

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document


No. 306

H.P. 242

House of Representatives, January 23, 1997

An Act to Guarantee That Real Estate Taxes Are Paid.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative SPEAR of Nobleboro.
Cosponsored by Senator MILLS of Somerset and
Representatives: KNEELAND of Easton, MAYO of Bath, SAVAGE of Union, USHER of
Westbrook, Senators: DAGGETT of Kennebec, GOLDTHWAIT of Hancock, KILKELLY of
Lincoln.

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

4 **Sec. 1. 36 MRSA §558**, as repealed and replaced by PL 1981, c.
23, is amended by adding a new paragraph to read:

6 If, at the time of closing on a real estate transaction,
7 property tax bills for the current year have not been issued, the
8 property taxes must be prorated and paid using the amount of tax
9 that was billed in the previous year. If, when property tax
10 bills for the current year are issued, there is a difference
11 between the amount paid and the amount due in the current year,
12 an overpayment must be refunded to the purchaser or an amount due
13 exceeding the amount paid must be paid by the purchaser.

14
16 **SUMMARY**

18 This bill provides that if a property tax bill has not been
19 issued at the time of closing on a real estate transaction, the
20 property taxes must be prorated using the previous year's bill.
Any difference would be paid by or refunded to the purchaser.