

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1151

H.P. 794

House of Representatives, March 8, 2005

**An Act To Allow Citizens Who Have Been Overbilled for Property
Taxes To Reduce Their Payments in Succeeding Years**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLCENT M. MacFARLAND
Clerk

Presented by Representative HUTTON of Bowdoinham.
Cosponsored by Senator STRIMLING of Cumberland and
Representatives: BEAUDETTE of Biddeford, BLANCHETTE of Bangor, CLARK of
Millinocket, O'BRIEN of Lewiston, PELLETIER-SIMPSON of Auburn.

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

4 **Sec. 1. 36 MRSA §841-D is enacted to read:**

6 **§841-D. Refund for error or mistake**

8 If the assessors or the municipal officers determine that an
10 abatement is necessary under section 841, subsection 1 as the
12 result of an illegality, error or irregularity in the assessment
14 of property, they must refund the amount of taxes that were
16 overpaid over the previous 10 years as a result of the
18 illegality, error or irregularity in the assessment, less the
20 amount abated under section 841, subsection 1. The assessors or
22 municipal officers may provide that the refund take the form of
an annual credit against property taxes assessed on the same
property with regard to which the illegality, error or
irregularity occurred. The refund may be made in equal
installments over the same period of time as the period of the
incorrect assessment if the property is owned by the same person
who made the overpayment that is the result of the illegality,
error or irregularity. If the property is transferred to another
owner, no further refund installments are required.

24 **SUMMARY**

26 This bill provides that when a municipality abates property
28 taxes due to an illegality, error or irregularity in the
30 assessment, the property owner is entitled to a refund of the
32 amount of taxes overpaid for the previous 10 years. The
34 municipality may provide that the refund be a proportional credit
against future property taxes over the same number of years as
the incorrect assessment if the property is owned by the person
who made the overpayment.