

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: March 25, 2013

To: Members, Joint Standing Committee on Taxation

From: Elizabeth Cooper, Legislative Analyst

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

Summary: This bill provides that a property taxpayer applying for or appealing an abatement of property taxes is entitled to notice in writing stating the reason the applicant's request was not fully granted. The bill also provides that if a decision on a request for abatement is not made within the required time period the request is deemed to be approved.

Public Hearing:

Proponents

- The sponsor presented the bill.
- Eileen and William Ebbeling of Guilford testified in support of the bill.
- *Major points:* current process doesn't guarantee hearing at municipal level; appeal to court is expensive.

Opposed

- A representative of Maine Municipal Association testified in opposition to the bill.
- *Major points:* decisions on abatements are complex, may not be always be accomplished in 60 days; timing not always within control of municipality; abatement requests often do not include a proposal for new value; could violate constitutional standard of just value.

NFNA - none

Request: A Committee member asked MMA for information about alternatives that may help.

Fiscal Information: The preliminary fiscal impact statement was not available at the time this analysis was finalized. The most current fiscal information can be found online at: www.mainelegislature.org/LawMakerWeb/search.asp.