

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1824

H.P. 1367

House of Representatives, June 5, 2001

**An Act Related to the Suspension of Property Tax Abatement Appeals  
When the Taxpayer is Delinquent in Paying Taxes.**

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Reported by Representative GREEN for the Joint Standing Committee on Taxation  
pursuant to Joint Order 2001, H.P. 1357.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

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

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**Sec. 1. 36 MRSA §843, sub-§4**, as amended by PL 1995, c. 262, §4, is further amended to read:

**4. Payment requirements for taxpayers.** If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, provided 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 not in dispute, whichever is greater, by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, 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 or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, 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 appeal filed on or after April 1, 1993. This section does not apply to property with a valuation of less than \$500,000.

**Sec. 2. Application.** This Act applies to appeals pending or filed on or after the effective date of this Act.

**SUMMARY**

This bill amends the provisions relating to appeals of property tax abatement requests for property with a valuation of at least \$500,000 to clarify that the appeal process is suspended if the taxpayer is delinquent in paying taxes due after the year that is the subject of the abatement request being appealed when the taxes are not paid by the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers.