●ffice of
The Governor

No. 53 FY 19/20
DATE May 12, 2020
Corrected

AN ORDER REGARDING CERTAIN MUNICIPAL AND TAXATION MATTERS

WHEREAS, I proclaimed a state of emergency on March 15, 2020 and a renewed state of emergency on April 14, 2020 to authorize the use of emergency powers in order to expand and expedite the State's response to the serious health and safety risks of the highly contagious COVID-19; and

WHEREAS, there are several statutory limitations and requirements regarding municipal programs and operations that do not align with that do not align with the many economic and social distancing effects of COVID-19; and

WHEREAS, this Order can help municipalities operate more effectively and their residents to benefit from such operations; and

WHEREAS, certain periods under Maine's tax laws are set to expire and extending that period under Maine tax law is reasonably necessary to mitigate the effects of the emergency; and

WHEREAS, the governor's emergency powers expressly include the authorities to adjust time frames and deadlines imposed by law 37-B M.R.S. §742(l)(C)(l3)(a), and to suspend the enforcement of a statute prescribing the procedures for conduct of state business pursuant to 3 7-B M.R.S. §742(1)(C)(l) and §834;

NOW, THEREFORE, I, Janet T. Mills, Governor of the State of Maine, pursuant to 37-B M.R.S. Ch, 13, including but not limited to the provisions cited above, do hereby Order as follows:

I. ORDERS

A. Vehicle Registration. A vehicle required to be registered in this State for which a registration expires or has expired must be registered within 30 days of the effective date of this Order provided:

1. The vehicle owner is a resident of this State and the municipality in which the vehicle owner resides participates in the online

registration service maintained by the Secretary of State, Bureau of Motor Vehicles; or

2. The municipality in which vehicle excise tax must be paid in accordance with 29-A M.R.S. §409 and 36 M.R.S. §1482 and §1484 is accepting such payments online or in the municipal office during this state of emergency.

To effectuate this Order, pertinent provisions of law that provide to the contrary, including but not limited to PL 2019, Ch. 617, Pt. F, 29-A M.R.S. Ch. 5 and Executive Order 18 FY 19/20 §§G and H, are suspended as applied to this section.

For purpose of this section "vehicle" includes without limitation a motor vehicle, all-terrain vehicle, watercraft, snowmobile and trailer, and "registration" includes temporary registrations.

This subsection shall take effect upon further notice.

B. **Extending Property Tax Due Dates and Interest Accrual Dates.** The municipal officers of a municipality may extend and re-establish the due date(s) and date(s) upon which interest will accrue on property taxes committed during 2019. To effectuate this Order, pertinent provisions of law that provide to the contrary, including but not limited to 36 MRS §505, are suspended effective March 15, 2020.

C. **Setting Tax Due Dates, Interest Rates and Accrual Dates.** If the municipal assessor(s) commit property taxes during 2020 pursuant to the authority provided by PL 2019, Ch. 617, §D-1 because the municipality was unable to hold its annual budget meeting prior to the property tax commitment date, the municipal officers may set due date(s), the interest rate and date(s) that interest will accrue on delinquent property taxes, for taxes committed in 2020. To effectuate this Order, pertinent provisions of law that provide to the contrary, including but not limited to 36 MRS §505, are suspended.

D. **Property Tax Liens.** A property tax collector may delay until 60 days after the state of emergency is terminated to provide the person assessed with notice alleging that a lien is claimed on the real estate to secure the payment of the tax and demanding the payment of the tax within 30 days. Any collector who has issued such a notice but has not yet filed the lien certificate in the registry, and taxes remain unpaid at the end of the 3 0-day time period, may decline to file a lien certificate in the registry and may re-initiate the lien process by sending another notice within 60 days after the state of emergency is terminated. To effectuate this Order, pertinent provisions of law that provide to the contrary, including but not limited to 36 MRS §942, are suspended.

E. **Tax Disaster Periods.** The time frames set forth in 36 M.R.S. §5102(6-C) and § 1760(45) for the duration of certain tax disaster periods are temporarily extended until 30 days after the termination of the state of emergency.

II. EFFECTIVE DATE

This Order shall take effect on May 12, 2020.

Janet T. Mills
Governor