MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 370

H.P. 283

House of Representatives, February 9, 1993

An Act to Clarify the Laws Relating to Property Tax Abatements.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative NADEAU of Saco.
Cosponsored by Senator CLEVELAND of Androscoggin and
Representatives: CLARK of Millinocket, DiPIETRO of South Portland, PLOURDE of
Biddeford, RUHLIN of Brewer, STROUT of Corinth, SULLIVAN of Bangor, Senators:
CAREY of Kennebec, ESTY of Cumberland.

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

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	Sec. 1. 36 MRSA §841, sub-§1, as amended by PL 1991, c. 16, §1
4	and affected by §2, is repealed and the following enacted in its
	place:
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	1. Error or mistake. The assessors, either upon written
8	application stating the grounds for an abatement that is filed
	within 6 months from commitment or on their own initiative within

10 one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has 12 complied with section 706.

The municipal officers, after one year but within 3 years from commitment, either upon written application stating the grounds for an abatement or on their own initiative, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.

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STATEMENT OF FACT

The purpose of this bill is to clarify jurisdictional issues 28 at the first level of the property tax appeals process.