

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 94

H.P. 81

House of Representatives, January 11, 1999

**An Act to Provide a Property Tax Abatement for a Residential Structure  
Destroyed by Fire or Natural Disaster.**

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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 BROOKS of Winterport.  
Cosponsored by Representatives: BAKER of Bangor, BERRY of Livermore, McALEVEY of  
Waterboro, McGLOCKLIN of Embden, VOLENIK of Brooklin, WILLIAMS of Orono,  
Senator: ABROMSON of Cumberland.

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

4 **Sec. 1. 36 MRSA §841, sub-§4-A is enacted to read:**

6 **4-A. Abatement for destruction of a residential structure**  
8 **by fire or natural disaster. If, as a result of fire or natural**  
10 **disaster, a residential structure is uninhabitable for a period**  
12 **of at least one month, the municipal officers, or the State Tax**  
14 **Assessor for the unorganized territory, may make, on their own**  
16 **knowledge or on written application, an abatement for that**  
18 **residential structure within 3 years after commitment.**

### 14 SUMMARY

16 This bill provides for a property tax abatement for a  
18 residential structure that is uninhabitable for at least one  
20 month due to fire or natural disaster. The abatement is prorated  
based on the portion of the year that the structure is  
uninhabitable.