

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 239

H.P. 154

House of Representatives, February 1, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

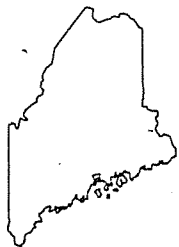
EDWIN H. PERT, Clerk

Presented by Representative DiPIETRO of South Portland.  
Cosponsored by Representative PLOURDE of Biddeford.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

An Act to Shorten the Tax Abatement Application Period.



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

2  
36 MRSA §841, sub-§1, as repealed and replaced by PL 1989,  
4 c. 508, §10, is amended to read:

6 1. **Error or mistake.** The assessors, upon written  
application stating the grounds ~~therefore~~, for an abatement filed  
8 within ~~one--year~~ 6 months from commitment, or on their own  
initiative within ~~that-period~~ one year from commitment, or the  
10 municipal officers, upon written application stating the grounds  
~~therefore~~ for an abatement filed more than one year but within 3  
12 years from commitment, or on their own initiative within that  
period, may make such reasonable abatement as they think proper  
14 to correct any illegality, error or irregularity in assessment,  
provided the taxpayer has complied with section 706. An  
16 abatement under this subsection to correct an error in the  
valuation of property may not be granted by the municipal  
18 officers.

20  
22 **STATEMENT OF FACT**

24 The purpose of this bill is to shorten the tax abatement  
application period. The current one-year time period can run  
into the period when the subsequent tax bills have been mailed.  
26 A shorter time period will consolidate the time for appeals to  
immediately after the tax billing, allowing better planning and  
28 utilization of assessing personnel. It will also preclude the  
fiscal problem of having to award abatements for 2 fiscal years  
30 on the same case, lessening the fiscal impact on the municipality.