

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND AND TWELVE

H.P. 1389 - L.D. 1878

An Act To Allow Abatement of Property Taxes Due to Hardship

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

Sec. 1. 36 MRSA §841, sub-§2, as amended by PL 2005, c. 169, §1, is further amended to read:

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 therefor, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of ~~infirmity~~ 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.

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 poverty or ~~infirmity~~ hardship be informed of the right to make application under this subsection;
- B. Assist individuals in making application for abatement;
- C. Make available application forms for requesting an abatement based on poverty or ~~infirmity~~ hardship and provide that those forms contain notice that a written decision will be made within 30 days of the date of application;
- D. Provide that persons are given the opportunity to apply for an abatement during normal business hours;
- 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;
- F. Provide to any person applying for abatement under this subsection; notice in writing of their decision within 30 days of application; and

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.

Sec. 2. 36 MRSA §943-A, as amended by PL 2005, c. 169, §2, is further amended to read:

§943-A. Application for abatement

~~Beginning with taxes that are assessed after April 1, 2005, each~~ 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 ~~infirmity~~ hardship.

In House of Representatives, 2012

Read twice and passed to be enacted.

..... Speaker

In Senate, 2012

Read twice and passed to be enacted.

..... President

Approved 2012

..... Governor