

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND TWELFTH LEGISLATURE

**SECOND REGULAR SESSION**  
January 8, 1986 to April 16, 1986

**SECOND SPECIAL SESSION**  
May 28, 1986 to May 30, 1986

AND AT THE

**THIRD SPECIAL SESSION**  
October 17, 1986

PUBLISHED BY THE DIRECTOR OF REVISOR OF STATUTES IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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J.S. McCarthy Co., Inc.  
Augusta, Maine

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
SECOND REGULAR SESSION  
of the  
ONE HUNDRED AND TWELFTH LEGISLATURE  
1985

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support arrears pursuant to Title 19, chapter 7, subchapter V or Title 19, chapter 14-A.

Effective July 16, 1986.

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## CHAPTER 653

H.P. 1596 - L.D. 2247

AN ACT Permitting Municipalities to Require  
that a Payment on Taxes be Applied  
Toward the Oldest Outstanding Taxes.

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

36 MRSA §906 is enacted to read:

§906. Application of payments to unpaid taxes

The municipal officers of a municipality may, upon request of the municipal treasurer or the tax collector, require that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill. Taxes may not be applied to a period for which an abatement request or appeal has not been resolved unless approved in writing by the taxpayer.

Effective July 16, 1986.

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## CHAPTER 654

H.P. 872 - L.D. 1229

AN ACT to Bring into Conformity Municipal and  
State Subdivision Laws.

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

38 MRSA §482, sub-§5, as amended by PL 1983, c. 788, §§1 to 3, is further amended to read:

5. Subdivision. A "subdivision" is the division of a parcel of land into 5 or more lots to be offered