



MAINE TAX ALERT

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Governor Changes Extended Deadline for Current Use Applications

As previously announced in an April 11, 2020 Tax Alert email, Maine Revenue Services (“MRS”) wants to remind taxpayers that recent Executive Orders issued by Governor Janet Mills have extended the deadline for filing applications for certain property tax exemptions and for current land use programs. The deadlines, normally April 1 of each year, have been extended to the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

The extended application deadline for certain property tax exemptions includes the following: Property of Institutions and Organizations (36 M.R.S. § 652); Estates of Veterans (36 M.R.S. § 653(1)(G)); Solar and Wind Energy Equipment (36 M.R.S. §§ 655(1)(U) and 656(1)(K)); Exemption of Homesteads (36 M.R.S. § 684(1)); and Exemption of Business Equipment (“BETE”) (36 M.R.S. § 693(1)). The extended application deadline for current land use programs includes: Farm and Open Space (36 M.R.S. §§ 1101-1121); Tree Growth (36 M.R.S. §§ 571-584); and Working Waterfront (36 M.R.S. §§ 571-584). If you have any questions about the extended deadline, please contact your municipal assessor or the Property Tax Division of MRS at (207) 624-5600.

Updated Property Tax Bulletins

As previously announced in an April 11, 2020 Tax Alert email, the Property Tax Division of MRS has published one new bulletin and amended another.

Bulletin No. 20 – Farmland Tax Law. The Farmland Tax Law bulletin, which explains the details of the current use valuation program for qualified farmland, has been updated for clarification. The bulletin now includes a more detailed explanation of required lot size and abatement/appeal procedures, an expanded definitions section, and updated statutory references.

Bulletin No. 27 – Business Equipment Tax Reimbursement (“BETR”). This new bulletin explains the BETR program and related law in greater detail, and includes descriptions of eligible property, the application process, reimbursements, and appeals.

Both bulletins, effective April 9, 2020, can be found on the MRS website at:

www.maine.gov/revenue/forms/property/appsformspubs.htm. For additional information about the farmland or BETR program, please contact the Property Tax Division at (207) 624-5600.

MRS Rulemaking Activity

Rule 202, “Tree Growth Tax Law Valuations.” MRS is proposing to repeal and replace Rule 202, “Tree Growth Tax Law Valuations.” The rule provides annual valuation rates for each forest type by region. These annual updated rates are used to value forest land enrolled in the Tree Growth Tax Law program under 36 M.R.S. §§ 571 – 584-A. The proposed rule can be found on the MRS website at: www.maine.gov/revenue/rules/ under “Proposed Changes.”

Comments on the proposed rule can be sent to Alex Weber, General Counsel, at: Office of General Counsel, Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060, or alexander.j.weber@maine.gov. Comments must be received by May 20, 2020.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

Please contact:
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