

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1108

H.P. 836

House of Representatives, February 22, 2001

**An Act Regarding the Assessment and Collection of Real Estate
Property Taxes.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative COLLINS of Wells.
Cosponsored by Senator GAGNON of Kennebec and
Representatives: BOWLES of Sanford, BUCK of Yarmouth, BUMPS of China, FISHER of
Brewer, MURPHY of Berwick, WHEELER of Bridgewater, Senators: KNEELAND of
Aroostook, LEMONT of York.

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

4 **Sec. 1. 36 MRSA §502**, as amended by PL 1997, c. 216, §1, is
further amended to read:

6 **§502. Property taxable; tax year**

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

24 **SUMMARY**

26 Currently, if real property is transferred after April 1st
of each year, the owner of record on April 1st is liable for
28 taxes assessed against the property until written notice has been
sent to the assessor notifying the assessor of the change. After
30 receipt of the notice, the assessor has the option of changing
the name of the owner of record to reflect the transfer.

32 This bill requires the assessor to change the records to
34 reflect the identity of the new owner and to send a notice of tax
liability to the new owner.