



# 114th MAINE LEGISLATURE

# FIRST REGULAR SESSION - 1989

**Legislative Document** 

No. 1384

H.P. 995

House of Representatives, April 27, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative RYDELL of Brunswick. Cosponsored by Representative ROLDE of York, Representative McCORMICK of Rockport and Senator BALDACCI of Penobscot.

## STATE OF MAINE

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

An Act Concerning the Timing of Implementation of Local Property Tax Valuations.

(EMERGENCY)

Emergency preamble. Whereas, Acts of the Legislature do not 1 become effective until 90 days after adjournment unless enacted as emergencies; and

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Whereas, the owners of real property in Maine are facing significant increases in the value of their property and consequent increases in their property taxes; and

9 Whereas, the owners of real property in Maine need time in which to plan for major increases in property tax liability which 11 may not be accompanied by corresponding increases in personal income; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of 15 Maine and require the following legislation as immediately 17 necessary for the preservation of the public peace, health and safety; now, therefore,

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

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36 MRSA §708, as amended by PL 1973, c. 620, §17, is 23 further amended by adding at the end a new paragraph to read:

25 Any increase in valuation of property under this section of which the owner does not receive notice before April 1st shall not apply until the following tax year. 27

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

### STATEMENT OF FACT

This bill assures that property owners receive ample notice of increases in valuation so that they can plan for adequate 37 savings or payments into escrow accounts to cover the increase in tax liability.