



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 931

H.P. 691

House of Representatives, March 8, 2011

An Act To Ensure Proper Tax Assessment of Property Owners

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative WILLETTE of Presque Isle.
Cosponsored by Senator SHERMAN of Aroostook and
Representatives: BENNETT of Kennebunk, CLARK of Easton, CUSHING of Hampden,
JOHNSON of Eddington, WILLETTE of Mapleton.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §557** is amended to read:

3 **§557. Assessment; continued until notice of transfer**

4 When assessors continue to assess real estate to the person to whom it was last
5 assessed, such assessment is valid, although the ownership or occupancy has changed,
6 unless previous written notice to the assessors has been given of such change and of the
7 name of the person to whom it has been transferred or surrendered. If the assessor has
8 been provided with such notice of a change in ownership from the registry of deeds or the
9 State or another valid, written form of notice, the assessor shall note the change in
10 ownership on all applicable tax records and ensure that the person to whom the property
11 has been transferred or surrendered is assessed any assessment due after the date of
12 transfer of the real estate.

13 **SUMMARY**

14 This bill requires a municipal property tax assessor, upon receipt of notice of the
15 transfer of property, to note the new owner on the tax records and issue any assessment
16 due after the date of transfer to that new owner.