

§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).]
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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).

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