

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND SEVENTEEN

—
H.P. 284 - L.D. 393

**An Act To Clarify That the Department of Transportation Is Exempt from
Property Assessment Liabilities When Acquiring Property by Condemnation**

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

Sec. 1. 23 MRSA §161, sub-§1, as amended by PL 1971, c. 593, §22, is further amended to read:

1. Reimbursement. When the department acquires real or personal property for transportation purposes, the department is not required to pay any taxes or assessments on that property. The department, as soon as practicable after the date of payment of just compensation, shall reimburse the owner from whom ~~land or rights in land were~~ the property has been acquired for ~~highway~~ transportation purposes, to the extent the department deems fair and reasonable, for expenses ~~such~~ the owner necessarily incurred for:

- A. Recording fees, transfer taxes and similar expenses, if any, incidental to conveying such property to the State;
- B. Penalty costs for prepayment of any preexisting recorded mortgage entered into in good faith encumbering such real property; and
- C. The pro rata portion of real property taxes paid which are allowable to a period subsequent to the date of vesting title in the State, or the effective date of possession of such real property by the State, whichever is earlier.