

# MAINE STATE LEGISLATURE

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TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
116TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1387, L.D. 1886, Bill, "An Act to Implement the Recommendations of the Commission to Study the Statutory Procedures for Local Property Tax Abatement"

Amend the bill in section 2 in subsection 1 in the 4th line (page 1, line 36 in L.D.) by striking out the word "shall" and inserting in its place the following: '~~shall~~ must'

Further amend the bill in section 3 in subsection 2-A in the 2nd line (page 2, line 2 in L.D.) by striking out the following: "shall be" and inserting in its place the following 'is'

Further amend the bill in section 4 in subsection 3-A in the 6th and 7th lines (page 2, lines 23 and 24 in L.D.) by striking out the following: "a fee schedule that sets the amount required to accompany requests for appeals" and inserting in its place the following: 'a filing fee of \$200 that must accompany all requests for appeals'

Further amend the bill in section 5 in subsection 5 in the 3rd line from the end (page 2, line 41 in L.D.) by striking out the following: "shall be" and inserting in its place the following: '~~shall-be~~ is' and in the last line (page 2, line 43 in L.D.) by striking out the following: "shall constitute" and inserting in its place the following: '~~shall--constitute~~ constitutes'

Further amend the bill in section 5 in subsection 5 by inserting at the end a new sentence to read: 'Either party may appeal any decision of the executive director or the chair of the board within 30 days after receipt of written notice of the decision.'

COMMITTEE AMENDMENT

R d S.

COMMITTEE AMENDMENT "A" to H.P. 1387, L.D. 1886

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Further amend the bill in section 7 in that part designated "§843." in subsection 4 by inserting at the end a new sentence to read: 'This section does not apply to property with a valuation of less than \$500,000.'

Further amend the bill by inserting after section 10 the following:

**Sec. 11. 36 MRSA §844, sub-§4,** as enacted by PL 1993, c. 242, §2, is amended to read:

**4. Payment requirements for taxpayers.** A taxpayer must pay an amount of current taxes equal to the amount of taxes paid in the next preceding tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, 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 the appropriate amount of taxes having been paid, the appeal process must be suspended until the appropriate amount of taxes, together with any accrued interest and costs, has been paid. This section applies to any property tax year beginning on or after April 1, 1993. This section does not apply to property with a valuation of less than \$500,000.'

Further amend the bill by inserting after section 13 the following:

**Sec. 14. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

|  |  |                  |
|--|--|------------------|
|  |  | <b>1994-95</b>   |
|  | <b>STATE BOARD OF PROPERTY TAX REVIEW</b>  |                  |
|  | Positions  | (1.0)            |
|  | Personal Services  | \$53,958         |
|  | All Other  | 10,000           |
|  | Capital Expenditures   | 5,000            |
|  | Provides funds for a new Executive Director position, general operating expenses and computer equipment. |                  |
|  | <b>STATE BOARD OF PROPERTY TAX REVIEW</b>  |                  |
|  | <b>TOTAL</b>   | <u>\$68,958'</u> |

R & S.

COMMITTEE AMENDMENT "A" to H.P. 1387, L.D. 1886

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

Further amend the bill by inserting at the end before the statement of fact the following:

FISCAL NOTE

1994-95

APPROPRIATIONS/ALLOCATIONS

General Fund \$68,958

REVENUES

General Fund \$20,000

The State Board of Property Tax Review will require a General Fund appropriation of \$68,958 in fiscal year 1994-95 for a new Executive Director position, general operating expenses and a computer and printer. The bill also establishes a new filing fee of \$200 per appeal. The filing fee will increase General Fund revenue by \$20,000 in fiscal year 1994-95.

STATEMENT OF FACT

This amendment adds a provision that allows parties to appeal written decisions of the chair or the executive director of the State Board of Property Tax Review. The amendment establishes a \$200 filing fee.

The amendment also exempts taxpayers with property value of \$500,000 or less from paying an amount equivalent to the previous year's property tax before appealing their tax. This amendment also adds an appropriation and a fiscal note to the bill. This amendment also conforms existing law to current drafting standards.

COMMITTEE AMENDMENT