

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 1247

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S.P. 410

In Senate, March 26, 2021

**An Act To Place a Moratorium on Property Revaluations for Tax  
Purposes during a State of Emergency**

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Received by the Secretary of the Senate on March 24, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant".

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator DILL of Penobscot.

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

2 **Sec. 1. 36 MRSA §327, sub-§4** is enacted to read:

3 **4. Revaluation of property during state of emergency.** During a state of emergency  
4 proclaimed under Title 37-B, section 742, a municipality or department or agency of the  
5 State shall temporarily halt a revaluation of property being conducted to meet the  
6 requirements of this section. Upon the termination of the emergency under Title 37-B,  
7 section 743, the municipality or department or agency of the State shall resume the  
8 revaluation to meet the requirements of this section.

9 **SUMMARY**

10 This bill requires a municipality or state department or agency to temporarily halt a  
11 property revaluation required by state law during a state of emergency and to resume the  
12 revaluation upon the termination of the emergency.