

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1181

S.P. 409

In Senate, March 8, 2005

An Act To Change the Property Tax Year for the Unorganized Territory

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 MARTIN of Aroostook.
Cosponsored by Representative JACKSON of Fort Kent and
Senator: DAVIS of Piscataquis, Representatives: JOY of Crystal, PINKHAM of Lexington
Township, RICHARDSON of Greenville, SMITH of Van Buren.

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

Sec. 1. 36 MRSA §502, as amended by PL 1997, c. 216, §1, is repealed and the following enacted in its place:

§502. Property taxable; tax year

1. Property tax year. Except as provided in subsection 2, all real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on 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 date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year is from April 1st to April 1st. Notwithstanding this subsection, proration of taxes must be over the period specified in section 558.

2. Property tax year for unorganized territory. Notwithstanding subsection 1, all real estate within the unorganized territory, all personal property of residents of the unorganized territory and all personal property within the unorganized territory of persons not residents of the State is subject to taxation on the first day of each February as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the February 1st when the liability accrued. The taxable year is from February 1st to February 1st. Notwithstanding this subsection, proration of taxes must be over the period specified in section 558.

SUMMARY

This bill changes the property tax year for real and personal property located in the unorganized territory from April 1st to April 1st annually to February 1st to February 1st annually and requires that the tax be assessed as of February 1st annually.