

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)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 960

H.P. 709 House of Representatives, March 26, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative SMITH of Island Falls.

Cosponsored by Representatives MAYO of Thomaston, STROUT
of Corinth and Senator TWITCHELL of Oxford.

STATE OF MAINE

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

AN ACT Relating to Supplemental Assessments
under the Taxation Laws.

1
2
3

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

6 36 MRSA §713, first ¶, as amended by PL 1979, c.
7 31, is further amended to read:

8 Supplemental assessments may be made within--3
9 ~~years--from--the--last--assessment--date~~ whenever it is
10 determined that any estates liable to taxation have
11 been omitted from assessment or any tax on estates is
12 invalid or void by reason of illegality, error or ir-
13 regularity in assessment. A supplemental assessment
14 may be made during the municipal year whenever,
15 through error or inadvertance, the assessors have
16 omitted from their assessment or commitment taxes du-

1 ly raised by the municipality or its proportion of
2 any state or county tax payable during the municipal
3 year. In municipalities not a part of a primary as-
4 assessing area, the assessors for the time being may,
5 by a supplement to the invoice and valuation and the
6 list of assessments, assess such estates for their
7 due proportion of such tax, according to the princi-
8 ples on which the previous assessment was made. In
9 primary assessing areas, the chief assessor may, by a
10 supplement to the valuation list, certify the valua-
11 tion of such estates to the municipal officers who
12 shall assess such estates according to the principles
13 upon which the previous assessment was made.

14 STATEMENT OF FACT

15 In recent years, it has become apparent that the
16 existing law on supplemental assessments can work a
17 severe hardship on municipalities. In small communi-
18 ties, for instance, the tax assessors usually work on
19 a part-time basis, without professional assistance
20 and without sophisticated methods. Furthermore, be-
21 cause the tax assessor is frequently an elected offi-
22 cial, there may be a new person in the job every
23 year; just as an amateur has started to become a pro-
24 fessional, he leaves his office. All of these fac-
25 tors contribute to situations where, through no de-
26 liberate fault of the municipality, real estate may
27 have been omitted from assessment for a period of
28 time which exceeds the present statutory 3-year lim-
29 it. In these cases, a taxpayer who has paid no taxes
30 even for well over a decade, will reap a substantial
31 benefit by only having to pay a maximum of 3 years of
32 back taxes. The unfairness of this situation is ob-
33 vious.

34 This bill eliminates such a loophole and permit a
35 municipality to collect taxes for the total number of
36 years that the property owner had not paid, but prop-
37 erly should have paid, his taxes.

38 0261031787