, Pt. B, §1 (NEW).]

The equalized just value must be uniformly assessed in each municipality and unorganized place and be based on 100% of the current market value. The bureau's valuation documents must separately show for each municipality and unorganized place the actual or estimated value of all real estate that is exempt from property taxation by law or is the captured value within a tax increment financing district that is used to finance that district's development plan, as reported on the municipal valuation return filed pursuant to section 383, or that is the sheltered value of a municipal incentive development zone; [PL 2017, c. 170, Pt. B, §1 (AMD).]

**2. Services.** Assist the primary assessing areas by providing appropriate technical services which may include, but not be limited to, the following:

- A. Preparation of information or manuals, or both, concerning construction values, prices, appraised guides, statistical tables and other appropriate materials; [PL 1973, c. 620, §10 (NEW).]
- B. Specialized assessing assistance in industrial, commercial and other difficult property assessments as determined by the State Tax Assessor; [PL 1973, c. 620, §10 (NEW).]
- C. Establishment of a coordinate grid system in connection with the Department of Agriculture, Conservation and Forestry for the purpose of uniform identification of property parcels; [PL 2011, c. 655, Pt. EE, §21 (AMD); PL 2011, c. 655, Pt. EE, §30 (AFF); PL 2011, c. 657, Pt. W, §5 (REV).]
- D. Assistance in the preparation of tax maps and methods of updating such maps; [PL 1973, c. 620, §10 (NEW).]
- E. Devising necessary forms and procedures; and [PL 1973, c. 620, §10 (NEW).]

F. Advice concerning data processing application to assessing. [PL 1973, c. 620, §10 (NEW).]  
[PL 2011, c. 655, Pt. EE, §21 (AMD); PL 2011, c. 655, Pt. EE, §30 (AFF); PL 2011, c. 657, Pt. W, §5 (REV).]

**3. Report.** Provide a biennial statistical compilation and analysis of property tax assessment practices and pertinent property tax data on a state-wide basis; [PL 1973, c. 620, §10 (NEW).]

**4. Research.** Provide a continuing program of property tax research to improve present laws and practices;

[PL 1973, c. 620, §10 (NEW).]

**5. Rules and regulations.** Promulgate, after appropriate notice and hearing, all rules and regulations necessary to carry into effect any of its duties and responsibilities; and

[PL 2001, c. 564, §3 (AMD).]

**6. Report on changes in land ownership.** On or before September 1st of each year, report to the Commissioner of Agriculture, Conservation and Forestry, the Commissioner of Inland Fisheries and Wildlife and the joint standing committee of the Legislature having jurisdiction over public lands on the transfer in ownership of parcels of land 10,000 acres or greater within the unorganized territory of the State. Using information maintained by the State Tax Assessor under section 1602 and section 4641-D, the bureau shall provide information for each transfer that includes:

A. Name of the seller; [PL 2001, c. 564, §4 (NEW).]

B. Name of the buyer; [PL 2001, c. 564, §4 (NEW).]

C. Number of acres transferred; [PL 2001, c. 564, §4 (NEW).]

D. Classification of land; [PL 2001, c. 564, §4 (NEW).]

E. Location by township and county; [PL 2001, c. 564, §4 (NEW).]

F. Sale price; and [PL 2001, c. 564, §4 (NEW).]

G. A brief description of the property. [PL 2001, c. 564, §4 (NEW).]

[PL 2011, c. 655, Pt. II, §8 (AMD); PL 2011, c. 655, Pt. II, §11 (AFF); PL 2011, c. 657, Pt. W, §6 (REV).]

#### SECTION HISTORY

PL 1973, c. 620, §10 (NEW). PL 1975, c. 272, §34 (AMD). PL 1983, c. 858, §3 (AMD). PL 1983, c. 859, §N3 (AMD). PL 1985, c. 650, §7 (AMD). PL 1987, c. 497, §10 (AMD). PL 1989, c. 508, §8 (AMD). PL 1989, c. 857, §74 (AMD). PL 1993, c. 696, §4 (AMD). PL 1995, c. 462, §A67 (AMD). PL 1997, c. 526, §14 (AMD). PL 2001, c. 564, §§3,4 (AMD). PL 2003, c. 426, §2 (AMD). PL 2011, c. 655, Pt. EE, §21 (AMD). PL 2011, c. 655, Pt. EE, §30 (AFF). PL 2011, c. 655, Pt. II, §8 (AMD). PL 2011, c. 655, Pt. II, §11 (AFF). PL 2011, c. 657, Pt. W, §§5, 6 (REV). PL 2017, c. 170, Pt. B, §1 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.