

**§711. Assessment record**

The assessors or, in primary assessing areas, the municipal officers shall make a record of their assessment and of the invoice and valuation from which it was made. Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, in the assessor's office, or, in the case of a primary assessing area, with the municipal clerk, there to remain. Any place where the assessors usually meet to transact business and keep their papers or books is considered their office. An assessor, the municipal officers or any other municipal official with custodial authority over the assessing records shall make the entire assessing record related to any taxable property within the municipality available to the owner of that property upon request in a timely manner. [PL 2005, c. 187, §1 (AMD).]

**SECTION HISTORY**

PL 1973, c. 620, §20 (AMD). PL 1973, c. 695, §14 (AMD). PL 1977, c. 509, §§14,15 (AMD). PL 2005, c. 187, §1 (AMD).

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