

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-92)  
109TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 131, L.D. 209, Bill,  
"AN ACT Relating to Abatement Proceedings."

Amend the Bill by striking out everything after the  
enacting clause and inserting in its place the following:

'36 MRSA §841, as last amended by PL 1977, c. 694, §692,  
is repealed and the following enacted in its place:

§841. Abatement procedures

1. Error or mistake. The assessors, within one year from  
commitment, or the municipal officers, thereafter but within 3  
years from commitment, upon written application or on their own  
initiative, stating the grounds therefor, may make such reasonable  
abatement as they think proper to correct any illegality, error  
or irregularity in assessment, provided the taxpayer has complied  
with section 706. An abatement under this subsection to correct  
an error in the valuation of property shall not be granted after  
one year from commitment.

2. Infirmity or poverty. The municipal officers or the  
State Tax Assessor for the Unorganized Territory may, on their  
own knowledge or on written application therefor, make such  
abatements as they believe reasonable in the real and personal  
taxes on all persons who, by reason of infirmity or poverty,  
are in their judgment unable to contribute to the public charges.  
Hearings and proceedings held pursuant to this subsection shall  
be in executive session and information submitted in support  
of an application under this subsection shall be confidential.

3. Inability to pay after two years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof.

4. Veteran's widow or minor child. Notwithstanding failure to comply with section 706 or section 1181, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

5. Certification, record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and

that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of it shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the first Monday in each March.

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act., Title 5, chapter 375.

7. Assessors defined. For the purposes of this section the word "assessors" shall include assessor, chief assessor of a primary assessing area and State Tax Assessor for the Unorganized Territory.

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor.

Statement of Fact

This amendment clarifies, simplifies and reorganizes section 841 of Title 36. The only substantive changes deprive assessors of the power to grant abatements for inability to pay after 2 years, leaving that to the municipal officers and grant municipal officers the power to abate taxes after one year because of error. The amendment also clarifies the law relating to hearing applications for relief based on poverty or infirmity in executive session. It also conforms this section of Title 36 to the procedures of section 101 of Title 36.

Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the  
Clerk of the House.  
3/14/79 (Filing No. H-92)