

**§328. Administrative rules and regulations**

Any rules and regulations established by the Bureau of Revenue Services shall recognize the freedom, invention and individual means of the municipalities by which said standards will be met. For municipalities, whether a municipal assessing unit or in a primary assessing area, such regulations shall recognize that: [PL 1979, c. 666, §9 (AMD); PL 1997, c. 526, §14 (AMD).]

- 1. Electronic data processing.** Electronic data processing will be optional; [PL 1975, c. 545, §13 (NEW).]
- 2. Time for office to be opened.** The assessor's office need not be open full time; [PL 1975, c. 545, §13 (NEW).]
- 3. Uniform accounting system.** A uniform accounting system will not be mandated; [PL 1975, c. 545, §13 (NEW).]
- 4. Budgets unnecessary.** Budgets need not be submitted to the bureau; [PL 1975, c. 545, §13 (NEW).]
- 5. Number of appraisers.** The number of additional appraisers necessary will not be mandated; [PL 1975, c. 545, §13 (NEW).]
- 6. Office records.** The following office records do not necessarily have to be maintained:
  - A. Copies of deeds; [PL 1975, c. 545, §13 (NEW).]
  - B. Aerial photographs; [PL 1975, c. 545, §13 (NEW).]
  - C. Summary accounts or "tub" cards; [PL 1975, c. 545, §13 (NEW).]
- 7. Physical inspection and inventory.** Physical inspection and inventory of each real parcel and personal property account will take place at least every 4 years rather than every 3 years; [PL 1975, c. 545, §13 (NEW).]
- 8. Annual sales ratio studies.** Assessors will conduct annual sales ratio studies; and [PL 1975, c. 545, §13 (NEW).]
- 9. Tax maps.** Municipal assessing units do not necessarily have to maintain tax maps. [PL 1975, c. 545, §13 (NEW).]

Upon a municipality's failure to achieve the minimum assessing standards of this subchapter, the bureau may choose at least one or more of the above administrative practices as necessary corrective steps to be undertaken by said municipality, in accordance with sections 271, 272 and 329. [PL 1989, c. 502, Pt. A, §126 (AMD).]

**SECTION HISTORY**

PL 1975, c. 545, §13 (NEW). PL 1979, c. 666, §§9,10 (AMD). PL 1989, c. 502, §A126 (AMD). PL 1997, c. 526, §14 (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.