

TOWN
OF
HOLLIS MAINE
ORDINANCE
TO CREATE
A SINGLE ASSESSOR

Enacted: March 11, 2014

Certified Copy By: Martha E. Dup

Ordinance to Create a Single Assessor

This Ordinance is enacted with the authority granted by 30-A M.R.S.A. § 2526(5)(B).

Effective at the close of the Annual Town Meeting of June 10, 2014, there shall be a single assessor appointed by the Board of Selectmen. The term of appointment shall be for three years (36 months). There will be a six month probationary period after the initial appointment of the Assessor. Prior to the expiration of the probationary period the Selectmen will conduct a performance review of the Assessor and may terminate the appointment with cause after notice and hearing. One (1) year after his/her initial appointment and on the first anniversary of any subsequent reappointment, the Selectmen will conduct a performance review and may terminate the contract with cause after notice and hearing. The salary, hours, and working conditions of the assessor shall be determined by the Board of Selectmen. The assessor reports to the Board of Selectmen and may be removed by the Board of Selectmen for cause after notice and hearing. Cause shall not include any disagreement with respect to an assessing practice employed by the assessor where such practice is generally accepted and lawful.

The Town Assessor is responsible for determining the valuation of all exempt and taxable, real and personal property in the municipality. This appraisal work involves gathering information by inspection, research, and examination of records, and using this information to determine the tax assessment of the property; executing official documents and assuring the accuracy and validity of the annual property tax commitment; determining the tax rate and preparing commitment; maintaining accurate assessment records; and extensive public contact.

Although appointed by the Board of Selectmen, the Assessor's duties and responsibilities are mandated by State Statute. The Assessor exercises considerable independent professional judgment and initiative in conducting work in accordance with M.S.R.S. Title 36. The position involves close cooperation with the Board of Selectmen and other Town departments concerning areas related to assessment functions.

Essential Duties and Responsibilities:

- 1) Plan, organize, direct and carry out the work of the assessing department.
- 2) Determine the assessment of taxes on properties in accordance with the laws, rules and regulations governing the assessment process.
- 3) Make inspections, as necessary, and review taxable personal property listings to determine the assessed value of machinery, equipment, furniture and fixtures.
- 4) Make on-site inspections of land and buildings.
- 5) Inspect building permit activity (e.g., new construction of homes, garages, sheds, additions, pools).
- 6) Research recorded deeds provided by the York County Registry of Deeds to establish the owner of record for the purpose of determining the correct tax liability and to certify same through commitment to the tax collector.

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- 7) Maintain accurate assessment records, including data on all land, buildings and personal property.
- 8) Maintain good public relations by answering questions concerning property assessment and abatement from taxpayers, real estate brokers and appraisers, and by reviewing all valuation complaints in a professional manner.
- 9) Determine annually the status of all properties classified under the tree growth tax law, farmland and open space and properties exempted from taxation and issue correspondence and supplemental tax penalties as required by law.
- 10) Act on abatement requests and issue any supplemental assessments.
- 11) Answer questions from the public regarding assessing laws and regulations.
- 12) Adjust cards and maps to reflect transfers of real estate and adjust assessment records accordingly.
- 13) Request the services of Mapping Companies to update the Tax Maps.
- 14) Execute official documents as required by law.
- 15) Attend all Appeals to the York County Commissioners.
- 16) Submit to the Board of Selectmen the annual budget request of the department and other reports on departmental activity as required.
- 17) Continuously improve professional skills by study, membership in professional organizations, participation in seminars and conferences, and contacts with officials of other similar agencies and other knowledgeable professionals.
- 18) Operate computers, tape measures, and automobile.
- 19) Perform related work as may be required.
- 20) Ability to communicate effectively and professionally with taxpayers, Town Officials, and other agencies and members of the public.

Training and Experience Required:

- 1) Possess and maintain a valid Maine Assessor's Certificate.
- 2) Possess and maintain a valid License to Operate a Motor Vehicle.
- 3) One or more years experience in municipal assessing.

Knowledge, Skills and Abilities:

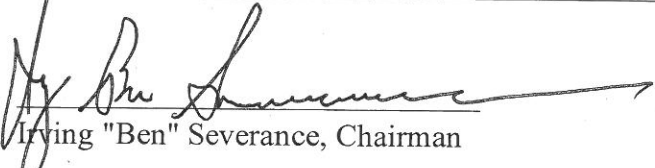
- 1) Thorough knowledge of the principles and practices of tax assessing as applied to the determination of land, building and personal property values for tax purposes.
- 2) Thorough knowledge of the laws and regulations governing assessment of property taxes for local tax purposes.
- 3) Ability to recognize and analyze factors which influence the value of properties.
- 4) Ability to successfully contact taxpayers, and to deal courteously with the public and to establish and maintain effective work relationships with Town officials, other employees, outside agencies and the public.

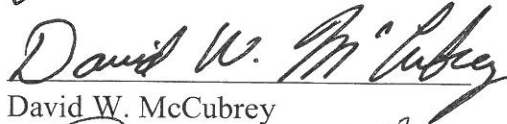
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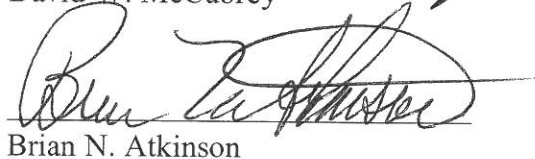
- 5) Ability to analyze and interpret laws, ordinances, rules and regulations.
- 6) Ability to keep records, to assemble and organize data, and to prepare standard reports from records.
- 7) Good judgment and decision making abilities.
- 8) Ability to communicate verbally and in writing to various and diverse groups and individuals.
- 9) Willingness to show initiative and discretion in the performance of duties.

This ordinance stands until either modified or revoked by the municipal legislative body.

Date Enacted: 3/11/14


Irving "Ben" Severance, Chairman


David W. McCubrey


Brian N. Atkinson

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A. A town may determine at a meeting of its legislative body held at least 90 days before the annual meeting whether a single assessor will be appointed under subparagraph (3) or a board of 3, 5 or 7 will be elected and the term of office of the assessor or assessors. In towns where the municipal legislative body is the town meeting, the determination is effective only if the total number of votes cast for and against the determination equals or exceeds 10% of the number of votes cast in the town at the last gubernatorial election.

(1) Once a determination has been made, it stands until revoked at a meeting held at least 90 days before the annual meeting.

(2) If a town fails to fix the number, 3 shall be elected. If a town fails to fix the term, it is for one year.

(3) When a town has chosen a single assessor under this paragraph, the selectmen shall appoint the assessor for a term not exceeding 5 years. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. In addition to the method provided by paragraph A and notwithstanding the provision of any town charter to the contrary, the municipal officers of any town, or the municipal officers of 2 or more towns acting jointly, may enact an ordinance providing for a single assessor. The municipal officers shall appoint the assessor for a term not exceeding 5 years.

(1) Seven days' notice of the meeting at which the ordinance is to be proposed shall be given in the manner provided for town meetings.

(2) In towns where the municipal legislative body is the town meeting, the ordinance is effective immediately after the next regular town meeting if enacted at least 90 days before the meeting. The ordinance stands until revoked by the municipal legislative body or the municipal officers at a meeting held at least 90 days before the annual town meeting. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

C. When a town has not elected a full board of assessors, the selectmen shall serve as assessors as provided in Title 36, section 703. A selectman who is an assessor pursuant to this paragraph and Title 36, section 703 or any person who serves as both a selectman and a tax assessor may resign the position of assessor without resigning the office of selectman. The position of assessor must then be filled by appointment pursuant to