

§208. Equalization

The State Tax Assessor has the duty of equalizing the county taxes among all municipalities and the unorganized territory. The State Tax Assessor shall equalize and adjust the assessment list of each municipality by adding to or deducting from it such amount as will make it equal to its just value as of April 1st. Notice of the proposed valuations of municipalities within each county must be sent annually to the municipal officers of each municipality within that county on or before the first day of October. The valuation so determined is subject to review by the State Board of Property Tax Review pursuant to subchapter 2-A, but the valuation finally certified to the Secretary of State pursuant to section 381 must be used for all computations required by law to be based upon the state valuation with respect to municipalities. A municipality shall provide to the State Tax Assessor, upon request, such information as may be necessary for the State Tax Assessor to carry out the purposes of this section. [PL 2021, c. 630, Pt. B, §1 (AMD).]

SECTION HISTORY

PL 1969, c. 502, §2 (NEW). PL 1975, c. 628, §1 (RPR). PL 1985, c. 764, §6 (AMD). PL 1993, c. 395, §8 (AMD). PL 2017, c. 288, Pt. A, §36 (AMD). PL 2019, c. 379, Pt. A, §1 (AMD). PL 2019, c. 401, Pt. A, §2 (AMD). PL 2019, c. 607, Pt. A, §4 (RPR). PL 2021, c. 630, 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 First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. 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.