



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 1180

S.P. 401

In Senate, March 28, 2017

**An Act To Provide a Definition of "Primary Residence" for
Purposes of Property Tax Abatements Based on Hardship or
Poverty**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.
Cosponsored by Senator: DAVIS of Piscataquis.

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

2 **Sec. 1. 36 MRSA §841, sub-§2**, as repealed and replaced by PL 2013, c. 424, Pt.
3 A, §24, is amended to read:

4 **2. Hardship or poverty.** The municipal officers, or the State Tax Assessor for the
5 unorganized territory, within 3 years from commitment, may, on their own knowledge or
6 on written application, make such abatements as they believe reasonable on the real and
7 personal taxes on the primary residence of any person who, by reason of hardship or
8 poverty, is in their judgment unable to contribute to the public charges. The municipal
9 officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year
10 period within which they may make abatements under this subsection.

11 As used in this subsection, "primary residence" means the home, appurtenant structures
12 necessary to support the home and reasonable acreage sufficient to support the siting of
13 the homestead of the person making application for an abatement.

14 Municipal officers or the State Tax Assessor for the unorganized territory shall:

15 A. Provide that any person indicating an inability to pay all or part of taxes that have
16 been assessed because of hardship or poverty be informed of the right to make
17 application under this subsection;

18 B. Assist individuals in making application for abatement;

19 C. Make available application forms for requesting an abatement based on hardship
20 or poverty and provide that those forms contain notice that a written decision will be
21 made within 30 days of the date of application;

22 D. Provide that persons are given the opportunity to apply for an abatement during
23 normal business hours;

24 E. Provide that all applications, information submitted in support of the application,
25 files and communications relating to an application for abatement and the
26 determination on the application for abatement are confidential. Hearings and
27 proceedings held pursuant to this subsection must be in executive session;

28 F. Provide to any person applying for abatement under this subsection, notice in
29 writing of their decision within 30 days of application; and

30 G. Provide that any decision made under this subsection include the specific reason
31 or reasons for the decision and inform the applicant of the right to appeal and the
32 procedure for requesting an appeal.

33 ~~For the purpose of this subsection, the municipal officers may set off or otherwise treat as~~
34 ~~available benefits provided to an applicant under chapter 907 when determining if the~~
35 ~~applicant is able to contribute to the public charges.~~

36 **SUMMARY**

37 This bill provides a definition of "primary residence" for the purpose of determining
38 abatement of property taxes based on hardship or poverty. This bill also repeals a
39 cross-reference to the Circuitbreaker Program, which has been terminated.

