

# MAINE STATE LEGISLATURE

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SMY

L.D. 1878

Date: 3/29/12

(Filing No. H-855)

Majority  
TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1389, L.D. 1878, Bill, "An Act To Allow Reimbursement and Abatement of Property Taxes Paid or Owed on a Primary Residence Destroyed by Fire"

Amend the bill by striking out the title and substituting the following:

**'An Act To Allow Abatement of Property Taxes Due to Hardship'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**'Sec. 1. 36 MRSA §841, sub-§2,** as amended by PL 2005, c. 169, §1, is further amended to read:

**2. Hardship or poverty.** The municipal officers or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application therefor, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of ~~infirmity~~ hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers or the State Tax Assessor for the unorganized territory may extend the 3-year period within which they may make abatements under this subsection.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of poverty or ~~infirmity~~ hardship be informed of the right to make application under this subsection;

B. Assist individuals in making application for abatement;

C. Make available application forms for requesting an abatement based on poverty or ~~infirmity~~ hardship and provide that those forms contain notice that a written decision will be made within 30 days of the date of application;

**COMMITTEE AMENDMENT**

1 D. Provide that persons are given the opportunity to apply for an abatement during  
2 normal business hours;

3 E. Provide that all applications, information submitted in support of the application,  
4 files and communications relating to an application for abatement and the  
5 determination on the application for abatement are confidential. Hearings and  
6 proceedings held pursuant to this subsection must be in executive session;

7 F. Provide to any person applying for abatement under this subsection; notice in  
8 writing of their decision within 30 days of application; and

9 G. Provide that any decision made under this subsection include the specific reason  
10 or reasons for the decision and inform the applicant of the right to appeal and the  
11 procedure for requesting an appeal.

12 **Sec. 2. 36 MRSA §943-A**, as amended by PL 2005, c. 169, §2, is further amended  
13 to read:

14 **§943-A. Application for abatement**

15 ~~Beginning with taxes that are assessed after April 1, 2005, each~~ Each notice under  
16 sections 942 and 1281 that is sent by a municipality or the State Tax Assessor to a person  
17 on whose primary residence taxes have been assessed must contain a statement that that  
18 person may apply for an abatement of those taxes if the person cannot pay the taxes that  
19 have been assessed because of poverty or ~~infirmity~~ hardship.'

20 **SUMMARY**

21 This amendment changes the title and replaces the bill. It provides for a property tax  
22 abatement for a person who, due to hardship, is unable to contribute to the public charges.

23 **FISCAL NOTE REQUIRED**

24 **(See attached)**



Approved: 03/27/12 *MAC*

# 125th MAINE LEGISLATURE

LD 1878

LR 2750(02)

**An Act To Allow Reimbursement and Abatement of Property Taxes Paid or Owed on a Primary Residence Destroyed by Fire**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (H-855)**  
**Committee: Taxation**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

Any increase in costs to Maine Revenue Services can be absorbed within existing budgeted resources.