

Maine Revised Statutes

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TAXATION

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Part 2: PROPERTY TAXES

Chapter 105: CITIES AND TOWNS

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Subchapter 1: GENERAL PROVISIONS

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§502. Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year is from April 1st to April 1st. Notwithstanding this section, proration of taxes must be over the period specified in section 558. [1997, c. 216, §1 (AMD).]

SECTION HISTORY

1979, c. 666, §15 (AMD). 1985, c. 568, (AMD). 1997, c. 216, §1 (AMD).

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7 State House Station

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Augusta, Maine 04333-0007

Maine Revised Statutes[▼ §558 PDF](#)[◀ §557-A](#)

Title 36:

[§558-A ▶](#)[▼ §558 WORD/RTF](#)**TAXATION**[▶ STATUTE SEARCH](#)**Part 2: PROPERTY TAXES****Chapter 105: CITIES AND TOWNS**[▶ CH. 105 CONTENTS](#)**Subchapter 2: REAL PROPERTY TAXES**[▶ TITLE 36 CONTENTS](#)**§558. Taxes prorated between seller and purchaser**[▶ LIST OF TITLES](#)[▶ DISCLAIMER](#)[▶ MAINE LAW](#)[▶ REVISOR'S OFFICE](#)[▶ MAINE LEGISLATURE](#)

A purchaser of real estate may agree with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes. Unless otherwise specified by the parties to the agreement, the taxes shall be prorated over the period of the fiscal year of the municipality in which the land is located. [1981, c. 23, (RPR) .]

SECTION HISTORY
1981, c. 23, (RPR) .

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Maine Revised Statutes[§558-A PDF](#)[§558](#)

Title 36:

[§559](#)[§558-A WORD/RTF](#)**TAXATION**[STATUTE SEARCH](#)**Part 2: PROPERTY TAXES****Chapter 105: CITIES AND TOWNS**[CH. 105 CONTENTS](#)**Subchapter 2: REAL PROPERTY TAXES**[TITLE 36 CONTENTS](#)**§558-A. Liability for failure to pay prorated property taxes**[LIST OF TITLES](#)[DISCLAIMER](#)[MAINE LAW](#)[REVISOR'S OFFICE](#)[MAINE LEGISLATURE](#)

1. Civil action authorized. If after a real estate closing in which the parties have prorated property taxes pursuant to section 558, any party knowingly fails to pay that party's share of the taxes, which results in a lien being filed, any other party to the transaction who pays the taxes that are owed by the delinquent party may recover in a civil action from the delinquent party the amount of unpaid taxes, costs incurred in releasing the lien and reasonable attorney's fees.

[2007, c. 687, §1 (NEW) .]

2. Effect on credit rating. If a party prevails in an action filed under subsection 1 and a record of a lien in that party's name has been placed in that party's file with a consumer reporting agency, that lien must be considered inaccurate information under Title 10, section 1317 if the party requesting relief submits a copy of the court judgment and proof of payment of the lien to the consumer reporting agency.

[2007, c. 687, §1 (NEW) .]

SECTION HISTORY

2007, c. 687, §1 (NEW) .

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