



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 15

THE VALUATION BOOK

REFERENCE: 36 M.R.S. §§ 205, 708-709A, 711-714

June 3, 2016; replaces August 1, 1986 revision

1. Form and Content. All valuation books should be set up in substantially the same manner with required warrants, certifications, references, and other documentary material contained as and where specified. The most essential requirement is that the record of the assessment - the valuation book - be certified by the assessor and permanently bound, before the taxes are committed to the collector. Without such certification the assessment record is invalid. Since the valuation book is the sole official record of the assessments of any given year, it should contain a number of related items that have to do with the basis of the assessment and commitment of taxes for that year. These are noted below.
2. References, Certificates, and Warrants.
 - A. Copy of Municipal Valuation Return.
 - (1) The assessor's copy of the Municipal Valuation Return as filed with the state should be affixed to the inside front cover of the valuation book.
 - B. The Title Page.
 - (1) The title page should be headed "Valuation Book" and contain the name of the municipality and the assessment year.
 - (2) In those municipalities using tax maps for property descriptions, a detailed explanation of the method used as well as full information concerning the origin and availability of the maps should be included.
 - (3) Where personal property is listed in the body of the valuation book by code reference numbers, an explanation of the code numbers used should be given on the title page.

C. List of Taxable Property.

- (1) The list of taxable property is the body of the valuation book. This list includes the name of each taxpayer, a description of each parcel of taxable real estate, the valuation of land, buildings, and personal property, and the amount of the tax assessed against each taxpayer. Taxpayers should be listed within the book in alphabetical order.
- (2) Real estate descriptions must be sufficient to identify the property assessed with reasonable certainty. Reference may be made to the four boundaries, or - preferably - to the book and page number of the registry record where the deed describing the property can be found. If tax maps are available, reference should be made to the map and lot number of the parcel as shown on the tax map. An inadequate or incorrect description cannot be corrected by means of supplemental assessment and collection of the tax cannot be enforced by a tax lien mortgage.
- (3) Pages should be numbered consecutively throughout the entire book.
- (4) Land classified under the Farm and Open Space Tax Law, the Tree Growth Tax Law, and the Working Waterfront Land program should be identified on the list of taxable property. Identification of land in one of these current use programs can be achieved by entering in the left hand margin of the valuation book, under the name of the owner and opposite the description of the land, “classified as farmland,” “classified as open space land,” “classified as tree growth land,” classified as working waterfront land, or another naming convention that clearly identifies the land as classified.

D. Listing of Exempt Property.

- (1) Partial Exemptions. Taxable property subject to partial exemption such as the veteran exemption, the homestead exemption, the blind person exemption, and the Business Equipment Tax Exemption, should be listed in the taxable body of the valuation book and the type and amount of any applied exemption should also be noted in this section.
- (2) Total Exemptions. Properties that are totally exempt by law should be listed after the taxable property.

E. Certification of the Valuation Book.

- (1) When the valuation book is completed, and before taxes are committed to the collector, the assessor must certify the specific page numbers that comprise the list of taxable property in the original assessment. In many cases this certification is included on the same sheet as the Collector's Warrant and the Certificate of Commitment.

- (2) When a copy of the assessors' certification is not otherwise available with the valuation book, a typed certificate must be prepared and inserted (or affixed) immediately following the list of taxable property. This certification should read substantially as follows:

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the page numbers from _____ through _____ in this book, being the book to which this certification is attached contain a list and valuation of estates, real and personal, liable to be taxed in the Municipality of _____ for state, county and municipal taxes for the year 20____, as they existed on the first day of April of said year, with the appraisal thereof in dollars.

IN WITNESS THEREOF, we have hereunto set our hands at the municipality of _____, this ____ day of _____, 20____. _____, Assessors of _____.

- (3) The certification should identify the beginning and ending pages of the valuation book making up the original assessment record. These pages should not include any pages that are blank or contain lists of exempt property or supplemental assessments.
- (4) In some cases the valuation book will be composed of more than a single volume. The certification of the book will then require that each volume concerned, the page numbering involved in each, and if indicated, the specific title or name of each volume must be identified and included. A copy of the complete certification should follow the listing of taxable property in each volume. For example if the assessment requires two books to list real estate, a third book for personal property, the certification in each would refer to all three volumes as follows:

We hereby certify that page numbers from 1 through 499, in Book 1, Real Property Valuation Book; from 500 through 946 in Book 2, Real Property Valuation Book; and from 1 through 356 in Book 3, Personal Valuation Book, being the books to which this certification is attached, contain a list and valuation of estates, . . .

- F. Copy of Collector's Warrant and Certificate of Commitment. Copies of these forms are required to be included in the valuation book. The originals will be given to the tax collector together with the commitment itself. As noted in § 2(D)(1), these forms are often provided on the same sheet as the assessors' certification. In that case, the sheet will be placed in the valuation book immediately following the list of taxable property. When a separate assessors' certification is necessary, the Collector's Warrant and Certificate of Commitment will be placed in the valuation book immediately following the page containing the assessor's certification.

- G. Copy of Certification to Treasurer. A copy of the certificate returned to the treasurer of the municipality as to assessment and commitment of any tax should also be included in the valuation book. The certificate should be affixed to the reverse side of the page containing the Collector's Warrant and Certificate of Commitment or, if necessary, on the next succeeding page of the valuation book and preceding the listing of exempt properties.
- H. Certification of Appropriations and Estimate of Receipts from State-Municipal Revenue Sharing Aid. So that all pertinent information supporting the assessment is readily available, the assessor should also affix to the valuation book the statement of municipal appropriations on which the assessment is based, as well as the estimate of receipts from State-Municipal Revenue Sharing Aid which the municipal officers are required to make.

3. Exemptions.

- A. Exemptions. All fully exempt property should be listed alphabetically, by name of taxpayer, in the valuation book following the certification of the tax list, under the heading "Exempt Property." This listing will enable the assessors to complete the Municipal Valuation Return properly and enable field representatives of the Property Tax Division to verify applications and review proof of claim forms for those municipalities which may be entitled to reimbursement.

Since statistics relating to exempt property are required in the Municipal Valuation Return, the assessor should maintain this record each year. This property is not a part of the list of taxable property, but is included in the exemption section of the valuation book, following the certification to the treasurer.

4. Supplemental Assessments.

- A. Supplemental assessments may be made at any time within three years from the last assessment date (April 1). It is necessary to provide for such eventuality in the valuation book by insuring a sufficient number of blank pages in the book to allow for supplemental assessments following the exemption section.
- B. Supplemental assessments must be covered by special warrants and certificates. When supplemental assessments cover different years, a separate page should be used for each year involved. Each supplemental assessment (or list of supplemental assessments) for a specified year must be covered by a supplemental tax certificate. A copy of the supplemental tax warrant (or certificate of commitment), together with a copy of the certification to the treasurer, should be affixed following the supplemental tax list.

5. Primary Assessing Areas.

Procedures for certification, assessment, and commitment in primary assessing areas are contained in § 709-A.

§ 709A states:

The municipal officers after receipt of the valuation lists from the primary assessing areas shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands in the form prescribed by section 753.

The municipal officers may delegate, in writing, the preparation of valuation lists to any municipal employee, or may contract with the primary assessing area for the preparation of such lists. NOTE: See Property Tax Bulletin No. 23 for additional information on primary assessing areas.

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 624-5600

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