

# MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
118TH LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 242, L.D. 306, Bill, "An Act to Guarantee That Real Estate Taxes Are Paid"

Amend the bill by striking out everything after the enacting and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §502, as amended by PL 1985, c. 568, is further amended to read:

§502. Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property shall must be fixed as of that date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year shall-be is from April 1st to April 1st. Notwithstanding this section, proration of taxes shall must be over the period specified in section 558.'

SUMMARY

This amendment replaces the bill with language that allows the municipal assessor to identify a new owner of property for purposes of issuing tax bills to the proper person. This is

COMMITTEE AMENDMENT

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2 intended to avoid the filing of liens in situations in which a  
tax bill was sent only to the owner of record as of April 1st  
rather to a new owner.

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**COMMITTEE AMENDMENT**