

**§381. State valuation; definition; to be filed with Bureau of Revenue Services annually**

The term "state valuation" as used in reference to the unorganized territory in this Title, except in this chapter and chapter 105, means an annual valuation of all property subject to a Maine property tax but not taxable by a municipality. The annual valuation is to be completed by and on file in the office of the Bureau of Revenue Services prior to the assessment of the annual property tax in the unorganized territory. The annual valuation is to be based on the status of property on April 1st. In this chapter, in chapter 105 and outside of this Title, the term "state valuation" means the valuation filed with the Secretary of State pursuant to section 305, subsection 1. [PL 2019, c. 379, Pt. A, §2 (AMD).]

**SECTION HISTORY**

PL 1967, c. 24 (AMD). PL 1969, c. 502, §4 (AMD). PL 1971, c. 107, §1 (AMD). PL 1975, c. 272, §35 (RPR). PL 1977, c. 509, §3 (AMD). PL 1981, c. 698, §178 (AMD). PL 1983, c. 858, §4 (AMD). PL 1983, c. 859, §N4 (AMD). PL 1997, c. 526, §14 (AMD). RR 2013, c. 2, §44 (COR). PL 2019, c. 379, Pt. A, §2 (AMD).

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