

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND FOURTEENTH LEGISLATURE
FIRST SPECIAL SESSION

August 21, 1989 to August 22, 1989

and

SECOND REGULAR SESSION

January 3, 1990 to April 14, 1990

THE GENERAL EFFECTIVE DATE FOR
NON-EMERGENCY LAWS IS
July 14, 1990

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

J.S. McCarthy Company
Augusta, Maine
1990

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND REGULAR SESSION

of the
ONE HUNDRED AND FOURTEENTH LEGISLATURE

January 3, 1990 to April 14, 1990

1. **Recording of liens.** For each municipality in which there is tax-deferred property, the bureau shall cause to be recorded in the mortgage records of the county, a list of tax-deferred properties of that municipality. The list ~~shall~~ must contain a description of the property as listed ~~on the assessment roll in the municipal valuation~~ together with the name of the owner listed ~~thereon on the valuation~~. The list ~~shall~~ must be corrected ~~each time an additional deferral occurs or~~ annually to reflect the addition or deletion of deferred properties as well as partial payments are received.

2. **Notice of recording.** The recording of the tax-deferred properties under subsection 1 is notice that the bureau claims a lien against those properties in the amount of the deferred taxes plus interest together with any fees paid to the county ~~clerk~~ register of deeds in connection with the recording, release or satisfaction of the lien, even though the amount of taxes, interest or fees is not listed.

Sec. 6. 36 MRSA §6257, sub-§1, as enacted by PL 1989, c. 534, Pt. C, §1, is repealed and the following enacted in its place:

1. **Payment of deferred taxes.** Within 30 days of the receipt of information from a municipal tax collector concerning the amount of deferred property taxes in the respective municipality, the State Tax Assessor shall certify that amount to the Treasurer of the State who shall make payment on or before the 15th day of the following month.

Sec. 7. 36 MRSA §6258, as enacted by PL 1989, c. 534, Pt. C, §1, is amended to read:

§6258. Annual notice to taxpayer

1. **Annual deferral notice.** On or before December 15th of each year, the bureau shall send a notice to each taxpayer who has claimed deferral of property taxes for the current tax year. The notice ~~shall~~ must:

- A. Inform the taxpayer that the property taxes have been deferred in the current year;
- B. Show the total amount of deferred taxes remaining unpaid since initial application for deferral and the interest accruing therein to November 15th of the current year;
- C. Inform the taxpayer that voluntary payment of the deferred taxes may be made at any time to the bureau; and
- D. Contain any other information that the bureau considers necessary to facilitate administration of the homestead deferral program including, but not limited to, the right of the taxpayer to submit any amount of money to reduce the total amount of the deferred taxes and interest.

2. **Notice mailed.** The bureau shall give the notice required under subsection 1 by mail sent to the residence address of the taxpayer as shown in the claim for deferral or as otherwise determined by the bureau to be the correct address of the taxpayer.

Sec. 8. 36 MRSA §6264, sub-§2, as enacted by PL 1989, c. 534, Pt. C, §1, is repealed.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective March 23, 1990.

CHAPTER 714

S.P. 887 - L.D. 2263

An Act Related to the Provision of Care for Adults with Long-term Needs

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

22 MRSA §7307 is enacted to read:

§7307. Relatives as providers

The department may not refuse to pay a relative of an adult with long-term care needs for the provision of in-home and community support services or personal care assistance services if the relative is qualified to provide the service and the payment is not prohibited by federal law or regulation.

See title page for effective date.

CHAPTER 715

S.P. 723 - L.D. 1898

An Act Related to Smoking in Facilities for the Mentally Ill

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, in November 1989 the State put into effect a law banning smoking in hospitals; and

Whereas, for some individuals living in the State's mental health institutes, this effectively prohibits smoking in their home; and

Whereas, this could mean an increase in the need to institute seclusion and restraint procedures as smoking patients are deprived of their right to smoke; and