

MAINE STATE LEGISLATURE

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R. O. S.

L.D. 582

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
117TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 425, L.D. 582, Bill, "An Act to Implement the Recommendations of the Commission to Study the Statutory Procedures for Local Property Tax Abatement Appeals"

Amend the bill by striking out all of sections 1 to 4.

Further amend the bill in section 5 by striking out all of subsection 5 and inserting in its place the following:

5. Hearings. Upon receipt of an appeal, the chairman chair of the board shall determine whether the appeal is within the jurisdiction of the board. If the board does not have jurisdictional authority to hear the appeal, the chair shall notify all parties in writing within 10 days of making the determination. Either party may appeal to the board a decision of the chair relating to jurisdictional issues within 30 days after receiving written notice of that decision by filing a request with the board to have that decision reviewed by the board. If the board does have jurisdiction over the appeal or if either party appeals the determination that the board lacks jurisdiction, the chair shall select from the list of board members 5 persons to hear the appeal or jurisdictional issue and shall notify all parties of the time and place of the hearing. The selection of members for an appeal hearing shall be or appeal of a jurisdictional issue is based upon availability, geographic convenience and area of expertise. Three of the 5 members shall constitute a quorum.'

Further amend the bill in section 8 in that part designated "**§843.**" in subsection 1-A in the 9th and 10th lines (page 4, lines 21 and 22 in L.D.) by striking out the following: "denied. The As provided in subsections 1 and 2, the" and

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2 inserting in its place the following: 'denied, as provided in
subsections 1 and 2. The' and in the 2nd line from the end (page
4, line 27 in L.D.) by striking out the following: "purposes" and
4 inserting in its place the following: 'purposes,'

6 Further amend the bill in section 8 in that part designated
"§843." by striking out all of subsection 4 and inserting in its
8 place the following:

10 '4. Payment requirements for taxpayers. ~~A-taxpayer-must~~
pay If the taxpayer has filed an appeal under this section
12 without having paid an amount of current taxes equal to the
amount of taxes paid in the next preceding tax year, provided
14 that amount does not exceed the amount of taxes due in the
current tax year, or the amount of taxes in the current tax year
16 not in dispute, whichever is greater, by or after the due date ~~in~~
~~order--to--enter--an--appeal--under--this--section--or--to--continue~~
18 ~~prosecution-of-an-appeal-pending-under-this-section~~ , the appeal
process must be suspended until the taxes, together with any
20 accrued interest and costs, have been paid. If an appeal is in
process upon expiration of a due date for payment of taxes in a
22 particular municipality, without the appropriate amount of taxes
having been paid, the appeal process must be suspended until the
24 appropriate amount of taxes described in this subsection,
together with any accrued interest and costs, has been paid.
26 This section applies to any property tax year beginning on or
after April 1, 1993. This section does not apply to property
28 with a valuation of less than \$500,000.'

30 Further amend the bill in section 9 in subsection 1 in the
5th and 6th lines (page 5, lines 28 and 29 in L.D.) by striking
32 out the following: "or, with respect to a primary assessing area,
the chief assessor, municipal officer or State Tax Assessor
34 refuses"

36 Further amend the bill in section 9 in subsection 1 in the
7th line (page 5, line 30 in L.D.) by inserting after the
38 following: "for," the following: 'or, with respect to a primary
assessing area, the chief assessor, municipal officer or State
40 Tax Assessor refuses to make the abatement asked for.'

42 Further amend the bill in section 12 by striking out all of
subsection 4 and inserting in its place the following:

44 '4. Payment requirements for taxpayers. ~~A-taxpayer-must~~
46 pay If the taxpayer has filed an appeal under this section
without having paid an amount of current taxes equal to the
48 amount of taxes paid in the next preceding tax year, provided
that amount does not exceed the amount of taxes due in the
50 current tax year, or the amount of taxes in the current tax year

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not in dispute, whichever is greater, by or after the due date in order--to--enter--an--appeal--under--this--section--or--to--continue prosecution-of-an-appeal-pending-under-this-section, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. 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 described in this subsection, 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 in section 13 in that part designated "~~§844-M.~~" in subsection 1 in the 3rd line (page 7, line 8 in L.D.) by inserting after the following: "members" the following: ', at least one of whom must be a licensed real estate appraiser and one of whom must be a member of the general public.'

Further amend the bill in section 13 in that part designated "~~§844-M.~~" in subsection 2 in the last line (page 7, line 31 in L.D.) by inserting after the following: "13" the following: ', unless excepted from the definition of public records under Title 1, section 402, subsection 3 or otherwise exempt from disclosure under Title 1, chapter 13'

Further amend the bill in section 13 in that part designated "~~§844-N.~~" in subsection 2 in the last line (page 8, line 46 in L.D.) by inserting after the following: "13" the following: ', unless excepted from the definition of public records under Title 1, section 402, subsection 3 or otherwise exempt from disclosure under Title 1, chapter 13'

Further amend the bill in section 15 in the 3rd line (page 9, line 29 in L.D.) by striking out the following: "1995" and inserting in its place the following: '1996'

Further amend the bill by striking out all of section 16.

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

STATEMENT OF FACT

This amendment strikes those parts of the bill that created an Executive Director of the State Board of Property Tax Review and a filing fee system for appeals to the board. The amendment

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2 also makes clarifying and technical changes to the bill and
delays the application for one year. All changes made by this
4 amendment to that section of the bill that amends the Maine
Revised Statutes, Title 36, section 843, subsection 4 and all
6 changes made to that section that amends Title 36, section 844,
subsection 4 are clarifying changes. In addition, the changes
8 made by those sections of the bill that add the language "either
separately or in the aggregate" to Title 36, section 273 and that
add that language to and changes "owner" to "applicant" in Title
10 36, section 843, subsection 1-A and Title 36, section 844,
subsection 2 are clarifying changes.