CHAPTER 103

ASSESSMENT AND COLLECTION OF TAXES

SUBCHAPTER 1

STATE VALUATION

ARTICLE 1

GENERAL PROVISIONS

§341. Certification of treasurer and controller

Before commencing to collect the taxes that the State Tax Assessor is authorized by law to collect, the State Tax Assessor 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 must be sent to the Treasurer of State. [PL 2025, c. 113, Pt. D, §6 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §6 (AMD).

§342. Property taxes credited on assessments; quarterly payments

(REPEALED)

SECTION HISTORY

PL 1979, c. 666, §12 (RP).

ARTICLE 2

VALUATION

§381. State valuation; definition; to be filed with Bureau of Revenue Services annually

The term "state valuation" as used in reference to the unorganized territory in this Title, except in this chapter and chapter 105, 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, in chapter 105 and outside of this Title, the term "state valuation" means the valuation filed with the Secretary of State pursuant to section 305, subsection 1. [PL 2019, c. 379, Pt. A, §2 (AMD).]

SECTION HISTORY

PL 1967, c. 24 (AMD). PL 1969, c. 502, §4 (AMD). PL 1971, c. 107, §1 (AMD). PL 1975, c. 272, §35 (RPR). PL 1977, c. 509, §3 (AMD). PL 1981, c. 698, §178 (AMD). PL 1983, c. 858, §4 (AMD). PL 1983, c. 859, §N4 (AMD). PL 1997, c. 526, §14 (AMD). RR 2013, c. 2, §44 (COR). PL 2019, c. 379, Pt. A, §2 (AMD).

§381-A. Interim state valuation of municipalities

(REPEALED)

SECTION HISTORY

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

§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 the State Tax Assessor's agent as provided in this Title, or to transmit to the State Tax Assessor the lists named within 10 days after the mailing or publication of notice or notices to them to appear or transmit those lists, the State Tax Assessor may report the valuation of the estates and property liable to taxation in the municipality in default as the State Tax Assessor considers just and equitable. [PL 2023, c. 523, Pt. A, §4 (AMD).]

SECTION HISTORY

PL 1969, c. 502, §6 (AMD). PL 1973, c. 620, §11 (AMD). PL 1973, c. 625, §242 (AMD). PL 1973, c. 695, §7 (RPR). PL 2023, c. 523, Pt. A, §4 (AMD).

§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, of 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 municipalities have voted to affix values for taxation purposes.
[PL 2023, c. 523, Pt. A, §5 (AMD).]

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 declared by the municipal assessors or the assessors of primary assessing areas is accurate within 10% 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.
[PL 2021, c. 181, Pt. C, §1 (AMD).]

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.
[PL 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; and [PL 2025, c. 650, Pt. M, §1 (AMD).]

B. [PL 2025, c. 650, Pt. M, §1 (RP).]

C. Maine resident homestead property tax exemption, chapter 105, subchapter 4-B. [PL 2025, c. 650, Pt. M, §1 (AMD).]

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.

[PL 2025, c. 650, Pt. M, §1 (AMD).]

SECTION HISTORY

PL 1969, c. 343, §1 (AMD). PL 1969, c. 502, §6 (AMD). PL 1971, c. 544, §122 (RPR). PL 1973, c. 620, §12 (AMD). PL 1973, c. 625, §243 (AMD). PL 1973, c. 695, §7 (RPR). PL 1987, c. 772, §9 (AMD). PL 1989, c. 857, §75 (AMD). PL 1999, c. 487, §1 (RPR). PL 2001, c. 32, §1 (AMD). PL 2021, c. 181, Pt. C, §1 (AMD). PL 2023, c. 523, Pt. A, §5 (AMD). PL 2025, c. 650, Pt. M, §1 (AMD).

§384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals

The State Tax Assessor shall, at the State Tax Assessor's own instance or on complaint from another person, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. The State Tax Assessor shall bring to the attention of assessors all such cases in their respective jurisdictions. The State Tax Assessor 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 may order the reassessment of any or all real and personal property, or either, in any jurisdiction where in the State Tax Assessor's judgment such reassessment is advisable or necessary to the end that all classes of property in such jurisdiction are assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official is deemed willful neglect of duty and the assessor or other official is subject to the penalties provided by law in such cases. If 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 bears all necessary expense incurred. Any person aggrieved because of such reassessment has the same right of petition and appeal as from the original assessment. The State may intervene in any action resulting from an order of the State Tax Assessor pursuant to this section. [PL 2019, c. 501, §17 (AMD).]

SECTION HISTORY

PL 1969, c. 14 (AMD). PL 1973, c. 620, §13 (AMD). PL 1973, c. 695, §8 (RPR). PL 1975, c. 623, §52 (AMD). PL 2019, c. 501, §17 (AMD).

SUBCHAPTER 2

ASSESSMENT OF STATE PROPERTY AND EXCISE TAXES

§451. Rate of tax

(REPEALED)

SECTION HISTORY

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

§451-A. Mill rate for fiscal year 1977-78

(REPEALED)

SECTION HISTORY

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

§452. Assessment of state property tax

(REPEALED)

SECTION HISTORY

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

§453. Payment of state tax by municipalities

(REPEALED)

SECTION HISTORY

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

§453-A. Adjustments in appropriations

(REPEALED)

SECTION HISTORY

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

§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. [PL 1973, c. 625, §244 (AMD).]

SECTION HISTORY

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

§455. Additional state property tax

(REPEALED)

SECTION HISTORY

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

§456. Additional state property tax exemption

(REPEALED)

SECTION HISTORY

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

§457. State telecommunications excise tax

1. Definitions. As used in this subchapter, 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. [PL 1991, c. 9, Pt. EE (NEW).]

B. "Qualified telecommunications equipment" means equipment 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. "Qualified telecommunications equipment" includes equipment used to provide telegraph service. "Qualified telecommunications equipment" does not include equipment 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. "Qualified telecommunications equipment" does not include single or multiline standard telephone instruments. Notwithstanding section 551, "qualified telecommunications equipment" includes any interest of a telecommunications business in poles. [PL 2011, c. 430, §1 (AMD).]

C. "Distribution facilities" means facilities used primarily to transport communications between fixed locations, including but not limited to cables, wires, wireless transmitters and utility poles. [PL 2011, c. 430, §1 (NEW).]

[PL 2011, c. 430, §1 (AMD).]

2. Tax imposed.

[PL 2011, c. 430, §1 (RP).]

2-A. Excise tax levied. An excise tax is levied on a telecommunications business at the rate provided in this subsection times the just value of the qualified telecommunications equipment for the privilege of operating within the State as follows:

A. Just value of the qualified telecommunications equipment must be determined pursuant to section 701-A as of the April 1st preceding the assessment; and [PL 2011, c. 430, §1 (NEW).]

B. The rate of tax is 19.2 mills for assessments made in 2012. For assessments made in 2013 and subsequent years, the State Tax Assessor shall apply the tax rate of the municipality or unorganized territory in which the qualified telecommunications equipment is located to the just value of the equipment as adjusted by the municipality's or unorganized territory's certified assessment ratio. [PL 2011, c. 430, §1 (NEW).]

[PL 2011, c. 430, §1 (NEW).]

3. Determination of just value.

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

3-A. Returns to State Tax Assessor prior to July 1, 2012. Prior to July 1, 2012, each telecommunications business owning or leasing qualified telecommunications equipment 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 equipment on a form to be furnished by the State Tax Assessor.

[PL 2011, c. 430, §1 (AMD).]

3-B. Returns to State Tax Assessor beginning July 1, 2012. Beginning July 1, 2012, each telecommunications business owning or leasing qualified telecommunications equipment on April 1, 2012 and annually thereafter shall, on or before December 31, 2012 and annually thereafter, return to the State Tax Assessor a complete list of such equipment and each municipality or unorganized territory where any such equipment is situated on the first day of April on a form to be furnished by the State Tax Assessor.

[PL 2011, c. 430, §1 (NEW).]

4. Assessment. The State Tax Assessor shall assess a tax on qualified telecommunications equipment owned or leased by a telecommunications business. Qualified telecommunications equipment 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 equipment is located on April 1st of the

taxable year. The date of assessment of qualified telecommunications equipment by municipalities must be consistent with property subject to property taxation by the municipalities.
[PL 2011, c. 430, §1 (AMD).]

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

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

5-B. Procedure. The excise tax on qualified telecommunications equipment of a telecommunications business must be assessed and paid in accordance with this subsection.

A. Prior to July 2012, the State Tax Assessor shall make the assessment by May 30th of each year. After July 1, 2012, the State Tax Assessor shall make the assessment by March 30, 2013 and by March 30th annually thereafter. [PL 2011, c. 430, §1 (AMD).]

B. [PL 2007, c. 693, §12 (RP).]

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

D. [PL 2007, c. 693, §12 (RP).]
[PL 2011, c. 430, §1 (AMD).]

6. Amount of assessment.
[PL 1991, c. 121, Pt. B, §2 (RP); PL 1991, c. 121, Pt. B, §18 (AFF).]

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 locally assessed personal property taxes.
[PL 2011, c. 430, §1 (AMD).]

8. Penalty.
[PL 2007, c. 693, §12 (RP).]

9. Appeal. A taxpayer receiving an assessment under this section may appeal a decision of the State Tax Assessor in the manner set forth in section 151.
[PL 2011, c. 430, §1 (NEW).]

SECTION HISTORY

PL 1987, c. 507, §1 (NEW). PL 1987, c. 769, §A150 (AMD). PL 1991, c. 9, §EE (RPR). PL 1991, c. 121, §B2 (AMD). PL 1991, c. 121, §B18 (AFF). PL 1991, c. 846, §7 (AMD). PL 1999, c. 731, §§W1-3 (AMD). PL 1999, c. 731, §W4 (AFF). PL 1999, c. 732, §§H1,2 (AMD). PL 1999, c. 732, §H3 (AFF). PL 2001, c. 396, §12 (AMD). PL 2001, c. 559, §H1 (AMD). PL 2007, c. 693, §12 (AMD). PL 2009, c. 1, Pt. P, §1 (AMD). PL 2009, c. 1, Pt. P, §2 (AFF). PL 2009, c. 213, Pt. P, §1 (AMD). PL 2009, c. 213, Pt. P, §3 (AFF). PL 2011, c. 430, §1 (AMD).

§458. Continuation of exemption

Qualified telecommunications equipment subject to taxation under this chapter must be assessed through application of a state excise tax in lieu of a state property tax and continues 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. [PL 2011, c. 430, §2 (AMD).]

SECTION HISTORY

PL 1987, c. 507, §1 (NEW). PL 2011, c. 430, §2 (AMD).

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