

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: April 26, 2013
To: Members, Joint Standing Committee on Taxation
From: Elizabeth Cooper, Legislative Analyst
Re: Final Amendment Review – LD 719

An amendment and fiscal note for LD 719 are attached for your review.

LD 719, "An Act To Ensure Access to Information in the Property Tax Abatement and Appeals Process"

- The Committee voted on April 12, 2013, with unanimous report of OTPA.
- This amendment removes the requirement that if a decision on a request for abatement is not made within the required time period the request is deemed to be approved. It requires that the notice of decision regarding an abatement request must include the reason or reasons supporting the decision to approve or deny the abatement request.
- The fiscal note indicates that the required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

Please let me know if you have any questions or concerns about this amendment.

Date:

(Filing No. H-)

TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 491, L.D. 719, Bill, “An Act To Ensure Access to Information in the Property Tax Abatement and Appeals Process”

Amend the bill by striking out the title and substituting the following:

'An Act To Ensure Access to Information in the Property Tax Abatement Process'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §842, as amended by PL 2001, c. 396, §16, is further amended to read:

§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2.'

SUMMARY

This amendment removes from the bill language establishing that if a decision on a request for abatement is not made within the required time period the request is deemed

COMMITTEE AMENDMENT

1 to be approved. It requires that the notice of decision regarding an abatement request
2 include the reason or reasons supporting the decision to approve or deny the abatement
3 request.