

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
109TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. H-579)

HOUSE AMENDMENT "A" to H.P. 1172, L.D. 1432, Bill,
"AN ACT to Extend the Period for Tax Abatement From
One to 5 Years if the Abatement is Justified by an Admitted
Error in Assessment Records or Procedure."

Amend the Bill by striking out all of the title and
inserting in its place the following:

'RESOLVE, Authorizing the Town of Kennebunk to Abate Certain
Property Taxes.'

Further amend the Bill by striking out everything after
the title and inserting in its place the following:

Findings of fact. The Legislature finds the following facts.

1. Lawrence B. Folsom and Mary C. Folsom were record
owners, from 1973 to 1977, of real estate located at 23 Portland
Street, Kennebunk, Maine. A description of the property also
appears in Book 1991, Page 488 at the York County Registry
of Deeds.

2. The property has 150 feet frontage on Portland Street.

3. For property tax years 1973 to 1977, it was valued at
\$7,030. The local assessor's property index card, on which the
assessor relied for valuation of the property, stated that the
property had 354 feet frontage on Portland Street.

4. The property index card error caused the assessor
to assign \$4,030 excess valuation to this property for
property tax years 1973 to 1977. It resulted in an excess

tax of \$648.83 for tax years 1973 to 1977.

5. Lawrence B. Folsom and Mary C. Folsom have paid the tax.

6. The property tax bills they received during these tax years did not describe their property in a manner which indicated the dimensions of their property.

7. Late in 1978, the Folsoms and the assessor discovered the error in the property index card. At that time, the Folsoms applied for an abatement of their property taxes for tax years 1973 to 1978. The assessor granted an abatement for property tax year 1978, but denied the abatement request for the other tax years citing the one-year abatement limitation period contained in the Maine Revised Statutes, Title 36, section 841.

8. The assessor agrees with the Folsoms that their property was overvalued by \$4,030 for tax years 1973 to 1977 and that the overvaluation resulted in a total excess tax of \$648.83. The assessor also agrees that the error resulted from the inaccurate property description contained in the town's property tax index cards.

9. The town's attorney has advised the town that neither the assessors nor the selectmen have statutory authority to abate or refund these property taxes.

Whereas these facts persuade the Legislature that the question of reimbursement ought to be considered by the town, now, therefore, be it

Town of Kennebunk authorized to make reasonable abatement.

Resolved: That the legislative body of the Town of Kennebunk is authorized to make such reasonable abatement as it deems proper as reimbursement for the excessive property taxes paid to the Town of Kennebunk by Lawrence B. Folsom and Mary C. Folsom for tax years 1973 to 1977.

Statement of Fact

The intent of this amendment is to place this resolve in proper form in order to authorize the Town of Kennebunk to abate certain property taxes.

Filed by Mr. Tierney of Lisbon
Reproduced and distributed under the direction of the
Clerk of the House.
5/31/79 (Filing No. H-579)