



MAINE REVENUE SERVICES PROPERTY TAX DIVISION BULLETIN NO. 15

THE COMMITMENT BOOK

REFERENCE: 36 M.R.S. §§ 205, 708-709-A, 711-714
September 19, 2022; replaces September 5, 2019 revision

1. General

The commitment book is a document containing the value, tax due, and official documents related to the property in a municipality. This bulletin describes what should be contained in the commitment book. The assessor is responsible for assembling the commitment book every year, with property valued as of April 1. Once complete, the commitment book must be signed by the assessor, or a majority of the board of assessors, and committed (i.e., signed over) to the municipal tax collector. The date that the commitment book is committed to the municipal tax collector is called the commitment date. A copy of the commitment book must be kept by the assessor and made available to the public.

2. Definitions

- A. Assessor. “Assessor” means a sworn municipal assessing authority, whether an individual assessor, a board of assessors, or a chief assessor of a primary assessing area. With respect to the unorganized territory, “assessor” means the State Tax Assessor.
- B. Certified ratio. “Certified ratio” means the level of municipal assessed value, expressed as a percentage, relative to just value as certified by the assessor pursuant to 36 M.R.S. § 383.

3. Contents

The commitment book prepared by the assessor must contain copies of the documents listed below. The assessor must give the original documents to the municipal tax collector.

- A. Municipal Valuation Return. The assessor’s copy of the Municipal Valuation Return (“MVR”), as filed with Maine Revenue Services (“MRS”).
- B. Valuation list. The list of the taxable and tax-exempt property in the municipality. The taxable and tax-exempt property may be listed together or separately, but both types of property must be included in the commitment book. The following items make up the valuation list:
 - (1) List of taxable property. The list of taxable property must be separated by parcel and include the name of the owner(s) or taxpayer(s), a description of the parcel, the value of

the property, separated into categories of land, buildings, and personal property, and the amount of the tax assessed. Parcels must be entered in the list of taxable property in alphabetical order of the primary owner/taxpayer.

Real estate descriptions must be sufficient to identify the property assessed with reasonable certainty. Reference to parcels should generally be made using the book and page numbers of the deeds describing the property as recorded with the county Registry of Deeds. Instead of book and page numbers, an alternate description may be made if the alternate description is sufficiently descriptive and consistent among all parcels in the list. Parcels should also be identified by reference to the map and lot numbers as shown on municipal tax maps. Property must be sufficiently described in the valuation list. An inadequate or incorrect property description leading to an error in calculation of the tax cannot be corrected by a supplemental assessment and precludes the collection of tax by a tax lien mortgage.

Land enrolled in the Farm and Open Space Tax Law program, the Tree Growth Tax Law program, or the Working Waterfront Land program must be identified on the list of taxable property. Assessors should use consistent naming conventions when identifying land enrolled in one of these current use programs, including the specific program in which the land is enrolled.

Taxable property subject to partial exemption, such as the veteran exemption, the homestead exemption, the blind person exemption, and the Business Equipment Tax Equipment (“BETE”) exemption, must be included in the list of taxable property, and the property description must include the type and value of any applied exemption. Exemptions with a specific dollar value stated in the law, such as the homestead exemption, must be adjusted by the municipality’s certified ratio.

- (2) List of fully exempt property. Property subject to full exemption, such as benevolent and charitable organizations, must also be included in the commitment book. Like taxable property, fully exempt property must be listed alphabetically by primary owner/taxpayer name and must include a description of each parcel of exempt real estate and the value of the exempt land, buildings, and personal property. This list of exempt property enables the assessor to complete the MVR properly and enables field representatives of MRS to verify applications and review proof of claim forms for those municipalities that may be entitled to reimbursement from the State.

- C. Assessors’ Certification of Assessment. When the commitment book is complete, and before the assessor commits taxes to the municipal tax collector, the assessor must certify the list of taxable property. The Assessors’ Certification of Assessment is the official document to accomplish this task. The Assessors’ Certification of Assessment must be included in the commitment book and should identify the beginning and ending pages of the list of taxable property. The pages identified should not include any blank pages or pages that only contain supplemental assessments. If the taxable and exempt property are listed separately, the pages identified should exclude pages that only contain fully exempt property.

The commitment book, if printed, may consist of more than one volume. If printing more than one volume, each volume, its title, and the page numbers involved must be identified and included in the Assessors’ Certification of Assessment. A copy of the Assessors’ Certification

of Assessment should be included in each volume. For example, if the commitment book requires two volumes to list real estate and a third volume for personal property, the Assessors' Certification of Assessment in each volume may refer to all three volumes as follows:

*We hereby certify that page numbers from 1 through 499, in Volume 1, Real Property Valuation List; from 500 through 946 in Volume 2, Real Property Valuation List; and from 1 through 356 in Volume 3, Personal Property Valuation List, in this commitment book contain a description, the value, and the tax assessed
...*

The Assessors' Certification of Assessment must be signed by the assessor.

- D. Municipal Tax Assessment Warrant. The Municipal Tax Assessment Warrant is a signed notification by the assessor to the municipal tax collector. It includes a summary of the assessments and deductions that make up the total tax committed, directs that the money collected by the municipal tax collector be paid to the municipal treasurer, and assigns a date when interest starts accruing on unpaid tax. The Municipal Tax Assessment Warrant should also include a statement of municipal appropriations on which the assessment is based and an estimate of receipts from state-municipal revenue sharing aid which the municipal officers are required to make.
- E. Certificate of Commitment. The Certificate of Commitment is a signed notification from the assessor to the municipal tax collector, stating that the commitment of the commitment book from the assessor to the municipal tax collector authorizes the municipal tax collector to collect the total amount of taxes for the year.
- F. Certificate of Assessment to be Returned to Municipal Treasurer. The Certificate of Assessment to be Returned to Municipal Treasurer is a signed statement from the assessor to the municipal treasurer that includes the information contained in the warrant and an attestation that the commitment book has been committed to the municipal tax collector for collection of taxes.

4. Supplemental Assessments

Supplemental assessments may be made at any time within three years from the original assessment date. The assessor should leave enough blank pages in the commitment book to allow space for supplemental assessments.

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. Each supplemental assessment (or list of supplemental assessments) for a specified year must be included in the commitment book along with the documents listed in Section 3, subsections C through F (Assessors' Certification of Assessment, Municipal Tax Assessment Warrant, Certificate of Commitment, and Certificate of Assessment to be Returned to Municipal Treasurer).

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
EMAIL: prop.tax@maine.gov
www.maine.gov/revenue/taxes/property-tax

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