

§306. Definitions

For the purpose of this chapter, the following terms have the following meanings. [PL 2007, c. 627, §9 (AMD).]

1. Chief assessor. "Chief assessor" means the person who is primarily responsible for the assessing function in a primary assessing unit or primary assessing district, designated as such by the State Tax Assessor.

[PL 2007, c. 627, §9 (AMD).]

2. Hours of classroom training. "Hours of classroom training" means clock hours, not credit hours.

[PL 2007, c. 627, §9 (AMD).]

3. Municipal assessing unit. "Municipal assessing unit" means a municipality that has chosen not to be designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (AMD).]

4. Primary assessing area. "Primary assessing area" means the basic geographic division of the State's territory for the purpose of property tax assessment and administration. A primary assessing area may be either a primary assessing unit or a primary assessing district.

A. [PL 2007, c. 627, §9 (RP).]

B. [PL 2007, c. 627, §9 (RP).]

[PL 2007, c. 627, §9 (AMD).]

4-A. Primary assessing district. "Primary assessing district" means a multimunicipal area of the State that has been designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (NEW).]

4-B. Primary assessing unit. "Primary assessing unit" means a single municipality that has been designated by the State Tax Assessor as a primary assessing area.

[PL 2007, c. 627, §9 (NEW).]

5. Professional assessor. "Professional assessor" means a person who is employed full time by one or more municipalities or by a primary assessing area, 75% or more of whose time is devoted to assessment administration.

[PL 2007, c. 627, §9 (AMD).]

6. State supervisory agency.

[PL 2007, c. 627, §9 (RP).]

SECTION HISTORY

PL 1973, c. 620, §10 (NEW). PL 1975, c. 545, §7 (RPR). PL 1997, c. 526, §14 (AMD). PL 2007, c. 438, §11 (AMD). PL 2007, c. 627, §9 (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 Legislature and is current through October 15, 2024. 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.