

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1288

H.P. 891

House of Representatives, March 27, 1991

Reference to the Committee on Taxation suggested and ordered printed.

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

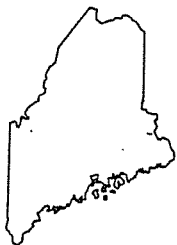
EDWIN H. PERT, Clerk

Presented by Representative PLOURDE of Biddeford.
Cosponsored by Representative HASTINGS of Fryeburg.

STATE OF MAINE

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

An Act to Amend the Criteria for Assessment of Property Tax.



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

4 Sec. 1. 36 MRSA c. 105, sub-c. IV-B is enacted to read:

6 SUBCHAPTER IV-B

8 PROPERTY TAX REDUCTION

10 §681. Duty of municipal assessor

12 1. Median household income. The municipal assessor shall
14 obtain from the State Planning Office the most recently
16 established median household income level for the municipality,
18 district or assessing unit for which the assessor is required to
20 assess property taxes.

22 2. Income tax return. The municipal assessor shall obtain
24 from each permanent resident property taxpayer, as defined in
26 section 671, a copy of that resident's most recent income tax
28 return filed with the State Tax Assessor.

30 §682. Property tax reduction

32 Prior to sending any permanent resident a tax bill, the
34 municipal assessor shall compare that resident's annual household
36 income with the median household income for that resident's
38 municipality. If the resident's household income is more than
40 25% below the median household income, that resident's property
42 tax bill must be reduced by 20%. If the resident's household
44 income is less than the median household income by an amount not
46 exceeding 25%, that resident's property tax bill must be reduced
48 by 10%.

50 §683. Municipal reimbursement

52 Municipalities must be reimbursed for property tax revenues
lost in accordance with section 661.

§684. Confidentiality of tax records

For the purposes of this subchapter, the municipal assessor
is bound by section 191.

Sec. 2. Effective date. This Act takes effect for tax years
beginning on or after April 1, 1992.

54 **STATEMENT OF FACT**

56 This bill provides property tax relief to residents who have
58 household incomes less than the median household income for their
60 community.
62