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Legislative Document

No. 534

S.P. 221

In Senate, February 24, 2021

An Act To Allow Tax Abatements for Catastrophic Loss

Received by the Secretary of the Senate on February 22, 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", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator CHIPMAN of Cumberland.

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

Sec. 1. 36 MRSA §841, sub-§2-A is enacted to read:

2-A. Destruction of property. The assessors, either upon written application or on their own initiative, may make such reasonable abatement as they consider proper to reflect the diminishment of the value of assessed real property due to its destruction after April 1st of the property tax year for which abatement is requested. A taxpayer seeking an abatement pursuant to this subsection must file a written application requesting abatement within 12 months from the date of the destruction of the property stating the grounds for abatement. For purposes of this subsection, "destruction" means damage to real property from flood, fire, explosion or natural disaster that reduces the just value of the improvements on the property by at least 50%.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2022.

SUMMARY

This bill allows municipal assessors, or the State Tax Assessor for property in the unorganized territory, to abate the property taxes of real property that, due to destruction by flood, fire, explosion or natural disaster, suffers at least a 50% decrease in just value to improvements on that real property.