

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 426

S.P. 165

In Senate, February 6, 1995

**An Act to Restrict the Situations When a Taxpayer May Request an
Abatement of Property Taxes.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator BEGLEY of Lincoln.
Cosponsored by Senators: BERUBE of Androscoggin, FERGUSON of Oxford,
Representatives: LOOK of Jonesboro, RICE of South Bristol, SAVAGE of Union, SPEAR of
Nobleboro.

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

4 **Sec. 1. 36 MRSA §841, sub-§1**, as repealed and replaced by PL
1993, c. 133, §1, is amended to read:

6 **1. Error or mistake.** The assessors, either upon written
8 application filed within 185 days from commitment stating the
10 grounds for an abatement or on their own initiative within one
12 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 complied with
section 706.

14 The municipal officers, either upon written application filed
16 after one year but within 3 years from commitment stating the
18 grounds for an abatement or on their own initiative within that
20 time period, 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.

22 A taxpayer may not apply for an abatement under this subsection
24 if the taxpayer has been denied an abatement of taxes for that
26 property under this subsection within the previous 3 years unless
28 the assessors have changed the valuation of the property, changes
in municipal land use ordinances have affected the property or
the property has been divided.

30 **STATEMENT OF FACT**

32 This bill provides that a taxpayer may not request an
34 abatement of property taxes because of error or mistake within 3
36 years of denial of a previous request unless the assessors have
38 changed the valuation of the property, changes in municipal land
use ordinances have affected the property or the property has
been divided.