



131st MAINE LEGISLATURE

SECOND REGULAR SESSION-2024

Legislative Document

No. 2111

S.P. 904

In Senate, January 3, 2024

**An Act Regarding the Timeline for Property Tax Abatement Based
on Hardship or Poverty**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator TIMBERLAKE of Androscoggin.

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

2 **Sec. 1. 36 MRSA §841, sub-§1**, as amended by PL 2017, c. 367, §7, is further
3 amended by amending the first blocked paragraph to read:

4 The municipal officers, either upon written application filed after one year but within 3
5 years from commitment, except as provided in subsection 2, stating the grounds for an
6 abatement or on their own initiative within that time period, may make such reasonable
7 abatement as they consider proper to correct any illegality, error or irregularity in
8 assessment if the taxpayer has complied with section 706-A. The municipal officers may
9 not grant an abatement to correct an error in the valuation of property.

10 **Sec. 2. 36 MRSA §841, sub-§2**, as amended by PL 2017, c. 273, §1, is further
11 amended to read:

12 **2. Hardship or poverty.** The municipal officers, or the State Tax Assessor for the
13 unorganized territory, within ~~3 years~~ 18 months from commitment, may, on their own
14 knowledge or on written application, make such abatements as they believe reasonable on
15 the real and personal taxes on the primary residence of any person who, by reason of
16 hardship or poverty, is in their judgment unable to contribute to the public charges. The
17 municipal officers, or the State Tax Assessor for the unorganized territory, may extend the
18 ~~3-year~~ 18-month period within which they may make abatements under this subsection.

19 As used in this subsection, "primary residence" means the home, appurtenant structures
20 necessary to support the home and acreage sufficient to satisfy the minimum lot size as
21 required by the municipality's land use or building permit ordinance or regulations or, in
22 the absence of any municipal minimum lot size requirement, as required by Title 12, section
23 4807-A.

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

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

28 B. Assist individuals in making application for abatement;

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

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

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

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

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

