

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 120

H. P. 81

House of Representatives, January 6, 1981

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Berube of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT Relating to Appeals by Taxpayers from Municipal Assessment.

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

Sec. 1. 36 MRSA § 843, sub-§ 1, first sentence, as enacted by PL 1977, c. 509, § 18, is amended to read:

Where the municipality has adopted a board of assessment review, if the assessors refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within ~~30~~ 60 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as the board thinks proper.

Sec. 2. 36 MRSA § 843, sub-§ 2, first sentence, as enacted by PL 1977, c. 509, § 18, is amended to read:

If the chief assessor, municipal officer or the State Tax Assessor refuses to make the abatement asked for, the applicant may apply in writing to the State Board of Assessment Review within ~~30~~ 60 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as the board thinks proper.

Sec. 3. 36 MRSA § 844, first sentence, as amended by PL 1979, c. 666, § 22, is further amended to read:

Except where the municipality has adopted a board of assessment review or has been designated as a primary assessing area, if the assessors refuse to make the abatement asked for, the applicant may apply to the county commissioners, within ~~30~~ 60 days after notice of the decisions from which the appeal is being taken, or within ~~30~~ 60 days after the application shall be deemed to be denied.

STATEMENT OF FACT

This bill changes, from 30 days to 60 days, the time period during which a taxpayer may appeal from a municipal property tax assessment.