

§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).

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