

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 410

H.P. 322

House of Representatives, February 9, 1993

An Act Concerning the Payment of Assessed Property Taxes.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SMALL of Bath.
Cosponsored by Senator CAHILL of Sagadahoc and
Representatives: AIKMAN of Poland, BARTH of Bethel, CASHMAN of Old Town, CLARK of
Millinocket, CLOUTIER of South Portland, DiPIETRO of South Portland, HOLT of Bath,
KILKELLY of Wiscasset, KUTASI of Bridgton, MICHAUD of East Millinocket, O'GARA of
Westbrook, SIMONEAU of Thomaston, Senators: AMERO of Cumberland, CARPENTER of
York, ESTY of Cumberland, LUTHER of Oxford, PEARSON of Penobscot.

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

Whereas, municipalities have certain expenses and liabilities that must be met as they become due; and

Whereas, it is necessary that the assessed taxes are paid in a timely manner in order to provide the required revenue for the municipalities; and

Whereas, the 90-day period may not terminate before taxes committed after April 1, 1993 are due; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately 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:

Sec. 1. 36 MRSA §843, sub-§4 is enacted to read:

4. Payment requirements for large taxpayers. All taxpayers of a municipality whose total tax assessment exceeds 5% of the total tax commitment of the municipality shall pay all taxes by the due date in order to enter an appeal under this section or to continue prosecution of an appeal pending under this section. If an appeal is in process upon expiration of a due date for payment of taxes in a particular municipality, without that tax having been paid in full, the appeal process must be suspended until such time as the taxes, together with any accrued interest and costs, have been paid in full. This jurisdictional requirement applies to all taxes committed after April 1, 1993.

Sec. 2. 36 MRSA §844, sub-§4 is enacted to read:

4. Payment requirements for large taxpayers. All taxpayers of a municipality whose total tax assessment exceeds 5% of the total tax commitment of the municipality shall pay all taxes by the due date in order to enter an appeal under this section or to continue prosecution of an appeal pending under this section. If an appeal is in process upon expiration of a due date for payment of taxes in a particular municipality, without that tax having been paid in full, the appeal process must be suspended until such time as the taxes, together with any accrued interest and costs, have been paid in full. This jurisdictional requirement applies to all taxes committed after April 1, 1993.

2 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.

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STATEMENT OF FACT

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8 This bill requires a taxpayer whose total tax assessment
exceeds 5% of the total tax commitment of the municipality to pay
all taxes due before entering an appeal with regard to a request
10 for an abatement.