

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND THIRTEENTH LEGISLATURE
4

5 Legislative Document

NO. 70
6

7 H.P. 67 House of Representatives, January 26, 1987
8 Reference to the Committee on Taxation suggested and
ordered printed.

9 EDWIN H. PERT, Clerk
Presented by Representative Strout of Corinth.

10 Cosponsored by Representative Tupper of Orrington and
Representative Tardy of Palmyra.

11
12 STATE OF MAINE
13

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

17 AN ACT to Amend Property Tax Abatement
18 Procedures.
19

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

22 36 MRSA §841, sub-§2, as repealed and replaced
23 by PL 1979, c. 73, is amended to read:

24 2. Infirmity or poverty. The municipal officers
25 or the State Tax Assessor for the unorganized terri-
26 tory, within 3 years from commitment, may, on their
27 own knowledge or on written application therefor,
28 make such abatements as they believe reasonable in
29 the real and personal taxes on all persons who, by
30 reason of infirmity or poverty, are in their judgment
31 unable to contribute to the public charges. Hearings
32 and proceedings held pursuant to this subsection
33 shall be in executive session and information submit-

1 ted in support of an application under this subsection shall be confidential.
2

3 STATEMENT OF FACT

4 This bill remedies an inconsistency in the Maine
5 Revised Statutes, Title 36, section 841, wherein re-
6 quests for abatements because of a mistake in valua-
7 tion or assessment must be brought within 3 years of
8 commitment, but requests for poverty or infirmity
9 abatements need not be brought within any specified
10 period of time. Thus, an action for a poverty or in-
11 firmity abatement potentially would be subject to the
12 general 6-year statute of limitations in Title 14,
13 section 752. This bill, by requiring that requests
14 for poverty or infirmity abatements be brought within
15 3 years of commitment, simply makes the 2 abatement
16 procedures consistent and ensures that requests will
17 be made in a timely fashion.

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