

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1335

H.P. 944

House of Representatives, March 12, 2007

**An Act To Minimize the Litigation Costs to Municipalities
Associated with Property Tax Assessment Appeals**

Reference to the Committee on Judiciary suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FLETCHER of Winslow.

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

2 **Sec. 1. 36 MRSA §508** is enacted to read:

3 **§508. Costs for defending appeal**

4 If a court upholds a municipality's assessment under this chapter and the property
5 owner challenges an assessment on the same property for a different tax year, the
6 property owner must pay the reasonable costs and attorney's fees of the municipality in
7 defending the subsequent challenge if the municipality prevails on the subsequent
8 challenge.

9 **SUMMARY**

10 This bill requires a property owner to pay the reasonable costs and attorney's fees of
11 a successful defense to an appeal of a property assessment if the municipality's
12 assessment on the property for a different year had been previously upheld by a court.