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Public Law
123rd Legislature
First Regular Session

Chapter 432
H.P. 837 - L.D. 1144

An Act To Provide Information to Property Tax Payers

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

Sec. 1. 36 MRSA §507, as amended by PL 1997, c. 643, Pt. HHH, §2 and affected by §10, is repealed and the following enacted in its place:

§ 507. Taxpayer information

A municipality that issues a property tax bill to a taxpayer must issue the following information.

1. Reductions to tax. The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section.

2. Distribution to education and government. The property tax bill must indicate the percentage of property taxes distributed to education and local, county and state government.

3. Indebtedness. The property tax bill must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.

4. Due date and interest. Each property tax bill issued by a municipality must clearly state the date interest will begin to accrue on delinquent taxes.

Sec. 2. Application. That section of this Act that repeals and replaces the Maine Revised Statutes, Title 36, section 507 applies to property tax bills issued for property tax years beginning on or after April 1, 2008.

Effective September 20, 2007