



125th MAINE LEGISLATURE

SECOND REGULAR SESSION-2012

Legislative Document

No. 1878

H.P. 1389

House of Representatives, March 14, 2012

**An Act To Allow Reimbursement and Abatement of Property Taxes
Paid or Owed on a Primary Residence Destroyed by Fire**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading 'Heather J.R. Priest'.

HEATHER J.R. PRIEST
Clerk

Presented by Representative GRAHAM of North Yarmouth.
Cosponsored by Senator DIAMOND of Cumberland and
Representatives: BERRY of Bowdoinham, CASAVANT of Biddeford, KENT of Woolwich,
SHAW of Standish, STRANG BURGESS of Cumberland, TURNER of Burlington, Senator:
THOMAS of Somerset.

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

2 **Sec. 1. 25 MRSA §2394, sub-§2** is enacted to read:

3 **2. Report.** The municipal fire inspector or the Office of the State Fire Marshal, if
4 involved, shall provide a copy of the report of the investigation of the origin of the fire
5 prepared pursuant to section 2395 to the owner of the property upon request of the owner.
6 If the fire occurred in a residence, the report must include a determination of the
7 habitability of that residence.

8 **Sec. 2. 36 MRSA §566** is enacted to read:

9 **§566. Reimbursement or abatement of taxes on permanent residence rendered**
10 **uninhabitable by fire**

11 The owner of a permanent residence that is made uninhabitable by fire may apply for
12 a reimbursement or abatement of property taxes paid or owed by that owner as specified
13 in this section.

14 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
15 following terms have the following meanings.

16 A. "Municipal officers" means the municipal officers for the municipality in which a
17 permanent residence is located or the State Tax Assessor for the unorganized
18 territory.

19 B. "Owner" means an individual who owns and resides in a permanent residence and
20 who pays property taxes on that permanent residence.

21 C. "Permanent residence" has the same meaning as in section 681, subsection 3.

22 D. "Property taxes paid" means taxes assessed on the permanent residence, excluding
23 land, of an owner and actually paid by that owner for a tax year during which the
24 permanent residence is rendered uninhabitable by fire.

25 E. "Report or order" means the report issued by a municipal fire inspector or the
26 Department of Public Safety, Office of the State Fire Marshal following the
27 investigation of a fire pursuant to Title 25, section 2394 or an order served by the
28 State Fire Marshal or a public safety inspector pursuant to Title 25, section 2392.

29 F. "Tax year" means April 1st to March 31st.

30 **2. Determination of uninhabitability.** To receive a reimbursement or abatement
31 under this section, an owner must request a copy of the report issued pursuant to Title 25,
32 section 2394, subsection 2. In order for the owner to obtain a reimbursement or
33 abatement under this section, the report must contain a statement from the official
34 completing the report under Title 25, section 2394, subsection 2 that the permanent
35 residence has been made uninhabitable by fire. If a report has not been completed, the
36 owner must request, pursuant to Title 25, section 2392, the State Fire Marshal or a public
37 safety inspector to inspect the permanent residence of that owner and serve an order to
38 vacate the permanent residence.

