

130th MAINE LEGISLATURE

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Legislative Document

No. 1247

S.P. 410

In Senate, March 26, 2021

An Act To Place a Moratorium on Property Revaluations for Tax Purposes during a State of Emergency

Received by the Secretary of the Senate on March 24, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

DAREK M. GRANT Secretary of the Senate

Presented by Senator DILL of Penobscot.

| 1 | Be it enacted by the People of the State of Maine as follows: |
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| 2 | Sec. 1. 36 MRSA §327, sub-§4 is enacted to read: |
| 3 | 4. Revaluation of property during state of emergency. During a state of emergency |
| 4 | proclaimed under Title 37-B, section 742, a municipality or department or agency of the |
| 5 | State shall temporarily halt a revaluation of property being conducted to meet the |
| 6 | requirements of this section. Upon the termination of the emergency under Title 37-B, |
| 7 | section 743, the municipality or department or agency of the State shall resume the |
| 8 | revaluation to meet the requirements of this section. |
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| 9 | SUMMARY |
| 10 11 12 | This bill requires a municipality or state department or agency to temporarily halt a property revaluation required by state law during a state of emergency and to resume the revaluation upon the termination of the emergency. |