

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 578

H.P. 421

House of Representatives, February 17, 1995

An Act to Amend Certain Laws Relating to the Collection of Property Taxes.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SPEAR of Nobleboro.
Cosponsored by Representatives: DiPIETRO of South Portland, GUERRETTE of Pittston,
MURPHY of Berwick, RICE of South Bristol, SIMONEAU of Thomaston, Senator:
FERGUSON of Oxford.

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

2
3 **Sec. 1. 30-A MRSA §2603, first ¶**, as amended by PL 1989, c.
4 104, Pt. C, §§8 and 10, is further amended to read:

6 The clerk, treasurer and collector of a municipality may
7 each appoint in writing a one or more qualified ~~person~~ persons as
8 deputy deputies.

10 **Sec. 2. 32 MRSA §281, sub-§5** is enacted to read:

12 ~~5. Tax-acquired property. This chapter does not apply to~~
13 ~~the sale by or on behalf of a municipality of any real or~~
14 ~~personal property acquired by that municipality for nonpayment of~~
15 ~~taxes.~~

16 **Sec. 3. 33 MRSA §1853, sub-§5**, as enacted by PL 1987, c. 691,
17 §4, is amended to read:

18 **5. Exception for certain municipally acquired property.**
19 This ~~section~~ chapter does not apply to tangible personal property
20 located in or on real property acquired by a municipality for
21 taxes or tangible personal property located in "dangerous
22 buildings," as described by Title 17, section 2851. Personal
23 property located ~~within~~ in or on real property acquired by a
24 municipality for taxes or within "dangerous buildings" ~~shall~~ must
25 be removed by the owner or owners within 21 days after written
26 notice to do so by the municipal officers. The notice ~~shall~~ must
27 be sent by certified mail, return receipt requested, to the owner
28 or owners at their last known address. The notice ~~shall~~ must
29 specify that unless the tangible personal property is removed it
30 will be disposed of by the municipality. Any municipality ~~which~~
31 that has complied with this subsection ~~shall~~ is not be liable for
32 the disposal of tangible personal property under this ~~section~~
33 chapter.

34 **Sec. 4. 36 MRSA §505, first ¶** is amended to read:

36 At any meeting, ~~when~~ at which it votes to raise a tax, or at
37 any subsequent meeting prior to the commitment of that tax, a
38 municipality may, with respect to ~~such~~ the tax, by vote
39 determine:

40 **Sec. 5. 36 MRSA §506-A**, as enacted by PL 1985, c. 333, §§2
41 and 3, is amended to read:

42 **§506-A. Overpayment of taxes**

2 Except as provided in section 506, a taxpayer who pays an
amount in excess of that finally assessed shall must be repaid
4 the amount of the overpayment plus interest from the date of
overpayment at a rate to be established by the municipality. The
6 rate of interest may not exceed the interest rate established by
the municipality for delinquent taxes or be less than that rate
reduced by 4% ~~but may not be less than 8% nor greater than 12%~~.
8 If a municipality fails to set a rate, it shall must pay interest
at the rate ~~of 12%~~ it has established for delinquent taxes.

10
12 **Sec. 6. 36 MRSA §942, last ¶**, as amended by PL 1977, c. 630,
§8, is further amended to read:

14 The municipality shall pay the tax collector \$1 ~~\$3~~ for the
notice, \$1 for filing the tax lien certificate and the amount
16 paid for certified mail, return receipt requested, fees. The
fees for recording the tax lien certificate and for discharging
18 the tax lien mortgage shall must be paid by the municipality to
the register of deeds.

22 STATEMENT OF FACT

24 This bill amends certain laws relating to the collection of
property taxes, in the following ways.

26 1. It authorizes municipal clerks, treasurers and
28 collectors to appoint one or more deputies.

30 2. It clarifies the laws governing auctions and auctioneers
by exempting the sale of tax-acquired property by municipalities.

32 3. It clarifies the exemption for tax-acquired property in
34 the abandoned property laws.

36 4. It authorizes municipalities to determine due dates and
interest rates for delinquent taxes at any meeting prior to the
38 commitment of taxes.

40 5. It revises the rate of interest payable by
municipalities on overpayment of taxes.

42 6. It corrects an inconsistency in the amount of the fee
44 due tax collectors for the lien demand notice.