

**Maine Revised Statute Title 36, Chapter 103:  
ASSESSMENT AND COLLECTION OF TAXES**

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## Subchapter 1: STATE VALUATION; ABATEMENTS

### Article 1: GENERAL PROVISIONS

#### **36 §341. CERTIFICATION OF TREASURER AND CONTROLLER**

Before commencing to collect the taxes which the State Tax Assessor is authorized by law to collect, he shall certify to the Treasurer of State and the State Controller the total amount of each type of tax. Copies of all supplemental assessments and abatements of taxes shall be sent to the Treasurer of State.

#### **36 §342. PROPERTY TAXES CREDITED ON ASSESSMENTS; QUARTERLY PAYMENTS**

*(REPEALED)*

##### SECTION HISTORY

1979, c. 666, §12 (RP).

### Article 2: VALUATION

#### **36 §381. STATE VALUATION; DEFINITION; TO BE FILED WITH BUREAU OF REVENUE SERVICES ANNUALLY; ABATEMENT**

The term "state valuation" as used in reference to the unorganized territory in this Title, except in this chapter, means an annual valuation of all property subject to a Maine property tax but not taxable by a municipality. The annual valuation is to be completed by and on file in the office of the Bureau of Revenue Services prior to the assessment of the annual property tax in the unorganized territory. The annual valuation is to be based on the status of property on April 1st. In this chapter and outside of this Title, the term "state valuation" means the valuation filed with the Secretary of State pursuant to section 305, subsection 1. [1983, c. 859, Pt. N, §4 (AMD); 1997, c. 526, §14 (AMD).]

##### SECTION HISTORY

1967, c. 24, (AMD). 1969, c. 502, §4 (AMD). 1971, c. 107, §1 (AMD). 1975, c. 272, §35 (RPR). 1977, c. 509, §3 (AMD). 1981, c. 698, §178 (AMD). 1983, c. 858, §4 (AMD). 1983, c. 859, §N4 (AMD). 1997, c. 526, §14 (AMD).

#### **36 §381-A. INTERIM STATE VALUATION OF MUNICIPALITIES**

*(REPEALED)*

##### SECTION HISTORY

1969, c. 502, §5 (NEW). 1971, c. 107, §2 (RP).

#### **36 §382. FAILURE OF ASSESSOR TO FURNISH INFORMATION**

If any municipal assessor or assessor of a primary assessing area fails to appear before the State Tax Assessor or his agent as provided in this Title, or to transmit to him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the State Tax Assessor may in his discretion report the valuation of the estates and property liable to taxation in the town so in default, as he shall deem just and equitable. [1973, c. 695, §7 (RPR).]

##### SECTION HISTORY

1969, c. 502, §6 (AMD). 1973, c. 620, §11 (AMD). 1973, c. 625, §242 (AMD). 1973, c. 695, §7 (RPR).

### 36 §383. ASSESSORS' ANNUAL RETURN TO STATE TAX ASSESSOR

**1. Annual return.** The municipal assessors and the assessors of primary assessing areas shall make and return lists, which must be seasonably furnished by the State Tax Assessor for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor, including annually the land value, exclusive of buildings and all other improvements, and the valuation of each class of property assessed in their respective jurisdictions, with the total valuation and percentage of taxation, together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessments are based and itemized lists of property upon which the towns have voted to affix values for taxation purposes.

[ 1999, c. 487, §1 (NEW) .]

**2. Assessment ratio.** The State Tax Assessor may establish procedures and adopt rules, in accordance with the Maine Administrative Procedure Act, designed to ensure that the ratio certified by the municipal assessors or the assessors of primary assessing areas is accurate within 20% of the state valuation ratio last determined, unless adequate evidence is presented to the State Tax Assessor by the municipalities to justify a different assessment ratio.

[ 1999, c. 487, §1 (NEW) .]

**3. When due.** The return and lists required by subsection 1 must be returned to the State Tax Assessor no later than November 1st, annually, or 30 days after commitment of taxes, whichever is later.

[ 1999, c. 487, §1 (NEW) .]

**4. Penalty for late filing.** If the complete return and lists required by this section are not filed on time, the State Tax Assessor shall impose a penalty to be deducted from state reimbursement due to the municipality or primary assessing area pursuant to the following programs in the following order of priority:

A. Maine Tree Growth Tax Law, section 578; [ 2001, c. 32, §1 (NEW) .]

B. Veterans' property tax exemptions, section 653; and [ 2001, c. 32, §1 (NEW) .]

C. Maine resident homestead property tax exemption, section 685. [ 2001, c. 32, §1 (NEW) .]

For a municipality or primary assessing area with a population of 2,000 or less, the penalty is \$50 for the first late day plus \$10 for each late day thereafter. For a municipality or primary assessing area with a population of more than 2,000, the penalty is \$100 for the first late day plus \$20 for each late day thereafter.

[ 2001, c. 32, §1 (RPR) .]

#### SECTION HISTORY

1969, c. 343, §1 (AMD). 1969, c. 502, §6 (AMD). 1971, c. 544, §122 (RPR). 1973, c. 620, §12 (AMD). 1973, c. 625, §243 (AMD). 1973, c. 695, §7 (RPR). 1987, c. 772, §9 (AMD). 1989, c. 857, §75 (AMD). 1999, c. 487, §1 (RPR). 2001, c. 32, §1 (AMD).

### 36 §384. INVESTIGATION OF VALUATION; ACTIONS AND PROSECUTIONS; REASSESSMENT ORDERS; APPEALS

The State Tax Assessor shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. He shall bring to the attention of assessors all such cases in their respective jurisdictions. He shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or

taxation of property, and the Attorney General and district attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor shall have power to order the reassessment of any or all real and personal property, or either, in any jurisdiction where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such jurisdiction shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed willful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the assessors, then the State Tax Assessor may employ assistance from within or without the jurisdiction where such reassessment is to be made, and said jurisdiction shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment. The State shall be permitted to intervene in any action resulting from an order of the State Tax Assessor pursuant to this section. [1975, c. 623, §52 (AMD).]

#### SECTION HISTORY

1969, c. 14, (AMD). 1973, c. 620, §13 (AMD). 1973, c. 695, §8 (RPR). 1975, c. 623, §52 (AMD).

## Subchapter 2: ASSESSMENT OF STATE PROPERTY TAXES

### **36 §451. RATE OF TAX**

*(REPEALED)*

#### SECTION HISTORY

1965, c. 345, (AMD). 1969, c. 502, §7 (AMD). P&SL 1971, c. 117, §D (AMD). 1971, c. 616, §6 (AMD). 1973, c. 308, §19 (AMD). 1973, c. 556, §6 (RPR). 1973, c. 783, §45 (RPR). 1975, c. 510, §45 (AMD). 1975, c. 272, §36 (RPR). 1975, c. 660, §5 (RPR). IB 1977, c. 1, §3 (AMD). 1977, c. 48, §3 (AMD). 1977, c. 109, (AMD). 1977, c. 564, §131A (AMD). 1977, c. 698, §5 (AMD). 1979, c. 666, §13 (AMD).

### **36 §451-A. MILL RATE FOR FISCAL YEAR 1977-78**

*(REPEALED)*

#### SECTION HISTORY

1977, c. 98, §8 (NEW). 1977, c. 625, §9 (RP).

### **36 §452. ASSESSMENT OF STATE PROPERTY TAX**

*(REPEALED)*

#### SECTION HISTORY

1975, c. 510, §46 (AMD). 1975, c. 272, §37 (RPR). 1975, c. 660, §5 (RPR). IB 1977, c. 1, §4 (AMD). 1977, c. 48, §4 (AMD). 1979, c. 666, §14 (RP).

### **36 §453. PAYMENT OF STATE TAX BY MUNICIPALITIES**

*(REPEALED)*

#### SECTION HISTORY

1971, c. 616, §7 (AMD). 1973, c. 556, §7 (RPR). 1973, c. 783, §46 (RPR). 1975, c. 754, §6 (AMD). 1975, c. 272, §38 (RPR). 1975, c. 660, §5 (RPR). 1977, c. 530, §2 (AMD). IB 1977, c. 1, §5 (RP).

**36 §453-A. ADJUSTMENTS IN APPROPRIATIONS***(REPEALED)*

## SECTION HISTORY

1975, c. 754, §7 (NEW). IB 1977, c. 1, §6 (RP).

**36 §454. PAYMENT OF TAX IN TOWN WHERE CHARTERS SURRENDERED**

When the charter of any municipality listed in the statement filed with the Secretary of State by the State Tax Assessor under section 381 is subsequently surrendered by Act of the Legislature, the tax assessed shall be an outstanding obligation of such municipality, and it shall be paid, and funds for payment thereof shall be raised by the State Tax Assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality. [1973, c. 625, §244 (AMD).]

## SECTION HISTORY

1969, c. 502, §8 (AMD). 1973, c. 625, §244 (AMD).

**36 §455. ADDITIONAL STATE PROPERTY TAX***(REPEALED)*

## SECTION HISTORY

1973, c. 592, §4A (NEW). 1979, c. 127, §194 (RP).

**36 §456. ADDITIONAL STATE PROPERTY TAX EXEMPTION***(REPEALED)*

## SECTION HISTORY

1973, c. 592, §4A (NEW). 1973, c. 788, §179 (AMD). 1979, c. 127, §195 (RP).

**36 §457. STATE TAX ON TELECOMMUNICATIONS PERSONAL PROPERTY**

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

A. "Telecommunications business" means a person engaged in the activity of providing interactive 2-way communication services for compensation. [1991, c. 9, Pt. EE, (NEW).]

B. "Telecommunications personal property" means personal property used for the transmission of any interactive 2-way communications, including voice, image, data and information, via a medium such as wires, cables, microwaves, radio waves, light waves or any combination of those or similar media. "Telecommunications personal property" includes qualifying property used to provide telegraph service. "Telecommunications personal property" does not include property used solely to provide value-added nonvoice services in which computer processing applications are used to act on the form, content, code and protocol of the information to be transmitted, unless those services are provided under a tariff approved by the Public Utilities Commission. "Telecommunications personal property" does not include single or multiline standard telephone instruments. Notwithstanding section 551, "telecommunications personal property" includes any interest of a telecommunications business in poles. [2007, c. 693, §12 (AMD).]

[ 2007, c. 693, §12 (AMD) .]

**2. Tax imposed.** A state tax is imposed on telecommunications personal property at the rate provided in this subsection times the just value of the property. Just value and ownership of the property must be determined as of the April 1st preceding the assessment. The rate of tax is:

- A. For assessments made in 2004, 26 mills; [2001, c. 559, Pt. H, §1 (AMD).]
- B. For assessments made in 2005, 25 mills; [2001, c. 559, Pt. H, §1 (AMD).]
- C. For assessments made in 2006, 24 mills; [2001, c. 559, Pt. H, §1 (AMD).]
- D. For assessments made in 2007, 23 mills; [2001, c. 559, Pt. H, §1 (AMD).]
- E. For assessments made in 2008, 22 mills; [2001, c. 559, Pt. H, §1 (AMD).]
- F. For assessments made in 2009, 22 mills; [2009, c. 213, Pt. P, §1 (AMD); 2009, c. 213, Pt. P, §3 (AFF).]
- G. For assessments made in 2010, 22 mills; [2009, c. 213, Pt. P, §1 (AMD); 2009, c. 213, Pt. P, §3 (AFF).]
- H. For assessments made in 2011, 22 mills; [2009, c. 213, Pt. P, §1 (NEW); 2009, c. 213, Pt. P, §3 (AFF).]
- I. For assessments made in 2012, 19 mills; and [2009, c. 213, Pt. P, §1 (NEW); 2009, c. 213, Pt. P, §3 (AFF).]
- J. For assessments made in 2013 and subsequent years, 18 mills. [2009, c. 213, Pt. P, §1 (NEW); 2009, c. 213, Pt. P, §3 (AFF).]

[ 2009, c. 213, Pt. P, §1 (AMD); 2009, c. 213, Pt. P, §3 (AFF) .]

### **3. Determination of just value.**

[ 1991, c. 121, Pt. B, §18 (AFF); 1991, c. 121, Pt. B, §2 (RP) .]

**3-A. Returns to State Tax Assessor.** Each telecommunications business owning or leasing telecommunications personal property that on the first day of April in any year is situated, whether permanently or temporarily, within this State shall, on or before the 20th day of April in that year, return to the State Tax Assessor a complete list of such property on a form to be furnished by the State Tax Assessor.

[ 2007, c. 693, §12 (NEW) .]

**4. Assessment.** The State Tax Assessor shall assess a tax on telecommunications personal property owned or leased by a telecommunications business. Telecommunications personal property owned or leased by a person that is not a telecommunications business must be assessed a tax by the municipal assessor in the municipality in which the property is located on April 1st of the taxable year. The date of assessment of telecommunications personal property by municipalities must be consistent with other property subject to property taxation by the municipalities.

[ 2007, c. 693, §12 (AMD) .]

### **5. Assessment procedure.**

[ 1991, c. 121, Pt. B, §18 (AFF); 1991, c. 121, Pt. B, §2 (RP) .]

#### **5-A. Procedure.**

[ 1999, c. 731, Pt. W, §4 (AFF); 1999, c. 732, Pt. H, §3 (AFF); 1999, c. 731, Pt. W, §2 (RP); 1999, c. 732, Pt. H, §1 (RP) .]

**5-B. Procedure.** The tax on telecommunications personal property of a telecommunications business must be assessed and paid in accordance with this subsection.

A. The State Tax Assessor shall make the assessment by May 30th of each year. [1999, c. 731, Pt. W, §3 (NEW); 1999, c. 732, Pt. H, §2 (NEW); 1999, c. 731, Pt. W, §4 (AFF); 1999, c. 732, Pt. H, §3 (AFF).]

B. [2007, c. 693, §12 (RP).]

C. The tax assessment must be paid no later than the August 15th following the date of assessment. [2007, c. 693, §12 (AMD).]

D. [2007, c. 693, §12 (RP).]

[ 2007, c. 693, §12 (AMD) .]

#### **6. Amount of assessment.**

[ 1991, c. 121, Pt. B, §18 (AFF); 1991, c. 121, Pt. B, §2 (RP) .]

**7. Collection.** Taxes assessed under this section by the State Tax Assessor must be enforced as generally provided by this Title. Taxes assessed under this section by municipal assessors must be enforced in the same way as other locally assessed personal property taxes.

[ 2007, c. 693, §12 (AMD) .]

#### **8. Penalty.**

[ 2007, c. 693, §12 (RP) .]

#### SECTION HISTORY

1987, c. 507, §1 (NEW). 1987, c. 769, §A150 (AMD). 1991, c. 121, §B2 (AMD). 1991, c. 846, §7 (AMD). 1991, c. 121, §B18 (AFF). 1991, c. 9, §EE (RPR). 1999, c. 731, §§W1-3 (AMD). 1999, c. 732, §§H1,2 (AMD). 1999, c. 731, §W4 (AFF). 1999, c. 732, §H3 (AFF). 2001, c. 396, §12 (AMD). 2001, c. 559, §H1 (AMD). 2007, c. 693, §12 (AMD). 2009, c. 1, Pt. P, §1 (AMD). 2009, c. 213, Pt. P, §1 (AMD). 2009, c. 1, Pt. P, §2 (AFF). 2009, c. 213, Pt. P, §3 (AFF).

### **36 §458. CONTINUATION OF EXEMPTION**

Telecommunications personal property subject to taxation under this chapter shall continue to be exempt from ordinary local property taxation as formerly provided under section 2696. It is the intent of the Legislature that this section not be considered a new property tax exemption requiring state reimbursement under the Constitution of Maine, Article IV, Part Third, Section 23. [1987, c. 507, §1 (NEW) .]

#### SECTION HISTORY

1987, c. 507, §1 (NEW) .

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