

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)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1210

S.P. 448

In Senate, April 18, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator LUDWIG of Aroostook.

STATE OF MAINE

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

An Act to Alleviate the Tax Burden when Property is Destroyed by Fire.



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

3 **Sec. 1. 36 MRSA §502**, as amended by PL 1985, c. 568, is
5 further amended to read:

7 **§502. Property taxable; tax year**

9 All real estate within the State, all personal property of
11 residents of the State and all personal property within the State
13 of persons not residents of the State is subject to taxation on
15 the first day of each April as provided; and the status of all
taxpayers and of such taxable property shall be fixed as of that
date. The taxable year shall be from April 1st to April 1st.
Notwithstanding this section, proration of taxes shall be over
the ~~peried~~ periods specified in ~~sectien~~ sections 558 and 566.

17 **Sec. 2. 36 MRSA §566** is enacted to read:

19 **§566. Destruction by fire; proration**

21 **1. Eligibility.** The owner of a building that is destroyed
23 by fire shall receive a property tax rebate, calculated on a pro
rata basis, for that proportion of the tax year during which the
property was destroyed if:

25 **A.** The building is determined after the fire to be
27 completely without worth by the municipal tax assessor; and

29 **B.** The owner does not undertake to rebuild on the property
31 within the same tax year in which the fire occurred and for
which the rebate is sought.

33 **2. Administration.** The State Tax Assessor shall make
35 available forms with instructions for applicants. The rebate
application shall be in a form that the State Tax Assessor may
prescribe and shall be signed by the applicant.

37

39 **STATEMENT OF FACT**

41 This bill permits the owner of a building that has been
43 destroyed by fire to receive a property tax rebate for that
portion of the tax year during which the building was destroyed.