CHAPTER 105

CITIES AND TOWNS

SUBCHAPTER 1

GENERAL PROVISIONS

§501. Definitions

The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

1. Estates. "Estates" shall be construed to mean both real estate and personal property.

2. Mortgagee. "Mortgagee" shall be construed to include the heirs and assigns of the mortgagee.

3. Municipality. "Municipality" shall include cities, towns and plantations.

4. Municipal officers. "Municipal officers" shall mean the mayor and aldermen of cities, the selectmen of towns and the assessors of plantations.

5. Person. "Person" may include a body corporate or an association.

6. Place. "Place" shall include municipalities, townships and any other unorganized area.

7. Property. "Property" shall be construed to mean both real estate and personal property.

8. Registered mail. "Registered mail" shall be construed to include certified mail.

9. Reside or resident. "Reside" or "resident" shall have reference to place of domicile.

10. Tax collector. "Tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.

§502. Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year is from April 1st to April 1st. Notwithstanding this section, proration of taxes must be over the period specified in section 558. [PL 1997, c. 216, §1 (AMD).]

SECTION HISTORY


§503. Town taxes; legality

The assessment of a tax by a town is illegal unless the sum assessed is raised by vote of the voters at a meeting legally called and notified.

§504. Illegal assessment; recovery of tax

If money not raised for a legal object is assessed with other moneys legally raised, the assessment is not void; nor shall any error, mistake or omission by the assessors, tax collector or treasurer render
it void; but any person paying such tax may bring his action against the municipality in the Superior Court for the same county, and shall recover the sum not raised for a legal object, with 25% interest and costs, and any damages which he has sustained by reason of mistakes, errors or omissions of such officers.

§505. Taxes; payment; powers of municipalities

At any meeting at which it votes to raise a tax, or at any subsequent meeting prior to the commitment of that tax, a municipality may, with respect to the tax, by vote determine: [PL 1995, c. 57, §4 (AMD).]

1. When lists committed. The date when the lists named in section 709 shall be committed.

2. When property taxes due and payable. The date or dates when property taxes shall become due and payable. [PL 1973, c. 708 (AMD).]

3. When poll tax due and payable. [PL 1973, c. 66, §4 (RP).]

4. When interest collected. The date or dates from and after which interest must accrue, which must also be the date or dates on which taxes become delinquent. The rate of interest must be specified in the vote and must apply to delinquent taxes committed during the taxable year until those taxes are paid in full. Except as provided in subsection 4-A, the maximum rate of interest must be established by the Treasurer of State and may not exceed the prime rate as published in the Wall Street Journal on the first business day of the calendar year, rounded up to the next whole percent plus 3 percentage points. The Treasurer of State shall post that rate of interest on the Treasurer of State's publicly accessible website on or before January 20th of each year. The interest must be added to and become part of the taxes. [PL 2011, c. 380, Pt. FFF, §1 (AMD).]

4-A. Alternate calculation of interest. For any tax year for which the maximum interest rate established by the Treasurer of State under subsection 4 is 2 percentage points or more lower than the maximum rate established by the Treasurer of State for the previous tax year, the municipality may adopt an interest rate that is up to 2 percentage points over the rate established by the Treasurer of State for the tax year under subsection 4. [PL 2001, c. 635, §2 (NEW).]

5. Abatement when taxes paid prior to time. That all taxpayers who pay their taxes prior to specified times shall be entitled to abatement thereon, which abatement shall not exceed 10%, and shall be specified in the vote. A notification of such vote shall be posted by the treasurer in one or more public places in the municipality within 7 days after the commitment of the taxes.

SECTION HISTORY


§506. Prepayment of taxes

Municipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet committed and to pay interest on these prepayments, if any is authorized, at a rate not exceeding 8% per year; municipalities are not obligated to authorize the payment of interest on taxes prepaid under this section. Any excess paid in over the amount finally committed must be repaid, with the interest due on the whole transaction, at the date that the tax finally committed is due and payable. [PL 1993, c. 422, §2 (AMD).]
SECTION HISTORY
PL 1993, c. 422, §2 (AMD).

§506-A. Overpayment of taxes

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4 percentage points. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes. [PL 2019, c. 379, Pt. A, §3 (AMD).]

SECTION HISTORY

§507. Taxpayer information

A municipality that issues a property tax bill to a taxpayer must issue the following information. [PL 2007, c. 432, §1 (RPR); PL 2007, c. 432, §2 (AFF).]

1. Reductions to tax. The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section. [PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

2. Distribution to education and government. The property tax bill must indicate the percentage of property taxes distributed to education and local, county and state government. [PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

3. Indebtedness. The property tax bill must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued. [PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

4. Due date and interest. Each property tax bill issued by a municipality must clearly state the date interest will begin to accrue on delinquent taxes. [PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

SECTION HISTORY

§508. Service charges

1. Imposition. A municipality may impose service charges on the owner of residential property, other than student housing or parsonages, that is totally exempt from taxation under section 652 and that is used to provide rental income. Such service charges must be calculated according to the actual cost of providing municipal services to that real property and to the persons who use that property, and revenues derived from the charges must be used to fund, to the extent possible, the costs of those services. The municipal legislative body shall identify those institutions and organizations upon which service charges are to be levied.
A municipality that imposes service charges on any institution or organization must impose those service charges on every similarly situated institution or organization. For the purposes of this section, "municipal services" means all services provided by a municipality other than education and welfare. [PL 2007, c. 627, §12 (NEW).]

2. Limitation. The total service charges levied by a municipality on any institution or organization under this section may not exceed 2% of the gross annual revenues of the institution or organization. In order to qualify for this limitation, the institution or organization must file with the municipality an audit of the revenues of the institution or organization for the year immediately prior to the year in which the service charge is levied. The municipal officers shall abate the portion of the service charge that exceeds 2% of the gross annual revenues of the institution or organization. [PL 2007, c. 627, §12 (NEW).]

3. Administration. Municipalities shall adopt any ordinances necessary to carry out the provisions of this section. Determinations of service charges may be appealed in accordance with an appeals process provided by municipal ordinance. Unpaid service charges may be collected in the manner provided in Title 38, section 1208. [PL 2007, c. 627, §12 (NEW).]

SECTION HISTORY
PL 2007, c. 627, §12 (NEW).

SUBCHAPTER 2
REAL PROPERTY TAXES

§551. Real estate; defined

Real estate, for the purposes of taxation under this Part, includes all lands in the State and all buildings, mobile homes, camper trailers and other things that are affixed to land, together with any appurtenant water power, shore privileges and rights, forests and mineral deposits; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings, mobile homes, camper trailers and other things that are affixed to leased land or land not owned by the owner of the buildings must be taxed as real estate in the place where that land is located. Mobile homes, except stock in trade, are considered real estate for purposes of taxation under this Part. [PL 2007, c. 627, §13 (AMD).]

SECTION HISTORY

§552. -- tax lien

There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in section 551, provided in the inventory and valuation upon which the assessment is made there shall be a description of the real estate taxed sufficiently accurate to identify it. Such lien shall take precedence over all other claims on said real estate and shall continue in force until the taxes are paid or until said lien is otherwise terminated by law.

§553. -- where taxed

All real estate shall be taxed in the place where it is to the owner or person in possession, whether resident or nonresident.
§554. Mortgaged real estate; taxes; payment

In cases of mortgaged real estate, the mortgagor, for the purposes of taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Any mortgagee of real estate, on which any taxes remain unpaid for a period of 8 months after the taxes are assessed, may pay such taxes, and the amount so paid together with interest and costs thereon shall become a part of the mortgage debt and shall bear interest at the same rate as the lowest rate of interest provided for in any of the notes secured by any mortgage on that real estate held by such mortgagee.

§555. Tenants in common and joint tenants

A tenant in common or a joint tenant may be considered sole owner for the purposes of taxation, unless the tenant notifies the assessor on or before April 1st in the year in which a separate assessment is first requested what the tenant's interest is and provides an accurate description of the tenant's interest in the property on a form provided by the State Tax Assessor. [PL 2019, c. 401, Pt. A, §7 (AMD).]

SECTION HISTORY

§556. Landlord and tenant

When a tenant paying rent for real estate is taxed therefor, the tenant may retain out of the tenant's rent half of the taxes paid by the tenant. When a landlord is taxed for such real estate, the landlord may recover half of the taxes paid by the landlord and the landlord's rent in the same action against the tenant, unless there is an agreement to the contrary. [PL 2019, c. 501, §18 (AMD).]

SECTION HISTORY
PL 2019, c. 501, §18 (AMD).

§557. Assessment; continued until notice of transfer

When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous written notice to the assessors has been given of such change and of the name of the person to whom it has been transferred or surrendered.

§557-A. Assessment; unknown owner

In the case of real property for which no owner is known to the assessors for at least the preceding 20 tax years and for which the assessor has, with reasonable diligence, attempted to determine ownership, the following assessment procedure must be used. [PL 1993, c. 422, §3 (AMD).]

Property of an unknown owner is assessed as other property, except that the owner must be indicated as "unknown." Additionally, the assessing must be advertised once a week for 3 consecutive weeks in a newspaper of general circulation in the county in which the property is located. The notice must describe the real estate that is being assessed so that a reasonable person may know, with probable certainty, what premises are subject to tax, together with a statement that the property is assessed to an unknown owner as the result of the failure of a reasonable search to ascertain an owner of record. This newspaper publication is sufficient legal notice of that assessment. At the time of this publication, a copy of the same notice must be sent by certified mail, return receipt requested, to each abutting property owner. [PL 1993, c. 422, §3 (AMD).]

If the owner of property is still unknown, after use of this notice procedure for assessment purposes, the tax collector and treasurer shall use the same procedure for those notices required under sections 942 and 943. [PL 1993, c. 422, §3 (AMD).]

SECTION HISTORY
§558. Taxes prorated between seller and purchaser

A purchaser of real estate may agree with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes. Unless otherwise specified by the parties to the agreement, the taxes shall be prorated over the period of the fiscal year of the municipality in which the land is located. [PL 1981, c. 23 (RPR).]

SECTION HISTORY
PL 1981, c. 23 (RPR).

§558-A. Liability for failure to pay prorated property taxes

1. Civil action authorized. If after a real estate closing in which the parties have prorated property taxes pursuant to section 558, any party knowingly fails to pay that party's share of the taxes, which results in a lien being filed, any other party to the transaction who pays the taxes that are owed by the delinquent party may recover in a civil action from the delinquent party the amount of unpaid taxes, costs incurred in releasing the lien and reasonable attorney's fees. [PL 2007, c. 687, §1 (NEW).]

2. Effect on credit rating. If a party prevails in an action filed under subsection 1 and a record of a lien in that party's name has been placed in that party's file with a consumer reporting agency, that lien must be considered inaccurate information under 15 United States Code, Section 1681i if the party requesting relief submits a copy of the court judgment and proof of payment of the lien to the consumer reporting agency. [PL 2013, c. 588, Pt. C, §19 (AMD).]

SECTION HISTORY

§559. Deceased persons

Until notice is given to the assessors of the division of the estate and the name of the several heirs or devisees, the undivided real estate of a deceased person may be taxed to his heirs or devisees, or may be taxed to his personal representative. [PL 1979, c. 540, §42-A (AMD).]

1. Heirs or devisees. A tax to the heirs or devisees may be made without designating any of them by name and each heir or devisee shall be liable for the whole of such tax. Any heir or devisee so taxed may recover of the other heirs or devisees their portions thereof when paid by him. In an action to recover the tax paid, the undivided shares of such heirs or devisees in the real estate, upon which such tax has been paid, may be attached on mesne process or taken on execution issued on a judgment recovered in an action therefor.

2. Personal representative. A tax to the personal representative shall be collected of him the same as a tax assessed against him in his private capacity. Such tax shall be a charge against the estate and shall be allowed by the judge of probate; but when the personal representative notifies the assessors that he has no funds of the estate to pay such tax and gives them the names of the heirs or devisees, and the proportions of their interests in the real estate to the best of his knowledge, the real estate shall no longer be taxed to him. [PL 1979, c. 540, §42-B (AMD).]

SECTION HISTORY

§560. Bank's real estate

All real estate, including vaults and safe deposit plants, in the State owned by any bank incorporated by this State, or by any national bank or banking association, or by any corporation organized under
the laws of this State for the purpose of doing a loan, trust or banking business and having a capital divided into shares shall be taxed in the place where that property is situated to said bank, banking association or corporation. This section does not apply to loan and building associations.

§561. Railroad buildings

The buildings of every railroad corporation or association, whether within or without the located right-of-way, its lands and fixtures outside of its located right-of-way, and so much of its located right-of-way over which all railroad service has been abandoned, are subject to taxation in the places in which the same are situated, as other property is taxed therein, and shall be regarded as nonresident land. [PL 1969, c. 5 (AMD).]

SECTION HISTORY
PL 1969, c. 5 (AMD).

§562. Standing wood, bark and timber; taxed to purchaser

Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall tax such wood, bark and timber to the purchaser. A lien is created on such wood, bark and timber for the payment of such taxes, and may be enforced by the collector by a sale thereof when cut, as provided in section 991.

§563. Forest land; policy

It is declared to be the public policy of the State, by which all officials of the State and of its municipal subdivisions are to be guided in the performance of their official duties, to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained yield basis by their owners, and to establish and maintain uniformity in methods of assessment for purposes of taxation according to the productivity of the land, giving due weight in the determination of assessed value to location and public facilities as factors contributing to advantage in operation.

§564. -- assessment

An assessment of forest land for purposes of taxation shall be held to be in excess of just value by any court of competent jurisdiction, upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, or to strip the land, or otherwise to operate contrary to the public policy declared in section 563. In proof of his contention the owner shall show that by reason of the burden of the tax he is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved.

For the purposes of this section forest land shall be held to include any single tract of land exceeding 25 acres in area under one ownership which is devoted to the growing of trees for the purpose of cutting for commercial use.

§565. Forestry Appeal Board

(REPEALED)

SECTION HISTORY

SUBCHAPTER 2-A

TREE GROWTH TAX LAW
§571. Title

This subchapter may be cited as the "Maine Tree Growth Tax Law." [PL 1971, c. 616, §8 (NEW).]

SECTION HISTORY
PL 1971, c. 616, §8 (NEW).

§572. Purpose

It has for many years been the declared public policy of the State of Maine, as stated in sections 563 and 564, to tax all forest lands according to their productivity and thereby to encourage their operation on a sustained yield basis. However, the present system of ad valorem taxation does not always accomplish that objective. It has caused inadequate taxation of some forest lands and excessive taxation and forfeiture of other forest lands. [PL 1979, c. 127, §196 (AMD).]

It is declared to be the public policy of this State that the public interest would be best served by encouraging forest landowners to retain and improve their holdings of forest lands upon the tax rolls of the State and to promote better forest management by appropriate tax measures in order to protect this unique economic and recreational resource. [PL 1971, c. 616, §8 (NEW).]

This subchapter implements the 1970 amendment of Section 8 of Article IX of the Maine Constitution providing for valuation of timberland and woodlands according to their current use by means of a classification and averaging system designed to provide efficient administration. [PL 1973, c. 308, §1 (NEW).]

Therefore, this subchapter is enacted for the purpose of taxing forest lands generally suitable for the planting, culture and continuous growth of forest products on the basis of their potential for annual wood production in accordance with the following provisions. [PL 1971, c. 616, §8 (NEW).]

SECTION HISTORY

§573. Definitions

As used in this subchapter, unless the context requires otherwise, the following words shall have the following meanings: [PL 1971, c. 616, §8 (NEW).]

1. Assessor.
[PL 1979, c. 378, §6 (RP).]

2. Average annual net wood production rate. "Average annual net wood production rate" means the estimated average net usable amount of wood one acre of land is growing in one year.
[PL 1971, c. 616, §8 (NEW).]

2-A. Commercial harvesting or harvesting for commercial use. "Commercial harvesting" or "harvesting for commercial use" means the harvesting of forest products that have commercial value, as defined in subsection 3-B.
[PL 1995, c. 236, §1 (NEW).]

3. Forest land. "Forest land" means land used primarily for growth of trees to be harvested for commercial use, but does not include ledge, marsh, open swamp, bog, water and similar areas, which are unsuitable for growing a forest product or for harvesting for commercial use even though these areas may exist within forest lands.

Land which would otherwise be included within this definition shall not be excluded because of:

A. Multiple use for public recreation; [PL 1981, c. 625, §1 (NEW).]
B. Statutory or governmental restrictions which prevent commercial harvesting of trees or require a primary use of the land other than commercial harvesting: [PL 1981, c. 625, §1 (NEW).]

C. Deed restrictions, restrictive covenants or organizational charters that prevent commercial harvesting of trees or require a primary use of land other than commercial harvesting and that were effective prior to January 1, 1982; or [PL 1993, c. 452, §1 (AMD).]

D. [PL 1993, c. 452, §2 (RP).]

E. Past or present multiple use for mineral exploration. [PL 1981, c. 711, §4 (NEW).] [PL 1993, c. 452, §§1, 2 (AMD).]

3-A. Forest management and harvest plan. "Forest management and harvest plan" means a written document that outlines activities to regenerate, improve and harvest a standing crop of timber. The plan must include the location of water bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife. A plan may include, but is not limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities. The plan must be prepared by a licensed professional forester or a landowner and be reviewed and certified by a licensed professional forester as consistent with this subsection and with sound silvicultural practices. [PL 1995, c. 236, §2 (AMD).]

3-B. Forest products that have commercial value. "Forest products that have commercial value" means logs, pulpwood, veneer, bolt wood, wood chips, stud wood, poles, pilings, biomass, fuel wood, Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material or cones or other seed products. [PL 1995, c. 236, §3 (NEW).]

4. Forest type. "Forest type" means a stand of trees characterized by the predominance of one or more groups of key species which make up 75% or more of the sawlog volume of sawlog stands, or cordwood in poletimber stands, or of the number of trees in seedling and sapling stands. [PL 1971, c. 616, §8 (NEW).]

5. Hardwood type. "Hardwood type" means forests in which maple, beech, birch, oak, elm, basswood, poplar and ash, singly or in combination, comprise 75% or more of the stocking. [PL 1971, c. 616, §8 (NEW).]

6. Mixed wood type. "Mixed wood type" means forests in which neither hardwoods nor softwood comprise 75% of the stand but are a combination of both. [PL 1971, c. 616, §8 (NEW).]

6-A. Residential structure. "Residential structure" means a building used for human habitation as a seasonal or year-round residence. It does not include structures that are ancillary to the residential structure, such as a garage or storage shed. [PL 2011, c. 618, §1 (NEW).]

7. Softwood type. "Softwood type" means forests in which pine, spruce, fir, hemlock, cedar and larch, singly or in combination, comprise 75% or more of the stocking. [PL 1971, c. 616, §8 (NEW).]

8. Stumpage value. "Stumpage value" means the average value of standing timber before it is cut expressed in terms of dollars per unit of measure as determined by the State Tax Assessor. [PL 1971, c. 616, §8 (NEW).]

9. Value of the annual net wood production. "Value of the annual net wood production" means the average annual net wood production rate per acre for a forest type multiplied by the weighted average of the stumpage values of all species in the type. [PL 1971, c. 616, §8 (NEW).]
SECTION HISTORY

§574. Applicability
(REPEALED)

SECTION HISTORY

§574-A. Ineligibility

The Legislature finds that when the value of a recreational use lease of forest land exceeds the value of the tree growth that can be extracted from that land on a sustained basis per acre as determined pursuant to section 576, then the land is no longer primarily used for the continuous growth of forest products. This finding is sufficient cause to remove from taxation under this subchapter those parcels that are more valuable for recreational use and are being leased on that basis. Therefore, notwithstanding sections 573 and 574-B, a parcel of forest land that is leased for consideration to any person to use for recreational purposes does not qualify for taxation under this subchapter if that parcel of land exceeds 100 acres and if the consideration for that lease per acre exceeds the value of the growth that can be extracted on a sustained basis per acre as determined pursuant to section 576. The owner of the leased parcels shall submit a copy of the lease or leases on land subject to taxation under this subchapter if that parcel of land exceeds 100 acres and if the consideration for that lease per acre exceeds the value of the growth that can be extracted on a sustained basis per acre as determined pursuant to section 576. The owner of the leased parcels shall submit a copy of the lease or leases on land subject to taxation under this subchapter to the State Tax Assessor for land in the unorganized territory and to the municipal assessors for land in municipalities. The State Tax Assessor or the municipal assessor shall determine whether the value of the lease exceeds the sustained growth value. If the value of the lease is determined to exceed the sustained growth value, the owner of the forest land has 60 days from the date of receipt of notice of that determination to either terminate the lease, amend the lease to comply with the requirements of this section or withdraw the land covered by the lease from taxation under this subchapter. A withdrawal pursuant to this section is subject to the provisions of section 581. [PL 2007, c. 627, §14 (AMD).]

SECTION HISTORY

§574-B. Applicability

An owner of a parcel containing forest land may apply at the landowner's election by filing with the assessor the schedule provided for in section 579, except that this subchapter does not apply to any parcel containing less than 10 acres of forest land. For purposes of this subchapter, a parcel is deemed to include a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline, or by a municipal or county line. The election to apply requires the written consent of all owners of an interest in a parcel except for the State. For applications submitted on or after August 1, 2012, the size of the exclusion from classification under this subchapter for each structure located on the parcel and for each residential structure located on the parcel in shoreland areas is determined pursuant to section 574-C. [PL 2011, c. 618, §2 (AMD).]

A parcel of land used primarily for growth of trees to be harvested for commercial use is taxed according to this subchapter, as long as the landowner complies with the following requirements: [PL 2011, c. 618, §2 (AMD).]

1. Forest management and harvest plan. A forest management and harvest plan must be prepared for each parcel and updated every 10 years. The landowner shall file a sworn statement with
the municipal assessor for a parcel in a municipality or with the State Tax Assessor for a parcel in the unorganized territory that a forest management and harvest plan has been prepared for the parcel;

A. [PL 1999, c. 33, §1 (RP).]
B. [PL 1999, c. 33, §1 (RP).]
C. [PL 1999, c. 33, §1 (RP).]
[PL 2009, c. 434, §15 (AMD).]

2. Evidence of compliance with plan. The landowner must comply with the plan developed under subsection 1, and must submit, every 10 years to the municipal assessor in a municipality or the State Tax Assessor for parcels in the unorganized territory, a statement from a licensed professional forester that the landowner is managing the parcel according to schedules in the plan required under subsection 1;
[PL 2011, c. 618, §2 (AMD).]

3. Transfer of ownership. When land taxed under this subchapter is transferred to a new owner, within one year of the date of transfer, the new landowner must file with the municipal assessor or the State Tax Assessor for land in the unorganized territory one of the following:

A. A sworn statement indicating that a new forest management and harvest plan has been prepared; or [PL 2001, c. 603, §4 (NEW).]

B. A statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner. [PL 2001, c. 603, §4 (NEW).]

The new landowner may not harvest or authorize the harvest of forest products for commercial use until a statement described in paragraph A or B is filed with the assessor. A person owning timber rights on land taxed under this subchapter may not harvest or authorize the harvest of forest products for commercial use until a statement described in paragraph A or B is filed with the assessor.

Parcels of land subject to section 573, subsection 3, paragraph B or C are exempt from the requirements under this subsection.

For the purposes of this subsection, "transferred to a new owner" means the transfer of the controlling interest in the fee ownership of the land or the controlling interest in the timber rights on the land; and [PL 2011, c. 618, §2 (AMD).]

4. Attestation. Beginning August 1, 2012, when a landowner is required to provide to the assessor evidence that a forest management and harvest plan has been prepared for the parcel or updated pursuant to subsection 1, or when a landowner is required to provide evidence of compliance pursuant to subsection 2, the landowner must provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use or that the forest land is land described in section 573, subsection 3, paragraphs A, B, C or E. The existence of multiple uses on an enrolled parcel does not render it inapplicable for tax treatment under this subchapter, as long as the enrolled parcel remains primarily used for the growth of trees to be harvested for commercial use.
[PL 2011, c. 618, §2 (NEW).]

SECTION HISTORY

§574-C. Reduction of parcels with structures; shoreland areas
If a parcel of land for which an owner seeks classification under this subchapter on or after August 1, 2012 contains a structure for which a minimum lot size is required under state law or by municipal ordinance, the owner in the schedule under section 579 shall apply the following reduction to the land to be valued under this subchapter. [PL 2011, c. 618, §3 (NEW).]

1. **Structures.** For each structure located on the parcel for which a minimum lot size is required under state law or by municipal ordinance, the owner in the schedule under section 579 shall exclude from the forest land subject to valuation under this subchapter the area of land in the parcel containing the structure or structures, which may not be less than 1/2 acre. [PL 2011, c. 618, §3 (NEW).]

2. **Shoreland areas.** For each residential structure located within a shoreland area, as identified in Title 38, section 435, the owner in the schedule under section 579 shall exclude from the forest land subject to valuation under this subchapter the area of land in the parcel containing the structure or structures, which may not be less than 1/2 acre, and the excluded parcel must include 100 feet of shoreland frontage or the minimum shoreland frontage required by the applicable minimum requirements of the zoning ordinance for the area in which the land is located, whichever is larger. If the parcel has less than 100 feet of shoreland frontage, the entire shoreland frontage must be excluded. This subsection does not apply to a structure that is used principally for commercial activities related to forest products that have commercial value as long as any residential use of the structure is nonrecreational, temporary in duration and purely incidental to the commercial use. [PL 2011, c. 618, §3 (NEW).]

**SECTION HISTORY**

PL 2011, c. 618, §3 (NEW).

§575. Administration; rules

The State Tax Assessor may adopt rules necessary to carry out this subchapter. Rules adopted under this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2007, c. 627, §15 (RPR).]

**SECTION HISTORY**


§575-A. Determining compliance with forest management and harvest plan

1. **Assistance to assessor.** Upon request of a municipal assessor or the State Tax Assessor and in accordance with section 579, the Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry may provide assistance in evaluating a forest management and harvest plan to determine whether the plan meets the definition of a forest management and harvest plan in section 573, subsection 3-A. Upon request of a municipal assessor or the State Tax Assessor, the Director of the Bureau of Forestry may provide assistance in determining whether a harvest or other silvicultural activity conducted on land enrolled under this subchapter complies with the forest management and harvest plan prepared for that parcel of land. When assistance is requested under this section and section 579, the Director of the Bureau of Forestry or the director's designee may enter and examine forest land for the purpose of determining compliance with the forest management and harvest plan. [PL 2011, c. 619, §1 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

2. **Random sampling and report.** [PL 2011, c. 619, §1 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV); MRSA T. 36 §575-A, sub-§2 (RP).]
§576.  Powers and duties

The State Tax Assessor shall determine the average annual net wood production rate for each forest type described in section 573, subsections 5, 6 and 7, in each county or region to be used in determining valuations applicable to forest land under this subchapter, on the basis of the surveys of average annual growth rates applicable in the State made from time to time by the United States Forest Service or by the Maine Forestry Bureau. The growth rate surveys must be reduced by the percentage discount factor prescribed by section 576-B to reflect the growth that can be extracted on a sustained basis. The rates when determined remain in effect without change for each county through the property tax year ending March 31, 1975. In 1974 and in every 10th year thereafter, the State Tax Assessor shall review and set rates for the following 10-year period in the same manner. [PL 2017, c. 170, Pt. B, §3 (AMD).]

The State Tax Assessor shall determine the average stumpage value for each forest type described in section 573, subsections 5, 6 and 7, applicable in each county, or in alternative forest economic regions as the assessor designates, after passage of this subchapter and in each year thereafter, taking into consideration the prices upon sales of sound standing timber of that forest type in that area during the previous calendar year, and any other appropriate considerations. [PL 2017, c. 170, Pt. B, §3 (AMD).]

The proportions of the various species making up the type are to be used in the computations of the average annual net wood production rates and average stumpage values for each forest type and the proportions of the various products are to be used in the computations of average stumpage values. [PL 1971, c. 616, §8 (NEW).]

After the State Tax Assessor has made the foregoing determinations, the assessor shall apply the capitalization rate prescribed by section 576-B to the value of the annual net wood production to determine the 100% valuation per acre for each forest type for each area and shall state the wood production rates and values used to compute those rates and values. [PL 1997, c. 504, §6 (AMD).]

The State Tax Assessor shall certify and transmit rules to the municipal assessors of each municipality with respect to forest land therein on or before April 1st of each year. [PL 1997, c. 504, §6 (AMD).]

§576-A.  Valuation of areas other than forest land

Areas other than forest land within any parcel of forest land shall be valued on the basis of fair market value. [PL 1973, c. 308, §5 (NEW).]

§576-B.  Discount factor and capitalization rate

The percentage factor by which the growth rates set by the State Tax Assessor pursuant to section 576 must be reduced to reflect the growth that can be extracted on a sustained basis is 10%. The capitalization rate applied to the value of the annual net wood production pursuant to section 576 is 8.5%. [PL 1997, c. 504, §7 (RPR).]
§577. Reduced valuation under special circumstances

[PL 2007, c. 438, §13 (RP).]

2. Destruction by natural disaster. In the case of forest land areas upon which the trees are destroyed by fire, disease, insect infestation or other natural disaster, so that the area contains not more than 3 cords per acre of wood that is merchantable for forest products, the valuation of that specific land area must be reduced by 75% for the first 10 property tax years following the loss.
[PL 2007, c. 438, §14 (AMD).]

3. Procedure to obtain reduced valuation. In order to obtain a reduced valuation, the landowner must submit a written request to the assessor on or before January 1st the preceding tax year, presenting facts in affidavit form that meet the requirements of subsection 2. The assessor may investigate the facts, utilizing the procedures set forth in section 579, and shall then determine whether the requirements of subsection 2 are met. If the requirements are met, the forest land areas must be valued as provided in subsection 2.
[PL 2007, c. 438, §15 (AMD).]

4. Report and recommendation from Director of the Bureau of Forestry. In determining the applicability of this section, the assessor may request a report and recommendation from the Director of the Bureau of Forestry.
[PL 1973, c. 406, §18 (AMD); PL 2011, c. 657, Pt. W, §7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

§578. Assessment of tax

1. Organized areas. The municipal assessors or chief assessor of a primary assessing area shall adjust the State Tax Assessor's 100% valuation per acre for each forest type of their county by whatever ratio, or percentage of current just value, is applied to other property within the municipality to obtain the assessed values. Forest land in the organized areas, subject to taxation under this subchapter, must be taxed at the property tax rate applicable to other property in the municipality.

The State Tax Assessor shall determine annually the amount of acreage in each municipality that is classified and taxed in accordance with this subchapter. Each municipality is entitled to annual payments distributed in accordance with this section from money appropriated by the Legislature if it submits an annual return in accordance with section 383 and if it achieves the minimum assessment ratio established in section 327. The State Tax Assessor shall pay any municipal claim found to be in satisfactory form by October 15th of the year following the submission of the annual return. The municipal reimbursement appropriation is calculated on the basis of 90% of the per acre tax revenue lost as a result of this subchapter. For property tax years based on the status of property on April 1, 2008 and April 1, 2009, municipal reimbursement under this section is further limited to the amount appropriated by the Legislature and distributed on a pro rata basis by the State Tax Assessor for all timely filed claims. For purposes of this section, "classified forest lands" means forest lands classified pursuant to this subchapter as well as all areas identified as forested land within farmland parcels that are transferred from tree growth classification pursuant to section 1112 on or after October 1, 2011. For
the purposes of this section, the tax lost is the tax that would have been assessed, but for this subchapter, on the classified forest lands if they were assessed according to the undeveloped acreage valuations used in the state valuation then in effect, or according to the current local valuation on undeveloped acreage, whichever is less, minus the tax that was actually assessed on the same lands in accordance with this subchapter, and adjusted for the aggregate municipal savings in required educational costs attributable to reduced state valuation. A municipality that fails to achieve the minimum assessment ratio established in section 327 loses 10% of the reimbursement provided by this section for each one percentage point the minimum assessment ratio falls below the ratio established in section 327.

The State Tax Assessor shall adopt rules necessary to implement the provisions of this section. Rules adopted pursuant to this subsection are routine technical rules for the purposes of Title 5, chapter 375, subchapter 2-A.

A. [PL 2007, c. 438, §16 (RP).]
B. [PL 2007, c. 438, §16 (RP).]

C. The State Tax Assessor shall distribute reimbursement under this section to each municipality in proportion to the product of the reduced tree growth valuation of the municipality multiplied by the property tax burden of the municipality. For purposes of this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Property tax burden" means the total real and personal property taxes assessed in the most recently completed municipal fiscal year, except the taxes assessed on captured value within a tax increment financing district, divided by the latest state valuation certified to the Secretary of State.

(2) "Undeveloped land" means rear acreage and unimproved nonwaterfront acreage that is not:
   (a) Classified under the laws governing current use valuation set forth in chapter 105, subchapter 2-A, 10 or 10-A;
   (b) A base lot; or
   (c) Wasteland.

(3) "Average value of undeveloped land" means the per acre undeveloped land valuations used in the state valuation then in effect, or according to the current local valuation on undeveloped land as determined for state valuation purposes, whichever is less.

(4) "Reduced tree growth valuation" means the difference between the average value of undeveloped land and the average value of tree growth land times the total number of acres classified as forest land under this subchapter plus the total number of acres of forest land that is transferred from tree growth classification to farmland classification pursuant to section 1112 on or after October 1, 2011. [PL 2017, c. 288, Pt. A, §37 (AMD).]

2. Unorganized territory. The State Tax Assessor shall adjust the 100% valuation per acre for each type for each county by such ratio or percentage as is then being used to determine the state valuation applicable to other property in the unorganized territory to obtain the assessed values. Commencing April 1, 1973, forest land in the unorganized territory subject to taxation under this subchapter shall be taxed at the same property tax rate as is applicable to other property in the unorganized territory, which rate shall be applied to the assessed values so determined. Upon collection by the State Tax Assessor, such taxes shall be deposited in the Unorganized Territory Education and Services Fund in accordance with section 1605. [PL 1981, c. 706, §8 (AMD).]
3. **Divided ownership.** In cases of divided ownership of land and the timber and grass rights thereon, the assessor shall apportion 10% of the valuation to the land and 90% of the valuation to the timber and grass rights.

[PL 1973, c. 308, §9 (AMD).]

### SECTION HISTORY


### §579. Schedule, investigation

The owner or owners of forest land subject to valuation under this subchapter shall submit a signed schedule, on or before April 1st of the year in which that land first becomes subject to valuation under this subchapter, to the assessor upon a form prescribed by the State Tax Assessor, identifying the land to be valued under this subchapter, listing the number of acres of each forest type, showing the location of each forest type and representing that the land is used primarily for the growth of trees to be harvested for commercial use. Those schedules may be required at such other times as the assessor may designate upon 120 days' written notice. [PL 2011, c. 240, §6 (AMD).]

The assessor shall determine whether the land is subject to valuation and taxation under this subchapter and shall classify the land as to forest type. [PL 2011, c. 240, §6 (AMD).]

The assessor or the assessor's duly authorized representative may enter and examine the forest lands under this subchapter and may examine any information submitted by the owner or owners. A copy of the forest management and harvest plan required under section 574-B must be available to the assessor to review upon request and to the Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry or the director's designee to review upon request when the assessor seeks assistance in accordance with section 575-A. For the purposes of this paragraph, "to review" means to see or possess a copy of a plan for a reasonable amount of time to verify that the plan exists or to facilitate an evaluation as to whether the plan is appropriate and is being followed. Upon completion of the review, the plan must be returned to the owner or an agent of the owner. A forest management and harvest plan provided in accordance with this section is confidential and is not a public record as defined in Title 1, section 402, subsection 3. [PL 2003, c. 30, §1 (AMD); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

Upon notice in writing by certified mail, return receipt requested, or by another method that provides actual notice, any owner or owners shall appear before the assessor, at such reasonable time and place as the assessor may designate and answer questions or interrogatories the assessor considers necessary to obtain material information about those lands. [PL 2011, c. 240, §6 (AMD).]

If the owner or owners of any parcel of forest land subject to valuation under this subchapter fails to submit the schedules as provided under this section or fails to provide information after notice duly received as provided under this section, such owner or owners are deemed to have waived all rights of appeal pursuant to section 583 for that property tax year, except for the determination that the land is subject to valuation under this subchapter. [PL 2011, c. 240, §6 (AMD).]

It is the obligation of the owner or owners to report to the assessor any change of use or change of forest type of land subject to valuation under this subchapter. [PL 2011, c. 240, §6 (AMD).]
If the owner or owners fail to report to the assessor a change of use as required by the foregoing paragraph, the assessor shall assess the taxes that should have been paid, shall assess the penalty provided in section 581 and shall assess an additional penalty equal to 25% of the penalty provided in section 581. The assessor may waive the additional penalty for cause. [PL 2011, c. 240, §6 (AMD).]

For the purposes of this section, the acts of owners specified in this section may be taken by an authorized agent of an owner. [PL 1981, c. 706, §9 (AMD).]

SECTION HISTORY

§580. Reclassification

Land subject to taxes under this subchapter may be reclassified as to forest type by the assessor upon application of the owner with a proper showing of the reasons justifying such reclassification or upon the initiative of the respective assessor where the facts justify same. [PL 1971, c. 616, §8 (NEW).]

SECTION HISTORY
PL 1971, c. 616, §8 (NEW).

§581. Withdrawal

1. Assessor determination; owner request. If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the land from taxation under this subchapter. An owner of land subject to taxation under this subchapter may at any time request withdrawal of that land from taxation under this subchapter by certifying in writing to the assessor that the land is no longer to be classified under this subchapter. [PL 2009, c. 577, §1 (AMD).]

1-A. Notice of compliance. No earlier than 185 days prior to a deadline established by section 574-B, if the landowner has not yet complied with the requirements of that section, the assessor must provide the landowner with written notice by certified mail informing the landowner of the statutory requirements that need to be met to comply with section 574-B and the date of the deadline for compliance or by which the parcel may be transferred to open space classification pursuant to subchapter 10. The notice must also state that if the owner fails to meet the deadline for complying with section 574-B or transferring the parcel to open space classification, a supplemental assessment of $500 will be assessed and that continued noncompliance will lead to a subsequent supplemental assessment of $500. If the notice is issued less than 120 days before the deadline, the owner has 120 days from the date of the notice to provide the assessor with the documentation to achieve compliance with section 574-B or transfer the parcel to open space classification, and the notice must specify the date by which the owner must comply.

If the landowner fails to provide the assessor with the documentation to achieve compliance with section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 by the deadline specified in the notice, the assessor shall impose a $500 penalty to be assessed and collected as a supplement assessment in accordance with section 713-B. The assessor shall send notification of the supplemental assessment by certified mail and notify the landowner that, no later than 6 months from the date of the 2nd notice, the landowner must comply with the requirements of section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 and that failure to comply will result in an additional supplemental assessment of $500 and the landowner will have an additional 6-
month period in which to comply with these requirements before the withdrawal of the parcel and the assessment of substantial financial penalties against the landowner.

At the expiration of 6 months, if the landowner has not complied with section 574-B or transferred the parcel to open space classification under subchapter 10, the assessor shall assess an additional $500 supplemental assessment. The assessor shall send notification of the 2nd supplemental assessment by certified mail and notify the landowner that, no later than 6 months from the date of the notice, the landowner must comply with the requirements of section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 or the land will be withdrawn from the tree growth tax program.

If the landowner has not complied within 6 months from the date of the 2nd supplemental assessment, the assessor shall remove the parcel from taxation under this subchapter and assess a penalty for the parcel's withdrawal pursuant to subsection 3.

This subsection does not limit the assessor from issuing other notices or compliance reminders to property owners at any time in addition to the notice required by this subsection.

[PL 2011, c. 618, §4 (AMD).]

2. Withdrawal of portion. In the case of withdrawal of a portion of a parcel, the owner, as a condition of withdrawal, shall file with the assessor a plan showing the area withdrawn and the area remaining subject to taxation under this subchapter. In the case of withdrawal of a portion of a parcel, the resulting portions must be treated after the withdrawal as separate parcels under section 708.

[PL 2007, c. 627, §16 (RPR).]

3. Penalty. If land is withdrawn from taxation under this subchapter, the assessor shall impose a penalty upon the owner. The penalty is the greater of:

A. An amount equal to the taxes that would have been assessed on the first day of April for the 5 tax years, or any lesser number of tax years starting with the year in which the land was first classified, preceding the withdrawal had that land been assessed in each of those years at its just value on the date of withdrawal. That amount must be reduced by all taxes paid on that land over the preceding 5 years, or any lesser number of tax years starting with the year in which the land was first classified, and increased by interest at the prevailing municipal rate from the date or dates on which those amounts would have been payable; and [PL 2007, c. 627, §16 (RPR).]

B. An amount computed by multiplying the amount, if any, by which the just value of the land on the date of withdrawal exceeds the 100% valuation of the land pursuant to this subchapter on the preceding April 1st by the following rates.

(1) If the land was subject to valuation under this subchapter for 10 years or less prior to the date of withdrawal, the rate is 30%.

(2) If the land was subject to valuation under this subchapter for more than 10 years prior to the date of withdrawal, the rate is that percentage obtained by subtracting 1% from 30% for each full year beyond 10 years that the land was subject to valuation under this subchapter prior to the date of withdrawal, except that the minimum rate is 20%. [PL 2007, c. 627, §16 (RPR).]

For purposes of this subsection, just value at the time of withdrawal is the assessed just value of comparable property in the municipality adjusted by the municipality's certified assessment ratio.

[PL 2007, c. 627, §16 (RPR).]

4. Assessment and collection of penalties. The penalties for withdrawal under this section must be paid upon withdrawal to the tax collector as additional property taxes. Penalties may be assessed and collected as supplemental assessments in accordance with section 713-B.

[PL 2007, c. 627, §16 (RPR).]
5. **Eminent domain.** A penalty may not be assessed under this section for a withdrawal occasioned by a transfer to an entity holding the power of eminent domain if the transfer results from the exercise or threatened exercise of that power. [PL 2007, c. 627, §16 (RPR).]

6. **Relief from requirements.** Upon withdrawal under this section, the land is relieved of the requirements of this subchapter immediately and is returned to taxation under chapter 105, subchapter 2 beginning the following April 1st. [PL 2007, c. 627, §16 (RPR).]

7. **Reclassification as farmland or open space land.** A penalty may not be assessed upon the withdrawal of land from taxation under this subchapter if the owner applies for classification of that land as farmland or open space land under subchapter 10 and that application is accepted. If a penalty is later assessed under section 1112, the period of time that the land was taxed as forest land under this subchapter is included for purposes of establishing the amount of the penalty. [PL 2007, c. 627, §16 (RPR).]

8. **Report of penalty.** A municipality that receives a penalty for the withdrawal of land from taxation under this subchapter must report the total amount received in that reporting year to the State Tax Assessor on the municipal valuation return form described in section 383. [PL 2007, c. 627, §16 (RPR).]

SECTION HISTORY

§581-A. **Sale of portion of parcel of forest land**

Sale of a portion of a parcel of forest land subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels, unless any is less than 10 forested acres in area. Each resulting parcel must be taxed to the owners under this subchapter until the parcel is withdrawn from taxation under this subchapter, in which case the penalties provided for in sections 579 and 581 apply only to the owner of that parcel. If a parcel resulting from that sale is less than 10 forested acres in area, that parcel must be considered withdrawn from taxation under this subchapter as a result of the sale and the penalty assessed against the transferor of the resulting parcel of less than 10 forested acres. [PL 2001, c. 305, §1 (AMD); PL 2001, c. 305, §2 (AFF).]

SECTION HISTORY


§581-B. **Reclassification and withdrawal in unorganized territory**

If forest land in the unorganized territory is reclassified or withdrawn from taxation under this subchapter, the State Tax Assessor shall make supplementary assessments or abatements as necessary to carry out the provisions of this subchapter. [PL 2007, c. 627, §17 (AMD).]

SECTION HISTORY


§581-C. **Mineral lands**

(REPEALED)
SECTION HISTORY

§581-D. Mineral lands subject to an excise tax

Any statutory or constitutional penalty imposed as a result of withdrawal or a change of use, whether imposed before or after January 1, 1984, shall be determined without regard to the presence of minerals, provided that when payment of the penalty is made or demanded, whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals. [PL 1987, c. 772, §12 (AMD).]

SECTION HISTORY

§581-E. Report to the Bureau of Forestry
(REPEALED)

SECTION HISTORY

§581-F. Report to the Bureau of Forestry on land in unorganized territory

On or before September 1st of each year, the State Tax Assessor shall provide to the Department of Agriculture, Conservation and Forestry, Bureau of Forestry information on land within the unorganized territory taxed according to this subchapter. The information must include the number of parcels enrolled, classified by parcel size categories. The State Tax Assessor shall consult with the Director of the Bureau of Forestry in determining the parcel size categories and shall provide the information in a consistent format to facilitate comparison from year to year. [PL 2001, c. 564, §5 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

SECTION HISTORY

§581-G. Report to Bureau of Forestry

1. Municipal report. The municipal assessor or chief assessor of a primary assessing area shall report annually to the Department of Agriculture, Conservation and Forestry, Bureau of Forestry by November 1st or 30 days following the tax commitment date, whichever is sooner, the following information relating to land taxed according to this subchapter:

   A. The names and addresses of forest landowners; [PL 2005, c. 358, §5 (NEW).]
   B. The total number of acres taxed pursuant to this subchapter, including a breakdown of forest type, by softwood, mixed wood and hardwood; [PL 2005, c. 358, §5 (NEW).]
   C. The year each parcel was first accepted for taxation under this subchapter; [PL 2005, c. 358, §5 (NEW).]
   D. The year of the most recent recertification of each parcel; and [PL 2005, c. 358, §5 (NEW).]
   E. The tax map number, plan number and lot number for each parcel listed. [PL 2005, c. 358, §5 (NEW).]
   [PL 2005, c. 358, §5 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

2. Forms. The Department of Agriculture, Conservation and Forestry, Bureau of Forestry shall annually provide municipalities with forms for submitting the information required under subsection 1.
To the extent that the Bureau of Forestry has the required information, the Bureau of Forestry shall include that information on the forms.

[PL 2005, c. 358, §5 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

3. Confidentiality. Addresses, telephone numbers and electronic mail addresses of forest landowners owning less than 1,000 acres statewide contained in reports filed under this section are confidential when in possession of the Department of Agriculture, Conservation and Forestry, Bureau of Forestry and may be disclosed only in accordance with Title 12, section 8005.

[PL 2005, c. 358, §5 (NEW); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

SECTION HISTORY

§582. Appeal from State Tax Assessor
(REPEALED)

SECTION HISTORY

§582-A. Payment for tax pending review
(REPEALED)

SECTION HISTORY

§583. Abatement

Assessments made under this subchapter and denials of applications for valuation under this subchapter are subject to the abatement procedures provided by section 841. Appeal from an abatement decision rendered under section 841 shall be to the State Board of Property Tax Review. [PL 1985, c. 764, §12 (AMD).]

SECTION HISTORY

§584. Advisory Council
(REPEALED)

SECTION HISTORY

§584-A. Construction

This subchapter shall be broadly construed to achieve its purpose. The invalidity of any provision shall be deemed not to affect the validity of other provisions. [PL 1971, c. 616, §8 (NEW).]

SECTION HISTORY
PL 1971, c. 616, §8 (NEW).
SUBCHAPTER 2-B

FARM AND OPEN SPACE LAND LAW

§585. Purpose
(REPEALED)
SECTION HISTORY

§586. Definitions
(REPEALED)
SECTION HISTORY

§587. Classification as farmland
(REPEALED)
SECTION HISTORY

§588. Planning board; open space land
(REPEALED)
SECTION HISTORY

§589. Scenic easements and development rights
(REPEALED)
SECTION HISTORY

§590. Value
(REPEALED)
SECTION HISTORY

§591. Recapture penalty
(REPEALED)
SECTION HISTORY

§592. Enforcement provision
(REPEALED)
SECTION HISTORY

§593. Application
(REPEALED)

SECTION HISTORY

§594. Exception

(REPEALED)

SECTION HISTORY

SUBCHAPTER 3

PERSONAL PROPERTY TAXES

§601. Personal property; defined

Personal property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad.

§602. Where taxed

All personal property within or without the State, except in cases enumerated in section 603, shall be taxed to the owner in the place where he resides.

§603. Exceptions

The excepted cases referred to in section 602 are the following:

1. Personal property employed in trade. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the place where so employed, except as otherwise provided for in this subsection; provided the owner, his servant, subcontractor or agent occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment.

   A. For the purposes of this subsection, "personal property employed in trade" shall include both liquefied petroleum gas installations, and industrial and medical gas installations, together with tanks or other containers used in connection therewith. [PL 1981, c. 106 (AMD).]

   B. [PL 1973, c. 592, §7 (RP).]
   [PL 1981, c. 106 (AMD).]

   1-A. Cargo trailers. A cargo trailer must be taxed in the place of its primary location on April 1st, even though the cargo trailer may not be present in that place on April 1st.

   For purposes of this subsection, "primary location" means the place where the cargo trailer is usually based and where it regularly returns for repairs, supplies and activities related to its use.

2. Enumeration.
   [PL 2007, c. 627, §18 (RP).]

   2-A. Enumeration. The following personal property must be taxed in the place where it is situated:

   A. Portable mills; [PL 2007, c. 627, §19 (NEW).]

   B. All store fixtures, office furniture, furnishings, fixtures and equipment; [PL 2007, c. 627, §19 (NEW).]
C. Professional libraries, apparatus, implements and supplies; [PL 2007, c. 627, §19 (NEW).]

D. Coin-operated vending or amusement devices; [PL 2007, c. 627, §19 (NEW).]

E. All camper trailers, as defined in section 1481; and [PL 2007, c. 627, §19 (NEW).]

F. Television and radio transmitting equipment. [PL 2007, c. 627, §19 (NEW).]

[PL 2007, c. 627, §19 (NEW).]

3. Nonresidents. Personal property which is within the State and owned by persons residing out of the State shall be taxed either to the owner, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place therein where such property is.

   A. A lien is created on said property for the payment of the tax, which may be enforced by the tax collector to whom the tax is committed, by a sale of the property as provided.

   B. A lien is created on said property in behalf of the person in possession, which he may enforce, for the repayment of all sums by him lawfully paid in discharge of the tax. If such person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof.

4. Domestic fowl raised for meat purposes or egg production.

[PL 1973, c. 592, §11 (RP).]

5. Mules, horses, neat cattle and domestic fowl.

[PL 1973, c. 592, §11 (RP).]

6. Belonging to minors under guardianship. Personal property belonging to minors under guardianship shall be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship shall be taxed to the guardian in the place where the ward resides.

7. Partners in business. Personal property of partners in business, when subject to taxation under subsections 1 and 2, may be taxed to the partners jointly under their partnership name; and in such cases they shall be jointly and severally liable for the tax.

8. Owned by persons unknown. Personal property owned by persons unknown shall be taxed to the person having the same in possession. A lien is created on said property in behalf of the person in possession, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax.

9. Certain corporations. The personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate shall be taxed to the corporation or to the persons having possession of such property in the place where situated, except as provided in subsections 1 and 10.

[PL 1981, c. 711, §6 (AMD).]

10. Tax situs. The tax situs of tangible personal property shall be at the mine site if that property is:

   A. Owned, leased or otherwise subject to possessory control of a mining company; and [PL 1981, c. 711, §7 (NEW).]

   B. On route to or from, being transported to or from or destined to or from a mine site. [PL 1981, c. 711, §7 (NEW).]

Except as otherwise provided in this subsection, the tax situs of tangible personal property leased to a mining company shall be in the place where the property is situated.
For the purposes of this subsection, the definitions of section 2855 shall apply.  
[PL 1983, c. 776, §2 (AMD).]

SECTION HISTORY

§604. Mortgaged personal property; taxes

When personal property is mortgaged, pledged or conveyed with the seller retaining title for security purposes, it shall, for the purposes of taxation, be deemed the property of the person who has it in possession, and it may be distrained for the tax thereon.

§605. Deceased persons

The personal property of a deceased person must be assessed to the personal representative in the place where the deceased last resided, and such assessment continues until the personal representative gives notice to the assessors that such property has been distributed. If the deceased at the time of death did not reside in the State, such personal property must be assessed to the personal representative in the place where such property is situated. Before the appointment of a personal representative, the personal property of a deceased person must be assessed to the estate of the deceased in the place where the deceased last resided, if in the State, otherwise in the place where such property is situated, and the personal representative subsequently appointed is liable for the tax.  

SECTION HISTORY

§606. Tax priority; deceased's personal property

If a personal property tax has been assessed upon the estate of a deceased person, or if a person assessed for a personal property tax has died, the personal representative, after the personal representative has satisfied the first 4 priorities set forth in Title 18-C, section 3-805, shall, from any estate that has come to the personal representative's hands in such capacity, if such estate is sufficient therefor, pay the personal property tax so assessed to the personal representative under Title 18-C, section 3-709. In default of such payment the personal representative is personally liable for the tax to the extent of the estate that passed through the personal representative's hands that was not used to satisfy claims or expenses with a higher priority. To the extent that the personal representative is not assessed, the successors to the decedent's taxed property shall pay the tax assessed.  

SECTION HISTORY

§607. Insolvent person's personal property

If a person assessed for a personal property tax has made an assignment for the benefit of creditors, or has gone into receivership before the payment thereof, the assignee or receiver shall, from any money which has come to his hands in such capacity, over and above the reasonable expense of administration, pay the personal property tax so assessed to the extent of such money. In default of such payment the assignee or receiver shall be personally liable for the tax to the extent of the money which passed through his hands.

§608. Blooded animals
§609. Sailing vessels and barges; tax rate
(REPEALED)
SECTION HISTORY

§610. Rebuilt vessels and barges; tax rate
(REPEALED)
SECTION HISTORY

§610-A. Watercraft assessed as personal property
(REPEALED)
SECTION HISTORY

§611. Equipment tax

Machinery and other personal property brought into this State, after April 1st and prior to December 31st by any person upon whom no personal property tax was assessed on April 1st in the State of Maine, shall be taxed as other personal property in the town in which it is used for the first time in this State.

When the assessors are informed by the owner or otherwise of the presence within the town of such personal property, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such property within 15 days from the receipt of such notice and, except as otherwise provided in this section, section 706-A is applicable to this section. [PL 2017, c. 367, §3 (AMD).]

The assessors shall assess a tax upon any such property in accordance with other property assessed for the same tax year, except that, if the tax is paid within 2 months of assessment, interest from the due date of taxes for the tax year involved does not apply. [PL 1987, c. 772, §13 (AMD).]

Except as otherwise provided in this section, the collection of such taxes shall be in accordance with this chapter.

SECTION HISTORY

§612. Tax lien on personal property

1. Lien. The legal assessment of taxes upon personal property as defined in section 601 against a particular taxpayer creates and constitutes a lien upon all of the property assessed to secure payment of the resulting taxes, provided that the inventory and valuation upon which the assessment is made contains a description of the personal property taxed that meets the requirements of Title 11, section 9-1504. Except as otherwise provided in this section, the lien takes precedence over all other claims on the personal property and continues in force until the taxes are paid or until the lien is otherwise terminated by law. [PL 2003, c. 355, §1 (AMD); PL 2003, c. 355, §§9, 10 (AFF).]
2. Definitions. As used in this section, unless the context otherwise indicates, the terms used in this section have the same meanings as in Title 11.

[PL 1983, c. 403, §1 (NEW).]

3. Perfection of lien. The lien established by subsection 1 attaches on the date of assessment and must be perfected as against all lien creditors, as defined in Title 11, section 9-1102, subsection (52), without the necessity of further action by the municipality or any other party. The lien becomes perfected as against parties other than lien creditors at the time when a notice of the lien is communicated, pursuant to the provisions of Title 11, section 9-1516, to the office identified in Title 11, section 9-1501, subsection (1), paragraph (b). Any filing is ineffective to perfect a lien as against parties that are not lien creditors to the extent that the filing covers taxes upon property whose status for those taxes was fixed pursuant to section 502 or 611 more than 2 years prior to the filing date. The lien does not have priority against any interest as to which it is unperfected during the period in which it is not so perfected. If the lien is perfected as to some interests in the property subject to the tax, but not as to other interests, and the interests as to which it is perfected are superior in priority to the interests against which the lien is unperfected, then the lien has priority over the interests against which it has not been perfected to the extent of the superior interests against which it has been perfected.

[PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

4. Notice of lien. Each notice of lien, which may be in the form of a financing statement, must:

A. Name the owner of the property upon which the lien is claimed, if the owner is not the taxpayer and is known to the municipality; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

B. Provide the residence or business address of the owner, if known to the municipality; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

C. Provide the taxpayer's name and the taxpayer's residence or business address, if known to the municipality, and if not otherwise known, the address where the property that is being taxed was located on the date the status of such taxable property was fixed pursuant to section 502 or 611; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

D. Describe the property claimed to be subject to the lien in a manner that meets the requirements of Title 11, section 9-1504; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

E. State the amount of tax, accrued interest and costs, as of the date on which the municipality sends the notice for filing, claimed due the municipality and secured by the lien; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

F. State the tax year or years for which the lien is claimed; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

G. Name the municipality claiming the lien; [PL 2003, c. 355, §2 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

H. Set forth the phrase "NOTICE OF PERSONAL PROPERTY TAX LIEN" in that part of the financing statement otherwise used to describe the collateral; [PL 2003, c. 355, §2 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

I. Indicate that the notice is filed as a non-UCC filing; and [PL 2003, c. 355, §2 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

J. Indicate that the taxpayer or owner, if an organization, has no organizational identification number, regardless of whether such a number may exist for that entity. [PL 2003, c. 355, §2 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

Except as provided in this subsection, the notice of lien need not contain the information required by Title 11, section 9-1516, subsection (2), paragraph (e), subparagraph (iii) and must be accepted for
filing without that information notwithstanding the provisions of Title 11, section 9-1520, subsection (1). A copy of the notice of lien must be given by certified mail, return receipt requested, at the last known address, to the taxpayer, to the owner, if the owner is not the taxpayer, and to any party who has asserted that it holds an interest in any of the property that is subject to the lien in an authenticated notification received by the municipality within 5 years prior to the date on which the municipality sends the notice of lien for filing, or who has filed a financing statement with the office identified in Title 11, section 9-1501, subsection (1), paragraph (b) that remains effective as of the date on which the municipality sends the notice of lien for filing. Failure to give notice to any secured party who has a perfected security interest prevents the lien from taking priority over that security interest, but does not otherwise affect the validity of the lien.

[PL 2003, c. 631, §81 (AMD).]

5. Effective period of lien; limitation period. Perfection of any lien by the filing of a notice of lien is effective for a period of 5 years from the date of filing, unless discharged as provided in this section or unless a continuation statement is filed prior to the lapse. A continuation statement may be filed on behalf of the municipality within 6 months prior to the expiration of the 5-year period provided in this section in the same manner and to the same effect as provided in Title 11, section 9-1515. [PL 2003, c. 355, §3 (AMD); PL 2003, c. 355, §§9, 10 (AFF).]

6. Rights and remedies of municipality and taxpayer. A municipality that has filed a notice of tax lien has the rights and remedies of a secured party, the taxpayer and the owner of the property against whom the lien has been filed have the rights and remedies of a debtor, all parties to whom the municipality is required to provide a copy of the lien notice pursuant to subsection 4 have the rights and remedies of a junior secured party and all lien creditors have the rights of lien creditors, as provided for in Title 11, Article 9-A, Part 6, except that:

A. The municipality does not have the rights provided to a secured party in Title 11, sections 9-1620, 9-1621 and 9-1622; [PL 2003, c. 355, §4 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

B. The municipality has no obligations to lien creditors or to secured parties except to the extent that it has received notice from such secured parties as set forth in subsection 4 or they have effective financing statements on file as provided in subsection 4; [PL 2003, c. 355, §4 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

C. The municipality has no obligations under Title 11, section 9-1616; and [PL 2003, c. 355, §4 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

D. The municipality is not subject to Title 11, section 9-1625, subsection (3), paragraph (b) and section 9-1625, subsections (5) to (7). [PL 2003, c. 355, §4 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

[PL 2003, c. 355, §4 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

7. Personal property liens; discharge. If any lien created under this section is discharged, then a certificate of discharge must promptly be filed by the tax collector of the municipality which originally filed the notice of lien, or by that tax collector's successor, in the same manner as termination statements are filed under Title 11, section 9-1513. The municipal officer who has filed the notice of lien shall file a notice of discharge of the lien in the manner provided in this section, if:

A. The taxes for which the lien has been filed are fully paid, together with all interest and costs due thereon; [PL 1983, c. 403, §1 (NEW).]

B. A cash bond or surety company bond is furnished to the municipality conditioned upon the payment of the amount liened, together with interest and cost due, within the effective period of the lien as provided in this section; or [PL 1983, c. 403, §1 (NEW).]

C. A final judgment is rendered in favor of the taxpayer or others claiming an interest in the liened personal property which determines either that the tax is not owed or that the lien is not valid. If
the judgment determines that the tax is partially owed, then the officer who filed the notice of lien or that officer's successor shall, within 10 days of the rendition of the final judgment, file an amendment to the notice of lien reducing the amount claimed to the actual amount of tax found to be due, which amended lien is effective as to the revised amount of the lien as of the date of the filing of the original notice of tax lien. [PL 2003, c. 355, §5 (AMD); PL 2003, c. 355, §§9, 10 (AFF).]

8. Consumer goods. In the case of consumer goods, a buyer in the ordinary course of business takes free of the lien created by this section, even though the lien is perfected and even though the buyer knows of its existence.

[PL 1983, c. 403, §1 (NEW).]

9. Liens subordinate to security interests. The lien authorized by subsection 1 is subordinated to security interests that were perfected before September 23, 1983 and that have remained perfected thereafter, except to the extent that such perfected security interests would be subordinate to the rights of the municipality if the municipality were considered, whether or not such is actually the case, to be a lien creditor under Title 11, section 9-1323 by virtue of its rights pursuant to the lien authorized by subsection 1.

[PL 2003, c. 355, §6 (RPR); PL 2003, c. 355, §§9, 10 (AFF).]

10. Collection procedure. The collection procedure authorized by this section is optional and does not affect in any way alternate collection procedures authorized by law.


11. Limitation of this section. The lien authorized by this section applies to taxes assessed on or after April 1, 1984. The procedures of this section as amended effective July 1, 2001 or October 1, 2003 apply only to liens authorized in this section that are perfected by a filing made on or after July 1, 2001, or for which a continuation statement is filed on or after that date.

[PL 2003, c. 355, §7 (AMD); PL 2003, c. 355, §§9, 10 (AFF).]

12. Location of filing. A tax lien filed on or after July 1, 2001 with the office identified in Title 11, section 9-1501, subsection (1), paragraph (b) is not invalid or otherwise ineffectual by reason of filing with that office.

[PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

13. Application of state law. The law of this State governs the following without recourse to this State's choice of law provisions, including those provisions found in Title 11, sections 9-1301 to 9-1307:

A. Perfection of a personal property tax lien, as provided in this section; [PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

B. The effect of perfection or nonperfection of a personal property tax lien as provided in this section; [PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

C. The priority of a personal property tax lien as provided in this section; and [PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

D. All other rights and obligations of the parties with respect to personal property tax liens held by municipalities in this State. [PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

[PL 2003, c. 355, §8 (NEW); PL 2003, c. 355, §§9, 10 (AFF).]

SECTION HISTORY

§613. Watercraft decal
(REPEALED)

SECTION HISTORY

SUBCHAPTER 4
EXEMPTIONS

§651. Public property
The following public property is exempt from taxation:

1. Public property.
   A. The property of the United States so far as the taxation of such property is prohibited under the Constitution and laws of the United States; [RR 2013, c. 1, §51 (COR).]
   B. The property of the State of Maine; [RR 2013, c. 1, §51 (COR).]
   B-1. Real estate owned by the Water Resources Board of the State of New Hampshire and used for the preservation of recreational facilities in this State; [RR 2013, c. 1, §51 (COR).]
   C. All property which by the Articles of Separation is exempt from taxation; [RR 2013, c. 1, §51 (COR).]
   D. The property of any public municipal corporation of this State appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation; [RR 2013, c. 1, §51 (COR).]
   E. The pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power or light, if located outside of the limits of such public municipal corporation; [RR 2013, c. 1, §51 (COR).]
   F. All airports and landing fields and the structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations. Any structures or land contained within such airport not used for airport or aeronautical purposes shall not be entitled to this exemption. Any public municipal corporation which is required to pay taxes to another such corporation under this paragraph with respect to any airport or landing field shall be reimbursed by the county wherein the airport is situated; and [RR 2013, c. 1, §51 (COR).]
   G. The pipes, fixtures, conduits, buildings, pumping stations and other facilities of a public municipal corporation used for sewage disposal, if located outside the limits of such public municipal corporation. [PL 1967, c. 115 (NEW).] [RR 2013, c. 1, §51 (COR).]

SECTION HISTORY

§652. Property of institutions and organizations

1. Property of institutions and organizations. The property of institutions and organizations is exempt from taxation as provided in this subsection.
A. The real estate and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by this State are exempt from taxation. Such an institution may not be deprived of the right of exemption by reason of the source from which its funds are derived or by reason of limitation in the classes of persons for whose benefit the funds are applied.

For the purposes of this paragraph, "benevolent and charitable institutions" includes, but is not limited to, nonprofit nursing homes licensed by the Department of Health and Human Services pursuant to Title 22, chapter 405, nonprofit residential care facilities licensed by the Department of Health and Human Services pursuant to Title 22, chapter 1663, nonprofit community mental health service facilities licensed by the Commissioner of Health and Human Services pursuant to Title 34-B, chapter 3 and nonprofit child care centers incorporated by this State as benevolent and charitable institutions. For the purposes of this paragraph, "nonprofit" refers to an institution that has been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code. [PL 2007, c. 627, §20 (AMD).]

B. The real estate and personal property owned and occupied or used solely for their own purposes by literary and scientific institutions are exempt from taxation. If any building or part of a building is used primarily for employee housing, that building, or that part of the building used for employee housing, is not exempt from taxation. [PL 2007, c. 627, §20 (AMD).]

C. Further conditions to the right of exemption under paragraphs A and B are that:

1. Any corporation claiming exemption under paragraph A must be organized and conducted exclusively for benevolent and charitable purposes;

2. A director, trustee, officer or employee of an organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes;

3. All profits derived from the operation of an organization claiming exemption and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized;

4. The institution, organization or corporation claiming exemption under this section must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require;

5. An exemption may not be allowed under this section in favor of an agricultural fair association holding pari-mutuel racing meets unless it has qualified the next preceding year as a recipient of a stipend from the Stipend Fund provided in Title 7, section 86;

6. An exemption allowed under paragraph A or B for real or personal property owned and occupied or used to provide federally subsidized residential rental housing is limited as follows: Federally subsidized residential rental housing placed in service prior to September 1, 1993 by other than a nonprofit housing corporation that is acquired on or after September 1, 1993 by a nonprofit housing corporation and the operation of which is not an unrelated trade or business to that nonprofit housing corporation is eligible for an exemption limited to 50% of the municipal assessed value of that property. An exemption granted under this subparagraph must be revoked for any year in which the owner of the property is no longer a nonprofit housing corporation or the operation of the residential rental housing is an unrelated trade or business to that nonprofit housing corporation.

(a) For the purposes of this subparagraph, the following terms have the following meanings.
(i) "Federally subsidized residential rental housing" means residential rental housing that is subsidized through project-based rental assistance, operating assistance or interest rate subsidies paid or provided by or on behalf of an agency or department of the Federal Government.

(ii) "Nonprofit housing corporation" means a nonprofit corporation organized in the State that is exempt from tax under Section 501(c)(3) of the Code and has among its corporate purposes the provision of services to people of low income or the construction, rehabilitation, ownership or operation of housing.

(iii) "Residential rental housing" means one or more buildings, together with any facilities functionally related and subordinate to the building or buildings, located on one parcel of land and held in common ownership prior to the conversion to nonprofit status and containing 9 or more similarly constructed residential units offered for rental to the general public for use on other than a transient basis, each of which contains separate and complete facilities for living, sleeping, eating, cooking and sanitation.

(iv) "Unrelated trade or business" means any trade or business whose conduct is not substantially related to the exercise or performance by a nonprofit corporation of the purposes or functions constituting the basis for exemption under Section 501(c)(3) of the Code.

(b) Eligibility of the following property for exemption is not affected by the provisions of this subparagraph:

(i) Property used as a nonprofit nursing home, residential care facility licensed by the Department of Health and Human Services pursuant to Title 22, chapter 1663 or a community living arrangement as defined in Title 30-A, section 4357-A or any property owned by a nonprofit organization licensed or funded by the Department of Health and Human Services to provide services to or for the benefit of persons with mental illness or intellectual disabilities;

(ii) Property used for student housing;

(iii) Property used for parsonages;

(iv) Property that was owned and occupied or used to provide residential rental housing that qualified for exemption under paragraph A or B prior to September 1, 1993; or

(v) Property exempt from taxation under other provisions of law; and

(7) In addition to the requirements of subparagraphs (1) to (4), an exemption is not allowed under paragraph A or B for real or personal property owned and occupied or used to provide residential rental housing that is transferred or placed in service on or after September 1, 1993, unless the property is owned by a nonprofit housing corporation and the operation of the residential rental housing is not an unrelated trade or business to the nonprofit housing corporation.

For the purposes of this subparagraph, the following terms have the following meanings.

(a) "Nonprofit housing corporation" means a nonprofit corporation organized in the State that is exempt from tax under Section 501(c)(3) of the Code and has among its corporate purposes the provision of services to people of low income or the construction, rehabilitation, ownership or operation of housing.

(b) "Residential rental housing" means one or more buildings, together with any facilities functionally related and subordinate to the building or buildings, containing one or more similarly constructed residential units offered for rental to the general public for use on
other than a transient basis, each of which contains separate and complete facilities for living, sleeping, eating, cooking and sanitation.

(c) "Unrelated trade or business" means any trade or business whose conduct is not substantially related to the exercise or performance by a nonprofit organization of the purposes constituting the basis for exemption under Section 501(c)(3) of the Code. [PL 2019, c. 501, §19 (AMD).

D. [PL 1979, c. 467, §3 (RP).

E. The real estate and personal property owned, occupied and used for their own purposes by posts of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union Veterans of the Civil War, Disabled American Veterans and Navy Clubs of the U.S.A. that are used solely by those organizations for meetings, ceremonials or instruction or to further the charitable activities of the organization, including all facilities that are appurtenant to that property and used in connection with those purposes, are exempt from taxation. If an organization is not the sole occupant of the property, the exemption granted under this paragraph applies only to that portion of the property owned, occupied and used by the organization for its purposes.

Further conditions to the right of exemption are that:

(1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes;

(2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and

(3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require. [PL 2007, c. 627, §20 (AMD).

F. The real estate and personal property owned and occupied or used solely for their own purposes by chambers of commerce or boards of trade in this State are exempt from taxation.

Further conditions to the right of exemption are that:

(1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes;

(2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and

(3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require. [PL 2007, c. 627, §20 (AMD).

G. Houses of religious worship, including vestries, and the pews and furniture within them; tombs and rights of burial; and property owned and used by a religious society as a parsonage up to the value of $20,000, and personal property not exceeding $6,000 in value are exempt from taxation, except that any portion of a parsonage that is rented is subject to taxation. For purposes of this paragraph, "parsonage" means the principal residence provided by a religious society for its cleric whether or not the principal residence is located within the same municipality as the house of religious worship where the cleric regularly conducts religious services. [PL 2007, c. 627, §20 (AMD).]
H. Real estate and personal property owned by or held in trust for fraternal organizations, except college fraternities, operating under the lodge system that are used solely by those fraternal organizations for meetings, ceremonials or religious or moral instruction, including all facilities that are appurtenant to that property and used in connection with those purposes are exempt from taxation. If a building is used in part for those purposes and in part for any other purpose, only the part used for those purposes is exempt.

Further conditions to the right of exemption under this paragraph are that:

(1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes;

(2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and

(3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require. [PL 2007, c. 627, §20 (AMD).]

I. [PL 1979, c. 467, §7 (RP).]

J. The real and personal property owned by one or more of the organizations in paragraphs A and B and E to H and occupied or used solely for their own purposes by one or more other such organizations are exempt from taxation. [PL 2007, c. 627, §20 (AMD).]

K. Except as otherwise provided in this subsection, the real and personal property leased by and occupied or used solely for its own purposes by an incorporated benevolent and charitable organization that is exempt from taxation under section 501 of the Code and the primary purpose of which is the operation of a hospital licensed by the Department of Health and Human Services, a health maintenance organization or a blood bank are exempt from taxation. For property tax years beginning on or after April 1, 2012, the exemption provided by this paragraph does not include real property. [PL 2009, c. 425, §1 (AMD).]

L. [PL 2007, c. 627, §20 (RP).]
[PL 2019, c. 501, §19 (AMD).]

An organization or institution that desires exemption under this section must file a written application accompanied by written proof of entitlement for each parcel on or before the first day of April in the year in which the exemption is first requested with the assessors of the municipality in which the property would otherwise be taxable. If granted, the exemption continues in effect until the assessors determine that the organization or institution is no longer qualified. Proof of entitlement must indicate the specific basis upon which exemption is claimed. [PL 2007, c. 627, §20 (AMD).]

SECTION HISTORY


§653. Estates of veterans
The following estates of veterans are exempt from taxation: [PL 1973, c. 66, §5 (AMD)].

1. Estates of veterans and servicemen.

A. [PL 1973, c. 66, §6 (RP).]
B. [PL 1973, c. 66, §6 (RP).]
C. The estates up to the just value of $6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States:
   (1) During any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, when they have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or
   (2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

The exemptions provided in this paragraph apply to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran. [PL 2019, c. 501, §20 (AMD).]

C-1. The estates up to the just value of $7,000, having a taxable situs in the place of residence of veterans who served in the Armed Forces of the United States during any federally recognized war period during or before World War I and who would be eligible for an exemption under paragraph C.

The exemption provided in this paragraph is in lieu of any exemption under paragraph C to which the veteran may be eligible and applies to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran. [PL 1995, c. 368, Pt. CCC, §2 (AMD); PL 1995, c. 368, Pt. CCC, §11 (AFF).]

D. The estates up to the just value of $6,000, having a taxable situs in the place of residence, of the unremarried widow or widower or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran.

The estates up to the just value of $6,000, having a taxable situs in the place of residence, of the parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

The exemptions provided in this paragraph apply to the property of an unremarried widow or widower or minor child or parent of a deceased veteran, including property held in a revocable living trust for the benefit of that unremarried widow or widower or minor child or parent of a deceased veteran. [PL 2007, c. 240, Pt. PPPP, §2 (AMD).]

D-1. The estates up to the just value of $50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989.
to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and who received a grant from the United States Government for any such housing, or of the unmarried widows or widowers of those veterans. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran. [PL 2019, c. 501, §21 (AMD).]

D-2. The estates up to the just value of $7,000, having a taxable situs in the place of residence of the unmarried widow or widower or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran, and who is the unmarried widow or widower or minor child of a veteran who served during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person. [PL 2003, c. 702, §3 (AMD).]

D-3. The estates up to the just value of $7,000, having a taxable situs in the place of residence of the parent of a deceased veteran who is 62 years of age or older and is an unmarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of the parent's child during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person. [PL 2003, c. 702, §4 (AMD).]

E. The word "veteran" as used in this subsection means any person, male or female, who was on active duty in the Armed Forces of the United States and who, if discharged, retired or separated from the Armed Forces, was discharged, retired or separated under other than dishonorable conditions. [PL 2017, c. 170, Pt. B, §6 (AMD).]

F. An exemption may not be granted to any person under this subsection unless the person is a resident of this State. [PL 2007, c. 627, §21 (RPR).]

G. Any person who desires to secure exemption under this subsection shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides. Notwithstanding Title 1, chapter 13, an application and proof of entitlement filed pursuant to this paragraph is confidential and may not be made available for public inspection. The application and proof of entitlement must be made available to the State Tax Assessor upon request. The assessors shall thereafter grant the exemption to any person who is so qualified and remains a resident of that place or until they are notified of reason or desire for discontinuance. [PL 2013, c. 546, §8 (AMD).]

H. A municipality granting exemptions under this subsection is entitled to reimbursement from the State of 90% of that portion of the property tax revenue lost as a result of the exemptions that exceeds 3% of the total municipal property tax levy, upon submission of proof in a form satisfactory to the State Tax Assessor. Exemptions granted under this subsection that are reimbursable
pursuant to section 661 are not eligible for reimbursement under this paragraph. [PL 2007, c. 627, §22 (AMD).]

I. No property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection may be so exempt, except property conveyed between spouses, and the obtaining of exemption by means of fraudulent conveyance must be punished by a fine of not less than $100 and not more than 2 times the amount of the taxes evaded by the fraudulent conveyance, whichever amount is greater. [PL 2017, c. 288, Pt. B, §7 (AMD).]

J. No person may be entitled to property tax exemption under more than one paragraph of this subsection. [PL 1989, c. 501, Pt. Z (AMD).]

K. In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return to the State Tax Assessor. [PL 1975, c. 550, §4 (AMD).]

[PL 2019, c. 501, §§20, 21 (AMD).]

2. Cooperative housing corporations. A cooperative housing corporation is entitled to an exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. An application for exemption must include a list of all qualifying shareholders and any information required by the municipality to verify eligibility of qualifying shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility. The exemption is equal to the total amount calculated under subsection 1 as if the qualifying shareholders were owners of the property. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders according to the proportion of the total exemption that each qualifying shareholder would be entitled to if the qualifying shareholder were the owner of property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies. For the purposes of this subsection, the following terms have the following meanings.

A. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle them to inhabit a designated space within a residential dwelling. [PL 2007, c. 418, §1 (NEW).]

B. "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation who would qualify for an exemption under subsection 1 if the person were the owner of the property. [PL 2007, c. 418, §1 (NEW).]

[PL 2007, c. 418, §1 (NEW).]

SECTION HISTORY

§654. Estates of certain persons
(REPEALED)

SECTION HISTORY

§654-A. Estates of legally blind persons

1. Exemption. The residential real estate up to the just value of $4,000, having a taxable situs in the place of residence, of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation. [PL 2019, c. 401, Pt. A, §8 (AMD).]

2. Revocable living trust. The exemption provided by subsection 1 also applies to residential real estate held in a revocable living trust for the benefit of and occupied as a permanent residence by a person who is legally blind. [PL 2013, c. 416, §2 (NEW).]

3. Cooperative housing. A cooperative housing corporation is also entitled to an exemption under subsection 1 to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. An application for exemption must include a list of all qualifying shareholders and any information required by the municipality to verify eligibility of qualifying shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility. The exemption is equal to the total amount calculated under subsection 1 as if the qualifying shareholders were owners of the property. A cooperative housing corporation that receives an exemption pursuant to this subsection shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders according to the proportion of the total exemption that each qualifying shareholder would be entitled to if the qualifying shareholder were the owner of the property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies. For the purposes of this subsection, the following terms have the following meanings.

A. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle them to inhabit a designated space within a residential dwelling. [PL 2013, c. 416, §2 (NEW).]

B. "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation who would qualify for an exemption under subsection 1 if the person were the owner of the property. [PL 2013, c. 416, §2 (NEW).]


5. Fraudulent transfer. Property conveyed to a person for the purpose of obtaining exemption from taxation under this section is not exempt. A person who makes a conveyance for the purpose of obtaining the exemption commits fraud and is subject to a fine of not less than $100 and not more than 2 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater. [PL 2013, c. 416, §2 (NEW).]
The following personal property is exempt from taxation:

1. **Personal property.**

   A. Industrial inventories including raw materials, goods in process and finished work on hand; [PL 1973, c. 592, §13 (RPR).]

   B. Stock-in-trade, including inventory held for resale by a distributor, wholesaler, retail merchant or service establishment. "Stock-in-trade" also includes an unoccupied manufactured home, as defined in Title 10, section 9002, subsection 7, paragraph A or C, that was not previously occupied at its present location, that is not connected to water or sewer and that is owned and offered for sale by a person licensed for the retail sale of manufactured homes pursuant to Title 10, chapter 951, subchapter 2; [PL 2005, c. 652, §1 (AMD); PL 2005, c. 652, §3 (AFF).]

   C. Agricultural produce and forest products, including logs, pulpwood, woodchips and lumber; [PL 1973, c. 592, §13 (RPR).]

   D. Livestock, including farm animals, neat cattle and fowl; [PL 2017, c. 288, Pt. A, §40 (AMD).]

   E. The household furniture, including television sets and musical instruments of each person in any one household; and his wearing apparel, farming utensils and mechanical tools necessary for his business; [PL 1973, c. 592, §13 (RPR).]

   F. All radium used in the practice of medicine; [PL 1973, c. 592, §13 (RPR).]

   G. Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading; [PL 1973, c. 592, §13 (RPR).]

   H. Vessels built, in the process of construction, or undergoing repairs, which are within the State on the first day of each April and are owned by persons residing out of the State. "Vessels" as used in this paragraph shall not be construed to include pleasure vessels and boats; [PL 1973, c. 592, §13 (RPR).]

   I. Pleasure vessels and boats in the State on the first day of each April whose owners reside out of the State, and which are left in this State by the owners for the purpose of repair or storage, except those regularly kept in the State during the preceding year; [PL 1973, c. 592, §13 (RPR).]

   J. Personal property in another state or country and legally taxed there; [PL 1973, c. 592, §13 (RPR).]

   K. Vehicles exempt from excise tax in accordance with section 1483; [PL 1973, c. 592, §13 (RPR).]

   L. Registered snowmobiles as defined in Title 12, section 13001, subsection 25; [PL 2003, c. 414, Pt. B, §49 (AMD); PL 2003, c. 614, §9 (AFF).]

   M. All farm machinery used exclusively in production of hay and field crops to the aggregate actual market value not exceeding $10,000, excluding motor vehicles. Motor vehicle shall mean any self-propelled vehicle; [PL 1977, c. 263 (AMD).]

   N. Water pollution control facilities and air pollution control facilities as defined in section 656, subsection 1, paragraph E; [PL 2005, c. 652, §1 (AMD); PL 2005, c. 652, §3 (AFF).]

   O. All beehives; [PL 1973, c. 788, §182 (RPR).]

   P. All items of individually owned personal property with a just value of less than $1,000, except:
(1) Items used for industrial or commercial purposes; and
(2) Vehicles as defined in section 1481 that are not subject to an excise tax; [PL 2007, c. 627, §23 (AMD).]

Q. [PL 1983, c. 777, §3 (RP).]
S. Mining property as provided in section 2854; [PL 2019, c. 440, §1 (AMD).]
T. Trail-grooming equipment registered under Title 12, section 13113; and [PL 2019, c. 440, §2 (AMD).]
U. Solar and wind energy equipment that generates heat or electricity if all of the energy is:
   (1) Used on the site where the property is located; or
   (2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151. [PL 2019, c. 440, §3 (NEW).]

[PL 2019, c. 440, §§1-3 (AMD).]

SECTION HISTORY


§656. Real estate
The following real estate is exempt from taxation:

1. Real estate.
   A. The aqueducts, pipes and conduits of any corporation supplying a municipality with water are exempt from taxation, when such municipality takes water therefrom for the extinguishment of fires without charge.
B. Mines of gold, silver or baser metals, when opened and in the process of development, are exempt from taxation for 10 years from the time of such opening. This exemption does not apply to the taxation of the lands or the surface improvements of such mines; [PL 1983, c. 555, §2 (RPR).]

C. The landing area of a privately owned airport, the use of which is approved by the Department of Transportation, is exempt from taxation when the owner grants free use of that landing area to the public. [PL 1995, c. 504, Pt. B, §9 (AMD).]

D. [PL 1971, c. 98, §1 (RP).]

E. Pollution control facilities.

(1) Water pollution control facilities having a capacity to handle at least 4,000 gallons of waste per day, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any disposal system or any treatment works, appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling or eliminating water pollution caused by industrial, commercial or domestic waste.

(b) "Disposal system" means any system used primarily for disposing of or isolating industrial, commercial or domestic waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial, commercial or domestic waste to a point of disposal, treatment or isolation, except that which is necessary to the manufacture of products.

(c) "Industrial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any process, or the development of any process, of industry or manufacture.

(d) "Treatment works" means any plant, pumping station, reservoir or other works used primarily for the purpose of treating, stabilizing, isolating or holding industrial, commercial or domestic waste.

(e) "Commercial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily commercial in nature.

(f) "Domestic waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily domestic in nature.

(2) Air pollution control facilities, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling, eliminating or disposing of industrial air pollutants.
Facilities such as air conditioners, dust collectors, fans and similar facilities designed, constructed or installed solely for the benefit of the person for whom installed or the personnel of that person may not be deemed air pollution control facilities.

(3) The Commissioner of Environmental Protection shall issue a determination regarding certification on or before April 1st for any air or water pollution control facility for which the commissioner has received a complete application on or before December 15th of the preceding year. [PL 2007, c. 438, §20 (AMD).]

F. [PL 1979, c. 467, §8 (RP).]
G. [PL 1975, c. 765, §13 (RP).]
H. [PL 1977, c. 542, §2 (RP).]
I. Mining property as provided in section 2854. [PL 1983, c. 555, §3 (NEW).]
J. An animal waste storage facility. For the purposes of this section, "animal waste storage facility" means a structure or pit constructed and used solely for storing manure, animal bedding waste or other wastes generated by animal production. For a facility to be eligible for this exemption, the Commissioner of Agriculture, Conservation and Forestry must certify that a nutrient management plan has been prepared in accordance with Title 7, section 4204 for the farm utilizing that animal waste storage facility. [PL 1999, c. 530, §9 (NEW); PL 2011, c. 657, Pt. W, §6 (REV).]
K. Solar and wind energy equipment that generates heat or electricity if all of the energy is:
   (1) Used on the site where the property is located; or
   (2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151. [PL 2019, c. 440, §4 (NEW).]

[PL 2019, c. 440, §4 (AMD).]

SECTION HISTORY

§657. Purpose
(REPEALED)
SECTION HISTORY

§658. Application

(REPEALED)
SECTION HISTORY

§659. Recovery by a municipality

(REPEALED)
SECTION HISTORY

§660. Legislative review of exemptions

(REPEALED)
SECTION HISTORY

§661. Reimbursement for exemptions

As required by the Constitution of Maine, Article IV, Part 3, Section 23, the Treasurer of State shall reimburse each municipality 50% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of statutory property tax exemptions or credits enacted after April 1, 1978. The property tax revenue loss shall be determined pursuant to the following procedure. [PL 1981, c. 133, §5 (NEW).]

1. Filing claim. If a municipality suffers property tax revenue loss as a result of exemptions and credits enacted after April 1, 1978, it may file a claim for reimbursement by November 1st of the following year with the State Tax Assessor on the form prescribed by the State Tax Assessor in section 383. The form shall contain the following information:

A. The total amount of property taxes levied by the municipality in the previous calendar year; [PL 1981, c. 133, §5 (NEW).]

B. The valuation of the property taxed by the municipality which resulted in paragraph A; and [PL 1981, c. 133, §5 (NEW).]

C. The valuation of the property which is exempt as a result of exemptions and credits enacted after April 1, 1978. [PL 1981, c. 133, §5 (NEW).]

2. Valuation. The State Tax Assessor shall add the valuation as determined in subsection 1, paragraph B, to the valuation as determined in subsection 1, paragraph C, and divide the sum into the figure determined in subsection 1, paragraph A. [PL 1981, c. 133, §5 (NEW).]

3. Amount of tax revenue loss. The State Tax Assessor shall apply the rate in subsection 2 to the valuation of the exempt property to determine the amount of tax revenue loss. [PL 1981, c. 133, §5 (NEW).]
4. Payment. The Treasurer of State shall pay to the municipality 50% of the property tax revenue loss by December 15th of the year following the year in which property tax revenue was lost by the municipality.
[PL 1981, c. 133, §5 (NEW).]

5. Unorganized territory. The unorganized territory shall be entitled to reimbursement under this section in the same manner provided by this section for municipalities. The amount of reimbursement due shall be paid into the Unorganized Territory Education and Services Fund established in chapter 115.

SECTION HISTORY

SUBCHAPTER 4-A

HOMESTEAD PROPERTY TAX EXEMPTIONS

§671. Definitions
(REPEALED)

SECTION HISTORY

§672. Permanent residency; factual determination by municipal assessor
(REPEALED)

SECTION HISTORY

§673. Exemption of homesteads
(REPEALED)

SECTION HISTORY

§674. Forms
(REPEALED)

SECTION HISTORY

§675. Application
(REPEALED)

SECTION HISTORY

§676. Duty of municipal assessor
(REPEALED)
SECTION HISTORY

§677. Homestead exemptions; approval; refusal; hearings
(REPEALED)
SECTION HISTORY

§678. Lien imposed on property of person claiming exemption although not permanent resident
(REPEALED)
SECTION HISTORY

SUBCHAPTER 4-B

MAINE RESIDENT HOMESTEAD PROPERTY TAX EXEMPTION

§681. Definitions
As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

1. Applicant. "Applicant" means an individual who has applied for a homestead property tax exemption pursuant to this subchapter. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

1-A. Cooperative housing corporation. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle the shareholder to inhabit a certain space within a residential dwelling. [PL 2005, c. 647, §1 (NEW); PL 2005, c. 647, §5 (AFF).]

1-B. Cooperative property. "Cooperative property" means the real property, including mobile and manufactured homes, owned by a cooperative housing corporation for the primary purpose of residential use. [PL 2005, c. 647, §1 (NEW); PL 2005, c. 647, §5 (AFF).]

2. Homestead. "Homestead" means any residential property, including cooperative property, in this State assessed as real property owned by an applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence or owned by a cooperative housing corporation and occupied as a permanent residence by a resident who is a qualifying shareholder. A "homestead" does not include any real property used solely for commercial purposes. [PL 2005, c. 647, §2 (AMD); PL 2005, c. 647, §5 (AFF).]

3. Permanent residence. "Permanent residence" means that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a
permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

4. Permanent resident. "Permanent resident" means an individual who has established a permanent residence. For purposes of this subchapter, a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this State is deemed to be a permanent resident. A member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.  
[PL 2009, c. 418, §1 (AMD); PL 2009, c. 418, §3 (AFF).]

5. Qualifying shareholder. "Qualifying shareholder" means a person who is a:
   A. Shareholder in a cooperative housing corporation that owns a homestead in this State;  
[PL 2005, c. 647, §3 (NEW); PL 2005, c. 647, §5 (AFF).]
   B. Shareholder for the preceding 12 months in the cooperative housing corporation specified in paragraph A; and  
[PL 2005, c. 647, §3 (NEW); PL 2005, c. 647, §5 (AFF).]
   C. Permanent resident of this State.  
[PL 2005, c. 647, §3 (NEW); PL 2005, c. 647, §5 (AFF).]

SECTION HISTORY


§682. Permanent residency; factual determination by assessor

The assessor shall determine whether an applicant has a permanent residence in this State. In making a determination as to the intent of an individual to establish a permanent residence in this State, the assessor may consider the following:  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

1. Formal declarations. Formal declarations of the applicant or any other individual;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

2. Informal statements. Informal statements of the applicant or any other individual;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

3. Place of employment. The place of employment of the applicant;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

4. Previous permanent residence. The previous permanent residence of the applicant and the date the previous permanent residency was terminated;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

5. Voter registration. The place where the applicant is registered to vote;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

6. Driver's license. The place of issuance to the applicant of a driver's license and the address listed on the license;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

7. Certificate of motor vehicle registration. The place of issuance of a certificate of registration of a motor vehicle owned by the applicant and the address listed on the certificate;
8. **Income tax returns.** The residence claimed on any income tax return filed by the applicant;  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

9. **Motor vehicle excise tax.** The place of payment of a motor vehicle excise tax by the applicant; or  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

10. **Military residence.** A declaration by the applicant of permanent residence registered with any branch of the Armed Forces of the United States.  
[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

**SECTION HISTORY**  

**§683. Exemption of homesteads**

1. **Exemption amount.** Except for assessments for special benefits, the just value of $10,000 of the homestead of a permanent resident of this State who has owned a homestead in this State for the preceding 12 months is exempt from taxation. Notwithstanding this subsection, a permanent resident of this State who loses ownership of a homestead in this State due to a tax lien foreclosure and subsequently regains ownership of the homestead from the municipality that foreclosed on the tax lien is deemed to have continuously owned the homestead and may not be determined ineligible for the exemption provided in this section due to the ownership of the homestead by the municipality. In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return pursuant to section 383. If the title to the homestead is held by the applicant jointly or in common with others, the exemption may not exceed $10,000 of the just value of the homestead, but may be apportioned among the owners who reside on the property to the extent of their respective interests. A municipality responsible for administering the homestead exemption has no obligation to create separate accounts for each partial interest in a homestead owned jointly or in common.

   [PL 2017, c. 478, §1 (AMD).]

1-A. **Local assessed value of the exemption.**  

1-B. **Additional exemption.** A homestead eligible for an exemption under subsection 1 is eligible for an additional exemption of $5,000 of the just value of the homestead for property tax years beginning on April 1, 2016, $10,000 of the just value of the homestead for property tax years beginning on April 1, 2017, April 1, 2018 and April 1, 2019 and $15,000 of the just value of the homestead for property tax years beginning on or after April 1, 2020.  
[PL 2019, c. 343, Pt. H, §2 (AMD).]

2. **Exemption in addition to other exemptions.** The exemption provided in this subchapter is in addition to the exemptions provided in sections 653 and 654-A.  
[PL 2013, c. 416, §3 (AMD).]

3. **Effect on state valuation.** For property tax years beginning before April 1, 2018, 50% of the just value of all the homestead exemptions under this subchapter must be included in the annual determination of state valuation under sections 208 and 305. For property tax years beginning on April
4. **Property tax rate.** For property tax years beginning before April 1, 2018, 50% of the just value of all the homestead exemptions under this subchapter must be included in the total municipal valuation used to determine the municipal tax rate. For property tax years beginning on April 1, 2018 and April 1, 2019, 62.5% of the just value of all the homestead exemptions under this subchapter must be included in the total municipal valuation used to determine the municipal tax rate. For property tax years beginning on or after April 1, 2020, 70% of the just value of all the homestead exemptions under this subchapter must be included in the total municipal valuation used to determine the municipal tax rate. The municipal tax rate as finally determined may be applied to only the taxable portion of each homestead qualified for that tax year.

[PL 2019, c. 343, Pt. H, §3 (AMD).]

5. **Determination of exemption for cooperative housing corporation.** A cooperative housing corporation may apply for an exemption under this subchapter to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. The application must include a list of all qualifying shareholders and must be updated annually to reflect changes in the ownership and residency of qualifying shareholders. The exemption is equal to the amounts specified in subsections 1 and 1-B multiplied by the number of units in the cooperative property occupied by qualifying shareholders. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders on a per unit basis. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies.

[PL 2015, c. 267, Pt. J, §3 (AMD).]

### SECTION HISTORY


### §684. Forms; application

1. **Generally.** The bureau shall furnish to the assessor of each municipality a sufficient number of printed forms to be filed by applicants for an exemption under this subchapter and shall determine the content of the forms. A municipality shall provide to its inhabitants reasonable notice of the availability of application forms. An individual claiming an exemption under this subchapter for the first time shall file the application form with the assessor or the assessor's representative. The application must be filed on or before April 1st of the year on which the taxes are based.

[PL 2007, c. 438, §21 (AMD).]

2. **False filing.** An individual who knowingly gives false information for the purpose of claiming a homestead exemption under this subchapter commits a Class E crime. Except for a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State, an individual who claims to be a permanent resident of this State...
under this subchapter who also claims to be a permanent resident of another state for the tax year for which an application for a homestead exemption is made commits a Class E crime.

[PL 2009, c. 418, §2 (AMD); PL 2009, c. 418, §3 (AFF).]

3. **Continuation of eligibility.** The assessor shall evaluate annually the ongoing eligibility of property for which a homestead exemption has been approved under this subchapter. The evaluation must be based on the status of the property on April 1st of the year on which the homestead exemption is based. The evaluation must include, but is not limited to, a review of whether the ownership of the property has changed in any manner that would disqualify the property for an exemption under this subchapter or whether the owner has ceased to use the property as a homestead. Unless the assessor determines that the property is no longer entitled to an exemption under this subchapter, the owner is entitled to receive the exemption without having to reapply. If the assessor determines that the property is no longer entitled to an exemption under this subchapter, the assessor shall notify the owner as provided in section 686 that the property is no longer entitled to an exemption under this subchapter.

[PL 2003, c. 13, §1 (AMD).]

4. **Owner notification.** An owner of property receiving an exemption under this subchapter shall notify the assessor promptly when the ownership or use of the property changes so as to change the qualification of the property for an exemption under this subchapter.

[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY


§685. Duty of assessor; reimbursement by State

1. **Examination and identification.** The assessor shall examine each application for homestead exemption that is timely filed with the assessor, determine whether the property is entitled to an exemption under this subchapter and identify the exemption in the municipal valuation.

[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

2. **Entitlement to reimbursement by the State; calculation.** A municipality that has approved homestead exemptions under this subchapter may recover from the State:

   A. For property tax years beginning before April 1, 2018, 50% of the taxes lost by reason of the exemptions under section 683, subsections 1 and 1-B; [PL 2019, c. 343, Pt. H, §4 (AMD).]

   B. For property tax years beginning on April 1, 2018 and April 1, 2019, 62.5% of the taxes lost by reason of the exemptions under section 683, subsections 1 and 1-B; and [PL 2019, c. 343, Pt. H, §4 (AMD).]

   C. For property tax years beginning on or after April 1, 2020, 70% of the taxes lost by reason of the exemptions under section 683, subsections 1 and 1-B. [PL 2019, c. 343, Pt. H, §4 (NEW).]

The municipality must provide proof in a form satisfactory to the bureau. The bureau shall reimburse the Unorganized Territory Education and Services Fund in the same manner for taxes lost by reason of the exemptions.

[PL 2019, c. 343, Pt. H, §4 (AMD).]

3. **Information provided to State; deviations in assessment ratio.** The assessor shall provide by June 1st, annually, any relevant information requested by the bureau for the purpose of determining the actual assessment ratio for developed parcels in use in a municipality. The certified ratio declared by the municipality must be considered accurate by the bureau if it is within 10% of the assessment ratio last determined by the bureau in its annual report of ratio studies involving developed parcels of property. The assessor may submit additional information on the relevant assessment ratio to the bureau in order to prove that a different ratio should apply. The bureau may accept a certified ratio that deviates
more than 10% from the last reported developed parcel ratio only if the information submitted by the municipality clearly indicates that the certified ratio is more accurate than the assessment ratio contained in the bureau's most recent annual report.

[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

4. Estimated and final payments by the State. Reimbursement to municipalities must be made in the following manner.

A. The bureau shall estimate the amount of reimbursement required under this section for each municipality and certify 75% of the estimated amount to the Treasurer of State by August 1st, annually. The Treasurer of State shall pay by August 15th, annually, the amount certified to each municipality entitled to reimbursement. [PL 2009, c. 571, Pt. MM, §1 (AMD); PL 2009, c. 571, Pt. MM, §2 (AFF).]

B. A municipality claiming reimbursement under this section shall submit a claim to the bureau by November 1st of the year in which the exemption applies or within 30 days of commitment of taxes, whichever occurs later. The bureau shall review the claims and determine the total amount to be paid. The bureau shall certify and the Treasurer of State shall pay by July 15th of the year following the year in which the exemption applies the difference between the estimated payment issued and the amount that the bureau finally determines for the year in which the exemption applies. If the total amount of reimbursement to which a municipality is entitled is less than the amount received under paragraph A, the municipality shall repay the excess to the State by December 30th of that year, or the amount may be offset against the amount of state-municipal revenue sharing due the municipality under Title 30-A, section 5681. [PL 2009, c. 571, Pt. MM, §1 (AMD); PL 2009, c. 571, Pt. MM, §2 (AFF).]

5. Reimbursement for state mandated costs. The bureau shall reimburse municipalities and the Unorganized Territory Education and Services Fund for state mandated costs in the manner provided in Title 30-A, section 5685.

[PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY


§686. Denial of homestead exemption; appeals

If the assessor determines that a property is not entitled to a homestead exemption under this subchapter, the assessor shall promptly provide a notice of denial, including the reasons for the denial, to the applicant by either personal delivery or regular mail. An applicant may appeal a denial of an exemption under this subchapter using the procedures provided in subchapter VIII. If the assessor determines that a property receiving an exemption under this subchapter any year within the 10 preceding years was not eligible for the exemption, the assessor shall immediately notify the bureau in writing. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY


§687. Supplemental assessment

If the assessor notifies the bureau under section 686, or the bureau otherwise determines that a property improperly received an exemption under this subchapter for any of the 10 years immediately preceding the determination, the assessor shall supplementally assess the property for which the
exemption was improperly received, plus costs and interest. The supplemental assessment must be assessed and collected pursuant to section 713-B. The bureau shall deduct the value of the portion of the supplemental assessment that pertains to any funds previously reimbursed to the municipality under section 685 from the next reimbursement issued to the municipality. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY

§688. Effect of determination of residence

A determination of permanent residence made for purposes of this subchapter is not binding on the bureau with respect to the administration of Part 8 and has no effect on determination of domicile for purposes of the Maine individual income tax. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY

§689. Audits; determinations of bureau

The bureau has the authority to audit the records of a municipality to ensure compliance with this subchapter. The bureau may independently review the records of a municipality to determine if homestead exemptions have been properly approved. If the bureau determines that a homestead exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this subchapter may appeal pursuant to section 151. [PL 1997, c. 643, Pt. HHH, §3 (NEW); PL 1997, c. 643, Pt. HHH, §10 (AFF).]

SECTION HISTORY

SUBCHAPTER 4-C

BUSINESS EQUIPMENT TAX EXEMPTION

§691. Definitions; exemption limitations

1. Definitions. As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible business equipment" means qualified property that, in the absence of this subchapter, would first be subject to assessment under this Part on or after April 1, 2008. "Eligible business equipment" includes, without limitation, repair parts, replacement parts, replacement equipment, additions, accessions and accessories to other qualified property that first became subject to assessment under this Part before April 1, 2008 if the part, addition, equipment, accession or accessory would, in the absence of this subchapter, first be subject to assessment under this Part on or after April 1, 2008. "Eligible business equipment" also includes inventory parts. "Eligible business equipment" does not include property eligible for exemption under section 652.

"Eligible business equipment" does not include:

(1) Office furniture, including, without limitation, tables, chairs, desks, bookcases, filing cabinets and modular office partitions;
(2) Lamps and lighting fixtures used primarily for the purpose of providing general purpose office or worker lighting;

(3) Property owned or used by an excluded person;

(4) Telecommunications personal property subject to the tax imposed by section 457;

(5) Gambling machines or devices, including any device, machine, paraphernalia or equipment that is used or usable in the playing phases of any gambling activity as that term is defined in Title 8, section 1001, subsection 15, whether that activity consists of gambling between persons or gambling by a person involving the playing of a machine. "Gambling machines or devices" includes, without limitation:

   (a) Associated equipment as defined in Title 8, section 1001, subsection 2;

   (b) Computer equipment used directly and primarily in the operation of a slot machine as defined in Title 8, section 1001, subsection 39;

   (c) An electronic video machine as defined in Title 17, section 1831, subsection 4;

   (d) Equipment used in the playing phases of lottery schemes; and

   (e) Repair and replacement parts of a gambling machine or device;

(6) Property located at a retail sales facility and used primarily in a retail sales activity unless the property is owned by a business that operates a retail sales facility in the State exceeding 100,000 square feet of interior customer selling space that is used primarily for retail sales and whose Maine-based operations derive less than 30% of their total annual revenue on a calendar year basis from sales that are made at a retail sales facility located in the State. For purposes of this subparagraph, the following terms have the following meanings:

   (a) "Primarily" means more than 50% of the time;

   (b) "Retail sales activity" means an activity associated with the selection and retail purchase of goods or rental of tangible personal property. "Retail sales activity" does not include production as defined in section 1752, subsection 9-B; and

   (c) "Retail sales facility" means a structure used to serve customers who are physically present at the facility for the purpose of selection and retail purchase of goods or rental of tangible personal property. "Retail sales facility" does not include a separate structure that is used as a warehouse or call center facility;

(7) Property that is not entitled to an exemption by reason of the additional limitations imposed by subsection 2; or

(8) Personal property that would otherwise be entitled to exemption under this subchapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section 457. [PL 2019, c. 379, Pt. A, §4 (AMD).]

B. "Excluded person" means:

(1) A public utility as defined in Title 35-A, section 102, subsection 13;

(2) A person that provides radio paging service as defined in Title 35-A, section 102, subsection 15;

(3) A person that provides mobile telecommunications services as defined in Title 35-A, section 102, subsection 9-A;

(4) A cable television company as defined in Title 30-A, section 2001, subsection 2;

(5) A person that provides satellite-based direct television broadcast services; or
(6) A person that provides multichannel, multipoint television distribution services. [PL 2005, c. 623, §1 (NEW).]

C. "Exempt business equipment" means eligible business equipment that is exempt under this subchapter. [PL 2005, c. 623, §1 (NEW).]

D. "Inventory parts" includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service and stocks or inventories of repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service and other machinery and equipment on hand for future use but not in service if acquired after April 1, 2007, regardless of when placed in service. [PL 2005, c. 623, §1 (NEW).]

E. "Municipal tax increment percentage" means, with respect to tax increment financing districts, the specified percentage of captured assessed value retained as provided in Title 30-A, section 5227 and allocated to the municipality for the municipality's own authorized project costs as provided in Title 30-A, section 5225. With respect to tax increment financing districts authorized pursuant to Title 30-A, former chapter 207, "municipal tax increment percentage" means the specified percentage of captured assessed value retained as provided in Title 30-A, former section 5254, subsection 1 and allocated to the municipality for the municipality's own authorized project costs as provided in Title 30-A, former section 5252, subsection 8. [PL 2005, c. 623, §1 (NEW).]

F. "Qualified property" means tangible personal property that:

   (1) Is used or held for use exclusively for a business purpose by the person in possession of it or, in the case of construction in progress or inventory parts, is intended to be used exclusively for a business purpose by the person who will possess that property; and

   (2) Either:

      (a) Was subject to an allowance for depreciation under the Code on April 1st of the property tax year for which a claim for exemption under this subchapter is filed or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated; or

      (b) In the case of construction in progress or inventory parts, would be subject under the Code to an allowance for depreciation when placed in service or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated.

"Qualified property" also includes all property that is affixed or attached to a building or other real estate if the property is used primarily to further a particular trade or business activity taking place in that building or on that real estate.

"Qualified property" does not include a building or components or attachments to a building if they are used primarily to serve the building as a building, regardless of the particular trade or activity taking place in or on the building. "Qualified property" also does not include land improvements if they are used primarily to further the use of the land as land, regardless of the particular trade or business activity taking place in or on the land. In the case of construction in progress or inventory parts, the term "used" means "intended to be used." "Qualified property" also does not include any vehicle registered for on-road use on which a tax assessed pursuant to chapter 111 has been paid or any watercraft registered for use on state waters on which a tax assessed pursuant to chapter 112 has been paid. [PL 2005, c. 623, §1 (NEW).]

G. "TIF exempt business equipment" means exempt business equipment that is located within a tax increment financing district. [PL 2005, c. 623, §1 (NEW).]

[PL 2019, c. 379, Pt. A, §4 (AMD).]
2. **Additional limitations.** The exemptions provided pursuant to this subchapter are limited pursuant to this subsection.

A. Exemption for certain energy facilities under this subchapter is limited as follows.

   (1) The exemption provided by this subchapter does not apply to a natural gas pipeline, including pumping or compression stations, storage depots and appurtenant facilities used in the transportation, delivery or sale of natural gas, but not including a pipeline that is less than a mile in length and is owned by a consumer of natural gas delivered through the pipeline.

   (2) The exemption provided in this subchapter does not apply to property used to produce or transmit energy primarily for sale. Energy is primarily for sale if during the immediately preceding property tax year 2/3 or more of the useful energy is directly or indirectly sold and transmitted through the facilities of a transmission and distribution utility.

   (3) For purposes of this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

      (a) "Transmission and distribution utility" has the same meaning as in Title 35-A, section 102, subsection 20-B.

      (b) "Useful energy" is energy in any form that does not include waste heat, efficiency losses, line losses or other energy dissipation. [PL 2005, c. 623, §1 (NEW).]

B. Pollution control facilities that are entitled to exemption pursuant to section 656, subsection 1, paragraph E are not entitled to an exemption under this subchapter, except if:

   (1) The property is entitled to an exemption under section 656, subsection 1, paragraph E but has not yet been certified for exemption under that paragraph;

   (2) The property has been placed in service after the December 1st immediately preceding April 1st of the tax year for which the exemption is sought but prior to April 1st of the property tax year for which the exemption is sought; and

   (3) The taxpayer has submitted the required application for certification to the Commissioner of Environmental Protection prior to April 1st.

   The exemption under this subchapter continues for property that meets the requirements of subparagraphs (1), (2) and (3) only until the certification for exemption under section 656, subsection 1, paragraph E has been granted. If the State Tax Assessor or an assessor denies an exemption on the ground that the property in question is entitled to exemption under section 656, subsection 1, paragraph E and the taxpayer appeals the denial, the State Tax Assessor or assessor shall, at the taxpayer's request, allow the taxpayer up to one year to obtain a statement from the Commissioner of Environmental Protection that the property at issue is not exempt under section 656, subsection 1, paragraph E. If the taxpayer timely produces such a statement or otherwise demonstrates that the property is not exempt under section 656, subsection 1, paragraph E, the State Tax Assessor or an assessor shall allow the exemption under this subchapter, but only for the year in question. [PL 2005, c. 623, §1 (NEW).]

[PL 2005, c. 623, §1 (NEW).]

**SECTION HISTORY**


§692. Exemption of business equipment
1. **Eligible business equipment exempt.** Eligible business equipment is exempt from all taxation under this Part, except chapters 111 and 112.

[PL 2005, c. 623, §1 (NEW).]

2. **Just value of exemption.** In determining the just value of exempt business equipment, the assessor shall determine the just value of the property in the same manner as prescribed in section 701-A as if the property were subject to taxation.

[PL 2005, c. 623, §1 (NEW).]

3. **Effect on state valuation.** The exemption has the following effect on state valuation.

A. Except as provided in paragraph B, the percentage of just value of exempt business equipment to be included in the annual determination of state valuation under sections 208 and 305 for tax year 2008 and subsequent tax years is as follows:

   (1) The applicable percentage specified in section 694, subsection 2, paragraph A for exempt business equipment for which the municipality receives reimbursement under section 694, subsection 2, paragraph A;

   (2) The applicable percentage calculated under section 694, subsection 2, paragraph B for exempt business equipment for which the municipality receives reimbursement under section 694, subsection 2, paragraph B; and

   (3) Zero for exempt business equipment for which the municipality receives reimbursement under section 694, subsection 2, paragraph C. [PL 2007, c. 438, §22 (AMD).]

B. In the case of a municipality that has one or more tax increment financing districts authorized pursuant to Title 30-A, chapter 206, subchapter 1 and effective under Title 30-A, section 5226, subsection 3 prior to April 1, 2008 or authorized pursuant to Title 30-A, former chapter 207 and effective under Title 30-A, former section 5253, subsection 1, paragraph F prior to April 1, 2008, for the 2008 tax year and subsequent tax years, the percentage of just value of TIF exempt business equipment located in such a tax increment financing district that must be included in the annual determination of state valuation pursuant to paragraph A, subparagraph (1) or (2) is decreased, but not below zero, by a percentage amount equal to the municipal tax increment percentage for the tax increment financing district in which the TIF exempt business equipment is located. [PL 2007, c. 438, §23 (AMD).]

[PL 2007, c. 438, §§22, 23 (AMD).]

4. **Property tax rate.** The following percentages of the value of exempt business equipment must be included in the total municipal valuation used to determine the municipal tax rate for 2008 and subsequent tax years:

A. The applicable percentage specified in section 694, subsection 2, paragraph A for exempt business equipment for which the municipality is entitled to receive reimbursement under section 694, subsection 2, paragraph A; [PL 2005, c. 623, §1 (NEW).]

B. The applicable percentage calculated under section 694, subsection 2, paragraph B for exempt business equipment for which the municipality receives reimbursement under section 694, subsection 2, paragraph B; and [PL 2005, c. 623, §1 (NEW).]

C. The applicable percentage calculated under section 694, subsection 2, paragraph C for exempt business equipment for which the municipality receives reimbursement under section 694, subsection 2, paragraph C. [PL 2005, c. 623, §1 (NEW).]

For purposes of this subsection, the value of exempt business equipment must be adjusted by the percentage of just value upon which the assessment of the total value of all assessed property in the municipality is based, as certified pursuant to section 383.

[PL 2007, c. 627, §24 (AMD).]
SECTION HISTORY

§693. Forms; reporting

1. Reporting. On or before April 1st of each year, a taxpayer claiming an exemption under this subchapter shall file a report with the assessor of the taxing jurisdiction in which the property would otherwise be subject to taxation on April 1st of that year. The report must identify the property for which exemption is claimed that would otherwise be subject to taxation on April 1st of that year and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and the form must be made available to taxpayers prior to April 1st annually. The assessor of the taxing jurisdiction may require the taxpayer to sign the form and make oath to its truth. If the report is not filed by April 1st, the filing deadline is automatically extended to May 1st without the need for the taxpayer to request or the assessor to grant that extension. Upon written request, before the commitment of taxes, the assessor may grant further extensions of time to file the report. If a taxpayer fails to file the report in a timely manner, including any extensions of time, the taxpayer may not obtain an exemption for that property under this subchapter for that tax year. The assessor of the taxing jurisdiction may require in writing that a taxpayer answer in writing all reasonable inquiries as to the property for which exemption is requested. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. The answer to any such inquiry is not binding on the assessor.

All notices and requests provided pursuant to this subsection must be made by personal delivery or certified mail and must conspicuously state the consequences of the taxpayer's failure to respond to the notice or request in a timely manner.

If an exemption has already been accepted and the State Tax Assessor subsequently determines that the property is not entitled to exemption, a supplemental assessment must be made within 3 years of the original assessment date with respect to the property in compliance with section 713, without regard to the limitations contained in that section regarding the justification necessary for a supplemental assessment.
[PL 2017, c. 170, Pt. B, §8 (AMD).]

2. False filing. An individual who knowingly gives false information for the purpose of claiming an exemption under this subchapter commits a Class E crime.
[PL 2005, c. 623, §1 (NEW).]

3. Continuation of eligibility. A person must annually file the report required by this section for all eligible business equipment, even though there may be no substantive change in the property from one year to the next.
[PL 2005, c. 623, §1 (NEW).]

4. Information confidential.
[PL 2013, c. 544, §2 (RP); PL 2013, c. 544, §7 (AFF).]

SECTION HISTORY

§694. Duty of assessor; reimbursement by State
1. Examination and identification. The assessor shall examine each report pursuant to section 693 that is timely filed, determine whether the property identified in the report is entitled to an exemption under this subchapter and determine the just value of the property.

[PL 2013, c. 544, §3 (AMD); PL 2013, c. 544, §7 (AFF).]

2. Entitlement to reimbursement by State; calculation. Reimbursement is calculated as follows.

A. Notwithstanding section 661, upon proof in a form satisfactory to the bureau, unless a municipality chooses reimbursement under paragraph B, a municipality that has accepted a valid exemption under this subchapter is entitled to recover from the State the applicable percentage of property tax revenue lost by reason of the exemption. Except as otherwise provided in this subsection, the applicable percentage is:

   1. For property tax years beginning April 1, 2008, 100%;
   2. For property tax years beginning April 1, 2009, 90%;
   3. For property tax years beginning April 1, 2010, 80%;
   4. For property tax years beginning April 1, 2011, 70%;
   5. For property tax years beginning April 1, 2012, 60%; and
   6. For property tax years beginning April 1, 2013 and for subsequent tax years, 50%. [PL 2005, c. 623, §1 (NEW).]

B. In the case of a municipality that chooses reimbursement under this paragraph in which the personal property factor exceeds 5%, the applicable percentage for exempt business equipment is 50% plus an amount equal to 1/2 of the personal property factor. For purposes of this paragraph, "personal property factor" means the percentage derived from a fraction, the numerator of which is the value of business personal property in the municipality, whether taxable or exempt, and the denominator of which is the value of all taxable property in the municipality plus the value of exempt business equipment. For purposes of this paragraph, the taxable value of exempt business equipment is the value that would have been assessed on that equipment if it were taxable. [PL 2013, c. 544, §4 (AMD); PL 2013, c. 544, §7 (AFF).]

C. In the case of a municipality that has one or more tax increment financing districts authorized pursuant to Title 30-A, chapter 206, subchapter 1 and effective under Title 30-A, section 5226, subsection 3 prior to April 1, 2008 or authorized pursuant to Title 30-A, former chapter 207 and effective under Title 30-A, former section 5253, subsection 1, paragraph F, prior to April 1, 2008, the applicable percentage with respect to TIF exempt business equipment is 50% plus a percentage amount equal to the percentage amount, if any, by which the municipal tax increment percentage for the tax increment financing district in which the TIF exempt business equipment is located exceeds 50%. This paragraph applies only when it will result in a greater percentage of reimbursement for the TIF exempt business equipment than would be provided under the greater of paragraph A or B. [PL 2007, c. 627, §26 (AMD).]

[PL 2013, c. 544, §4 (AMD); PL 2013, c. 544, §7 (AFF).]

3. Reimbursement to unorganized territory education and services. The bureau shall calculate the reimbursement to the Unorganized Territory Education and Services Fund for property tax revenue lost by reason of the exemption in the same manner as it does for municipalities and at the same percentages as are applicable to municipalities.

[PL 2007, c. 627, §27 (AMD).]

4. Information provided to State; deviations in assessment ratio.

[PL 2007, c. 627, §28 (RP).]

5. Payments by State. Reimbursements to municipalities must be made as described in this subsection. A municipality claiming reimbursement under this section shall submit a claim to the
bureau by November 1st of the year in which the exemption applies or within 30 days of commitment of taxes, whichever occurs later. The bureau shall review the claims and determine the total amount to be paid. The bureau shall certify and the Treasurer of State shall pay by December 15th of the year in which the exemption applies the amount that the bureau determines for that tax year. Municipal claims that are timely filed after November 1st must be paid as soon as reasonably possible after the December 15th payment date.

[PL 2005, c. 623, §1 (NEW).]

SECTION HISTORY


§695. Denial of exemption; appeals

If the assessor determines that a property is not entitled to an exemption under this subchapter, the assessor shall provide a written notice of denial prior to the tax commitment date in that municipality, including the reasons for the denial, to the applicant by either personal delivery or certified mail. An applicant may contest a denial by the assessor of an exemption under this subchapter either by using the procedures provided in subchapter 8 or by pursuing such other actions or proceedings by which other property tax exemptions under this chapter may be reviewed or adjudicated. If the assessor determines that a property receiving an exemption under this subchapter in any year within the 3 preceding years was not eligible for the exemption, the assessor shall immediately notify the bureau in writing. [PL 2005, c. 623, §1 (NEW).]

SECTION HISTORY


§696. Supplemental assessment

If the assessor makes a determination under section 695 or the bureau makes a determination pursuant to section 697 that property receiving an exemption under this subchapter was not entitled to an exemption under this subchapter, the assessor shall by means of a supplemental assessment assess the property for which the exemption was improperly received, plus costs and interest. The taxpayer may contest a supplemental assessment under this subchapter either by using the procedures provided in subchapter 8 or by pursuing such other actions or proceedings by which other property tax exemptions under this chapter may be reviewed or adjudicated. The supplemental assessment must be assessed and collected pursuant to section 713. The bureau shall deduct the amount of the portion of the supplemental assessment that pertains to any funds previously reimbursed to the municipality under section 694 from the next reimbursement issued to the municipality. [PL 2017, c. 211, Pt. A, §11 (AMD).]

SECTION HISTORY


§697. Audits; determination of bureau

The bureau may audit the records of a municipality to ensure compliance with this subchapter. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved for any of the 3 years immediately preceding the determination, the bureau shall ensure, by setoff against other payments due the municipality under this subchapter or subchapter 4-B, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this subchapter may appeal pursuant to section 151. [PL 2017, c. 211, Pt. A, §11 (AMD).]

SECTION HISTORY
§698. Appeals
(REPEALED)

SECTION HISTORY

§699. Legislative findings; intent

1. Findings. The Legislature finds that encouragement of the growth of capital investment in this State is in the public interest and promotes the general welfare of the people of the State. The Legislature further finds that the high cost of owning qualified business property in this State is a disincentive to the growth of capital investment in this State. The Legislature further finds that the tax exemption set forth in this subchapter is a reasonable means of overcoming this disincentive and will encourage capital investment in this State. [PL 2005, c. 623, §1 (NEW).]

2. Intent. It is the intent of the Legislature to fund fully transfers to the Disproportionate Tax Burden Fund under section 700-A, subsection 1 and reimbursements under the business equipment tax reimbursement program under section 6652, subsection 4, paragraph B. [PL 2005, c. 623, §1 (NEW).]

SECTION HISTORY

§700. Reimbursement for state-mandated costs

The bureau shall reimburse municipalities and the Unorganized Territory Education and Services Fund for state-mandated costs in the manner provided in Title 30-A, section 5685. [PL 2005, c. 623, §1 (NEW).]

SECTION HISTORY

§700-A. Additional municipal compensation

1. Transfers to Disproportionate Tax Burden Fund. Pursuant to section 699, subsection 2 and in order to provide additional compensation to municipalities affected by property tax exemptions provided under this subchapter, the Treasurer of State shall make the following transfers as provided in section 700-B to the Disproportionate Tax Burden Fund established in Title 30-A, section 5681, subsection 3:

   A. In fiscal year 2009-10, $2,000,000; [PL 2005, c. 623, §1 (NEW).]
   B. In fiscal year 2010-11, $2,500,000; [PL 2005, c. 623, §1 (NEW).]
   C. In fiscal year 2011-12, $3,000,000; [PL 2005, c. 623, §1 (NEW).]
   D. In fiscal year 2012-13, $3,500,000; and [PL 2005, c. 623, §1 (NEW).]
   E. In fiscal year 2013-14 and subsequent fiscal years, $4,000,000. [PL 2005, c. 623, §1 (NEW).]

SECTION HISTORY

§700-B. Adjustments to revenue
1. Certification. By June 30, 2009 and each subsequent year, the State Tax Assessor shall certify to the State Controller amounts certified to the Treasurer of State as reimbursements to be paid to municipalities during the fiscal year under section 694, subsection 5. The Treasurer of State shall certify to the State Controller payments due under section 700-A. [PL 2005, c. 623, §1 (NEW).]

2. Transfer. The State Controller shall transfer amounts certified under subsection 1 to the Business Equipment Tax Reimbursement reserve account established, maintained and administered by the State Controller from General Fund undedicated revenue. The assessor and the Treasurer of State shall pay amounts required under section 694, subsection 5 and section 700-A. [PL 2009, c. 213, Pt. S, §10 (AMD); PL 2009, c. 213, Pt. S, §16 (AFF).]

SUBCHAPTER 5

POWERS AND DUTIES OF ASSESSORS

§701. Rules for assessment

In the assessment of all taxes, assessors shall govern themselves by this chapter and, when applicable, chapter 102 and shall obey all warrants received by them while in office. [PL 1973, c. 620, §14 (AMD).]

SECTION HISTORY

§701-A. Just value defined

In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation the effect upon value of any enforceable restrictions to which the use of the land may be subjected including the effect on value of designation of land as significant wildlife habitat under Title 38, section 480-BB, current use, physical depreciation, sales in the secondary market, functional obsolescence and economic obsolescence. Restrictions include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is determined to arise from and is attributable to legally permissible use or uses only. [PL 2007, c. 389, §1 (AMD).]

For the purpose of establishing the valuation of unimproved acreage in excess of an improved house lot, contiguous parcels and parcels divided by road, powerline or right-of-way may be valued as one parcel when: each parcel is 5 or more acres; the owner gives written consent to the assessor to value the parcels as one parcel; and the owner certifies that the parcels are not held for sale and are not subdivision lots. [PL 1993, c. 317, §1 (NEW); PL 1993, c. 317, §2 (AFF).]

SECTION HISTORY

§702. Assessors' liability
Assessors of municipalities and primary assessing areas are not responsible for the assessment of any tax which they are by law required to assess; but the liability shall rest solely with the municipality for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity. [PL 1973, c. 620, §14 (AMD).]

SECTION HISTORY

§703. Selectmen to act as assessors

If any municipality does not choose assessors and is not a part of a primary assessing area, the selectmen are the assessors, and each of them must be sworn as an assessor. A selectman who is an assessor pursuant to this paragraph may resign the position of assessor without resigning the office of selectman. The position of assessor must then be filled by appointment pursuant to Title 30-A, section 2602, subsection 2. [PL 1991, c. 270, §4 (AMD).]

SECTION HISTORY

§704. Delinquent assessors; violation

Any assessor who refuses to assess a state, county or municipal tax as required by law, or shall knowingly omit or fail to perform any duty imposed upon him by law, commits a civil violation for which a forfeiture not to exceed $100 may be adjudged. [PL 1977, c. 696, §267 (RPR).]

SECTION HISTORY
PL 1977, c. 696, §267 (RPR).

§705. County commissioners may appoint assessors; procedure

If for 3 months after any warrant for a state or county tax has been issued, a municipality which is not part of a primary assessing area or is not a primary assessing area has neglected to choose assessors, or the assessors chosen have neglected to assess and certify such tax, the Treasurer of State or of the county may so notify the county commissioners. [PL 1973, c. 620, §15 (AMD).]

On receipt of such notification the county commissioners shall appoint 3 or more suitable persons in the county to be assessors for such municipality. New warrants shall be issued to such assessors, which said warrants shall supersede the state and county warrants originally issued to the assessors of the delinquent municipality.

Assessors appointed under this section shall be duly sworn; shall be subject to the same duties and penalties as other assessors; and shall assess upon the polls and estates of the municipality its due proportion of state and county taxes, and such reasonable charges for time and expense in making the assessment as the county commissioners may approve, which said charges shall be paid from the county treasury.

SECTION HISTORY

§706. Taxpayers to list property, notice, penalty, verification

(REPEALED)

SECTION HISTORY
§706-A. Taxpayers to list property; notice; penalty; verification

1. Taxpayers to list property; inquiries. Before making an assessment, the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, the primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of Title 1, chapter 13.

A notice to or inquiry of a taxpayer made under this section may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list and answers in the time required. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory fails to give notice by mail, the taxpayer is not prohibited from applying for an abatement; however, upon demand, the taxpayer shall furnish the list and answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

The assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

[PL 2017, c. 367, §5 (NEW).]

2. Penalty. It is unlawful for any public official or any employee, agent, attorney or consultant of the taxing jurisdiction to willfully disclose any taxpayer information made confidential by this section or examine information made confidential by this section for any purpose other than the conduct of official duties pertaining to property tax administration. Information made confidential by this section may be disclosed:
A. To the State Tax Assessor, who shall treat such information as confidential for purposes of section 191, subsection 2, paragraph I; [PL 2017, c. 367, §5 (NEW).]
B. To a mediator retained pursuant to section 271, subsection 5-A; [PL 2017, c. 367, §5 (NEW).]
C. In a judicial proceeding in camera; [PL 2017, c. 367, §5 (NEW).]
D. In an administrative proceeding, in executive session, pursuant to Title 1, section 405, subsection 6, paragraph F; [PL 2017, c. 367, §5 (NEW).]
E. To the person who filed the confidential information or that person’s representative authorized by the person in writing to receive the information; [PL 2017, c. 367, §5 (NEW).]
F. To a public official or any employee, agent, attorney or consultant of the taxing jurisdiction; and [PL 2017, c. 367, §5 (NEW).]
G. To any other person with the taxpayer’s written consent. [PL 2017, c. 367, §5 (NEW).]

A person who knowingly violates the confidentiality provisions of this subsection commits a Class E crime. [PL 2017, c. 367, §5 (NEW).]

3. Proprietary information. For the purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law, rules or regulations. [PL 2017, c. 367, §5 (NEW).]

SECTION HISTORY

§707. Exempt property; inventory required
Assessors shall include in their inventory, but not in the tax list, every 5 years beginning in 1963:

1. Neat cattle. [PL 1981, c. 706, §10 (RP).]

2. Property of veterans. The value of the real property of veterans, their widows, widowers and minor children not taxed; [PL 2005, c. 218, §9 (AMD).]

3. Houses of religious worship. The value of the real estate of all houses of religious worship and parsonages not taxed;

4. Property of benevolent and charitable institutions. The value of all real property of benevolent and charitable institutions not taxed;

5. Property of literary institutions. The value of all real property of literary and scientific institutions not taxed;

6. Property of governmental units. The value of the real property of the United States, the State of Maine and any public municipal corporation;

7. Other property. The value of all other real property not taxed.

SECTION HISTORY

§708. Assessors to value real estate and personal property
The assessors and the chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate. [PL 1973, c. 620, §17 (AMD).]

SECTION HISTORY
PL 1973, c. 620, §17 (AMD).

§708-A. Certification of valuation lists
(REPEALED)

SECTION HISTORY

§709. Assessment and commitment

The assessors shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax payable during the municipal year for which municipal taxes are being raised, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 753. [PL 1975, c. 651, §7 (AMD).]

SECTION HISTORY

§709-A. Primary assessing areas; assessment and commitment

The municipal officers after receipt of the valuation lists from the primary assessing areas shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands in the form prescribed by section 753. [PL 1973, c. 788, §184 (AMD).]

The municipal officers may delegate the preparation of such lists to any municipal employee, appropriately designated in writing, or may contract with the primary assessing area for the preparation of such lists. [PL 1973, c. 620, §19 (NEW).]

SECTION HISTORY

§709-B. Extension of commitment time limit for 1977
(REPEALED)

SECTION HISTORY

§710. Overlay

The assessors or, in primary assessing areas, the municipal officers may assess on the estates such sum above the sum necessary for them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer. [PL 1973, c. 695, §13 (AMD).]

SECTION HISTORY
§711. Assessment record

The assessors or, in primary assessing areas, the municipal officers shall make a record of their assessment and of the invoice and valuation from which it was made. Before the taxes are committed to the officer for collection, they shall deposit such record, or a copy of it, in the assessor's office, or, in the case of a primary assessing area, with the municipal clerk, there to remain. Any place where the assessors usually meet to transact business and keep their papers or books is considered their office. An assessor, the municipal officers or any other municipal official with custodial authority over the assessing records shall make the entire assessing record related to any taxable property within the municipality available to the owner of that property upon request in a timely manner. [PL 2005, c. 187, §1 (AMD).]

SECTION HISTORY

§712. Certificate of assessment

When the assessors or, in primary assessing areas, the municipal officers have assessed any tax and committed it to the tax collector, they shall return to the appropriate treasurer a certificate thereof with the name of such officer. [PL 1973, c. 695, §14 (AMD).]

SECTION HISTORY

§713. Supplemental assessments

Supplemental assessments may be made within 3 years from the last assessment date whenever it is determined that any estates liable to taxation have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment. A supplemental assessment may be made during the municipal year whenever, through error or inadvertance, the assessors have omitted from their assessment or commitment taxes duly raised by the municipality or its proportion of any state or county tax payable during the municipal year. In municipalities not a part of a primary assessing area, the assessors for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such estates for their due proportion of such tax, according to the principles on which the previous assessment was made. In primary assessing areas, the chief assessor may, by a supplement to the valuation list, certify the valuation of such estates to the municipal officers who shall assess such estates according to the principles upon which the previous assessment was made. [PL 1979, c. 31 (AMD).]

Such supplemental assessments shall be committed to the collector for the time being with a certificate as provided in sections 709 and 709-A stating that they were invalid or void or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list. Interest shall accrue on all unpaid balances of any supplemental tax, beginning on the 60th day after the date of commitment of the supplemental tax to the collector or the date interest accrues for delinquent taxes under the original commitment, whichever occurs later. The rate of interest shall be the same as specified by the municipality for the current tax year, in accordance with section 505, subsection 4. [PL 1979, c. 612 (AMD).]

All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%.

The lien on real estate created by section 552 may be enforced as provided in section 948.

Persons subjected to a tax under this section are deemed to have received sufficient notice if the notice required by section 706-A was given. [PL 2017, c. 367, §6 (AMD).]
§713-A. Certain supplemental assessments

Notwithstanding section 713, when a municipality has foreclosed on a parcel of real estate and the owner recovers the real estate because of errors in the lien and foreclosure process, supplemental assessments may be made for any year back to the year of the foreclosure which is determined to be erroneous. [PL 1987, c. 289 (NEW)].

§713-B. Penalties assessed as supplemental assessments

Penalties imposed under section 581 or 1112 may be assessed as supplemental assessments pursuant to section 713 regardless of the number of years applicable in determining the penalty. [PL 1993, c. 452, §6 (NEW)].

§714. State-municipal revenue sharing aid

The assessors shall deduct from the total amount required to be assessed an amount equal to the amount that the municipal officers estimate will be received under Title 30-A, section 5681, during the municipal fiscal year. [PL 1987, c. 737, Pt. C, §§78, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD)].

SUBCHAPTER 5-A

UNDEVELOPED LAND VALUATION

§721. Purpose

(REPEALED)

SECTION HISTORY


§722. Definitions

(REPEALED)

SECTION HISTORY


§723. Applicability

(REPEALED)
SECTION HISTORY

§724. Base land values
(REPEALED)

SECTION HISTORY

§725. Sales data
(REPEALED)

SECTION HISTORY

§726. Valuation of land
(REPEALED)

SECTION HISTORY

SUBCHAPTER 6
POWERS AND DUTIES OF TAX COLLECTORS

§751. State and county taxes; collection
State and county taxes shall be collected by the tax collector and paid by him to the treasurer of his municipality as other taxes are paid.

§752. -- payment
On or before the first day of September in each year, the Treasurer of State shall issue his warrant to the treasurer of each municipality requiring him to transmit and pay to the Treasurer of State, on or before the time fixed by law, that municipality's proportion of the state tax for the current year. Warrants for county taxes shall be issued by the county treasurers in the same manner with proper changes.

§753. Municipal tax commitment; form
The State Tax Assessor shall annually, before April 1st, prescribe the form of the municipal tax commitment to be used by municipal assessors in committing property taxes to the municipal tax collector. [P&SL 1975, c. 78, §21 (AMD).]

SECTION HISTORY

§754. -- lost or destroyed
When a warrant for the collection of taxes has been lost or destroyed, the assessors or, in the case of primary assessing areas, the municipal officers may issue a new warrant, which shall have the same force as the original. [PL 1973, c. 695, §17 (AMD).]

SECTION HISTORY

§755. Bond

The municipal officers shall require each tax collector to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the municipality, in the sum, and with such sureties as the municipal officers approve. The tax collector may furnish a bond signed by individuals if such individuals submit to the municipal officers a detailed sworn statement as to their personal financial ability, which shall be found acceptable by the municipal officers. [PL 1973, c. 695, §18 (RPR).]

Such bond shall, after its approval and acceptance, be recorded by the clerk in the municipal records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond. [PL 1973, c. 695, §18 (RPR).]

SECTION HISTORY

§756. Compensation

When municipalities choose tax collectors, they may agree what sum shall be allowed for performance of their duties. If the basis of compensation agreed upon is a percentage of tax collections, such percentage shall be computed only upon the cash collections of taxes committed to him. Tax liens filed but not discharged prior to the time that the tax collector is to perfect his collections and the amounts paid by the municipality to the tax collector upon the sale of tax deeds shall not be included in computing such percentage. Nothing in this section shall be construed as relieving the tax collector from the duty of perfecting liens for the benefit of the municipality by one of the methods prescribed by law in all cases where taxes on real estate remain unpaid.

§757. Receipts for taxes

When a tax is paid to a tax collector, he shall prepare a receipt for each payment; and upon reasonable request therefor, shall furnish a copy of such receipt to the taxpayer.

§757-A. Collector to furnish certificate to boat registration applicants

(REPEALED)

SECTION HISTORY

§758. Notification to assessors of invalid tax

Tax collectors and municipal treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors or the chief assessor of the primary assessing area in writing stating the name of the proper party to be assessed, if known, and the reason why such tax is believed to be invalid, in order that a supplemental assessment may be made. [PL 1973, c. 620, §26 (AMD).]

SECTION HISTORY

§759. Accounting; penalties
Every tax collector shall, on the last day of each month, pay to the municipal treasurer all moneys collected by him, and once in 2 months at least shall exhibit to the municipal officers a just and true account of all moneys received on taxes committed to him and excise taxes collected by him, and produce the treasurer's receipt for money by him paid. For each neglect, he forfeits to the municipality $100 to be recovered by the municipal officers thereof in a civil action.

§759-A. Prohibition on commingling funds

A tax collector is prohibited from commingling personal funds with any funds collected for a municipality while performing the duty of tax collector. [PL 2009, c. 193, §3 (NEW).]

SECTION HISTORY
PL 2009, c. 193, §3 (NEW).

§760. Perfection of collections

Municipal assessors, or municipal officers in the case of primary assessing areas, shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections. Such date shall not be less than one year from the date of the commitment of taxes. In the event that no time is specified in the collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes. [PL 1973, c. 695, §19 (AMD).]

SECTION HISTORY

§760-A. Minor or burdensome amounts

1. Not collected. After the date for perfection of collections, municipal officers may discharge collectors from any obligation to collect unpaid personal property taxes that the municipal officers determine are too small or too burdensome to collect economically and authorize the municipal treasurer to remove those taxes from the municipal books. [PL 1991, c. 231 (NEW).]

2. Discharged. Collectors shall identify the unpaid taxes discharged under subsection 1 on the tax lists. [PL 1991, c. 231 (NEW).]

SECTION HISTORY
PL 1991, c. 231 (NEW).

§761. -- failure; action

An action against a tax collector for failure to perfect his tax collections shall be commenced within 6 years after the date of such collector's warrant.

§762. Collections completed by new collectors

When new tax collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn.

§763. Settlement procedure; removal from municipality; resignation

When a tax collector asks the municipal officers to resign the position of tax collector, or when a tax collector has removed, or in the judgment of the municipal officers is about to remove from the municipality before the time set for perfecting his collections, said officers may settle with him for the money that he has received on his tax lists, demand and receive of him such lists, and discharge him therefrom. Said officers may appoint another tax collector, and the assessors or, in the case of primary assessing areas, the municipal officers shall make a new warrant and deliver it to him with said lists, to
collect the sums due thereon, and he shall have the same power in their collection as the original tax collector. [PL 1973, c. 695, §20 (AMD).]

If such tax collector refuses to deliver the tax lists and to pay all moneys in his hands collected by him, when duly demanded, he shall be subject to section 894, and is liable to pay what remains due on the tax lists, said sum to be recovered by the municipal officers in a civil action.

SECTION HISTORY

§764. -- incapacity

When a tax collector becomes mentally ill, has a guardian or by bodily infirmities is incapable of performing the duties of his office before completing the collection, the municipal officers may demand and receive the tax lists from any person in possession thereof, settle for the money received thereon and discharge said tax collector from further liability. The tax lists may be committed to a new tax collector.

§765. -- death

If a tax collector dies without perfecting the collection of taxes committed to him, his executor or administrator, within 2 months after his acceptance of the trust, shall settle with the municipal officers for what was received by the deceased in his lifetime. For the amount so received, such executor or administrator is chargeable as the deceased would be if living. If he fails to so settle when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

§766. Warrant for completion of collection; form

The State Tax Assessor shall prescribe the form of the warrant to be used by the assessors or municipal officers for the completion of the collection of taxes under sections 763 to 765. [PL 1975, c. 765, §14 (RPR).]

SECTION HISTORY

SUBCHAPTER 7

POWERS AND DUTIES OF SHERIFFS

§801. Sheriff may collect taxes

If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the municipal assessors, or in the case of primary assessing areas, the municipal officers, or the assessors appointed in accordance with section 705, as the case may be. [PL 1973, c. 695, §21 (AMD).]

SECTION HISTORY

§802. Proceedings by sheriff

The sheriff or his deputy, on receiving the assessment and warrant for collection provided for in section 801, shall forthwith post in some public place in the municipality assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after 30 days therefrom. Any person paying his tax to such sheriff within that time shall pay 5% over and above his
tax for sheriff's fees, but those who do not pay within that time shall be distrained or arrested by such officer, as by tax collectors. The same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

§803. Sheriff's duty in respect to warrant; alias warrant

On each execution or warrant of distress issued in accordance with sections 891 and 895, and delivered to a sheriff or his deputy, he shall make return of his doings to such treasurer, with such money, if any, that he has received by virtue thereof. If he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum remaining due on the return of the first; and so on, as often as occasion occurs.

An officer executing an alias warrant against a delinquent tax collector may arrest the tax collector and proceed as on execution for debt. Such delinquent tax collector shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

SUBCHAPTER 8

ABATEMENT

§841. Abatement procedures

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A.

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

[PL 2017, c. 367, §7 (AMD).]

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

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

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

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

[PL 2013, c. 424, Pt. A, §24 (RPR).]

B. Assist individuals in making application for abatement; [PL 2013, c. 424, Pt. A, §24 (RPR).]
C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [PL 2013, c. 424, Pt. A, §24 (RPR).]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [PL 2013, c. 424, Pt. A, §24 (RPR).]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [PL 2013, c. 424, Pt. A, §24 (RPR).]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [PL 2013, c. 424, Pt. A, §24 (RPR).]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. [PL 2013, c. 424, Pt. A, §24 (RPR).]

[PL 2017, c. 273, §1 (AMD).]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof. [PL 1979, c. 73 (RPR).]

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with section 706-A, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for the failure of the widow, widower or child to make application and file proof within the time set by section 653, subsection 1, paragraph G, if the veteran died during the 12-month period preceding the April 1st for which the tax was committed. [PL 2017, c. 367, §8 (AMD).]

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March. [PL 1987, c. 772, §16 (RPR).]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375. [PL 1979, c. 73 (NEW).]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory. [PL 2001, c. 396, §15 (AMD).]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.
§841-A. Abatement by municipal officers; procedure

(Repealed)

§841-B. Land Classification Appeals Board; purpose; composition

(Repealed)

§841-C. Hearing

(Repealed)

§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2. [PL 2013, c. 182, §1 (AMD).]

§843. Appeals
1. **Municipalities.** If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

[PL 1995, c. 262, §4 (AMD).]

1-A. **Nonresidential property of $1,000,000 or greater.** With regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater either separately or in the aggregate, either party may appeal the decision of the local board of assessment review or the primary assessing area board of assessment review to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied, as provided in subsections 1 and 2. The board shall hold a hearing de novo. If the board thinks that the applicant is over-assessed, it shall grant such reasonable abatement as the board thinks proper. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 1995, c. 262, §4 (AMD).]

2. **Primary assessing areas.** If a primary assessing area has adopted a board of assessment review and the assessors or municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater, either separately or in the aggregate, either party may appeal the decision of the board of assessment review directly to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2001, c. 396, §17 (AMD).]

3. **Notice of decision.** Any agency to which an appeal is made under this section is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §12 (NEW).]

4. **Payment requirements for taxpayers.** If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the immediately preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent
tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than $500,000.

[PL 2019, c. 379, Pt. A, §5 (AMD).]

SECTION HISTORY

§843-A. Appeals to Forestry Appeal Board
(REPEALED)

SECTION HISTORY

§843-B. Hearing
(REPEALED)

SECTION HISTORY

§844. Appeals to county commissioners

1. Municipalities without board of assessment review. Except when the municipality or primary assessing area has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners within 60 days after notice of the decisions from which the appeal is being taken or within 60 days after the application is deemed to have been denied. If the commissioners think that the applicant is over-assessed, the applicant is granted such reasonable abatement as the commissioners think proper. If the applicant has paid the tax, the applicant is reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against the applicant for collection of the amount due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made or a copy of it. Either party may appeal from the decision of the county commissioners to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county commissioners fail to give written notice of their decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.
[PL 2001, c. 396, §18 (AMD).]

1-A. County board of assessment review. The county commissioners in a county may establish a county board of assessment review to hear all appeals to the county commissioners. The board has the powers and duties of a municipal board of assessment review, including those provided under section 844-M.
[PL 1995, c. 262, §6 (NEW).]
2. Nonresidential property of $1,000,000 or greater. Notwithstanding subsection 1, the applicant may appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of $1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied. If the State Board of Property Tax Review determines that the applicant is overassessed, it shall grant such reasonable abatement as it determines proper. For the purposes of this subsection, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.  
[PL 2011, c. 548, §13 (AMD).]

3. Notice of decision. An appeal to the county commissioners is subject to the provisions for notice of decision in section 842.  
[PL 1991, c. 546, §13 (NEW).]

4. Payment requirements for taxpayers. If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date, or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than $500,000.  
[PL 2009, c. 434, §17 (AMD).]
§844-D. Jurisdiction
(REPEALED)
SECTION HISTORY

§844-E. Assignment of hearing
(REPEALED)
SECTION HISTORY

§844-F. Place of hearing
(REPEALED)
SECTION HISTORY

§844-G. Appeal to State Board of Assessment Review
(REPEALED)
SECTION HISTORY

§844-H. Hearing procedure
(REPEALED)
SECTION HISTORY

§844-I. Production of documents
(REPEALED)
SECTION HISTORY

§844-J. Evidence
(REPEALED)
SECTION HISTORY

§844-K. Compensation
(REPEALED)
SECTION HISTORY

§844-L. Appeal to the Superior Court
(REPEALED)
SECTION HISTORY
§844-M. County board of assessment review

1. Organization. A county board of assessment review, as authorized by section 844, subsection 1-A, consists of 5 or 7 members, at least one of whom must be a licensed real estate appraiser and one of whom must be a member of the general public, who serve staggered terms of at least 3 but no more than 5 years. The terms must be determined by rule of the board. The board shall elect annually a chair and a secretary from among its members. A county official or the spouse of a county official may not be a member of the board. Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting on that issue must be decided by a majority vote of the members, excluding the member who is being challenged. The county commissioners may dismiss a member of the board for cause before the member's term expires. [PL 1995, c. 262, §9 (NEW).]

2. Meetings; records. The chair shall call meetings of the board as required. The chair shall also call meetings of the board when requested to do so by a majority of the board members or by the county commissioners. A majority of the board's members constitutes a quorum. The chair shall preside at the meetings of the board and is the official spokesperson of the board. The secretary shall maintain a permanent record of the board meetings, the correspondence of the board and the records that are required as part of the various proceedings brought before the board. The records maintained or prepared by the secretary must be filed in the county commissioners' office and subject to public inspection in accordance with Title 1, chapter 13, unless excepted from the definition of public records under Title 1, section 402, subsection 3 or otherwise exempt from disclosure under Title 1, chapter 13. [PL 1995, c. 262, §9 (NEW).]

3. Hearing. The board shall adopt rules to establish the procedure for the conduct of a hearing; however, the chair may waive any rule upon good cause shown. [PL 1995, c. 262, §9 (NEW).]

4. Evidence. The board shall receive oral or documentary evidence and, as a matter of policy, provide for the exclusion of irrelevant, immaterial or unduly repetitious evidence. Each party may present its case or defense by oral or documentary evidence, submit rebuttal evidence and conduct cross-examination that is required for a full and true disclosure of the facts. [PL 1995, c. 262, §9 (NEW).]

5. Testimony; record; notice. The transcript or tape recording of testimony, if such a transcript or tape recording has been prepared by the board, and the exhibits, with all papers and requests filed in the proceeding, constitute the record. Decisions become a part of the record and must include a statement of findings and conclusions, as well as the reasons or basis for those findings and conclusions, upon the material issues of fact, law or discretion presented and the appropriate order, relief or denial of relief. If the board determines that the applicant is over-assessed, it shall grant such reasonable abatement as the board determines proper. Notice of a decision must be mailed or hand delivered to all parties and the county commissioners within 10 days of the board's decision. [PL 1995, c. 262, §9 (NEW).]

6. Appeals. A party may appeal the decision of the county board of assessment review to the Superior Court in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county board of assessment review fails to give written notice of its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial. [PL 1995, c. 262, §9 (NEW).]

SECTION HISTORY

PL 1995, c. 262, §9 (NEW).
§844-N. Primary assessing area board of assessment review

1. Organization. A primary assessing area board of assessment review, as authorized by section 471-A, consists of 5 or 7 members who serve staggered terms of at least 3 but no more than 5 years. The terms must be determined by rule of the board. The board shall elect annually a chair and a secretary from among its members. A municipal officer or the spouse of a municipal officer may not be a member of the board. Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting on that issue must be decided by a majority vote of the members, excluding the member who is being challenged. The municipal officers or the executive committee, where applicable, may dismiss a member of the board for cause before the member's term expires.
[PL 1995, c. 262, §9 (NEW).]

2. Meetings; records. The chair shall call meetings of the board as required. The chair shall also call meetings of the board when requested to do so by a majority of the board members or by the municipal officers or the executive committee, where applicable. A majority of the board's members constitutes a quorum. The chair shall preside at the meetings of the board and is the official spokesperson of the board. The secretary shall maintain a permanent record of the board meetings, the correspondence of the board and the records that are required as part of the various proceedings brought before the board. The records maintained or prepared by the secretary must be filed in the primary assessing area board of assessment review office and subject to public inspection in accordance with Title 1, chapter 13, unless excepted from the definition of public records under Title 1, section 402, subsection 3 or otherwise exempt from disclosure under Title 1, chapter 13.
[PL 1995, c. 262, §9 (NEW).]

3. Hearing. The board shall adopt rules to establish the procedure for the conduct of a hearing; however, the chair may waive any rule upon good cause shown.
[PL 1995, c. 262, §9 (NEW).]

4. Evidence. The board shall receive oral or documentary evidence and, as a matter of policy, provide for the exclusion of irrelevant, immaterial or unduly repetitious evidence. Each party may present its case or defense by oral or documentary evidence, submit rebuttal evidence and conduct cross-examination that is required for a full and true disclosure of the facts.
[PL 1995, c. 262, §9 (NEW).]

5. Testimony; record; notice. The transcript or tape recording of testimony, if such a transcript or tape recording has been prepared by the board, and the exhibits, with all papers and requests filed in the proceeding, constitute the record. Decisions become a part of the record and must include a statement of findings and conclusions, as well as the reasons or basis for those findings and conclusions, upon the material issues of fact, law or discretion presented and the appropriate order, relief or denial of relief. If the board determines that the applicant is over-assessed, it shall grant such reasonable abatement as the board determines proper. Notice of a decision must be mailed or hand delivered to all parties and the municipal officers or the executive committee, where applicable, within 10 days of the board's decision.
[PL 1995, c. 262, §9 (NEW).]

SECTION HISTORY
PL 1995, c. 262, §9 (NEW).

§845. Appeals; to Superior Court
(REPEALED)

SECTION HISTORY
§846. -- hearing
(REPEALED)
SECTION HISTORY

§847. -- Commissioner's hearing and report
(REPEALED)
SECTION HISTORY
PL 1977, c. 694, §696 (RP).

§848. -- Trial
(REPEALED)
SECTION HISTORY

§848-A. Assessment ratio evidence
Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services are prima facie evidence of what the reported ratio is in fact, unless a party to proceedings related to a protested assessment establishes that the ratio was derived or established in a manner contrary to law or proves the existence of a different ratio. [PL 2001, c. 396, §19 (AMD).]

In any proceedings relating to a protested assessment, it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists. [PL 2001, c. 396, §19 (AMD).]

SECTION HISTORY

§849. -- judgment and execution
Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each separate parcel. [PL 1977, c. 509, §23 (RPR).]

The lien created by statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption. [PL 1977, c. 509, §23 (RPR).]

SECTION HISTORY

§850. Assessment of costs
(REPEALED)
SECTION HISTORY
SUBCHAPTER 9
DELINQUENT TAXES

ARTICLE 1
GENERAL PROVISIONS

§891. Collection of delinquent state and county taxes

When the time for the payment of a state or county tax has expired and it is unpaid, the Treasurer of State or of the county shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax shall be paid within 60 days, the Treasurer of State or of the county may issue his warrant to the sheriff of the county, returnable in 90 days, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality. The sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897.

§891-A. School subsidies withheld from delinquent municipalities

When any state tax assessed upon any city, town or plantation remains unpaid, such city, town or plantation may be precluded from drawing from the Treasurer of State the school subsidy set apart for such city, town or plantation so long as such tax remains unpaid. [PL 1973, c. 556, §8 (NEW).]

SECTION HISTORY
PL 1973, c. 556, §8 (NEW).

§892. Interest on delinquent state taxes

Beginning with the first day of January, following the date on which state taxes are levied, interest shall accrue on any unpaid balances that are then due. All provisions of law that relate to the collection of such taxes shall apply to the collection of interest on overdue taxes. [PL 1981, c. 706, §11 (AMD).]

SECTION HISTORY

§892-A. Interest on delinquent county taxes

Interest shall accrue on all unpaid balances of the county tax that are then due, beginning on the 60th day after the date for payment set by the county commissioners under Title 30-A, section 706. County taxes, not paid prior to the 60th day after the date for payment, are delinquent. [PL 1987, c. 737, Pt. C, §§79, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

The rate of interest shall be specified by vote of the county commissioners and a notification of this rate shall be included in the warrant to assessors required under Title 30-A, section 706. The rate of interest may not exceed the rate of interest established by the State Tax Assessor under section 186. The specified rate of interest shall apply to delinquent taxes committed during the taxable year until those taxes are paid in full and the interest shall be added to and become part of the taxes. [PL 1987, c. 737, Pt. C, §§79, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 63 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

SECTION HISTORY
§893. Collector liable to inhabitants

A delinquent tax collector shall at all times be answerable to the inhabitants of his municipality for all sums which they have been obliged to pay by means of his deficiency and for all consequent damages.

§894. Delinquent tax collectors; forfeiture

Any tax collector who refuses to collect a state, county or municipal tax as required by law, or who shall knowingly omit or fail to perform any duty imposed upon him by law, commits a civil violation for which a forfeiture not to exceed $100 may be adjudged. [PL 1977, c. 696, §268 (RPR).]

SECTION HISTORY
PL 1977, c. 696, §268 (RPR).

§895. Warrant form; for completion of collection by treasurer

The State Tax Assessor shall prescribe the form of the warrant for use by the municipal treasurer where the tax collector has failed to collect and pay the taxes to the treasurer as required. [PL 1975, c. 765, §15 (RPR).]

SECTION HISTORY

§896. Personal property distrained; sold as on execution

Any officer selling personal property, distrained under a treasurer's warrant against a tax collector or against the inhabitants of a municipality, shall proceed as in the sale of such property on execution.

§897. Real estate levied on; sold as on execution

When a treasurer's warrant of distress is levied on the real estate of a delinquent tax collector or against the inhabitants of a municipality, the officer shall proceed as in the sale of such property on execution.

§898. Collector to account when taken on execution

When any tax collector is taken on execution under section 895, the municipal officers may demand of him a true copy of the tax lists, with the evidence of all payments made thereon. If he complies with this demand, he shall receive such credit as the municipal officers, on inspection of the tax lists, adjudge him entitled to, and account for the balance; but if he refuses, he shall forthwith be committed to jail by the officer who so took him or by a warrant from a justice of the peace, there to remain until he complies. [PL 1987, c. 736, §56 (AMD).]

SECTION HISTORY

§899. Municipalities may choose another tax collector

The same municipality may, at any time, proceed to the choice of another collector, to complete the collection of taxes, who shall be sworn and give the security required of the first collector. The assessors or, in the case of primary assessing areas, the municipal officers shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as prescribed. [PL 1973, c. 695, §24 (AMD).]

SECTION HISTORY
§900. Payments to former collector in dispute; procedure

When the tax of any person named in said tax lists does not thereby appear to have been paid, but such person declares that it was paid to the former tax collector, the new tax collector shall not distress or commit him without a vote of the municipal officers.

§901. Remedy of owners of property taken for default of others

When the estate of an inhabitant of a municipality, who is not a tax collector thereof, is levied upon and taken as mentioned in section 891, he may maintain an action against such municipality, and recover the full value of the estate so levied on, with interest at the rate of 20% from the time it was taken, with costs. Such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

§902. Amendments permitted in actions to collect taxes

At the trial of any action for the collection of taxes, or of any civil action involving the validity of any sale of real estate for nonpayment of taxes, or involving any tax lien certificate under sections 942 and 943 and the title to real estate acquired upon foreclosure of the tax lien mortgage, if it shall appear that the tax in question was lawfully assessed, the court may permit the tax collector or other officer to amend his record, return, deed or certificate in accordance with the fact, when circumstantial errors or defects appear therein, provided the rights of third parties are not injuriously affected thereby. If a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

§903. Defendant estopped to deny title; exceptions

In all civil actions to enforce the collection of a tax on real estate, if it appears that on April 1st of the year for which such tax was assessed, the record title to the real estate listed was in the defendant, he shall not deny his title thereto. If any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed with the date thereof and the name and last known address of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section.

§904. Treasurer's receipt as evidence of redemption

The municipal treasurer's receipt or certificate of payment of a sufficient sum to redeem any real estate taxed shall be legal evidence of such payment and redemption.

§905. Municipalities may set off moneys due against taxes

Subject to the approval of the municipal officers, the treasurer or any disbursing officer of any municipality may, and if so requested by the tax collector shall, withhold payment of any money then due and payable to any taxpayer whose taxes are due and wholly or partially unpaid, to an amount not in excess of the unpaid taxes together with any interest and costs. The sum withheld shall be paid to the tax collector, who shall, if required, give a receipt in writing therefor to the officer withholding payment and to the taxpayer. The tax collector's rights under this section shall not be affected by any assignment or trustee process.

§906. Application of payments to unpaid taxes

The municipal officers of a municipality may, upon request of the municipal treasurer or the tax collector, require that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill. Taxes may not be applied to a period for which an abatement request or appeal has not been resolved unless approved in writing by the taxpayer. [PL 1985, c. 653 (NEW).]
ARTICLE 2

ENFORCEMENT OF LIEN ON REAL ESTATE

§941. Civil action with special attachments; procedure

The lien on real estate created by section 552 may be enforced in the following manner.

The tax collector may, after the expiration of 8 months and within one year from the date of original commitment of the tax or, in the case of deferred taxes pursuant to chapter 908-A, after the due and payable date established pursuant to section 6271, subsection 5, give to the person against whom the tax is assessed, or leave at the person's last and usual place of abode, or send by registered mail to the person's last known address, a notice in writing signed by said tax collector stating the amount of the tax, describing the real estate on which the tax is assessed and demanding the payment of such tax within 10 days after service of such notice. [PL 2009, c. 489, §1 (AMD).]

After the expiration of said 10 days a civil action for the collection of the tax may be brought in the county where the real estate lies, against the person to whom said tax is assessed. Such action may be brought in the name of the tax collector or the municipal officers may in writing direct the action to be brought in the name of the municipality. Such action shall be begun by a writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate.

The complaint in such action shall contain a statement of such tax, a description of the real estate contained in said notice and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such notice of said action as appears proper and shall allow such other persons to become parties thereto.

If it shall appear upon trial of said action that the tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of the tax, judgment shall be rendered for the tax, interest and costs of suit against the defendants and against the real estate attached, and execution shall issue thereon to be enforced by the sale of such real estate in the manner provided for in a sale on execution of real estate attached on original writs. In all actions brought in the Superior Court under this section or section 1284, full costs shall be recovered notwithstanding the amount of the judgment be $20 or less.

Any person interested in the real estate may redeem it at any time within one year after its sale by the officer on that execution by paying the amount for which it was sold with interest at the rate determined by the State Tax Assessor pursuant to section 186. [PL 1981, c. 706, §12 (AMD).]

This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

SECTION HISTORY

§942. Tax lien certificate; procedure

Except as provided in section 942-A, liens on real estate created by section 552, in addition to other methods established by law, may be enforced in the following manner. [PL 1987, c. 358, §3 (AMD).]

The tax collector may, after the expiration of 8 months and within one year after the date of original commitment of a tax or, in the case of deferred taxes pursuant to chapter 908-A, after the due and
payable date established pursuant to section 6271, subsection 5, give to the person against whom the tax is assessed, or leave at the person's last and usual place of abode, or send by certified mail, return receipt requested, to the person's last known address, a notice in writing signed by the tax collector or bearing the tax collector's facsimile signature, stating the amount of the tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on the real estate to secure the payment of the tax, and demanding the payment of the tax within 30 days after service or mailing of the notice with $3 for the tax collector for making the demand together with the certified mail, return receipt requested, fee. In the case of taxes supplementally assessed, the tax collector may give that notice after the expiration of 8 months and within one year after the date of commitment of the supplementally assessed taxes. If an owner or occupant of real estate to whom the real estate is taxed dies before that demand is made on that owner or occupant, the demand may be made upon the personal representative of that owner's or occupant's estate or upon any of that owner's or occupant's heirs or devisees. [PL 2009, c. 489, §2 (AMD).]

For property that constitutes a homestead for which a property tax exemption is claimed under subchapter 4-B, the tax collector shall include with the written notice authorized under this section written notice to the person named on the tax lien mortgage that that person may be eligible to file an application for tax abatement under section 841, subsection 2, indicating that the municipality, upon request, will assist the person in requesting an abatement and provide information regarding the procedures for making such a request. The notice must also indicate that the person may seek assistance from the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection regarding options for finding an advisor who can help the person work with the municipality to avoid tax lien foreclosure and provide information regarding ways to contact the bureau. The Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection, by July 15th annually, shall provide to a statewide organization representing municipalities information regarding assistance in avoiding tax lien foreclosure to assist municipalities in providing the information required in the notice. [PL 2017, c. 478, §2 (NEW).]

After the expiration of the 30 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where the real estate is situated a tax lien certificate signed by the tax collector or bearing the tax collector's facsimile signature, setting forth the amount of the tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on the real estate to secure the payment of the tax, that a demand for payment of the tax has been made in accordance with this section, and that the tax remains unpaid. When the undivided real estate of a deceased person has been assessed to the deceased's heirs or devisees without designating any of them by name it will be sufficient to record in said registry a tax lien certificate in the name of the heirs or the devisees of said decedent without designating them by name. [PL 2019, c. 501, §22 (AMD).]

At the time of the recording of the tax lien certificate in the registry of deeds, in all cases the tax collector shall file with the municipal treasurer a true copy of the tax lien certificate and shall hand deliver or send by certified mail, return receipt requested, to each record holder of a mortgage on that real estate, to the holder's last known address, a true copy of the tax lien certificate. If the real estate has not been assessed to its record owner, the tax collector shall send by certified mail, return receipt requested, a true copy of the tax lien certificate to the record owner. [PL 1993, c. 422, §6 (AMD).]

The costs to be paid by the taxpayer are the sum of the fees for recording and discharge of the lien as established by Title 33, section 751, plus $13, plus the fee established by section 943 for sending a notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all certified mail, return receipt requested, fees. In the case of a lien in effect pursuant to chapter 908-A, the costs to be paid include interest in the amount established under section 6271, subsection 3. Upon redemption, the municipality shall prepare and record a discharge of the tax lien mortgage. [PL 2009, c. 489, §3 (AMD).]
The municipality shall pay the tax collector $3 for the notice, $1 for filing the tax lien certificate and the amount paid for certified mail, return receipt requested, fees. The fees for recording the tax lien certificate and for discharging the tax lien mortgage must be paid by the municipality to the register of deeds. [PL 1995, c. 57, §6 (AMD).]

SECTION HISTORY


§942-A. Aggregate tax lien certificate for time-share units; procedure

Liens created by section 552 on time-share units owned by the same person and in the same time-share project, in addition to other methods established by law, may be enforced in the following manner if requested by the taxpayer prior to notification of filing of a tax lien certificate. [PL 1987, c. 358, §4 (NEW).]

1. Aggregate notice. If a taxpayer owns more than one time-share unit in the same project, the tax collector may send the notice required by section 942 to be sent before filing the tax lien certificate as one aggregate notice covering all time-share units owned by that taxpayer. The tax collector must specifically describe all units on which the taxes are due and which will be covered by the tax lien certificate by listing each unit in the notice or by appending to the notice a list or computer printout describing the units. The notice must state if a list or printout is appended. [PL 1987, c. 358, §4 (NEW).]

2. Aggregate tax lien certificate. If a taxpayer owns more than one time-share unit in the same project, the tax collector shall specifically describe all units covered by the aggregate tax lien certificate by listing each unit on the certificate or by appending to the certificate a list or computer printout describing the units. The certificate must state if a list or printout is appended. [PL 1987, c. 358, §4 (NEW).]

3. Total or partial discharge. The taxpayer may discharge all the liens included in the aggregate tax lien certificate by payment of all the taxes due on all the tax liens, plus the fees required by subsection 4. The taxpayer may discharge less than all the liens included in the aggregate tax lien certificate by payment of all the taxes due on one or more of the time-share units, plus the fees required by subsection 5 for each partial discharge. [PL 1987, c. 358, §4 (NEW).]

4. Total discharge. The taxpayer shall pay the following fees for the total discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector, for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee; [PL 1987, c. 358, §4 (NEW).]

B. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate tax lien certificate; [PL 1991, c. 846, §10 (AMD).]

C. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate discharge of the tax lien mortgage; [PL 1991, c. 846, §10 (AMD).]

D. Ten dollars; and [PL 1987, c. 358, §4 (NEW).]

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all the certified mail, return receipt requested, fees. [PL 1987, c. 358, §4 (NEW).]
5. Partial discharge. The taxpayer shall pay the following fees for the partial discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee; [PL 1987, c. 358, §4 (NEW).]

B. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate tax lien certificate; [PL 1991, c. 846, §11 (AMD).]

C. The fees established by Title 33, section 751 for the register of deeds for recording the discharge of the tax lien mortgage on the first 4 time-share units and $0.25 for each additional time-share unit; [PL 1991, c. 846, §11 (AMD).]

D. Ten dollars; and [PL 1987, c. 358, §4 (NEW).]

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all the certified mail, return receipt requested, fees. [PL 1987, c. 358, §4 (NEW).]

6. Application. This section applies to all taxes assessed on time-share units on or after April 1, 1986. [PL 1987, c. 358, §4 (NEW).]

7. Effect on foreclosure procedure. A partial discharge does not affect the foreclosure date for any liens not discharged. [PL 1987, c. 358, §4 (NEW).]

SECTION HISTORY


§943. Tax lien mortgage; redemption; discharge; foreclosure

The filing of the tax lien certificate in the registry of deeds shall create a tax lien mortgage on said real estate to the municipality in which the real estate is situated having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to said municipality all the rights usually incident to a mortgagee, except that the municipality shall not have any right of possession of said real estate until the right of redemption shall have expired.

The filing of the tax lien certificate in the registry of deeds shall be sufficient notice of the existence of the tax lien mortgage.

In the event that the tax, interest and costs underlying the tax lien are paid within the period of redemption, the municipal treasurer or assignee of record shall prepare and record a discharge of the tax lien mortgage in the same manner as is now provided for the discharge of real estate mortgages, except that a facsimile signature of the treasurer or treasurer’s assignee may be used. [PL 2011, c. 104, §1 (AMD).]

If the tax lien mortgage, together with interest and costs, shall not be paid within 18 months after the date of the filing of the tax lien certificate in the registry of deeds, the said tax lien mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The municipal treasurer shall notify the party named on the tax lien mortgage and each record holder of a mortgage on the real estate not more than 45 days nor less than 30 days before the foreclosing date of the tax lien mortgage, in a writing signed by the treasurer or bearing the treasurer's facsimile signature and left at the holder's last and usual place of abode or sent by certified mail, return receipt
requested, to the holder's last known address of the impending automatic foreclosure and indicating the
exact date of foreclosure. For sending this notice, the municipality is entitled to receive $3 plus all
certified mail, return receipt requested, fees. These costs must be added to and become a part of the
tax. If notice is not given in the time period specified in this section to the party named on the tax lien
mortgage or to any record holder of a mortgage, the person not receiving timely notice may redeem the
tax lien mortgage until 30 days after the treasurer does provide notice in the manner specified in this
section. [PL 1993, c. 422, §7 (AMD).]

Beginning with taxes that are assessed after April 1, 1985, the notice of impending automatic
foreclosure must be substantially in the following form:

STATE OF MAINE
NOTICE OF IMPENDING AUTOMATIC FORECLOSURE
Title 36, M.R.S.A. Section 943

IMPORTANT: DO NOT DISREGARD
THIS NOTICE. YOU WILL LOSE
YOUR PROPERTY UNLESS YOU PAY
YOUR 20 PROPERTY TAXES,
INTEREST AND COSTS.
TO:

You are the party named on a tax lien certificate filed on , 20 , and recorded in Book ,
Page in the County Registry of Deeds. This filing has created a tax lien mortgage on the real estate
described therein.

On , 20 , the tax lien mortgage will be foreclosed and your right to recover your property by
paying the taxes, interest and costs that are owed will expire.

IF THE TAX LIEN FORECLOSES,
THE MUNICIPALITY WILL OWN
YOUR PROPERTY.

If you cannot pay the property taxes you owe please contact me to discuss this notice.

Municipal Treasurer [PL 2017, c. 288, Pt. A, §41 (AMD).]

After the expiration of the 18-month period for redemption, the mortgagee of record of said real
estate or the mortgagee's assignee and the owner of record if the said real estate has not been assessed
to the owner or the person claiming under the owner, in the event the notice provided for said mortgagee
and said owner has not been given as provided in section 942, has the right to redeem the real estate
within 3 months after receiving actual knowledge of the recording of the tax lien certificate by payment
or tender of the amount of the tax lien mortgage, together with interest and costs, and the tax lien
mortgage must then be discharged by the owner thereof in the manner provided. [PL 2019, c. 501,
§23 (AMD).]

The tax lien mortgage shall be prima facie evidence in all courts in all proceedings by and against
the municipality, its successors and assigns, of the truth of the statements therein and after the period
of redemption has expired, of the title of the municipality to the real estate therein described, and of the
regularity and validity of all proceedings with reference to the acquisition of title by such tax lien
mortgage and the foreclosure thereof.
Whenever the person against whom the tax is assessed shall have died after the tax has been committed and prior to the expiration of the 18-months period of foreclosure and such person shall have left a will offered for probate, the probate judge of the county wherein said will is offered upon petition of any devisee of the real estate on which said tax is unpaid may grant a period of redemption not to exceed 60 days following the final allowance or disallowance of said will. Notice of said petition shall be given to the tax collector of the town wherein said property is located and a certified copy of the court order shall be filed in the registry of deeds of the county wherein the property is located.

A discharge of a municipal tax lien mortgage given after the right of redemption has expired, which discharge has been recorded in the Registry of Deeds for more than one year, terminates all title of the municipality derived from such tax lien mortgage or any other recorded tax lien mortgage for which the right of redemption expired 10 years or more prior to the foreclosure date of this discharged lien, unless the municipality has conveyed any interest based upon the title acquired from any of the affected liens. This paragraph applies to discharges of municipal tax lien mortgages given after October 1, 1935. [PL 1991, c. 245, §1 (AMD); PL 1991, c. 245, §2 (AFF).]

When a municipality conveys the premises back to the former record titleholder or to a successor of that holder who obtained title before the foreclosure for a consideration of the taxes and costs due, the rights of the other parties claiming an interest of record in the premises at the time of foreclosure, including mortgagees, lien creditors or other secured parties, are revived as if the tax lien mortgage had not been foreclosed. [PL 1993, c. 373, §4 (NEW).]

§943-A. Application for abatement

Each notice under sections 942 and 1281 that is sent by a municipality or the State Tax Assessor to a person on whose primary residence taxes have been assessed must contain a statement that that person may apply for an abatement of those taxes if the person cannot pay the taxes that have been assessed because of poverty or hardship. [PL 2011, c. 624, §2 (AMD).]

SECTION HISTORY


§943-B. Credit reporting; payment during redemption period

If a municipality takes action under section 942 or 943 to enforce a lien in effect pursuant to chapter 908-A that results in a record of a lien in a party's name being placed in that party's file with a consumer reporting agency, that lien must be considered inaccurate information under 15 United States Code, Section 1681i if the party submits proof to the consumer reporting agency that the deferred taxes were paid during the 18-month redemption period provided for in section 943. [PL 2013, c. 588, Pt. C, §20 (AMD).]

SECTION HISTORY


§943-C. Sale of homesteads formerly owned by persons 65 years of age or older

Notwithstanding any provision of law to the contrary, after the foreclosure process under sections 942 and 943 or sections 1281 and 1282 is completed and the right of redemption has expired, if a municipality chooses to sell to someone other than the immediate former owner or owners property that
immediately prior to foreclosure received a property tax exemption as a homestead under subchapter 4-B, the municipal officers or their designee shall notify the immediate former owner or owners of the right to require the municipality to use the sale process under subsection 3 as long as the immediate former owner or owners demonstrate that the property meets the requirements of subsection 1. The notice must be sent by first-class mail to the last known address of the immediate former owner or owners. If the municipality agrees to sell the property back to the immediate former owner or owners, the alternative sale process under this section does not apply. If the sale to the immediate former owner or owners is not completed, the requirements of this section are reinstated. [PL 2019, c. 401, Pt. A, §10 (AMD).]

1. Subject property. Property is subject to the requirements of this section if:

   A. Immediately prior to foreclosure the property was owned by at least one person who, on the date the tax lien certificate was recorded, was 65 years of age or older and occupied the property as a homestead as defined in section 681, subsection 2; and [PL 2017, c. 478, §3 (NEW).]

   B. The former owner or owners of the property demonstrate to the municipal officers or their designee that:

      (1) The income, as defined in section 5219-KK, subsection 1, paragraph D, of the former owner or owners of the property was less than $40,000, after medical expenses have been deducted, for the calendar year immediately preceding the calendar year in which the right of redemption expired; and

      (2) The value of liquid assets of the former owner or owners of the property is less than $50,000 in the case of a single individual or $75,000 in the case of 2 or more individuals. For the purposes of this paragraph, "liquid assets" means something of value available to an individual that can be converted to cash in 3 months or less and includes bank accounts, certificates of deposit, money market or mutual funds, life insurance policies, stocks and bonds, lump-sum payments and inheritances and funds from a home equity conversion mortgage that are in the individual's possession whether they are in cash or have been converted to another form.

   The former owner or owners must provide documentation verifying the former owner's or owners' income and liquid assets. [PL 2017, c. 478, §3 (NEW).]

All applications or information submitted in support of an application under this subsection, files and communications relating to the application and the determination on the application are confidential records. Hearings and proceedings held pursuant to this subsection must be held in executive session. [PL 2017, c. 478, §3 (NEW).]

2. Notification; appeal. At least 90 days prior to listing property described in subsection 1 for sale, the municipal officers or their designee shall notify the former owner or owners, by first-class mail, of the former owner's or owners' right to require the sale process described in subsection 3. The municipal officers or their designee shall include with the notice an application form with instructions concerning application procedures and submission of information necessary for the municipality to determine whether the former owner or owners meet the conditions required under subsection 1. The former owner or owners must be allowed at least 30 days from the date the notice is mailed to submit the required application form and information. The municipal officers or their designee, within 30 days after receiving the required form and information, shall notify the former owner or owners whether the former owner or owners have been determined to be eligible for the sale process described in subsection 3 and inform the former owner or owners of the right to appeal pursuant to the Maine Rules of Civil Procedure, Rule 80B. The State Tax Assessor shall prepare application forms, notices and instructions that must be used by municipalities to inform former owners of their right to apply for the sale process provided under subsection 3. [PL 2017, c. 478, §3 (NEW).]
3. Sale process requirements. If a municipality determines that the former owner or owners meet the conditions specified under subsection 1, the municipal officers or their designee shall:

A. List the property for sale with a real estate broker licensed under Title 32, chapter 114 who does not hold an elected or appointed office in the municipality and is not employed by the municipality; [PL 2017, c. 478, §3 (NEW).]

B. Sell the property at fair market value or the price at which the property is anticipated by the real estate broker to sell within 6 months after listing; and [PL 2017, c. 478, §3 (NEW).]

C. Pay to the former owner or owners any proceeds from the sale in excess of:

   1. The sum of all taxes owed on the property;
   2. Property taxes that would have been assessed on the property during the period following foreclosure when the property is owned by the municipality;
   3. All accrued interest;
   4. Fees, including real estate broker's fees; and
   5. Any other expenses incurred by the municipality in selling or maintaining the property, including, but not limited to, reasonable attorney's fees. [PL 2017, c. 478, §3 (NEW).] [PL 2017, c. 478, §3 (NEW).]

4. Effect of inability to contract or sell property. If, after attempting to contract with at least 3 real estate brokers who meet the requirements of subsection 3, paragraph A, a municipality is unable to contract with a real estate broker for the sale of the property as described in subsection 3 or the broker cannot sell the property within 6 months after listing, the municipality may retain, sell or dispose of the property in the same manner as other property acquired through the tax lien foreclosure process. [PL 2017, c. 478, §3 (NEW).]

5. Property in the unorganized territory. With regard to the sale of property acquired by the State through tax lien foreclosure in the unorganized territory, the State Tax Assessor has the obligations of a municipality under this section. [PL 2017, c. 478, §3 (NEW).]

SECTION HISTORY


§944. Foreclosure for equitable relief, procedure

A tax lien mortgage filed in accordance with sections 942 and 943 may be foreclosed by an action for equitable relief in the following manner.

1. Waiver of foreclosure. The municipal treasurer, when so authorized by the inhabitants of the municipality, or in the case of a city by the legislative body thereof, may waive the foreclosure of a tax lien mortgage by recording a waiver of foreclosure in the registry of deeds in which the tax lien certificate is recorded before the right of redemption therefrom shall have expired.

The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect.

2. Form. The waiver of foreclosure must be substantially in the following form:

   The foreclosure of the tax lien mortgage on real estate for a tax assessed against ............ to ............ dated ............ (name) (name of municipality) and recorded in ..... registry of deeds in Book ...., Page .... is hereby waived.

   Dated this ....... date of ...... 20..

   ................. A.B. .........
Treasurer of ...........

State of Maine  

............... ss.  

Then personally appeared the above named ........... A.B. .............. Treasurer and acknowledged the foregoing instrument to be a free act and deed in the Treasurer's said capacity.

Before me, ....................

Notary Public

The form required by this subsection must be dated, signed by the treasurer or bear the treasurer's facsimile signature and notarized.

A charge to the municipality of 50¢ for the waiver of foreclosure and the charges of the registry of deeds for the recording of the waiver in accordance with the fees set forth in Title 33, section 751, subsection 1 must be included in the amount secured by the tax lien mortgage.

[PL 2011, c. 104, §2 (AMD).]

3. Foreclosure of tax lien mortgage. If said tax lien mortgage together with interest and costs shall not be paid within 6 months after the date of recording the waiver of foreclosure thereof, the tax lien mortgage may be foreclosed in an action for equitable relief.

4. Right of redemption. In such action the court shall provide a period for the exercise of the right of redemption from the tax lien mortgage which shall expire in not less than 90 days from the decree of the court and in no event before the expiration of 18 months from the date of filing of the tax lien certificate in the registry of deeds as provided in section 942.

SECTION HISTORY


§945. Foreclosure in action for equitable relief; alternative procedure; class action

In addition to and as an alternative to the proceedings for foreclosure of a tax lien mortgage under section 944, a municipality may, provided a waiver of foreclosure thereof has been recorded in accordance with section 944, foreclose any tax lien mortgage held by the municipality for a period of at least 4 years from the date of filing of the tax lien certificate in the registry of deeds by an action in rem for equitable relief in the following manner:

1. Action in rem for equitable relief. Such actions may be commenced on or before the first day of April in each year and each such action shall relate only to tax lien mortgages arising from taxes assessed in a given year. The action in rem for equitable relief shall be entitled substantially as follows: (Name of municipality) against all persons having, or claiming to have, an interest in sundry parcels of real estate in (name of municipality) for the foreclosure of tax lien mortgages arising from taxes assessed in the year ..... the defendants in said action shall be described as aforesaid in lieu of naming them.

2. Complaint. The municipality shall set forth in substance in the complaint the following:

A. That the municipality holds the tax lien mortgages referred to in the complaint;
B. That the tax lien mortgages arose from taxes assessed in a given year;
C. That the real estate described in the tax lien mortgages is located in (name of municipality), and the tax lien mortgages are recorded in a named registry of deeds.
D. The municipality shall further set forth in the complaint with respect to each tax lien mortgage in substance the following:
That a tax of $..... was duly assessed against ..... (name of person) on real estate bounded and described as follows:.......................................... for the year ....; that on .... (date) a tax lien certificate thereon was recorded in .... County registry of deeds in Book ...., Page ....; that on .... (date) a waiver of foreclosure thereof was recorded in said registry of deeds in Book ...., Page ....; that said tax of $....., costs to date of $....., together with interest at ..... percent per annum from ..... (date) is and still remains unpaid.

3. Notice. The court shall order that notice of the pendency of the complaint be given to the defendants:

A. By publication of a true copy of the complaint and the order of notice thereon, attested by the clerk of courts, in a newspaper published or printed in whole or in part in the county where the municipality is situated, if any, or if none, in the state paper, once a week for 3 successive weeks with the last publication not less than 30 days before the time set for appearance of the defendants;

B. By posting a true copy of the complaint and the order of notice thereof, attested by the clerk of courts, in at least 3 public places within the municipality not less than 30 days before the time set for appearance of the defendants; and

C. By mailing a copy of the published notice to the defendants at their last known addresses.

4. No personal judgment. In such action, no personal judgment against a defendant shall be entered. Each person answering the complaint shall have the right to the severance of the action as to the parcel of real estate in which he is interested.

§946. Action for equitable relief after period of redemption; procedure

A municipality which has become the purchaser at a sale of real estate for nonpayment of taxes or which as to any real estate has pursued the alternative method for the enforcement of liens for taxes provided in sections 942 and 943, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain an action for equitable relief against any and all persons who claim or may claim some right, title or interest in the premises adverse to the estate of such municipality.

Any purchaser or his successors in interest from a municipality of real estate or lien thereon acquired by a municipality as a purchaser at a sale thereof for nonpayment of taxes, or acquired under the alternative method for the enforcement of liens for taxes provided in sections 942 and 943, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain an action for equitable relief against any and all persons who claim or may claim some right, title or interest in the premises adverse to the estate of such municipality or purchaser. [PL 1973, c. 646 (AMD).]

No municipal officer shall, while holding municipal office, acquire from that municipality any interest in real estate acquired by that municipality on account of nonpayment of taxes, unless such sale occurs by sealed bid after duly advertising the same at least twice during a 7-day period prior to the acceptance of bids. Any town official who submits a sealed bid shall not take part in the bid acceptance process except that a municipal officer may purchase tax acquired property if the property was owned by the municipal officer's son, daughter, spouse or parent immediately prior to its acquisition by the municipality and if such purchase is authorized by the municipality. [PL 1975, c. 347 (NEW).]

1. Service. Service shall be made as in other actions on all defendants who can with due diligence be personally served within the State. If any defendants cannot be so served or are described in the complaint as being unascertained, service shall be made by publication as in other actions in which publication is required. A copy of the published notice shall be mailed to all known defendants at their last known addresses if they have not been personally served.
If, after notice has been given or served as ordered by the court and the time limited in such notice for
the appearance of the defendants has expired, the court finds that there are or may be defendants who
have not been actually served with process and who have not appeared in the action, it may of its own
motion, or on the representation of any party, appoint an agent, guardian ad litem or next friend for any
such defendant, and if any such defendants have or may have conflicting interests, it may appoint
different agents, guardians ad litem or next friends to represent them. The cost of appearance of any
such agent, guardian ad litem or next friend, including the cost of compensation of his counsel, shall be
determined by the court and paid by the plaintiff, against whom execution may issue therefor in the
name of the agent, guardian ad litem or next friend.

[PL 1965, c. 281 (AMD).]

2. Decree; effect. The plaintiff in such action shall pray the court to establish and confirm its title
to the premises described in the complaint as against all the defendants named or described therein, and
if upon hearing the court shall find the plaintiff's title so to be good it shall make and enter its decree
accordingly, which decree when recorded in the registry of deeds for the county or district where the
real estate lies shall have the effect of a deed of quitclaim of the premises involved in the action from
all the defendants named or described therein to the plaintiff.

3. Jury. If the cause is tried in the Superior Court, issues of fact may be framed upon application
of any party to be tried by a jury whose verdict shall have the same effect as the verdict of a jury in
other civil actions.

[PL 1975, c. 54, §2 (AMD).]

SECTION HISTORY
(AMD).

§946-A. Tax-acquired property and the restriction of title action
(REPEALED)
SECTION HISTORY

§946-B. Tax-acquired property and the restriction of title action

1. Tax liens recorded after October 13, 2014. A person may not commence an action against
the validity of a governmental taking of real estate for nonpayment of property taxes upon the expiration
of a 5-year period immediately following the expiration of the period of redemption. This subsection
applies to a tax lien recorded after October 13, 2014.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

2. Tax liens recorded after October 13, 1993 and on or before October 13, 2014. A person
may not commence an action against the validity of a governmental taking of real estate for nonpayment
of property taxes after the earlier of the expiration of a 15-year period immediately following the
expiration of the period of redemption and October 13, 2019. This subsection applies to a tax lien
recorded after October 13, 1993 and on or before October 13, 2014.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

3. Tax liens recorded on or before October 13, 1993. For a tax lien recorded on or before
October 13, 1993, a person must commence an action against its validity no later than 15 years after
the expiration of the period of redemption or no later than July 1, 1997, whichever occurs later.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

4. Disability or lack of knowledge. Disability or lack of knowledge of any kind does not suspend
or extend the time limits provided in this section.

[PL 2013, c. 521, Pt. D, §2 (NEW).]
SECTION HISTORY

§947. Presumption of validity

In an action to foreclose a tax lien mortgage under sections 944, 945, or 946, the proceedings from and including the assessment of the tax upon which such tax lien mortgage is based to and including the time of filing the complaint in such action need not be set forth in the complaint, pleaded or proved and shall be presumed to be valid. A defendant alleging any invalidity or defect in such proceedings must specify in his answer such invalidity or defect and must establish such defense.

§948. Supplemental assessments; enforcement of lien

When taxes are assessed under section 713, the lien upon real estate shall be enforced as provided in sections 941 to 943; except that if real estate shall have been transferred to a bona fide purchaser for value since the assessment was omitted or invalidly made with the transfer duly recorded, prior to the date of the supplemental assessment, the lien shall terminate.

§949. Disbursement of excess funds

1. Authorization to adopt ordinance. A municipality that obtains title to property acquired under the operation of this article may, by ordinance, disburse to the former owner the excess of any funds received from the disposition of that property. The ordinance must contain standards governing the disbursement of the excess of any funds and the procedures that protect the interests of the taxpayers of the municipality.

[PL 2015, c. 53, §1 (NEW).]

2. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Excess of any funds" means the amount obtained by the municipality for the disposition of the property less:

(1) All taxes and interest owed on the property and the amount of taxes and interest that would have been assessed had the property not been acquired by the municipality;

(2) The municipality's cost of the lien and foreclosure process;

(3) The municipality's cost of maintaining and disposing of the property; and

(4) Unpaid sewer, water or other charges and fees imposed by the municipality or a quasi-governmental authority. [PL 2015, c. 53, §1 (NEW).]

B. "Former owner" means a party named on a tax lien mortgage at the time of the levy of a tax lien or that party's successors, heirs or assigns. [PL 2015, c. 53, §1 (NEW).]

[PL 2015, c. 53, §1 (NEW).]

3. Unorganized territory. The obligations of a municipality under this section apply to the State with regard to property in the unorganized territory. The State Tax Assessor may adopt routine technical rules providing for the disbursement of the excess of any funds received from the disposition of property in the unorganized territory for nonpayment of taxes under chapter 115.

[PL 2015, c. 53, §1 (NEW).]

4. Application. An ordinance or rule adopted under this section may apply to sales of property acquired through the tax lien and foreclosure process occurring on or after January 1, 2015.

[PL 2015, c. 53, §1 (NEW).]
ARTICLE 3

DISTRAINT OR ARREST

§991. Distraint for taxes; procedure; sale

If any resident or nonresident taxpayer after a reasonable demand refuses or neglects to pay any part of the tax assessed against him in accordance with this chapter, the tax collector may distrain him in any part of the State by any of his goods and chattels not exempt from attachment for debt, for the whole or any part of his tax, and may keep such distress for not less than 4 days nor more than 7 days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the tax collector after the 4th day but on or before the 7th day. The place of sale may be other than where the tax was assessed or where the property was seized. Notice of such sale shall be posted in some public place in the municipality where the tax was assessed and in the place where the sale is to be held at least 48 hours before the time set for sale. [PL 1975, c. 623, §55 (AMD)].

SECTION HISTORY

§992. Disposition of surplus

The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges. For distress for nonpayment of taxes the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling house to the place where it is made.

§993. Arrest; notice; procedure; fees

If any resident or nonresident taxpayer assessed in accordance with this chapter, for 12 days after demand, refuses or neglects to pay his tax and to show the tax collector sufficient goods and chattels to pay it, such officer may arrest him in the county where found and commit him there to jail, until he pays it or is discharged by law. [PL 1975, c. 623, §56 (AMD)].

If the tax collector thinks that there are just grounds to fear that such person may abscond before the end of said 12 days, the tax collector may demand immediate payment and, on failure to pay, he may commit such person as provided.

For commitment for nonpayment of taxes, the tax collector shall have the same fees as sheriffs have for levying executions, but his travel shall be computed only from his dwelling house to the place of commitment.

SECTION HISTORY

§994. Collector may issue warrant of distress to sheriff

Any tax collector after 3 months from the date of commitment may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his municipality, directing him to distress the person or property of any taxpayer not paying his taxes, which warrant shall be of the same tenor as that prescribed to be issued to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60 or 90 days. [PL 1973, c. 620, §35 (AMD)].

SECTION HISTORY

§995. Warrant of distress; service, notice, fees
Before the officer serves any such warrant, he shall deliver to the taxpayer or leave at his last and usual place of abode a summons from said tax collector stating the amount of tax due, and that it must be paid within 10 days from the time of leaving such summons. If not so paid, the officer shall serve such warrant the same as tax collectors may do and shall receive the same fees as for levying executions in personal actions.

For the service of such warrant, the officer shall have the same fees as sheriffs have for serving warrants, but his travel shall be computed only from his place of abode to place of service.

§996. Distraint before tax due to prevent loss

When a tax collector has reason to believe that there is danger of losing, by delay, a tax assessed upon any taxpayer, at any time after commitment:

1. Warrant issued. He may issue the warrant provided for in section 994 prior to the expiration of the 3-month period; or

2. When served. He may in the warrant authorized by section 994, or in subsection 1, direct the officer to demand immediate payment, and if not so paid, the officer shall serve such warrant without further notice; or

3. When notice period unexpired. He may, after the issuance of such warrant, in writing direct the officer to whom the warrant has been issued to demand immediate payment, and if not so paid to serve such warrant without further notice notwithstanding any unexpired portion of the 10-day notice period required by section 995; or

4. Distrain or arrest. He may himself demand immediate payment and upon failure he may distrain the property or arrest the person of such taxpayer.

§997. Arrest and commitment; procedure

When a tax collector or any officer by virtue of a warrant, for want of property, arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer and certify, under his hand, the sum that such person is to pay as his tax and the costs of arresting and committing, and that for want of goods and chattels whereon to make distress, he has been arrested. Such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody until he pays his tax, charges and 33¢ for the copy of the warrant. Such person shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

§998. Collector liable unless he commits within one year

When a person imprisoned for not paying his tax is discharged, the tax collector committing him shall not be discharged from such tax without a vote of the municipality, unless the taxpayer was imprisoned within one year after the date of commitment of such tax.

ARTICLE 4

CIVIL ACTION

§1031. Collector may bring action in own name

Any tax collector or his executor or administrator may bring a civil action in his own name for any tax, and no Judge of any District Court before whom such action is brought is incompetent to try the same by reason of his residence in the municipality assessing said tax. No defendant is liable for any costs of the action, unless it appears by the complaint and by proof that payment of said tax had been duly demanded before the action.

§1032. Action may be brought in name of municipality
In addition to other provisions for the collection of taxes, the municipal officers of any municipality to which a tax is due may in writing direct a civil action to be commenced in the name of such municipality against the party liable; but no such defendant is liable for any costs of the action, unless it appears by the declaration and by proof that payment of said tax had been duly demanded before the action.

ARTICLE 5

SALE OF REAL ESTATE

§1071. Collector's tax auction sale; notice; procedure

If any tax on real estate remains unpaid on the first Monday in February next after said tax was assessed, the tax collector shall sell at public auction so much of such real estate as is necessary for the payment of said tax, interest and all the charges, at 9 o'clock in the forenoon of said first Monday in February at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. In case of the absence or disability of the tax collector, the sale shall be made by some constable of the municipality who shall have the same powers as the tax collector.

In the case of the real estate of resident owners, the tax collector may give notice of the sale and of his intention to sell so much of said real estate as is necessary for the payment of delinquent taxes and all charges by posting notices thereof in the same manner and at the same places that warrants for municipal meetings are therein required to be posted, at least 6 weeks and not more than 7 weeks before such first Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due and such other short description as is necessary to render its identification certain and plain.

In the case of taxes assessed on the real estate of nonresident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, 3 weeks successively, such publication to begin at least 6 weeks before said first Monday in February. If no newspaper is published in said county, said notices shall be published in like manner in the state paper. He shall, in the advertisements so published, state the name of the municipality and if within 3 years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, interest and charges are not paid on or before such first Monday in February, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said first Monday in February at 9 o'clock in the forenoon at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. The date of the commitment shall be stated in the advertisement.

In all cases said tax collector shall lodge with the municipal clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notice of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as provided.

No irregularity, informality or omission in giving the notices required by this section, or in lodging copy of any of the same with the municipal clerk, as required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in
giving notice as required by this section, and in lodging copy of the same with the municipal clerk, the
tax collector shall be liable to any person injured thereby.

§1072. -- form

The notice for posting, or the advertisement, as the case may be, of the tax collector required by
section 1071 shall be in substance as follows:

Unpaid taxes on real estate situated in the municipality of ...... in the County of ...... for the year ......
The name of the municipality was formerly ...... (to be stated in the case of change of name, as
mentioned in the preceding section). The following list of taxes on real estate of resident (or
nonresident, as the case may be,) owners in the municipality of ...... for the year ......, committed to me
for collection for said municipality on the ...... day of ......, remain unpaid; and notice is hereby given that
if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient
to pay the amount due therefor, including interest and charges, will be sold at public auction at ...... in
said municipality, on the first Monday of February, 19.., at nine o'clock a.m. (Here follows the list, a
short description of each parcel taken from the inventory, to be inserted in an additional column.)

C. D., Tax collector of the municipality of ......

§1073. Notice to owners of time and place of sale

After the real estate is so advertised, and at least 10 days before the day of sale, the tax collector
shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by
delivering to him in person, or by registered mail with receipt demanded, or by leaving at his last and
usual place of abode, a written notice signed by him stating the time and place of sale and the amount
of taxes due. In case of nonresident owners of real estate, such notice shall be sent by mail to the last
and usual address, if known to the tax collector, at least 10 days before the day of sale. If such tax is
paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed
$1, in addition to the sum paid the printer, if any.

§1074. Sale; procedure; costs

When no person appears to discharge the taxes duly assessed on any such real estate of resident or
nonresident owners, with costs of advertising, on or before the time of sale, the tax collector shall
proceed to sell at public auction, to the highest bidder, so much of such real estate as is necessary to
pay the tax due, in the case of each person assessed, with $3 for advertising and selling it, the sum paid
to the printer, 25¢ for each copy required to be lodged with the municipal clerk, 25¢ for the return
required to be made to the municipal clerk, and 67¢ for the deed thereof and certificate of
acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate,
and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than
one right, lot or parcel of real estate assessed to the same person is so advertised and sold, said charge
of $3, the 25¢ for each copy lodged with the municipal clerk, and the 25¢ for the return made to the
municipal clerk, shall be divided equally among the several rights, lots or parcels advertised and sold
at any one time; and in addition, the sum paid to the printer shall be divided equally among the
nonresident rights, lots or parcels so advertised and sold; and the tax collector shall receive in addition,
50¢ on each parcel of real estate so advertised and sold, when more than one parcel is advertised and
sold. The tax collector may, if necessary to complete the sales, adjourn the auction from day to day.

§1075. Collector's return of sale; form

The tax collector making any sale of real estate for nonpayment of taxes shall, within 30 days after
such sale make a return, with a particular statement of his doings in making such sale, to the municipal
clerk who shall receive and file it. Said return shall be evidence of the facts therein set forth in all cases
where such tax collector is not personally interested. The tax collector's return to the municipal clerk
shall be in substance as follows:
Pursuant to law, I caused the taxes assessed on the real estate of nonresident owners described herein, situated in the municipality of ..... for the year ..... to be advertised according to law by advertising in the ..... three weeks successively, the first publication being on the ..... day of ..... and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the municipality of ..... for the year ..... to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said municipality. I also, at least ten days before the day of sale, gave to each resident owner of said real estate, or the occupant thereof, if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address of each nonresident owner of said real estate, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19.., at nine o'clock a.m., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the municipal treasurer's office, to be disposed of as the law requires.

SCHEDULE NO. 1

Nonresident Owners

<table>
<thead>
<tr>
<th>Name of owner</th>
<th>Description of property</th>
<th>Amount of tax, interest and charges</th>
<th>Quantity sold</th>
<th>Name of purchaser</th>
</tr>
</thead>
</table>

SCHEDULE NO. 2

Resident Owners

<table>
<thead>
<tr>
<th>Name of owner</th>
<th>Description of property</th>
<th>Amount of tax, interest and charges</th>
<th>Quantity sold</th>
<th>Name of purchaser</th>
</tr>
</thead>
</table>

In witness whereof I have hereunto subscribed my name, this ..... day of ..... 19...

C.D., Tax Collector of the municipality of ..... 

§1076. Purchaser to notify mortgagee of sale; right of redemption

When real estate is so sold for taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer a certificate under oath, designating the quantity of real estate sold, the names of the owners of each parcel and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as provided, with 67¢ for the deed and certificate of acknowledgment.
If there is an undischarged mortgage duly recorded on the real estate sold for taxes, the purchaser at such sale shall notify the holder of record of each such mortgage within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the real estate sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest and costs as specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April 1st of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of his real estate for taxes within said 2 years, he may, at any time within 3 months after he has had actual notice, redeem the real estate sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest and costs as specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the municipal treasurer shall give the owner, mortgagee or party to whom the real estate is assessed or other person legally taxable therefor a certificate thereof, cancel the deed and pay to the grantee on demand the amount so received from him. If the amounts, interest and costs specified are not paid to the treasurer within the time as specified, he shall deliver to the grantee his deed upon the payment of the fees for the deed and acknowledgment and 30¢ more for receiving and paying out the proceeds of the sale, but all tax deeds of real estate upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as provided. For the fidelity of the treasurer in discharging his duties required, the municipality is responsible, and has a remedy on his bond in case of default.

§1077. Purchaser’s failure to pay in 20 days voids sale

If the purchaser of real estate sold for taxes under section 1074 fails to pay the tax collector within 20 days after the sale of the amount bid by him, the sale shall be void, and the municipality in which such sale was made shall be deemed to be the purchaser of the real estate so sold, the same as if purchased by some one in behalf of the municipality under section 1082. If a municipality becomes a purchaser under this section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the real estate included in said deed, and that the purchaser failed to pay the amount bid within 20 days after the sale. The said deed shall confer upon said municipality the same rights and duties as if it had been the purchaser under section 1082.

§1078. Owner’s right to redeem

Any person to whom the right by law belongs may, at any time within 2 years from the day of sale, redeem any real estate sold for taxes on paying into the municipal treasury for the purchaser the full amount certified to be due, including taxes, costs and charges, with interest on the whole at the rate of 8% a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid. The treasurer shall pay it to said purchaser, his heirs or assigns, on demand. If not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. In default of payment by either, the municipality shall pay the same with costs and interest as provided.
§1079. Refund of taxes paid by purchaser

Any person interested in the estate, by the purchase at the sale, may pay any tax assessed thereon, before or after that so advertised, and for which the estate remains liable, and on filing with the municipal treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

§1080. Delivery of deed to purchaser after 2 years

If the estate is not redeemed within the time specified by payment of the full amount required by this chapter, the municipal treasurer shall deliver to the purchaser the deeds lodged with him by the tax collector. If he willfully refuses to deliver such deed to said purchaser, on demand, after said 2 years and forfeiture of the land, he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in a civil action, with costs and interest as in other cases. The sureties of said treasurer shall make good the payment required in default of payment by the principal. On the failure of both, the municipality is liable.

§1081. Nonresident owner's action; time limit

Any nonresident owner of real estate sold under section 1074, having paid the taxes, costs, charges and interest as provided, may, at any time within one year after making such payment, commence a civil action against the municipality to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The action may be in the Superior Court and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than $20.

§1082. Municipal officers may bid at sale

The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate in which their municipality is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the municipality, and the deed shall be made to it.

§1083. Collector's deed; prima facie evidence of validity of sale

In the trial of any civil action, involving the validity of any sale of real estate for nonpayment of taxes, it shall be sufficient for the party claiming under it, in the first instance to produce in evidence the tax collector's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the tax collector, and proves that such tax collector complied with the requirements of law in selling such real estate. In all civil actions involving the validity of such sales the tax collector's return to the municipal clerk shall be prima facie evidence of all facts therein set forth.

§1084. Posting notices; evidence of

The affidavit of any disinterested person as to posting notifications required for the sale of any real estate to be sold by the sheriff or his deputy, constable or tax collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice, if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county where the real estate lies, within 6 months.

SUBCHAPTER 10

FARM AND OPEN SPACE TAX LAW
§1101. Purpose

It is declared that it is in the public interest to encourage the preservation of farmland and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the State to conserve the State's natural resources and to provide for the welfare and happiness of the inhabitants of the State, that it is in the public interest to prevent the forced conversion of farmland and open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farmland and open space land, and that the necessity in the public interest of the enactment of this subchapter is a matter of legislative determination. [PL 1975, c. 726, §2 (NEW).]

SECTION HISTORY
PL 1975, c. 726, §2 (NEW).

§1102. Definitions

When used in this subchapter, unless the context otherwise indicates, the following words shall have the following meanings. [PL 1975, c. 726, §2 (NEW).]

1. Assessor.

[PL 1979, c. 378, §7 (RP).]

2. Comprehensive plan. "Comprehensive plan" means zoning or a plan of development, including any amendment thereto, prepared or adopted by the planning board. [PL 1975, c. 726, §2 (NEW).]

3. Cropland. "Cropland" means acreage within a farm unit of land in tillage rotation, open land formerly cropped and land in bush fruits. [PL 1975, c. 726, §2 (NEW).]

4. Farmland. "Farmland" means any tract or tracts of land, including woodland and wasteland, of at least 5 contiguous acres on which farming or agricultural activities have contributed to a gross annual farming income of at least $2,000 per year from the sales value of agricultural products as defined in Title 7, section 152, subsection 2 in one of the 2, or 3 of the 5, calendar years preceding the date of application for classification. The farming or agricultural activity and income derived from that activity may be achieved by either the owner or a lessee of the land.

A. [PL 1987, c. 728, §1 (RP).]

B. [PL 1987, c. 728, §1 (RP).]

C. A parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide. A parcel of land located on an island that was included within a parcel classified as farmland before April 1, 2017 and that is excluded from classification as farmland under this paragraph must be considered as land classified as open space land unless the owner withdraws the land from classification under this subchapter. [PL 2017, c. 183, §1 (NEW).]

Gross income as used in this subsection includes the value of commodities produced for consumption by the farm household. Any applicant for assessment under this subchapter bears the burden of proof as to the applicant's qualification. [PL 2017, c. 183, §1 (AMD).]

4-A. Forest management and harvest plan. "Forest management and harvest plan" means a written document that outlines activities to regenerate, improve and harvest a standing crop of timber. A plan must include the location of water bodies and wildlife habitat as identified by the Department of Inland Fisheries and Wildlife. A plan may include, but is not limited to, schedules and
recommendations for timber stand improvement and harvesting plans and recommendations for regeneration activities. A plan must be prepared by a licensed professional forester or a landowner and be reviewed and certified by a licensed professional forester as consistent with sound silvicultural practices.  
[PL 2011, c. 618, §5 (NEW).]

4-B. Forested land. "Forested land" means land that is used in the growth of trees but does not include ledge, marsh, open swamp, bog, water and similar areas that are unsuitable for growing trees.  
[PL 2011, c. 618, §5 (NEW).]

5. Farm woodland. "Farm woodland" means the combined acreage within a farm unit of forested land.  
[PL 1975, c. 726, §2 (NEW).]

5-A. Horticultural land. "Horticultural land" means land which is engaged in the production of vegetables, tree fruits, small fruits, flowers and woody or herbaceous plants.  
[PL 1987, c. 728, §2 (NEW).]

6. Open space land. "Open space land" means any area of land, including state wildlife and management areas, sanctuaries and preserves designated as such in Title 12, the preservation or restriction of the use of which provides a public benefit in any of the following areas:

A. Conserving scenic resources;  
[PL 1989, c. 748, §1 (AMD).]

B. Enhancing public recreation opportunities;  
[PL 1989, c. 748, §1 (AMD).]

C. Promoting game management; or  
[PL 1989, c. 748, §1 (AMD).]

D. Preserving wildlife or wildlife habitat.  
[PL 1989, c. 748, §1 (AMD).]

[PL 1989, c. 748, §1 (AMD).]

7. Orchard land. "Orchard land" means the combined acreage within a farm unit of land devoted to the cultivation of trees bearing edible fruit.  
[PL 1975, c. 726, §2 (NEW).]

8. Pastureland. "Pastureland" means the combined acreage within a farm unit of land devoted to the production of forage plants used for animal production.  
[PL 1991, c. 546, §14 (AMD).]

9. Planning board. "Planning board" means a planning board created for the purpose of planning in any municipality or the Maine Land Use Planning Commission in the unorganized territory.  
[PL 1975, c. 726, §2 (NEW); PL 2011, c. 682, §38 (REV).]

10. Wildlife habitat. "Wildlife habitat" means land that is subject to a written management agreement between the landowner and either the Department of Inland Fisheries and Wildlife or the Department of Agriculture, Conservation and Forestry to ensure that the habitat benefits provided by the land are not lost. Management agreements may be revised or updated by mutual consent of both parties at any time. Management agreements must be renewed at least every 10 years. "Wildlife habitat" must also meet one of the following criteria:

A. The land is designated by the Department of Inland Fisheries and Wildlife as supporting important wildlife habitat;  
[PL 2003, c. 619, §1 (NEW).]

B. The land supports the life cycle of any species of wildlife as identified by the Department of Inland Fisheries and Wildlife;  
[PL 2003, c. 619, §1 (NEW).]

C. The land is identified by the Department of Agriculture, Conservation and Forestry as supporting a natural vegetation community; or  
[PL 2003, c. 619, §1 (NEW); PL 2011, c. 657, Pt. W, §5 (REV).]
D. The land is designated as a resource protection area in a comprehensive plan, zoning ordinance or zoning map. [PL 2003, c. 619, §1 (NEW).]
[PL 2003, c. 619, §1 (NEW); PL 2011, c. 657, Pt. W, §5 (REV).]

SECTION HISTORY

§1103. Owner's application

An owner of farmland or open space land may apply for taxation under this subchapter by filing with the assessor the schedule provided for in section 1109. The election to apply requires the written consent of all owners of an interest in that farmland or open space land. [PL 2007, c. 438, §26 (AMD).]

SECTION HISTORY

§1104. Administration; regulations

The State Tax Assessor shall adopt and amend such rules as may be reasonable and appropriate to carry out the State Tax Assessor's responsibilities as provided in this subchapter. [PL 2019, c. 501, §24 (AMD).]

SECTION HISTORY

§1105. Valuation of farmland

The municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall establish the 100% valuation per acre based on the current use value of farmland used for agricultural or horticultural purposes. The values established must be guided by the Department of Agriculture, Conservation and Forestry as provided in section 1119 and adjusted by the assessor if determined necessary on the basis of such considerations as farmland rentals, farmer-to-farmer sales, soil types and quality, commodity values, topography and other relevant factors. These values may not reflect development or market value purposes other than agricultural or horticultural use. The values may not reflect value attributable to road frontage or shore frontage. [PL 1999, c. 731, Pt. Y, §2 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]

The 100% valuation per acre for farm woodland within a parcel classified as farmland under this subchapter is the 100% valuation per acre for each forest type established for each county pursuant to subchapter 2-A. Areas other than woodland, agricultural land or horticultural land located within any parcel of farmland classified under this subchapter are valued on the basis of just value. [PL 2017, c. 288, Pt. A, §42 (AMD).]

SECTION HISTORY

§1106. Powers and duties; State Tax Assessor

(REPEALED)
§1106-A. Valuation of open space land

1. Valuation method. For the purposes of this subchapter, the current use value of open space land is the sale price that particular open space parcel would command in the marketplace if it were required to remain in the particular category or categories of open space land for which it qualifies under section 1102, subsection 6, adjusted by the certified ratio. [PL 1993, c. 452, §9 (NEW).]

2. Alternative valuation method. Notwithstanding any other provision of law, if an assessor is unable to determine the valuation of open space land under the valuation method in subsection 1, the assessor may value that land under the alternative method in this subsection. The assessor may reduce the ordinary assessed valuation of the land, without regard to conservation easement restrictions and as reduced by the certified ratio, by the cumulative percentage reduction for which the land is eligible according to the following categories.

A. All open space land is eligible for a reduction of 20%. [PL 1993, c. 452, §9 (NEW).]

B. Permanently protected open space land is eligible for the reduction set in paragraph A and an additional 30%. [PL 1993, c. 452, §9 (NEW).]

C. Forever wild open space land is eligible for the reduction set in paragraphs A and B and an additional 20%. [PL 1993, c. 452, §9 (NEW).]

D. Public access open space land is eligible for the applicable reduction set in paragraph A, B or C and an additional 25%. [PL 1993, c. 452, §9 (NEW).]

E. Managed forest open space land is eligible for the reduction set in paragraphs A, B and D and an additional 10%. [PL 2011, c. 618, §6 (NEW).]

Notwithstanding this section, the value of forested open space land may not be reduced to less than the value it would have under subchapter 2-A, and the open space land valuation may not exceed just value as required under section 701-A. [PL 2017, c. 288, Pt. A, §43 (AMD).]

3. Definition of land eligible for additional percentage reduction. The following categories of open space land are eligible for the additional percentage reduction set forth in subsection 2, paragraphs B, C, D and E.

A. Permanently protected open space is an area of open space land that is eligible for an additional cumulative percentage reduction in valuation because that area is subject to restrictions prohibiting building development under a perpetual conservation easement pursuant to Title 33, chapter 7, subchapter 8-A or as an open space preserve owned and operated by a nonprofit entity in accordance with section 1109, subsection 3, paragraph H. [PL 2011, c. 618, §7 (AMD).]

B. Forever wild open space is an area of open space land that is eligible for an additional cumulative percentage reduction in valuation because it is permanently protected and subject to restrictions or committed to uses by a nonprofit entity in accordance with section 1109, subsection 3, paragraph H that ensure that in the future the natural resources on that protected property will remain substantially unaltered, except for:

(1) Fishing or hunting;

(2) Harvesting shellfish in the intertidal zone;

(3) Prevention of the spread of fires or disease; or
(4) Providing opportunities for low-impact outdoor recreation, nature observation and study. [PL 1993, c. 452, §9 (NEW).]

C. Public access open space is an area of open space land, whether ordinary, permanently protected or forever wild, that is eligible for an additional cumulative percentage reduction in valuation because public access is by reasonable means and the applicant agrees to refrain from taking action to discourage or prohibit daytime, nonmotorized and nondestructive public use. The applicant may permit, but is not obligated to permit as a condition of qualification for public access status, hunting, snowmobiling, overnight use or other more intensive outdoor recreational uses. The applicant, without disqualifying land from status as public access open space, may impose temporary or localized public access restrictions to:

(1) Protect active habitat of endangered species listed under Title 12, chapter 925, subchapter 3;

(2) Prevent destruction or harm to fragile protected natural resources under Title 38, chapter 3, subchapter 1, article 5-A; or

(3) Protect the recreational user from any hazardous area. [PL 2003, c. 414, Pt. B, §50 (AMD); PL 2003, c. 614, §9 (AFF).]

D. Managed forest open space land is an area of open space land whether ordinary, permanently protected pursuant to paragraph A or public access pursuant to paragraph C containing at least 10 acres of forested land that is eligible for an additional cumulative percentage reduction in valuation because the applicant has provided proof of a forest management and harvest plan. A forest management and harvest plan must be prepared for each parcel of managed forest open space land and updated every 10 years. The landowner must comply with the forest management and harvest plan and must submit every 10 years to the municipal assessor for parcels in a municipality or the State Tax Assessor for parcels in the unorganized territory a statement from a licensed professional forester that the landowner is managing the parcel according to the forest management and harvest plan. Failure to comply with the forest management and harvest plan results in the loss of the additional cumulative percentage reduction under this paragraph for 10 years. The assessor or the assessor's duly authorized representative may enter and examine the forested land and may examine any information in the forest management and harvest plan submitted by the owner. A copy of the forest management and harvest plan must be made available to the assessor to review upon request. For the purposes of this paragraph, "to review" means to see or possess a copy of a forest management and harvest plan for a reasonable amount of time to verify that the forest management and harvest plan exists or to facilitate an evaluation as to whether the forest management and harvest plan is appropriate and is being followed. Upon completion of a review, the forest management and harvest plan must be returned to the owner or an agent of the owner. A forest management and harvest plan provided in accordance with this section is confidential and is not a public record as defined in Title 1, section 402, subsection 3. [PL 2011, c. 618, §7 (NEW).] [PL 2011, c. 618, §7 (AMD).]

SECTION HISTORY


§1107. Orders

(REPEALED)

SECTION HISTORY


§1108. Assessment of tax
1. Organized areas. The municipal assessors shall adjust the 100% valuations per acre for farmland for their jurisdiction by whatever ratio or percentage of current just value is then being applied to other property within the municipality to obtain the assessed values. For any tax year, the classified farmland value must reflect only the current use value for farm or open space purposes and may not include any increment of value reflecting development pressure. Commencing April 1, 1978, land in the organized areas subject to taxation under this subchapter must be taxed at the property tax rate applicable to other property in the municipality, which rate must be applied to the assessed values so determined.

[PL 1999, c. 731, Pt. Y, §3 (AMD).]

2. Unorganized territory. The State Tax Assessor shall adjust the 100% valuations per acre for farmland for the unorganized territory by such ratio or percentage as is then being used to determine the state valuation applicable to other property in the unorganized territory to obtain the assessed values. For any tax year, the classified farmland value must reflect only the current use value for farm or open space purposes and shall not include any increment of value reflecting development pressure. Commencing April 1, 1978, land in the unorganized territory subject to taxation under this subchapter shall be taxed at the state property tax rate applicable to other property in the unorganized territory, which rate shall be applied to the assessed values so determined.

[PL 1987, c. 728, §5 (AMD).]

SECTION HISTORY


§1109. Schedule; investigation

1. Schedule. The owner or owners of farmland subject to taxation under this subchapter shall submit a signed schedule, on or before April 1st of the year in which the owner or owners wish to first subject the land to taxation under this subchapter, to the assessor upon a form prescribed by the State Tax Assessor identifying the land to be taxed under this subchapter, indicating the number of acres of each farmland classification, showing the location of the land in each classification and representing that the land is farmland as defined in section 1102, subsection 4. In determining whether the land is farmland, the assessor shall take into account, among other things, the acreage of the land, the portion of the land that is actually used for farming or agricultural operations, the productivity of the land, the gross income derived from farming or agricultural operations on the land, the nature and value of the equipment used in connection with farming or agricultural operations on the land and the extent to which the tracts comprising the land are contiguous. If the assessor determines that the land is farmland as defined in section 1102, subsection 4, the assessor shall classify it as farmland and apply the appropriate 100% valuations per acre for farmland and that land is subject to taxation under this subchapter.

The assessor shall record, in the municipal office of the town in which the farmland is located, the value of the farmland as established under this subchapter and the value at which the farmland would have been assessed had it not been classified under this subchapter.

[PL 2011, c. 240, §7 (AMD).]

2. Provisional classification. The owner of a parcel of land of at least 5 contiguous acres on which farming or agricultural activities have not produced the gross income required in section 1102, subsection 4 per year for one of the 2 or 3 of the 5 preceding calendar years, may apply for a 2-year provisional classification as farmland by submitting a signed schedule in duplicate, on or before April 1st of the year for which provisional classification is requested, identifying the land to be taxed under this subsection, listing the number of acres of each farmland classification, showing the location of the land in each classification and representing that the applicant intends to conduct farming or agricultural activities upon that parcel. Upon receipt of the schedule, the land must be provisionally classified as
farmland and subjected to taxation under this subchapter. If, at the end of the 2-year period, the land
does not qualify as farmland under section 1102, subsection 4, the owner shall pay a penalty that is an
amount equal to the taxes that would have been assessed had the property been assessed at its fair
market value on the first day of April for the 2 preceding tax years less the taxes paid on the property
over the 2 preceding years and interest at the legal rate from the dates on which those amounts would
have been payable.

3. Open space land qualification. The owner or owners of land who believe that land is open
space land as defined in section 1102, subsection 6 shall submit a signed schedule on or before April
1st of the year in which that land first becomes subject to taxation under this subchapter to the assessor
on a form prescribed by the State Tax Assessor that must contain a description of the land, a general
description of the use to which the land is being put and other information required by the assessor to
aid the assessor in determining whether the land qualifies for classification as open space land and for
which of the valuation categories set forth in section 1106-A the land is eligible. The assessor shall
determine whether the land is open space land as defined in section 1102, subsection 6 and, if so, that
land must be classified as open space land and subject to taxation under this subchapter. In determining
whether the restriction of the use or preservation of the land provides a public benefit in one of the areas
set forth in section 1102, subsection 6, the assessor shall consider all facts and circumstances pertinent
to the land and its vicinity. A factor that is pertinent to one application may be irrelevant in determining
the public benefit of another application. A single factor, whether listed below or not, may be
determinative of public benefit. Among the factors to be considered are:

A. The importance of the land by virtue of its size or uniqueness in the vicinity or proximity to
extensive development or comprising an entire landscape feature; [PL 1989, c. 748, §4 (NEW).]
B. The likelihood that development of the land would contribute to degradation of the scenic,
natural, historic or archeological character of the area; [PL 1989, c. 748, §4 (NEW).]
C. The opportunity of the general public to appreciate significant scenic values of the land; [PL
1989, c. 748, §4 (NEW).]
D. The opportunity for regular and substantial use of the land by the general public for recreational
or educational use; [PL 1989, c. 748, §4 (NEW).]
E. The importance of the land in preserving a local or regional landscape or resource that attracts
tourism or commerce to the area; [PL 1989, c. 748, §4 (NEW).]
F. The likelihood that the preservation of the land as undeveloped open space will provide
economic benefit to the town by limiting municipal expenditures required to service development;
[PL 1989, c. 748, §4 (NEW).]
G. Whether the land is included in an area designated as open space land or resource protection
land on a comprehensive plan or on a zoning ordinance or on a zoning map as finally adopted; [PL
1989, c. 748, §4 (NEW).]
H. The existence of a conservation easement, other legally enforceable restriction, or ownership
by a nonprofit entity committed to conservation of the property that will permanently preserve the
land in its natural, scenic or open character; [PL 1989, c. 748, §4 (NEW).]
I. The proximity of other private or public conservation lands protected by permanent easement or
ownership by governmental or nonprofit entities committed to conservation of the property; [PL
1989, c. 748, §4 (NEW).]
J. The likelihood that protection of the land will contribute to the ecological viability of a local,
state or national park, nature preserve, wildlife refuge, wilderness area or similar protected area;
[PL 1989, c. 748, §4 (NEW).]
K. The existence on the land of habitat for rare, endangered or threatened species of animals, fish or plants, or of a high quality example of a terrestrial or aquatic community; [PL 1989, c. 748, §4 (NEW).]

L. The consistency of the proposed open space use with public programs for scenic preservation, wildlife preservation, historic preservation, game management or recreation in the region; [PL 1989, c. 748, §4 (NEW).]

M. The identification of the land or of outstanding natural resources on the land by a legislatively mandated program, on the state, local or federal level, as particular areas, parcels, land types or natural resources for protection, including, but not limited to, the register of critical areas under Title 12, section 544-B; the laws governing wildlife sanctuaries and management areas under Title 12, section 10109, subsection 1 and sections 12706 and 12708; the laws governing the State's rivers under Title 12, chapter 200; the natural resource protection laws under Title 38, chapter 3, subchapter 1, article 5-A; and the Maine Coastal Barrier Resources Systems under Title 38, chapter 21; [PL 2007, c. 627, §29 (AMD).]

N. Whether the land contains historic or archeological resources listed in the National Register of Historic Places or is determined eligible for such a listing by the Maine Historic Preservation Commission, either in its own right or as contributing to the significance of an adjacent historic or archeological resource listed, or eligible to be listed, in the National Register of Historic Places; or [PL 2003, c. 619, §3 (AMD).]

O. Whether there is a written management agreement between the landowner and the Department of Inland Fisheries and Wildlife or the Department of Agriculture, Conservation and Forestry as described in section 1102, subsection 10. [PL 2003, c. 619, §4 (NEW); PL 2011, c. 657, Pt. W, §5 (REV).]

If a parcel of land for which the owner or owners are seeking classification as open space contains any principal or accessory structures or any substantial improvements that are inconsistent with the preservation of the land as open space, the owner or owners in their schedule shall exclude from their application for classification as open space a parcel of land containing those buildings or improvements at least equivalent in size to the state minimum lot size as prescribed by Title 12, section 4807-A or by the zoning ordinances or zoning map pertaining to the area in which the land is located, whichever is larger. For the purposes of this section, if any of the buildings or improvements are located within shoreland areas as defined in Title 38, chapter 3, subchapter 1, article 2-B, the excluded parcel must include the minimum shoreland frontage required by the applicable minimum lot standards under the minimum guidelines established pursuant to Title 38, chapter 3, subchapter 1, article 2-B or by the zoning ordinance for the area in which the land is located, whichever is larger. The shoreland frontage requirement is waived to the extent that the affected frontage is part of a contiguous shore path or a beach for which there is or will be, once classified, regular and substantial use by the public. The shoreland frontage requirement may be waived at the discretion of the legislative body of the municipality if it determines that a public benefit will be served by preventing future development near the shore or by securing access for the public on the particular shoreland area that would otherwise be excluded from classification. [PL 2011, c. 240, §8 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]

4. Investigation. The assessor shall notify the landowner, on or before June 1st following receipt of a signed schedule meeting the requirements of this section, whether the application has been accepted or denied. If the application is denied, the assessor shall state the reasons for the denial and provide the landowner an opportunity to amend the schedule to conform to the requirements of this subchapter.

The assessor or the assessor's duly authorized representative may enter and examine lands subject to taxation under this subchapter and may examine any information submitted by the owner or owners.
The assessor may require the owner to respond within 60 days of the receipt of notice in writing by certified mail, return receipt requested, to written questions or interrogatories the assessor considers necessary to obtain material information about those lands. If the assessor determines that the required material information regarding those lands cannot reasonably be obtained through written questions or interrogatories, the assessor may require the owner, upon notice in writing by certified mail, return receipt requested, or by another method that provides actual notice, to appear before the assessor at a reasonable time and place designated by the assessor and answer questions or interrogatories the assessor considers necessary to obtain material information about those lands.

If the owner of a parcel of land subject to taxation under this subchapter fails to submit the schedules required by this section, fails to respond to written questions or interrogatories of the assessor as provided in this subsection or fails to appear before the assessor to respond to questions or interrogatories as provided in this subsection, that owner or owners are deemed to have waived all rights of appeal.

[PL 2007, c. 438, §27 (AMD).]

5. Owner obligation. It is the obligation of the owner to report to the assessor any change of use or change of classification of land subject to taxation under this subchapter by the end of the tax year in which the change occurs and to report to the assessor on or before April 1st of every 5th year the gross income realized in each of the previous 5 years from acreage classified as farmland.

If the owner fails to report to the assessor as required by this subsection, the assessor shall assess those taxes that should have been paid, shall assess the penalty provided in section 1112 and shall assess an additional penalty equal to 25% of the penalty provided in section 1112. The assessor may waive the additional penalty for cause.

[PL 2007, c. 438, §28 (RPR).]

6. Recertification. The assessor shall determine annually whether any classified land continues to meet the requirements of this subchapter. Each year the assessor shall recertify any classifications made under this subchapter. If any classified land no longer meets the requirements of this subchapter, the assessor shall either remove the classification or, if he deems it appropriate, allow the land to have a provisional classification as detailed in subsection 2.

[PL 1977, c. 467, §11 (AMD).]

7. Transition.

[PL 2009, c. 434, §18 (RP).]

SECTION HISTORY


§1110. Reclassification

Land subject to taxes under this subchapter may be reclassified as to land classification by the municipal assessor, chief assessor or State Tax Assessor upon application of the owner with a proper showing of the reasons justifying that reclassification or upon the initiative of the respective municipal assessor, chief assessor or State Tax Assessor where the facts justify the same. In the event that the municipal assessor, chief assessor or State Tax Assessor determines, upon his own initiative, to reclassify land previously classified under this subchapter, he shall provide to the owner or owners of
the land by certified mail, return receipt requested, notice of his intention to reclassify that land and the reasons therefor: [PL 1977, c. 696, §269 (RPR).]

SECTION HISTORY

§1111. Scenic easements and development rights

Any municipality may, through donation or the expenditure of public funds, accept or acquire scenic easements or development rights for preserving property for the preservation of agricultural farmland or open space land. The term of such scenic easements or development rights must be for a period of at least 10 years. [PL 1975, c. 726, §2 (NEW).]

SECTION HISTORY
PL 1975, c. 726, §2 (NEW).

§1112. Recapture penalty

Any change in use disqualifying land for classification under this subchapter shall cause a penalty to be assessed by the assessors of the municipality in which the land is located, or by the State Tax Assessor if the land is not within a municipality, in addition to the annual tax in the year of disqualification except when the change is occasioned by a transfer resulting from the exercise or the threatened exercise of the power of eminent domain. [PL 1987, c. 728, §9 (RPR).]

For land that has been classified as farmland under this subchapter, the penalty is the recapture of the taxes that would have been paid on the land for the past 5 years if it had not been classified under this subchapter, less all taxes that were actually paid during those 5 years and interest at the rate set by the town during those 5 years on delinquent taxes. An owner of farmland that has been classified under this subchapter for 5 full years or more may pay any penalty owed under this paragraph in up to 5 equal annual installments with interest at the rate set by the town to begin 60 days after the date of assessment. Notwithstanding section 943, for an owner paying a penalty under this procedure, the period during which the tax lien mortgage, including interest and costs, must be paid to avoid foreclosure and expiration of the right of redemption is 48 months from the date of the filing of the tax lien certificate instead of 18 months. [PL 1999, c. 731, Pt. Y, §5 (AMD).]

A penalty may not be assessed at the time of a change of use from the farmland classification of land subject to taxation under this subchapter to the open space classification of land subject to taxation under this subchapter. A penalty may not be assessed upon the withdrawal of farmland or open space land from taxation under this subchapter if the owner applies for the land to be classified as and the land is accepted for classification as timberland under subchapter 2-A. There also is no penalty imposed when land classified as timberland is accepted for classification as open space land. A penalty may not be assessed upon withdrawal of land enrolled under the Maine Tree Growth Tax Law if the owner applies for the land to be classified as and the land is accepted for classification as farmland under this chapter. The recapture penalty for withdrawal from farmland classification within 10 years of a transfer from either open space tax classification or timberland tax classification is the same imposed on withdrawal from the prior tax classification, open space or tree growth. The recapture penalty for withdrawal from farmland classification more than 10 years after such a transfer will be the regular farmland recapture penalty provided for in this section. In the event a penalty is later assessed under subchapter 2-A, the period of time that the land was taxed as farmland or as open space land under this subchapter must be included for purposes of establishing the amount of the penalty. The recapture penalty for withdrawal from open space classification within 10 years of a transfer from tree growth classification occurring on or after August 1, 2012 is the same that would
be imposed if the land were being withdrawn from the tree growth classification. The recapture penalty for withdrawal from open space classification more than 10 years after such a transfer will be the open space recapture penalty provided for in this section. [PL 2019, c. 379, Pt. A, §6 (AMD).]

If land is withdrawn from classification under this subchapter, any penalty assessed may be considered for abatement pursuant to the procedures incorporated in subchapter VIII. [PL 1987, c. 728, §9 (RPR).]

For land classified as open space under this subchapter, the penalty is the same as that imposed for withdrawal from tree growth classification in section 581 and may be assessed and collected as a supplemental assessment in accordance with section 713-B. [PL 1993, c. 452, §12 (AMD).]

SECTION HISTORY

§1112-A. Mineral lands
(REPEALED)

SECTION HISTORY

§1112-B. Mineral lands subject to an excise tax

Any statutory or constitutional penalty imposed as a result of withdrawal or a change of use, whether imposed before or after January 1, 1984, shall be determined without regard to the presence of minerals, provided that when payment of the penalty is made or demanded, whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals. [PL 1987, c. 772, §19 (AMD).]

SECTION HISTORY

§1113. Enforcement provision

A lien is created to secure the payment of the penalties provided in section 1109, subsections 2 and 5 and section 1112, which may be enforced in the same manner as liens created by section 552. [PL 2009, c. 496, §9 (AMD).]

SECTION HISTORY

§1114. Application

No person can apply for classification for more than an aggregate total of 15,000 acres under this subchapter. The classification of farmland or open space land hereunder shall continue until the municipal assessor, or State Tax Assessor in the unorganized territory, determine that the land no longer meets the requirements of such classification. [PL 1975, c. 726, §2 (NEW).]

SECTION HISTORY
PL 1975, c. 726, §2 (NEW).

§1115. Transfer of portion of parcel of land

Transfer of a portion of a parcel of farmland subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless they do not meet the minimum
acreage requirements of this subchapter. Transfer of a portion of a parcel of open space land subject to
taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels
unless either or both of the parcels no longer provide a public benefit in one of the areas enumerated in
section 1102, subsection 6. Each resulting parcel must be taxed to the owners under this subchapter
until it is withdrawn from taxation under this subchapter, in which case the penalties provided in section
1112 apply only to the owner of that parcel. If the transfer of a portion of a parcel of farmland subject
to taxation under this subchapter results in the creation of a parcel that is less than the minimum acreage
required by this subchapter or if the transfer of a portion of a parcel of open space land subject to
taxation under this subchapter results in the creation of a parcel that no longer provides a public benefit
in one of the areas enumerated in section 1102, subsection 6, that parcel is deemed to have been
withdrawn from taxation under this subchapter as a result of the transfer and is subject to the penalties
provided in section 1112. [PL 2009, c. 496, §10 (AMD).]

SECTION HISTORY
§1116. Reclassification and withdrawal in unorganized territory
(REPEALED)
SECTION HISTORY
§1117. Appeal from State Tax Assessor or Commissioner of Agriculture
(REPEALED)
SECTION HISTORY
§1118. Appeals and abatements
The denial of an application or an assessment made under this subchapter is subject to the abatement
procedures provided by section 841. Appeal from a decision rendered under section 841 or a
recommended current use value established under section 1106-A must be to the State Board of
Property Tax Review. [PL 1993, c. 452, §14 (AMD).]
SECTION HISTORY
§1119. Valuation guidelines
By December 31, 2000 and biennially thereafter, the Department of Agriculture, Conservation and
Forestry working with the Bureau of Revenue Services, representatives of municipal assessors and
farmers shall prepare guidelines to assist local assessors in the valuation of farmland. The department
shall also deliver these guidelines in training sessions for local assessors throughout the State. These
guidelines must include recommended values for cropland, orchard land, pastureland and horticultural
land, differentiated by region where justified. Any variation in assessment of farmland from the
recommended values must be substantiated by the local assessor within the parameters allowed within
this subchapter. [PL 2001, c. 652, §8 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]
SECTION HISTORY
§1120. Program promotion
The Department of Agriculture, Conservation and Forestry shall undertake an informational program designed to educate Maine citizens as to the existence of the farm and open space tax laws, which must include, but not be limited to, informing local farm organizations and associations of tax assessors about the law. [PL 2013, c. 405, Pt. D, §14 (AMD).]

The Department of Agriculture, Conservation and Forestry and the Bureau of Revenue Services shall produce written materials designed to inform municipal assessors, farmers and Maine citizens about the farm and open space tax program. These materials must be in a form that is attractive, easily understandable and designed to interest the public in the program. The department and the bureau shall ensure that these written materials are made available and distributed as widely as possible throughout the State. [PL 2013, c. 405, Pt. D, §14 (AMD).]

SECTION HISTORY


§1121. Program monitoring

The Department of Agriculture, Conservation and Forestry and the Bureau of Revenue Services shall periodically review the level of participation in the farm and open space tax program, the taxes saved due to that participation, the fiscal impact, if any, on municipalities, including the impact of any penalties assessed under section 1112 and the effectiveness of the program in preserving farmland and open space. The department and the bureau may report to the joint standing committee of the Legislature having jurisdiction over taxation matters on the status of the program. The department and the bureau may identify problems that prevent realization of the purposes of this subchapter and potential solutions to remedy those problems. [PL 2001, c. 652, §9 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]

SECTION HISTORY


SUBCHAPTER 10-A

CURRENT USE VALUATION OF CERTAIN WORKING WATERFRONT LAND

§1131. Purpose

It is declared that it is in the public interest to encourage the preservation of working waterfront land and to prevent the conversion of working waterfront land to other uses as the result of economic pressures caused by the assessment of that land, for purposes of property taxation, at values incompatible with its use as working waterfront land and that the necessity in the public interest of the enactment of this subchapter in accordance with the Constitution of Maine, Article IX, Section 8 is a matter of legislative determination. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY


§1132. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2007, c. 466, Pt. A, §58 (NEW).]

1. Commercial aquacultural production. "Commercial aquacultural production" has the same meaning as in section 2013, subsection 1, paragraph A-1.

[PL 2009, c. 496, §11 (AMD).]
2. **Commercial fishing.** "Commercial fishing" means harvesting or processing, or both, of wild marine organisms with the intent of disposing of them for profit or trade in commercial channels. [PL 2007, c. 466, Pt. A, §58 (NEW).]

3. **Commercial fishing activities.** "Commercial fishing activities" means commercial aquacultural production and commercial fishing. "Commercial fishing activities" does not include retail sale to the general public of marine organisms or their byproducts, or of other products or byproducts of commercial aquacultural production or commercial fishing. [PL 2009, c. 496, §12 (AMD).]

4. **Excess valuation factor.** "Excess valuation factor" means a market-based influence on the determination of the just value of working waterfront land that would result in a valuation that is in excess of that land's current use value. "Excess valuation factor" includes, but is not limited to, aesthetic factors, recreational water-use factors, residential housing factors and nonresidential development factors unrelated to working waterfront uses. [PL 2007, c. 466, Pt. A, §58 (NEW).]

5. **Head of tide.** "Head of tide" means the inland or upstream limit of water affected by the tide. [PL 2007, c. 466, Pt. A, §58 (NEW).]

6. **Intertidal zone.** "Intertidal zone" means all land affected by the tides between the mean high-water mark and the mean low-water mark. [PL 2007, c. 466, Pt. A, §58 (NEW).]

7. **Marine organism.** "Marine organism" means an animal or plant that inhabits intertidal zones or waters below head of tide. [PL 2007, c. 466, Pt. A, §58 (NEW).]

8. **Support the conduct of commercial fishing activities.** "Support the conduct of commercial fishing activities" means:
   A. To provide access to the water or the intertidal zone over waterfront property to persons directly engaged in commercial fishing activities; or [PL 2007, c. 466, Pt. A, §58 (NEW).]
   B. To conduct commercial business activities that provide goods or services that directly support commercial fishing activities. [PL 2007, c. 466, Pt. A, §58 (NEW).]

9. **Used predominantly.** "Used predominantly" means used more than 90% for commercial fishing activity, allowing for limited uses for noncommercial or nonfishing activities if those activities are minor and purely incidental to a property's predominant use. [PL 2007, c. 466, Pt. A, §58 (NEW).]

10. **Used primarily.** "Used primarily" means used more than 50% for commercial fishing activity. [PL 2007, c. 466, Pt. A, §58 (NEW).]

11. **Working waterfront land.** "Working waterfront land" means a parcel of land, or a portion thereof, abutting water to the head of tide or land located in the intertidal zone that is used primarily or used predominantly to provide access to or support the conduct of commercial fishing activities. For purposes of this subchapter, a parcel is deemed to include a unit of real estate notwithstanding the fact that it is divided by a road, way, railroad or pipeline. [PL 2007, c. 466, Pt. A, §58 (NEW).]

**SECTION HISTORY**


§1133. **Owner's application**
An owner or owners of land may elect to apply for taxation under this subchapter for the tax year beginning April 1, 2007 and for subsequent tax years by filing with the assessor the schedule provided for in section 1137, subsection 1. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1134. Administration; rules

The State Tax Assessor may adopt rules necessary to carry out this subchapter. Rules adopted under this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1135. Current use valuation of working waterfront land

The municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall establish the current use value per parcel for property classified as working waterfront land. The current use value of working waterfront land is the sale price that the parcel would command in the marketplace if it were required to remain in the use currently being made of the parcel as working waterfront land. The assessor may use one of the following methods to determine current use value. [PL 2007, c. 466, Pt. A, §58 (NEW).]

1. Comparative valuation. The assessor may determine the current use value of working waterfront land by considering:
   A. All excess valuation factors that affect the land's just value; [PL 2007, c. 466, Pt. A, §58 (NEW).]
   B. The comparative valuation of inland commercial enterprises that are being assessed on the basis of a use that is similar to the use of the working waterfront land with respect to function, access and level of activity; and [PL 2007, c. 466, Pt. A, §58 (NEW).]
   C. Any other factor that results in a determination of the current use value of the working waterfront land. [PL 2007, c. 466, Pt. A, §58 (NEW).]

2. Alternative valuation. If there is insufficient data to determine the current use value of working waterfront land under subsection 1, the assessor may reduce the ordinary assessed valuation of the land, without regard to permanent protection restrictions and as reduced by the certified ratio, by applying the percentage reductions for which the land is eligible according to the following categories.
   A. Working waterfront land used predominantly as working waterfront land is eligible for a reduction of 20%. [PL 2007, c. 466, Pt. A, §58 (NEW).]
   B. Working waterfront land used primarily as working waterfront land is eligible for a reduction of 10%. [PL 2007, c. 466, Pt. A, §58 (NEW).]
   C. Working waterfront land that is permanently protected from a change in use through deeded restrictions is eligible for the reduction described in paragraph A or B and an additional reduction of 30%. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1136. Assessment of tax
An assessment of working waterfront land for purposes of property taxation must be based on the value determined in accordance with this subchapter. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1137. Schedule; qualification

1. Schedule. The owner or owners of waterfront land may apply for taxation of that land under this subchapter by submitting a signed schedule, on or before April 1st of the year in which the owner or owners wish to first subject that land to taxation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor that must contain a description of the parcel, together with a map identifying the location and boundaries of the working waterfront land, a description of the manner in which the land is used primarily for commercial fishing activities and other information the assessor may require to aid the assessor in determining what portion of the land qualifies for classification as working waterfront land. The schedule must be signed and consented to by each person with an ownership interest in the land. Classification of the land as working waterfront land may not be inconsistent with the use prescribed in the comprehensive plan, growth management program or zoning ordinance of the municipality in which the land is situated.

In defining the working waterfront land area contained within a parcel, land used primarily for commercial fishing activities must be included, together with any remaining portion of the parcel that is not used for purposes inconsistent with commercial fishing activities as long as the remaining portion is not sufficient in dimension to meet the requirements for a minimum lot as provided by either the state minimum lot requirements as prescribed by Title 12, section 4807-A or Title 38, chapter 3, subchapter 1, article 2-B, as applicable, or the minimum lot size provided by the zoning ordinance or zoning map pertaining to the area in which the remaining portion is located. [PL 2011, c. 240, §9 (AMD).]

2. Classification. The assessor shall determine what land meets the requirements of this subchapter and shall classify such land as working waterfront land in accordance with this subchapter. The assessor shall file, in the municipal office of the town in which the working waterfront land is located, the original schedule and the value of the working waterfront land as established under this subchapter and the value at which the working waterfront land would have been assessed had it not been classified under this subchapter. [PL 2007, c. 466, Pt. A, §58 (NEW).]

3. Notification of determination. The assessor shall notify the owner or owners in writing of the assessor's determination as to the applicability of this subchapter by June 1st following receipt of a signed schedule meeting the requirements of this section. The assessor's notification must state whether the application has been accepted or denied, and if denied the assessor shall state the reasons for the denial and provide the owner or owners an opportunity to amend the schedule to conform to the requirements of this subchapter. [PL 2007, c. 466, Pt. A, §58 (NEW).]

4. Investigation. The assessor or the assessor's duly authorized representative may enter and examine the lands under this subchapter for tax purposes and may examine any information submitted by the owner or owners.

Upon notice in writing by certified mail, return receipt requested, any owner or owners shall, within 60 days of the receipt of such notice, respond to such written questions or interrogatories as the assessor may consider necessary to obtain material information about those lands. If the assessor determines that it is not reasonable to obtain the required material information regarding those lands through such written questions or interrogatories, the assessor may require any owner or owners, upon notice in writing by certified mail, return receipt requested, or by such other method as provides actual notice,
to appear before the assessor at such reasonable time and place as the assessor may designate and answer such questions or interrogatories as the assessor may consider necessary to obtain material information about those lands.

[PL 2007, c. 466, Pt. A, §58 (NEW).]

5. **Owner obligation.** If the owner or owners of any land subject to taxation under this subchapter fail to submit the schedules under this section, or fail to respond, within 60 days of receipt, to written questions or interrogatories of the assessor, or fail within 60 days of receipt of notice as provided in this section to appear before the assessor to respond to questions or interrogatories, or fail to provide information after notice duly received as provided under this section, that owner or those owners are deemed to have waived all rights of appeal.

It is the obligation of the owner or owners to report to the assessor any disqualifying change of use of land subject to taxation under this subchapter by the end of the tax year in which the change occurs. If the owner or owners fail to report any disqualifying change of use of land to the assessor, the assessor shall assess those taxes that should have been paid, shall assess the penalty provided in section 1138 and shall assess an additional penalty of 25% of the foregoing penalty amount. The assessor may waive the additional penalty for cause.

[PL 2007, c. 466, Pt. A, §58 (NEW).]

6. **Recertification.** The assessor shall determine annually whether any classified land continues to meet the requirements of this subchapter. Each year the assessor shall recertify any classifications made under this subchapter and update the information required under subsection 1. If any classified land no longer meets the requirements of this subchapter, or the owner or owners request withdrawal of the land from the classification in writing, the assessor shall remove the classification.

[PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY


§1138. **Recapture penalty**

1. **Assessor determination; owner request.** If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the land from taxation under this subchapter. The owner or owners of land subject to this subchapter may at any time request withdrawal of any land from taxation under this subchapter by certifying in writing to the assessor that the land is no longer to be classified under this subchapter.

[PL 2007, c. 466, Pt. A, §58 (NEW).]

2. **Withdrawal of portion.** In the case of withdrawal of a portion of the working waterfront land, the owner or owners, as a condition of withdrawal, shall file with the assessor a schedule including the information required under section 1137, subsection 1 showing the area withdrawn and the area remaining under this subchapter.

[PL 2007, c. 466, Pt. A, §58 (NEW).]

3. **Penalty.** If land is withdrawn from taxation under this subchapter, the assessor shall impose a penalty upon the owner or owners. The penalty is the greater of:

A. An amount equal to the taxes that would have been assessed on the first day of April for the 5 tax years, or any lesser number of tax years starting with the year in which the property was first classified, preceding such withdrawal had such real estate been assessed in each of those years at its just value on the date of withdrawal less all taxes paid on that real estate over the preceding 5 years, and interest at the prevailing municipal rate from the date or dates on which those amounts would have been payable; and [PL 2007, c. 466, Pt. A, §58 (NEW).]
B. An amount computed by multiplying the amount, if any, by which the fair market value of the real estate on the date of withdrawal exceeds the 100% valuation of the real estate pursuant to this subchapter on the preceding April 1st by the following rates:

(1) If the real estate was subject to valuation under this subchapter for 10 years or less prior to the date of withdrawal, the rate is 30%; and

(2) If the real estate was subject to valuation under this subchapter for more than 10 years prior to the date of withdrawal, the rate is that percentage obtained by subtracting 1% from 30% for each full year beyond 10 years that the real estate was subject to valuation under this subchapter prior to the date of withdrawal until a rate of 20% is reached. [PL 2007, c. 466, Pt. A, §58 (NEW).]

For purposes of this section, just value at the time of withdrawal is the assessed just value of comparable property in the municipality adjusted by the municipality's certified assessment ratio. [PL 2007, c. 466, Pt. A, §58 (NEW).]

4. Assessment and collection of penalties. The penalties for withdrawal must be paid upon withdrawal to the tax collector as additional property taxes. Penalties may be assessed and collected as supplemental assessments in accordance with section 713-B.
[PL 2007, c. 466, Pt. A, §58 (NEW).]

5. Eminent domain. A penalty may not be assessed under this section if the withdrawal of the parcel is occasioned by a transfer to the State or other entity holding the power of eminent domain resulting from the exercise or threatened exercise of that power.
[PL 2007, c. 466, Pt. A, §58 (NEW).]

6. Relief from requirements. Upon withdrawal, the land is relieved of the requirements of this subchapter immediately and is returned to taxation under the statutes relating to the taxation of real property to be so taxed on the following April 1st.
[PL 2007, c. 466, Pt. A, §58 (NEW).]

7. Reclassification as open space. No penalty may be assessed upon the withdrawal of land from taxation under this subchapter if the owner or owners apply for and are accepted for classification of that land as open space land under subchapter 10.
[PL 2007, c. 466, Pt. A, §58 (NEW).]

8. Report of penalty. Any municipality that receives a penalty for the withdrawal of land from taxation under this subchapter shall report to the State Tax Assessor the total amount received in that reporting year on the municipal valuation return form described in section 383.
[PL 2007, c. 466, Pt. A, §58 (NEW).]
assessor a new application and a sworn statement indicating that the transferred parcel continues to meet the requirements of section 1132, subsection 11. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1140-A. Appeals and abatements

The denial of an application or an assessment made under this subchapter is subject to the abatement procedures provided by section 841. Appeal from a decision rendered under section 841 is to the State Board of Property Tax Review. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

§1140-B. Analysis and report

1. Analysis. The State Tax Assessor, in consultation with municipal assessors, the Commissioner of Agriculture, Conservation and Forestry or the commissioner's designee, representatives of working waterfront organizations and other interested parties, shall collect and analyze the sales prices of all actual sales that occur in the State of waterfront land that is subject to restrictions on that land's use that are legally enforceable and prohibit or substantially restrict development that is not commercial fishing activity or commercial activity that is the functional equivalent of commercial fishing activity. [PL 2011, c. 655, Pt. II, §9 (AMD); PL 2011, c. 655, Pt. II, §11 (AFF); PL 2011, c. 657, Pt. W, §6 (REV).]


SECTION HISTORY

SUBCHAPTER 11

CURRENT USE VALUATION OF CERTAIN WORKING WATERFRONT LAND

§1141. Purpose
(REPEALED)

SECTION HISTORY

§1142. Definitions
(REPEALED)

SECTION HISTORY

§1143. Owner's application
(REPEALED)
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§1144. Administration; rules
(REPEALED)
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SECTION HISTORY

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