



126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1610

H.P. 1182

House of Representatives, December 30, 2013

**An Act To Allow a Municipality To Abate Taxes Assessed on
Property That Is Destroyed**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 23, 2013. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative COOPER of Yarmouth.
Cosponsored by Senator WOODBURY of Cumberland and
Representatives: GOODE of Bangor, GRAHAM of North Yarmouth, MASTRACCIO of
Sanford, MORIARTY of Cumberland.

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

2 **Sec. 1. 36 MRSA §841, sub-§2-A** is enacted to read:

3 **2-A. Destruction of property.** The assessors, either upon written application or on
4 their own initiative, may make such reasonable abatement as they consider proper to
5 reflect the diminishment of the value of assessed residential real property due to its
6 destruction after April 1st of the property tax year for which abatement is requested. A
7 taxpayer seeking an abatement pursuant to this subsection must file a written application
8 requesting abatement within 18 months from the date of the destruction of the property
9 stating the grounds for abatement. For purposes of this subsection, "destruction" means
10 damage to real property from fire, explosion or natural disaster that reduces the just value
11 of the improvements on the property by at least 50%.

12 **Sec. 2. Application.** This Act applies to property tax years beginning on or after
13 April 1, 2013.

14 **SUMMARY**

15 This bill allows municipal assessors, or the State Tax Assessor for property in the
16 unorganized territory, to abate the property taxes of residential real property that, due to
17 destruction by fire, explosion or natural disaster, suffers at least a 50% decrease in just
18 value to improvements on that residential real property.