

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

FIRST REGULAR SESSION

January 3, 1979 to June 15, 1979

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PUBLIC LAWS
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shall, at the expiration of any appeal period from that decree, send the decree of divorce or abstract thereof for recording, by certified mail, or deliver the decree of divorce or abstract thereof to such registry or registries as required.

Sec. 3. 33 MRSA § 751, sub-§ 1-A is enacted to read:

1-A. Divorce decrees or abstracts. Receiving, recording and indexing a divorce decree or abstract thereof, the sum of \$5.

Effective September 14, 1979

CHAPTER 73

H. P. 181 — L. D. 209

AN ACT Relating to Abatement Proceedings.

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

36 MRSA § 841, as last amended by PL 1977, c. 694, § 692, is repealed and the following enacted in its place: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 2 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.

Effective September 14, 1979

CHAPTER 74

H. P. 326 — L. D. 403

AN ACT Relating to Identification of Motor Vehicles used to Transport Handicapped Persons.

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