

ENACTED PROPERTY TAX LEGISLATION – 2020 SESSION

Tax Assistance

Business Equipment Tax Exemption (BETE). The law clarifies that equipment eligible for the BETE program specifically excludes property exempt under any other provision of law. Additionally, the law clarifies that property against which an excise tax has been assessed is not eligible for the BETE program. Effective June 16, 2020. LD 2047, PL 2019, c. 659.

Development Districts

Tax increment financing. The law provides that tax increment revenue may be used for certain child care and adult care facilities. Effective June 16, 2020. LD 1958, PL 2019, c. 604.

Tax increment financing. The law clarifies that unused tax increment financing revenue may still be transferred to a municipality's general fund after the tax increment financing district has expired. Effective June 16, 2020. LD 2008, PL 2019, c. 607.

Unorganized Territory

Municipal cost component. The law is part of the 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 2020 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 March 18, 2020. LD 2161, PL 2019, c. 675.

Conveyance of state interest in certain real estate in the unorganized territory. The resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective June 16, 2020. LD 2012, Resolves, 2019, c. 119.

Tax liens. The law provides that property tax liens and the associated lien releases filed by the State Tax Assessor do not have to be signed by a notary public. Effective June 16, 2020. LD 2008, PL 2019, c. 607.

State Valuation

Proposed state valuation. The law updates the noticing provisions for the proposed state valuation numbers. The State Tax Assessor will now send the proposed state valuation numbers to municipal officers, who are the parties authorized to appeal the State's assessment. Effective June 16, 2020. LD 2008, PL 2019, c. 607.

Real Estate Transfer Tax

Real Estate Transfer Tax Declarations. The law provides that signatures of the transferor and transferee are no longer required on the Real Estate Transfer Tax Declaration or the Controlling Interest Transfer Tax Return/Declaration of Value. Effective June 16, 2020. LD 2008, PL 2019, c. 607.

Miscellaneous

Municipal functions. The law amends several areas of Title 36 to make allowances for changes in municipal functions due to a declaration of a state of emergency regarding the COVID-19 virus, including:

- If a budget meeting is not held or is delayed, a municipality may apply the previous year's budget to the current year.
- A municipal treasurer may disburse funds on authority of a warrant signed by a majority of the municipal officers.
- A school board may delay a budget meeting beyond the July 1 statutory deadline if state aid for education is not determined by June 1.
- All motor vehicle and trailer registrations, liquor licenses, and dog licenses that expire during the COVID-19 virus state of emergency are deemed valid until 30 days after the state of emergency termination.
- Municipalities may, under certain circumstances, conduct remote access public meetings.

Effective March 18, 2020. LD 2167, PL 2019, c. 617.