

§501. Definitions

The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

1. Estates. "Estates" shall be construed to mean both real estate and personal property.

1-A. Current use program. "Current use program" means the:

A. Maine Tree Growth Tax Law established in subchapter 2-A; [PL 2021, c. 630, Pt. C, §1 (NEW).]

B. Farm and open space tax law established in subchapter 10; and [PL 2021, c. 630, Pt. C, §1 (NEW).]

C. Current use valuation of certain working waterfront land tax law established in subchapter 10-A. [PL 2021, c. 630, Pt. C, §1 (NEW).]

[PL 2021, c. 630, Pt. C, §1 (NEW).]

2. Mortgagee. "Mortgagee" shall be construed to include the heirs and assigns of the mortgagee.

3. Municipality. "Municipality" shall include cities, towns and plantations.

4. Municipal officers. "Municipal officers" means the mayor, councillors and municipal officers of cities, the members of the select board of towns and the assessors of plantations. [RR 2025, c. 1, Pt. F, §2 (COR).]

5. Person. "Person" may include a body corporate or an association.

6. Place. "Place" shall include municipalities, townships and any other unorganized area.

7. Property. "Property" shall be construed to mean both real estate and personal property.

8. Registered mail. "Registered mail" shall be construed to include certified mail.

9. Reside or resident. "Reside" or "resident" shall have reference to place of domicile.

10. Tax collector. "Tax collector" means a person chosen, appointed or designated by a municipality or municipal officers to collect any tax due a municipality; or that person's successor in office.

[PL 2025, c. 113, Pt. D, §9 (AMD).]

SECTION HISTORY

PL 2021, c. 275, §54 (AMD). PL 2021, c. 630, Pt. C, §1 (AMD). PL 2025, c. 113, Pt. D, §9 (AMD). RR 2025, c. 1, Pt. F, §2 (COR).

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