

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1935

6
7 H.P. 1371

House of Representatives, January 21, 1986

8 Approved for introduction by a majority of the Legislative Council
pursuant to Joint Rule 26.

9 Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

10 Presented by Representative Murphy of Kennebunk.

Cosponsored by Representative Diamond of Bangor.

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-SIX
16

17 AN ACT to Clarify the Provisions Relating to
18 the Proration of Property Taxes.
19

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

22 36 MRS.A §502, as amended by PL 1979, c. 666, §15,
23 is further amended to read:

24 §502. Property taxable; tax year

25 All real estate within the State, all personal
26 property of residents of the State and all personal
27 property within the State of persons not residents of
28 the State is subject to taxation on the first day of
29 each April as provided; and the status of all taxpay-
30 ers and of such taxable property shall be fixed as of
31 that date. The taxable year shall be from April 1st
32 to April 1st. Notwithstanding this section, prora-
33 tion of taxes shall be over the period specified in
34 section 558.

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STATEMENT OF FACT

2 The purpose of this bill is to clarify the law
3 dealing with prorating taxes to make it clear that
4 the Maine Revised Statutes, Title 36, section 502,
5 does not relate to proration of taxes, but applies to
6 record of ownership and property inventories. This
7 change clarifies the intent of the law and saves the
8 assessors' office considerable time, reduces the
9 feeling among buyers and sellers who might feel the
10 proration of taxes was done improperly and assists
11 real estate brokers and attorneys responsible for
12 property transfers.

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