



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

Volume 31, Issue 9

March 2021 - #4

Extended Deadlines for Property Tax Exemption and Current Use Applications Continue for 2021 Taxes

In March of 2020, Governor Janet T. Mills issued two Executive Orders that extended the deadline for filing applications for certain property tax exemptions and for current land use programs. The deadlines, normally April 1 of each year, were extended to either the commitment date of the municipality or 30 days after the termination of the declared state of emergency, whichever occurs first.

These Executive Orders were initially intended for applications due April 1, 2020. However, since the state of emergency has been extended and remains in effect, the deadline extensions, described above, would also apply to applications ordinarily due on April 1, 2021. That is, the April 1, 2021 deadline is extended to either the commitment date of the municipality or 30 days after the termination of the declared state of emergency, whichever occurs first.

The extended application deadline includes the following property tax exemptions: Property of Institutions and Organizations (36 M.R.S. § 652); Estates of Veterans (36 M.R.S. § 653(1)(G)); Solar and Wind Energy Equipment (36 M.R.S. §§ 655(1)(U) and 656(1)(K)); Exemption of Homesteads (36 M.R.S. § 684(1)); and Exemption of Business Equipment (“BETE”) (36 M.R.S. § 693(1)). The extended application deadline for current land use programs includes: Farm and Open Space (36 M.R.S. §§ 1101-1121); Tree Growth (36 M.R.S. §§ 571-584-A); and Working Waterfront (36 M.R.S. §§ 1131-1140-B).

The Governor has also amended the Executive Order that allowed municipal officers to set due dates, interest rates, and dates when interest begins to accrue for taxes committed in 2020 if the town was unable to hold its annual budget meeting. Municipal officers may now set due dates, interest rates, and interest accrual dates for taxes committed in 2021 if the town remains unable to hold its annual budget meeting. The Executive Order amendment is available here www.maine.gov/governor/mills/sites/maine.gov.governor.mills/files/inline-files/20210218172849508.pdf.

If you have any questions about the extended deadlines, please contact your municipal assessor or the Property Tax Division of Maine Revenue Services (MRS) at (207) 624-5600.

Careers at MRS

The mission of MRS is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Qualifying employer for federal student-loan forgiveness
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement
- Tuition reimbursement for continuing education

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:

<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

If you are interested in building your career with MRS, please sign up to receive notifications of new MRS job openings here: <https://portal.maine.gov/taxalert/requestForm>.

Current job openings at MRS are listed here: www.maine.gov/revenue/about/career-opportunities.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Contact Center	(207) 624-9784	(207) 287-6975	taxpayerassist@maine.gov
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

Please contact:
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060