

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
116TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 402, L.D. 1233, Bill, "An Act to Facilitate the Assessment and Collection of Municipal Property Taxes"

Amend the bill in section 1 in subsection 5 by inserting at the end the following: 'If a mobile home was moved into the municipality after April 1st so that no tax was assessed in the previous year and is to be moved from the municipality before the commitment of the current year's taxes but after April 1st, the term "previous year's taxes" means a tax to be estimated using the prior year's tax rate.'

Further amend the bill in section 2 in that part designated "**§506.**" in the first paragraph in the 5th line (page 1, line 34 in L.D.) by striking out the following: "of" and inserting in its place the following: 'of not exceeding'

Further amend the bill by striking out all of section 3.

Further amend the bill by striking out all of section 4 and inserting in its place the following:

'Sec. 4. 36 MRSA §557-A, as enacted by PL 1987, c. 617, is amended to read:

§557-A. Assessment; unknown owner

In the case of real property for which no owner is known to the assessors for at least the preceding 20 tax years and for which the assessor has, with reasonable diligence, attempted to determine ownership, the following assessment procedure, ~~in its entirety,~~ may must be used.

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Property of an unknown owner is ~~to-be~~ assessed as other property, except that the owner shall must be indicated as "unknown." Additionally, the assessing shall must be advertised once a week for 3 consecutive weeks in a newspaper of general circulation in the county in which the property is located. The notice shall must describe the real estate which that is ~~to-be~~ being assessed so that a reasonable person may know, with probable certainty, what premises are ~~to-be~~ subject to the tax, together with a statement that the property is ~~to-be~~ assessed to an unknown owner as the result of the failure of a reasonable search to ascertain an owner of record. This newspaper publication shall ~~be~~ is sufficient legal notice of that assessment. At the time of this publication, a copy of the same notice shall must be sent by certified mail, return receipt requested, to each abutting property owner.

~~When this notice procedure is used for assessment purposes and if~~ If the owner of property is still unknown, after use of this notice procedure for assessment purposes, the tax collector and treasurer shall use the same procedure for those notices required under sections 942 and 943.'

Further amend the bill in section 5 in the first paragraph in the 3rd line (page 2, line 31 in L.D.) by inserting after the following: "entitlement" the following: 'for each parcel to be considered' and by inserting at the end the following: 'Proof of entitlement must indicate the specific basis upon which exemption is claimed.'

Further amend the bill by striking out all of section 6 and inserting in its place the following:

'Sec. 6. 36 MRSA §652, sub-§1, ¶C is amended to read:

C. Further conditions to the right of exemption under paragraphs A and B are that:

(1) Any corporation claiming exemption under paragraph A shall must be organized and conducted exclusively for benevolent and charitable purposes;

(2) ~~No~~ A director, trustee, officer or employee of any an organization claiming exemption shall is not entitled to receive directly or indirectly any pecuniary profit from the operation ~~thereof~~ of that organization, excepting reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes; ~~and that~~

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2 (3) All profits derived from the operation thereof of
4 an organization claiming exemption and the proceeds
to the purposes for which it is organized; and that

6 (4) The institution, organization or corporation
8 claiming exemption under this subsection shall file
10 with the tax assessors upon their request a report for
its preceding fiscal year in such detail as the tax
assessors may reasonably require;

12 (5) No An exemption shall-be is not allowed under this
14 subsection in favor of an agricultural fair association
16 holding pari-mutuel racing meets unless it has
qualified the next preceding year as a recipient of the
"Stipend Fund" provided in Title 7, section 62; and

18 (6) An exemption is not allowed under paragraph A or B
20 for real or personal property acquired or otherwise
22 placed in service after July 1, 1993 and owned,
occupied or used to provide rental housing, including
rental housing financed by the Maine State Housing
Authority or other governmental or public lender.'

24 Further amend the bill by renumbering the sections to read
26 consecutively.

28 Further amend the bill by inserting before the statement of
30 fact the following:

FISCAL NOTE

32 The Bureau of Taxation will incur some minor additional
34 costs to print and mail notification of the changes to the
assessment and collection of municipal property taxes. These
36 costs can be absorbed within the bureau's existing budgeted
resources.'

STATEMENT OF FACT

40 This amendment adds clarifying language to some sections of
42 the bill, eliminates some sections of the bill, adds a new
44 section that restricts a property tax exemption for certain
organizations and adds a fiscal note.

Reported by Senator Baldacci for the Committee on Taxation.
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COMMITTEE AMENDMENT