MAINE STATE LEGISLATURE

The following document is provided by the LAW AND LEGISLATIVE DIGITAL LIBRARY at the Maine State Law and Legislative Reference Library http://legislature.maine.gov/lawlib



Reproduced from electronic originals (may include minor formatting differences from printed original)

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND SEVENTEENTH LEGISLATURE

FIRST REGULAR SESSION December 7, 1994 to June 30, 1995

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 29, 1995

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 1995

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

Sec. 1. 30-A MRSA §2603, first ¶, as amended by PL 1989, c. 104, Pt. C, §§8 and 10, is further amended to read:

The clerk, treasurer and collector of a municipality may each appoint in writing a <u>one or more</u> qualified <u>person persons</u> as <u>deputy deputies</u>.

- **Sec. 2. 32 MRSA §281, sub-§5** is enacted to read:
- 5. Tax-acquired property. This chapter does not apply to the sale by or on behalf of a municipality of any real or personal property acquired by that municipality for nonpayment of taxes.
- **Sec. 3. 33 MRSA §1853, sub-§5,** as enacted by PL 1987, c. 691, §4, is amended to read:
- 5. Exception for certain municipally acquired property. This section chapter does not apply to tangible personal property located in or on real property acquired by a municipality for taxes or tangible personal property located in "dangerous buildings," as described by Title 17, section 2851. Personal property located within in or on real property acquired by a municipality for taxes or within "dangerous buildings" shall must be removed by the owner or owners within 21 days after written notice to do so by the municipal officers. The notice shall must be sent by certified mail, return receipt requested, to the owner or owners at their last known address. The notice shall must specify that unless the tangible personal property is removed it will be disposed of by the municipality. Any municipality which that has complied with this subsection shall is not be liable for the disposal of tangible personal property under this section chapter.

Sec. 4. 36 MRSA §505, first \P is amended to read:

At any meeting, when at which it votes to raise a tax, or at any subsequent meeting prior to the commitment of that tax, a municipality may, with respect to such the tax, by vote determine:

Sec. 5. 36 MRSA §506-A, as enacted by PL 1985, c. 333, §§2 and 3, is amended to read:

§506-A. Overpayment of taxes

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed shall <u>must</u> be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The <u>With respect to overpayments of taxes relating to property tax years beginning prior to April 1, 1996, the rate of interest</u>

may not exceed the interest rate established by the municipality for delinquent taxes reduced by 4% but may not be less than 8% nor greater than 12%. With respect to overpayments of taxes relating to property tax years beginning on or after April 1, 1996, the rate of interest may not exceed the interest rate established by the municipality for delinquent taxes or be less than that rate reduced by 4%. If a municipality fails to set a rate, it shall pay interest at the rate of 12% it has established for delinquent taxes.

Sec. 6. 36 MRSA §942, last ¶, as amended by PL 1977, c. 630, §8, is further amended to read:

The municipality shall pay the tax collector \$1 \$3 for the notice, \$1 for filing the tax lien certificate and the amount paid for certified mail, return receipt requested, fees. The fees for recording the tax lien certificate and for discharging the tax lien mortgage shall must be paid by the municipality to the register of deeds.

See title page for effective date.

CHAPTER 58

H.P. 427 - L.D. 590

An Act to Clarify Law Enforcement Relating to Junkyards and Automobile Graveyards

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

- **Sec. 1. 30-A MRSA §4452, sub-§5, ¶J,** as amended by PL 1991, c. 548, Pt. D, §6, is repealed and the following enacted in its place:
 - J. Laws pertaining to junkyards, automobile graveyards and automobile recycling businesses and local ordinances regarding junkyards, automobile graveyards and automobile recycling businesses, pursuant to chapter 183, subchapter I.

See title page for effective date.

CHAPTER 59

H.P. 695 - L.D. 953

An Act to Amend the Workers' Compensation Board's Annual Assessment

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