

§303. Organized territory

The organized territory of the State shall be divided into primary assessing areas and municipal assessing units on or before July 1, 1979. The foregoing division shall be made by the State Tax Assessor utilizing the following criteria as appropriate. [PL 1979, c. 666, §8 (AMD).]

1. Primary assessing areas. Primary assessing areas, including both primary assessing units and multi-municipal primary assessing districts, shall be established by:

- A. Giving consideration to existing municipal and School Administrative District lines without regard to existing county lines; [PL 1975, c. 545, §5 (RPR).]
- B. Utilizing such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the State Tax Assessor believes important; [PL 1979, c. 666, §8 (AMD).]
- C. If the State Tax Assessor wishes, the appointment of an advisory committee to assist him in making the division and in establishing assessing standards; and [PL 1979, c. 666, §8 (AMD).]
- D. Determining the boundaries of such areas and, after appropriate hearing by interested parties, as conditions and personnel warrant. [PL 1975, c. 545, §5 (RPR).]

Primary assessing areas, both single units and districts, shall be reviewed at least every 10 years by the State Tax Assessor. When conditions justify alteration of the boundaries of the primary assessing areas, the State Tax Assessor may so order after appropriate hearing. Any municipality may withdraw from designation as a primary assessing area upon proper notice.

[PL 1979, c. 666, §8 (AMD).]

2. Municipal assessing units. Any municipality may decide not to be designated as a primary assessing area and shall be designated a municipal assessing unit. If the municipal assessing unit hires a professional full-time assessor, he shall be subject to the certification requirements of sections 311 and 312.

[PL 1979, c. 666, §8 (AMD).]

SECTION HISTORY

PL 1973, c. 620, §10 (NEW). PL 1975, c. 19, §§1,2 (AMD). PL 1975, c. 545, §5 (RPR). PL 1975, c. 765, §5 (AMD). PL 1979, c. 666, §8 (AMD).

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