

**§327. Minimum assessing standards**

All municipalities whether they choose to remain as single municipal assessing units or choose to be designated as a primary assessing area, either as a primary single unit or a member of a primary district, shall achieve the following minimum assessing standards: [PL 1975, c. 545, §13 (NEW).]

**1. Minimum assessment ratios.** A 50% minimum assessment ratio by 1977; a 60% minimum assessment ratio by 1978; and a 70% minimum assessment ratio by 1979 and thereafter. Notwithstanding this subsection, a municipality should not have an assessment ratio at an amount greater than 110% of its just value; [PL 1993, c. 249, §1 (AMD); PL 1993, c. 249, §2 (AFF).]

**2. Maximum rating of assessment.** A maximum rating of assessment quality of 30 by 1977; a maximum rating of assessment quality of 25 by 1978; a maximum rating of assessment quality of 20 by 1979 and thereafter; [PL 1975, c. 545, §13 (NEW).]

**3. Employment of assessor.** Any municipal assessing unit may employ a part-time, non-certified assessor or contract with a firm or organization that provides assessing services; when any municipal assessing unit or primary assessing area employs a full-time, professional assessor, this assessor must be certified by the bureau as a professionally trained assessor. The bureau shall publish, for the information of the municipalities, a list of assessing firms or organizations. The bureau shall provide to a municipality, on request by the municipality, a list of certified assessors. [PL 2017, c. 170, Pt. B, §2 (AMD).]

**SECTION HISTORY**

PL 1975, c. 545, §13 (NEW). PL 1993, c. 249, §1 (AMD). PL 1993, c. 249, §2 (AFF). PL 1997, c. 526, §14 (AMD). PL 2001, c. 583, §10 (AMD). PL 2017, c. 170, Pt. B, §2 (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.