

MAINE PROPERTY TAX

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§ 20-000. INTRODUCTION. All real and tangible personal property is generally subject to property taxation. The tax year begins on April 1 and the status and value of all property is fixed as of that date. Exemptions exist, and, to encourage certain types of land use, some property is entitled to favorable treatment under what are called current use programs. County taxes are apportioned among the member municipalities and the share of county taxes of each municipality is included as part of the municipal assessment of property taxes. 36 M.R.S.A. §§ 251-52, 502, 709. The State Tax Assessor has general supervision of administration of the assessment and taxation laws. 36 M.R.S.A. § 301.

§ 20-010. Revision Date. The material in this Maine Chapter reflects legislative enactments through April 18, 2008 and case law through December 31, 2014.

§ 20-100. DEFINITIONS AND CITATIONS.

§ 20-110. Key Definitions.

§ 20-111. Commitment Date. 36 M.R.S.A. §§ 505 and 709. “Commitment Date” is the date that the lists of property subject to tax compiled by assessors are committed by issuance of a warrant of commitment for collection and is the date on which the time for filing an abatement application begins to run.

§ 20-112. Personal Property. 36 M.R.S.A. § 601. “Personal property” is defined broadly to include “all tangible goods and chattels wheresoever they are and all vessels, at home or abroad.”

§ 20-113. Real Estate. 36 M.R.S.A. § 551. “Real estate” is broadly defined to include:

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[A]ll lands in the State and all buildings, mobile homes, camper trailers and other things that are affixed to land, together with any appurtenant water power, shore privileges and rights, forests and mineral deposits; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies.

The term “real estate” also includes “[b]uildings, mobile homes [except stock in trade], camper trailers and other things that are affixed to leased land or land not owned by the owner of the buildings must be taxed as real estate in the place where that land is located”

§ 20-120. Citations to Statutes, Regulations and Cases Cited.

§ 20-121. Statute Citations. Note that before Maine courts, Maine statutes are cited [Title] M.R.S.A. [section]. That is the form of citation used here. The Bluebook form of a Maine statute is Me. Rev. Stat. Ann. tit. x, § y (West Year).

§ 20-122. Code of Maine Regulations (CMR).

§ 20-123. Bureau of Revenue Services Property Tax Bulletins (Bulletins). The Bureau of Revenue Services is commonly referred to in Maine as Maine Revenue Services.

§ 20-124. Maine Reports (Me.).

§ 20-125. Atlantic Reports, 2d and 3d Series (A.2d and A.3d). The proper case citation in Maine is [year] ME [case number], [paragraph number], followed by --- A.2d ---. That is the citation method used here.

§ 20-126. Maine Rules of Civil Procedure (M.R. Civ. P.).

§ 20-127. Rules of Practice and Procedure in Appeals before the Maine State Board of Property Tax Review (“MSBPTR” and “State Board Rules”).

§ 20-200. CLASSIFICATION AND VALUATION OF PROPERTY.

§ 20-210. Classification of Property; Where and to Whom Taxed. Maine has two basic classifications of property—real and personal. *See* 36 M.R.S.A. §§ 502, 551, 601. Within these two classifications, however, certain property is entitled to various treatments. The situs where the property is subject to tax and to whom it is taxed depends on the type of property.

§ 20-211. Real Estate. *See* § 20-113 above.

§ 20-211.1. Place Taxed. All real estate is taxed in the place where it is located. 36 M.R.S.A. § 553.

§ 20-211.2. Person Taxed. Real estate is taxed to the owner or person in possession, whether resident or non-resident. 36 M.R.S.A. § 553; *see Mason v. Town of Readfield*, 1998 ME 201, ¶ 8, 715 A.2d 179, 181 (municipality has statutory discretion to tax the owner of real estate, rather than the person in possession). A person who is not the one taxed has no standing to contest the property tax assessment against another person, even if the person not taxed is obligated to pay the property taxes assessed under a land installment contract with the person against whom the property taxes were assessed. *Id.*; *see also Town of Waltham v. PPL Maine, LLC*, 2006 ME 88, ¶¶ 9-12, 901 A.2d 816, 818-19 (the holder of an easement appurtenant has a non-possessory interest, which is not subject to tax).

§ 20-212. Personal Property. *See* § 20-112 above. All personal property within or without the state, with certain exceptions, § 20-213 below, is taxable to the owner in the place where the owner resides. 36 M.R.S.A. § 602. A corporation is deemed to reside where it has its principal place of business. *City of Lewiston v. Tri-State Rubbish, Inc.*, 671 A.2d 955, 955 n.1 (Me. 1996).

§ 20-213. Personal Property—Exceptions. 36 M.R.S.A. § 603.

§ 20-213.1. Personal Property Employed in Trade. Personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts is taxed in the place where so employed provided that the owner or the owner's agent or subcontractor occupies any store, storehouse, ship, mill, wharf, landing place or shipyard therein for the purpose of such employment. 36 M.R.S.A. § 603(1). "Personal property employed in trade" includes both liquefied petroleum gas installations, and industrial and medical gas installations,

together with tanks or other containers used in connection therewith.

§ 20-213.2. Cargo Trailers. A cargo trailer is taxed in its primary location (meaning its usual base and where it regularly returns for repairs, supplies and activities related to its use) on April 1, even though the trailer may not be present in that place on April 1. 36 M.R.S.A. § 603(1-A).

§ 20-213.3. Enumerated Property. The following personal property is taxed in the place where situated: (1) store fixtures, office furniture, furnishings, fixtures and equipment; (2) professional libraries, apparatus, implements and supplies; (3) coin-operated vending or amusement devices; (4) camper trailers; (5) television and radio transmitting equipment; and (6) portable mills. 36 M.R.S.A. § 603(2-A). The word "office" in subparagraph (i) above modifies not only "furniture" but also "furnishings, fixtures and equipment." *City of Lewiston v. Tri-State Rubbish, Inc.*, 671 A.2d 955, 956 (Me. 1996) (dumpsters, though equipment, are not "office" equipment and thus fall outside this exception to the general rule that personal property is taxable to an owner in the place where the owner resides). Mobile magnetic resonance imaging (MRI) units are "professional apparatuses" within the meaning of this exception and, therefore, are taxable where situated on April 1. *Mobile Imaging Consortium v. City of Portland*, 1998 ME 15, ¶ 5, 704 A.2d 415, 416-17 (Me. 1998).

§ 20-213.4. Nonresidents. Personal property located within Maine but owned by a nonresident is taxed either to the owner, or the person in possession of the property, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place therein where the property is located. 36 M.R.S.A. § 603(3).

§ 20-213.5. Partners in Business; Certain Corporations. Certain personal property of partners in business may be taxed to the partners jointly under their partnership name. Personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate is taxed to the corporation or to the persons in possession in the place where situated, with certain statutory exceptions. 36 M.R.S.A. §§ 603(7), (9).

§ 20-213.6. Certain Mining Property. The tax situs of personal property is at the mine site if the property is owned, leased or subject to possessory control of a min-



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