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Legislative Document

No. 1488

S.P. 517

In Senate, April 19, 2017

An Act To Require That Landowners with Property Enrolled in the Tree Growth Tax Program Receive Timely Notice of Changes in Valuation of That Property

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Secretary of the Senate

Presented by Senator BRAKEY of Androscoggin.

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

Sec. 1. 36 MRSA §584-B is enacted to read:

§584-B. Increase in valuation

If the State Tax Assessor increases the valuation of a parcel of land subject to the provisions of this subchapter, within 90 days the State Tax Assessor shall send the landowner notice of the increase in valuation. If an increase in valuation of a parcel of land under this section results in an increase in taxes under this subchapter and notice under this section is sent within 90 days of when the increased taxes are due, the landowner shall pay by the due date an amount equal to the previous year's taxes under this subchapter and may pay the amount of taxes equal to the increase in taxes from the prior tax year within 90 days of the date of the notice.

12 SUMMARY

This bill requires the State Tax Assessor, if the State Tax Assessor increases the valuation of a parcel of property under the Maine Tree Growth Tax Law, to notify the landowner of the increase within 90 days of the determination. If notice is sent within 90 days of when the taxes on the parcel are due and the increase in valuation results in an increase in taxes on the parcel, the landowner has 90 days from the date of the notice to pay the amount representing the increase.