

MAINE STATE LEGISLATURE

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8/11/13
R.O.S.

Date: 5/17/13

(Filing No. H-190)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 491, L.D. 719, Bill, "An Act To Ensure Access to Information in the Property Tax Abatement and Appeals Process"

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

'An Act To Ensure Access to Information in the Property Tax Abatement Process'

Amend the bill by inserting before the enacting clause the following:

'Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.'

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

'Sec. 1. 36 MRSA §842, as amended by PL 2001, c. 396, §16, is further amended to read:

§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the

COMMITTEE AMENDMENT

R O F S

COMMITTEE AMENDMENT "A" to H.P. 491, L.D. 719

1 applicant's right of appeal. This section does not apply to applications for abatement
2 made under section 841, subsection 2.'

3 **SUMMARY**

4 This amendment removes from the bill language establishing that if a decision on a
5 request for abatement is not made within the required time period the request is deemed
6 to be approved. It requires that the notice of decision regarding an abatement request
7 include the reason or reasons supporting the decision to approve or deny the abatement
8 request.

9 **FISCAL NOTE REQUIRED**

10 (See attached)



126th MAINE LEGISLATURE

LD 719

LR 743(02)

An Act To Ensure Access to Information in the Property Tax Abatement and Appeals Process

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-190)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

State Mandate - Exempted

State Mandates

Required Activity

Requires the notice of decision in all denials of applications for property tax abatements state the specific reason for the denial.

Unit Affected

Municipality
County

Local Cost

Insignificant
statewide

Pursuant to the Mandate Preamble, the two-thirds vote of all members elected to each House exempts the state from the constitutional requirement to fund 90% of the additional costs.

Fiscal Detail and Notes

Any additional costs to the State Board of Property Tax Review incurred when providing written notice of the specific reasons for the denial of an abatement request can be absorbed within existing budgeted resources.