

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2022

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Legislative Document

No. 1757

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H.P. 1308

House of Representatives, December 2, 2021

### An Act To Make Technical Changes to Maine Tax Laws

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Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 203.

Received by the Clerk of the House on November 30, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative TERRY of Gorham.

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

2 **PART A**

3 **Sec. A-1. 36 MRSA §191, sub-§2, ¶Z**, as amended by PL 2019, c. 498, §25, is  
4 repealed.

5 **PART B**

6 **Sec. B-1. 36 MRSA §310, first ¶**, as amended by PL 1981, c. 330 and PL 1997, c.  
7 526, §14, is further amended to read:

8 The Bureau of Revenue Services shall hold qualifying examinations for assessors at  
9 least 4 2 times each year.

10 **Sec. B-2. 36 MRSA §705**, as amended by PL 1973, c. 620, §15, is further amended  
11 to read:

12 **§705. County commissioners may appoint assessors; procedure**

13 If for 3 months after any warrant for a ~~state or~~ county tax has been issued, a  
14 municipality ~~which~~ that is not part of a primary assessing area or is not a primary assessing  
15 area has neglected to choose assessors, or the assessors chosen have neglected to assess  
16 and certify such tax, the ~~Treasurer of State or of the county~~ treasurer of the county in which  
17 that municipality is located may so notify the county commissioners.

18 On receipt of such notification the county commissioners shall appoint 3 or more  
19 suitable persons in the county to be assessors for such municipality. New warrants ~~shall~~  
20 must be issued to ~~such~~ those assessors, ~~which said; those~~ warrants shall supersede the ~~state~~  
21 ~~and~~ county warrants originally issued to the assessors of the delinquent municipality.

22 Assessors appointed under this section ~~shall~~ must be duly sworn; ~~shall be~~ are subject  
23 to the same duties and penalties as other assessors; and shall assess upon the polls and  
24 estates of the municipality its due proportion of ~~state and~~ county taxes; and such reasonable  
25 charges for time and expense in making the assessment as the county commissioners may  
26 approve, ~~which said; such~~ charges ~~shall~~ must be paid from the county treasury.

27 **Sec. B-3. 36 MRSA §751** is amended to read:

28 **§751. State and county County taxes; collection**

29 ~~State and county taxes shall be collected by the~~ The tax collector and paid by him shall  
30 collect county taxes and pay those taxes to the treasurer of ~~his~~ the municipality as other  
31 taxes are paid.

32 **Sec. B-4. 36 MRSA §843, sub-§4**, as amended by PL 2019, c. 379, Pt. A, §5, is  
33 further amended to read:

34 **4. Payment requirements for taxpayers.** A taxpayer filing an appeal under this  
35 section must pay an amount of current taxes equal to the greater of the amount of taxes paid  
36 in the immediately preceding tax year, to the extent that amount does not exceed the amount  
37 of taxes due in the current tax year, and the amount of taxes in the current tax year that is  
38 not in dispute. If the taxpayer has filed an appeal under this section without ~~having paid an~~  
39 ~~amount of current taxes equal to the amount of taxes paid in the immediately preceding tax~~  
40 ~~year, as long as that amount does not exceed the amount of taxes due in the current tax year~~  
41 ~~or the amount of taxes in the current tax year not in dispute, whichever is greater, paying~~

1 the appropriate amount of taxes by or after the due date or according to a payment schedule  
2 mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process  
3 must be suspended until the taxes, together with any accrued interest and costs, have been  
4 paid. If an appeal is in process upon expiration of a due date or written payment schedule  
5 date for payment of taxes in a particular municipality, without the appropriate amount of  
6 taxes having been paid, whether the taxes are due for the year under appeal or a subsequent  
7 tax year, the appeal process must be suspended until the appropriate amount of taxes  
8 described in this subsection, together with any accrued interest and costs, has been paid.  
9 This subsection does not apply to property with a valuation of less than \$500,000.

10 **Sec. B-5. 36 MRSA §891** is amended to read:

11 **§891. Collection of delinquent ~~state and~~ county taxes**

12 When the time for the payment of a ~~state or~~ county tax has expired and it is unpaid, the  
13 ~~Treasurer of State or of the county~~ treasurer shall give notice thereof to the treasurer of any  
14 delinquent municipality, and unless such tax ~~shall be~~ is paid within 60 days, the ~~Treasurer~~  
15 ~~of State or of the county~~ treasurer may issue ~~his~~ a warrant to the sheriff of the county,  
16 returnable in 90 days, requiring ~~him~~ the sheriff to levy by distress and sale upon the real  
17 and personal property of any of the inhabitants of the municipality. The sheriff or ~~his~~ the  
18 sheriff's deputy shall execute such warrants, observing the regulations provided for  
19 satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897.

20 **Sec. B-6. 36 MRSA §943, 5th ¶**, as amended by PL 1993, c. 422, §7, is further  
21 amended to read:

22 The municipal treasurer shall notify the party named on the tax lien mortgage and each  
23 record holder of a mortgage on the real estate not more than 45 days nor less than 30 days  
24 before the foreclosing date of the tax lien mortgage, in a writing signed by the treasurer or  
25 bearing the treasurer's facsimile signature and left at the holder's last and usual place of  
26 abode or sent by certified mail, return receipt requested, to the holder's last known address,  
27 of the impending automatic foreclosure and indicating the exact date of foreclosure. For  
28 sending this notice, the municipality is entitled to receive \$3 plus all certified mail, return  
29 receipt requested, fees. These costs must be added to and become a part of the tax. If  
30 notice is not given in the time period specified in this section to the party named on the tax  
31 lien mortgage or to any record holder of a mortgage, the person not receiving timely notice  
32 may redeem the tax lien mortgage until 30 days after the treasurer does provide notice in  
33 the manner specified in this section.

34 **SUMMARY**

35 Part A of this bill repeals a provision that authorizes the Department of Administrative  
36 and Financial Services, Maine Revenue Services to divulge certain taxpayer information to  
37 the Treasurer of State for the purpose of administering the Maine unclaimed or abandoned  
38 property law. This information would often include federal tax information, which, under  
39 federal restrictions, may not be divulged.

40 Part B of the bill makes changes to the property tax laws. Part B:

41 1. Reduces the mandatory number of assessor certification exams Maine Revenue  
42 Services is required to hold from 4 to 2 per year;

- 1           2. Clarifies the amount of tax that must be paid when a taxpayer appeals a denial of
- 2           abatement; and
- 3           3. Makes technical changes, such as removing obsolete references to state property
- 4           tax, gender-specific references and other obsolete language.