

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 415

S.P. 146

In Senate, January 14, 1999

An Act to Limit a Property Owner's Tax Liability to the Time Prior to Sale of the Property.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator RUHLIN of Penobscot.
Cosponsored by Representative LEMONT of Kittery and
Senator O'GARA of Cumberland, Representatives: DUNLAP of Old Town, FISHER of
Brewer.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §502**, as amended by PL 1997, c. 216, §1, is
further amended to read:

6 **§502. Property taxable; tax year**

8 All real estate within the State, all personal property of
10 residents of the State and all personal property within the State
of persons not residents of the State is subject to taxation on
12 the first day of each April as provided; and the status of all
taxpayers and of such taxable property must be fixed as of that
14 date. Upon receipt of a declaration of value under section
4641-D reflecting a change of ownership in real property, the
16 assessor may change the records of the municipality to reflect
the identity of the new owner, if notice of tax liabilities is
18 sent both to the new owner and to the owner of record as of the
April 1st when the liability accrued. The taxable year is from
20 April 1st to April 1st. Notwithstanding this section, proration
of taxes must be over the period specified in section 558 and a
22 person is liable to the municipality only for the pro rata share
of taxes for the time during which that person owned the property.

24 **SUMMARY**

26 This bill limits a person's tax liability for real estate
28 and personal property to the prorated share on the date of
transfer.
30