

§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).

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