

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 480

H.P. 350

House of Representatives, February 8, 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 TOWNSEND of Eastport.

Cosponsored by Senator VOSE of Washington, Representative GRAHAM of Houlton and Representative ANDERSON of Woodland.

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STATE OF MAINE

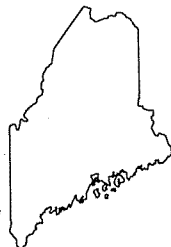
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act Permitting Abatement of Property Tax under Catastrophic  
Circumstances.**

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

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

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

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

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

20       **§566. Destruction by catastrophic circumstance; proration**

22           1. Definitions. As used in this section, unless the  
context otherwise indicates, the following terms have the  
following meanings.

24           A. "Catastrophic circumstance" means any fire, flood,  
26 storm, earthquake or other natural catastrophe over which  
the homeowner had no control.

28           2. Eligibility. The owner of a building that is destroyed  
30 by catastrophic circumstance shall receive a property tax rebate,  
calculated on a pro rata basis, for that proportion of the tax  
32 year during which the property was destroyed if:

34           A. The building is determined after the incident to be  
36 completely without worth by the municipal tax assessor; and

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

40           3. Pro rata share. If the property is destroyed less than  
42 90 days into the taxable year, the homeowner receives a 100% tax  
rebate; if the property is destroyed between 90 and 180 days into  
44 the taxable year, the homeowner receives a 50% tax rebate; and if  
the property is destroyed after 180 days into the taxable year,  
46 the homeowner does not receive any tax rebate.

48           4. Administration. The State Tax Assessor shall make  
50 available forms with instructions for applicants. The rebate  
application must be in a form that the State Tax Assessor may  
prescribe and signed by the applicant.

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## STATEMENT OF FACT

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

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