

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 551

S.P. 191

In Senate, February 6, 2003

### **An Act To Suspend Property Tax Abatement Appeals When the Taxpayer Fails To Pay Taxes**

(EMERGENCY)

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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 STANLEY of Penobscot.  
Cosponsored by Representative CLARK of Millinocket and  
Senator: BRYANT of Oxford, Representatives: GERZOFSKY of Brunswick, HATCH of  
Skowhegan, PINEAU of Jay.

2           **Emergency preamble.** Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6           **Whereas,** there are currently property tax abatement appeals  
before the State Board of Property Tax Review that would be  
affected by this legislation; and

8  
10          **Whereas,** the municipalities involved in these appeals are  
significantly affected by the failure of significant taxpayers to  
make current tax payments; and

12  
14          **Whereas,** in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
Maine and require the following legislation as immediately  
16 necessary for the preservation of the public peace, health and  
safety; now, therefore,

18  
20          **Be it enacted by the People of the State of Maine as follows:**

22           **Sec. 1. 36 MRSA §844, sub-§4,** as amended by PL 1995, c. 262,  
§8, is further amended to read:

24           **4. Payment requirements for taxpayers.** If the taxpayer has  
filed an appeal under this section without having paid an amount  
26 of current taxes equal to the amount of taxes paid in the next  
preceding tax year, provided that amount does not exceed the  
28 amount of taxes due in the current tax year, or the amount of  
taxes in the current tax year not in dispute, whichever is  
30 greater, by or after the due date, or according to a payment  
schedule mutually agreed to in writing by the taxpayer and the  
32 municipal officers, the appeal process must be suspended until  
the taxes, together with any accrued interest and costs, have  
34 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  
36 having been paid, whether the taxes are due for the year under  
38 appeal or a subsequent tax year, the appeal process must be  
suspended until the appropriate amount of taxes described in this  
40 subsection, together with any accrued interest and costs, has  
been paid. This section applies to any property tax year  
42 beginning appeal filed on or after April 1, 1993. This section  
does not apply to property with a valuation of less than \$500,000.

44  
46           **Sec. 2. Application.** This Act applies to appeals pending or  
filed on or after the effective date of this Act.

48           **Emergency clause.** In view of the emergency cited in the  
preamble, this Act takes effect when approved.

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## SUMMARY

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

          The provisions of this bill apply to municipalities that do  
not have a board of assessment review. The changes made by this  
bill are identical to changes made to the Maine Revised Statutes,  
Title 36, section 843, subsection 4 by Public Law 2001, chapter  
436, which apply to municipalities that have a board of  
assessment review.