OFFICE OF
THE GOVERNOR

NO. 31 FY 19/20
DATE March 31, 2020

AN ORDER EXTENDING DEADLINES RELATED TO CERTAIN PROPERTY TAX EXEMPTIONS

WHEREAS, I proclaimed a state of emergency on March 15, 2020 to authorize the use of emergency powers in order to expand and expedite the State's response to the many different effects of COVID-19; and

WHEREAS, this Order is necessary under this emergency to address numerous administrative issues identified by Maine Revenue Services, Department of Administrative and Financial Services, and the various municipalities in Maine; and

WHEREAS, these issues require extensions of the deadlines to file certain reports and applications to ensure proper administration of the law and protect against unnecessary impositions of property tax, as reasonably necessary to mitigate the effects of the emergency; and

WHEREAS, the Governor's emergency powers expressly include under 37-B M.R.S. §742(1)(C)(13)(a) the authority to adjust time frames and certain deadlines imposed by law when reasonably necessary to mitigate an effect of the emergency

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 provision referenced above, do hereby Order as follows:

I. ORDERS

A. Property of Institutions and Organizations. The deadline set forth in 36 M.R.S. §652 for an organization or institution to file an application for exemption from property tax is temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

B. **Estates of Veterans.** The deadline set forth in 36 M.R.S. § 653(1)(G) for a person to file an application for the Maine veteran property tax exemption is temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

C. **Solar and Wind Energy Equipment.** The deadline set forth in 36 M.R.S. §§ 655(1)(U) and 656(1)(K) for a person to file an application for the renewable energy equipment exemption is temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

D. **Exemption of Homesteads.** The deadline set forth in 36 M.R.S. § 684(1) for a person to file an application for the Maine resident homestead property tax exemption is temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

E. **Exemption of Business Equipment.** The deadline set forth in 36 M.R.S. § 693(1) for a person to file an application for the business equipment tax exemption is temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first.

II. EFFECTIVE DATE

This Order takes effect on March 31, 2020.

Janet T. Mills
Governor