

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 259

S.P. 93

In Senate, January 23, 2003

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**An Act To Amend the Laws Governing the Assessment of Property  
Taxes in the Event of a Change of Ownership of the Property**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BROMLEY of Cumberland.  
Cosponsored by Representative BLISS of South Portland and  
Senators: EDMONDS of Cumberland, ROTUNDO of Androscoggin, Representative:  
BARSTOW of Gorham.

2  
3 **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  
5 further amended to read:

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

7  
8 All real estate within the State, all personal property of  
9 residents of the State and all personal property within the State  
10 of persons not residents of the State ~~is~~ are subject to taxation  
11 on the first day of each April as provided; and the status of all  
12 taxpayers and of such taxable property must be fixed as of that  
13 date. Upon receipt of a declaration of value under section  
14 4641-D reflecting a change of ownership in real property, the  
15 assessor ~~may~~ shall change the records of the municipality to  
16 reflect the identity of the new owner, ~~if~~ and send notice of tax  
17 liabilities ~~is sent both to the new owner and to the owner of~~  
18 ~~record as of the April 1st when the liability accrued.~~ The  
19 taxable year is from April 1st to April 1st. Notwithstanding this  
20 section, proration of taxes must be over the period specified in  
21 section 558.

22  
23 Following a change in ownership, the previous owner is  
24 exempt from any tax liability incurred after the change of  
25 ownership as long as the previous owner provides the assessor  
26 with notice that the property has been transferred, the name of  
27 the new owner, the location of the property and a copy of the  
28 executed deed.

29  
30 **SUMMARY**

31  
32  
33 Currently, if real property is transferred after April 1st  
34 of each year, the owner of record as of April 1st is liable for  
35 taxes assessed against the property until written notice has been  
36 sent to the appropriate tax assessor notifying the assessor of  
37 the change. The assessor then has the option of changing the tax  
38 records to reflect the name of the new owner.

39  
40 This bill requires the assessor to change the records once  
41 notice of the change in ownership is received. Additionally,  
42 this bill exempts the previous owner from liability for any taxes  
43 incurred after the change in ownership as long as the previous  
44 owner provides certain information, such as a copy of the  
executed deed, to the assessor.