

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1432

H. P. 1172

House of Representatives, March 23, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. McMahon of Kennebunk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

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.

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

Sec. 1. 36 MRSA § 841, sub-§ 1, as amended by PL 1977, c. 694, § 688, is further amended by inserting after the first paragraph the following new paragraph:

In addition to the abatement permitted under the preceding paragraph in the case of an abatement justified by an error in the assessment records or procedures which is admitted by the assessor or assessors, the assessor or assessors, within 5 years from the date of commitment and on written application of their own initiative, stating the grounds therefor, may make such reasonable abatement as they think proper, provided the taxpayer has complied with section 706. For the purpose of this paragraph, a taxpayer shall be deemed to be in compliance with section 706 if he files the list required under section 706 with the assessor or assessors within 3 months after the date of his application, or if the assessor or assessors act on their own initiative within 3 months of the assessor's or assessors' request to file the list.

Sec. 2. **Retroactive application.** The remedy contained in section 1 of this Act shall be available to cure an error in assessment affecting a commitment made on or after January 1, 1970 and before the effective date of this Act, but only if the application or initiative is made before January 1, 1980.

STATEMENT OF FACT

Present statute permits an assessor to make a reasonable abatement of taxes within one year of the date the taxes were committed. A situation has arisen where the assessment was clearly erroneous, as it was based on improper records. The assessor is powerless to make an abatement because the statutory one-year period for abatement has run out.

This bill permits an assessor to make an abatement for up to 5 years after the date the taxes were committed if the abatement is justified by an error in assessment records or procedures which is admitted by the assessor.