

ENACTED PROPERTY TAX LEGISLATION – 2018 SESSION

True and perfect lists. An assessor request for a true and perfect list from a taxpayer may now include additional requests for information. The additional requests for information may also be made separately from the true and perfect list request. Confidential information submitted to an assessor may now be shared with, in addition to the State Tax Assessor, other parties involved in an appeal. Confidential information may also be shared with any person with the taxpayer's written consent. Effective August 1, 2018. LD 1479, PL 2017, c. 367.

The State Board of Property Tax Review. Membership of the State Board of Property Tax Review (State Board) is changed. The State Board may now include property appraisers and retired assessor members will be replaced with active assessors. Beginning August 1, 2018, at least one new member appointed by the governor must be a person experienced with tax, finance, or property valuation matters. Appeals to the State Board are now required to undergo mediation, unless excused by the State Board chair. A task force is established to study the State Board and make recommendations to the 129th Legislature for improvements to the efficiency of the appeal process. Effective August 1, 2018. LD 1479, PL 2017, c. 367.

Municipal deorganization. The Legislature has approved a request by Cary Plantation to proceed with the deorganization of that municipality. Once the process is completed, Cary will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 780, P&SL 2017, c. 11.

Municipal deorganization. The Legislature has approved a request by the Town of Atkinson to proceed with the deorganization of that municipality. Once the process is completed, Atkinson will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 1484, P&SL 2017, c. 14.

Municipal deorganization. The Legislature has approved a request by Codyville Plantation to proceed with the deorganization of that municipality. Once the process is completed, Codyville will become part of the unorganized territory, which is administered by the State. Effective August 1, 2018. LD 1673, P&SL 2017, c. 11.

Municipal cost component. This law is a routine annual process for establishing the costs of administering the unorganized territory of Maine. The costs approved by the Maine Legislature must be incorporated into the 2018 property tax levy in the unorganized territory. The unorganized territory property tax is collected as dedicated revenue to the Unorganized Territory Education and Services Fund. Effective June 27, 2018. LD 1862, PL 2017, c. 424.

Conveyance of state interest in certain real estate in the unorganized territory. This Resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective August 1, 2018. LD 1660, Resolves, 2017, c. 36.

Foreclosure of property in the unorganized territory. The law controlling the foreclosure and sale of property in the unorganized territory for nonpayment of taxes is amended. The State Tax Assessor may sell foreclosed property to the previous owner after the right of redemption has

expired and before the sale of that property to a third party. The State Tax Assessor also has the option to exclude the description of permanent residences from the annual report to the Legislature of tax acquired property. Applies retroactively to October 1, 1935. LD 1805, PL 2017, c. 375.

Foreclosure. For properties receiving the homestead exemption, municipalities must include information about hardship or poverty abatements and contact information for the Consumer Credit Protection Bureau in the notice of overdue taxes under 36 M.R.S. § 942. Certain taxpayers meeting age, income and asset limits may be able to require municipalities to sell foreclosed property through a real estate broker and return excess proceeds to the former owner. Applies December 13, 2018. LD 1629, PL 2017, c. 478.