

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Ensure Proper Tax Assessment of Property Owners

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

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

§ 557. Assessment; continued until notice of transfer

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

SUMMARY

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