

MAINE STATE LEGISLATURE

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(New Draft of H.P. 709, L.D. 960)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1694

H.P. 1242 House of Representatives, May 29, 1987
Reported by Representative CASHMAN from the Committee on
Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk

Original bill sponsored 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

1 AN ACT Relating to Supplemental Assessments
2 under the Taxation Laws.
3

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

6 36 MRSA §713-A is enacted to read:

7 §713-A. Certain supplemental assessments

8 Notwithstanding section 713, when a municipality
9 has foreclosed on a parcel of real estate and the
10 owner recovers the real estate because of errors in
11 the lien and foreclosure process, supplemental as-
12 sessments may be made for any year back to the year
13 of the foreclosure which is determined to be erro-
14 neous.

1 STATEMENT OF FACT

2 The original bill removed the time limitation on
3 all supplemental assessments. This new draft extends
4 the period of limitation to situations where the own-
5 er of real estate has recovered the property from the
6 municipality because of errors in the lien and fore-
7 closure process. In those cases, the new draft per-
8 mits the municipality to make supplemental assess-
9 ments over the period between foreclosure and the
10 time when the owner recovers the real estate.

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