

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 1488

S.P. 517

In Senate, April 19, 2017

**An Act To Require That Landowners with Property Enrolled in the
Tree Growth Tax Program Receive Timely Notice of Changes in
Valuation of That Property**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator BRAKEY of Androscoggin.

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

2 **Sec. 1. 36 MRSA §584-B** is enacted to read:

3 **§584-B. Increase in valuation**

4 If the State Tax Assessor increases the valuation of a parcel of land subject to the
5 provisions of this subchapter, within 90 days the State Tax Assessor shall send the
6 landowner notice of the increase in valuation. If an increase in valuation of a parcel of
7 land under this section results in an increase in taxes under this subchapter and notice
8 under this section is sent within 90 days of when the increased taxes are due, the
9 landowner shall pay by the due date an amount equal to the previous year's taxes under
10 this subchapter and may pay the amount of taxes equal to the increase in taxes from the
11 prior tax year within 90 days of the date of the notice.

12 **SUMMARY**

13 This bill requires the State Tax Assessor, if the State Tax Assessor increases the
14 valuation of a parcel of property under the Maine Tree Growth Tax Law, to notify the
15 landowner of the increase within 90 days of the determination. If notice is sent within 90
16 days of when the taxes on the parcel are due and the increase in valuation results in an
17 increase in taxes on the parcel, the landowner has 90 days from the date of the notice to
18 pay the amount representing the increase.