

§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; [PL 2021, c. 398, Pt. PPPP, §3 (AMD).]

C. For property tax years beginning on April 1, 2020 and April 1, 2021, 70% of the taxes lost by reason of the exemptions under section 683, subsections 1 and 1-B; [PL 2021, c. 398, Pt. PPPP, §3 (AMD).]

D. For property tax years beginning on April 1, 2022, 73% of the taxes lost by reason of the exemptions under section 683, subsections 1 and 1-B; and [PL 2021, c. 398, Pt. PPPP, §3 (NEW).]

E. For property tax years beginning on or after April 1, 2023, 76% of the taxes lost by reason of the exemptions under subsections 1 and 1-B. [PL 2023, c. 412, Pt. II, §1 (AMD).]

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 2023, c. 412, Pt. II, §1 (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).]

[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

PL 1997, c. 643, §HHH3 (NEW). PL 1997, c. 643, §HHH10 (AFF). PL 2005, c. 2, §F4 (AMD). PL 2005, c. 2, §F5 (AFF). PL 2009, c. 571, Pt. MM, §1 (AMD). PL 2009, c. 571, Pt. MM, §2 (AFF). PL 2015, c. 267, Pt. J, §4 (AMD). PL 2015, c. 390, §§3, 4 (AMD). PL 2017, c. 284, Pt. G, §2 (AMD). PL 2019, c. 343, Pt. H, §4 (AMD). PL 2021, c. 398, Pt. PPPP, §3 (AMD). PL 2023, c. 412, Pt. II, §1 (AMD).

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