**§507. Taxpayer information**

A municipality that issues a property tax bill to a taxpayer must issue the following information. [PL 2007, c. 432, §1 (RPR); PL 2007, c. 432, §2 (AFF).]

**1. Reductions to tax.**  The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section.

[PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

**2. Distribution to education and government.**  The property tax bill must indicate the percentage of property taxes distributed to education and local, county and state government.

[PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

**3. Indebtedness.**  The property tax bill must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.

[PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

**4. Due date and interest.**  Each property tax bill issued by a municipality must clearly state the date interest will begin to accrue on delinquent taxes.

[PL 2007, c. 432, §1 (NEW); PL 2007, c. 432, §2 (AFF).]

SECTION HISTORY

PL 1983, c. 855, §3 (NEW). PL 1985, c. 227 (AMD). PL 1985, c. 376 (AMD). PL 1997, c. 643, §HHH2 (AMD). PL 1997, c. 643, §HHH10 (AFF). PL 2007, c. 432, §1 (RPR). PL 2007, c. 432, §2 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.