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## **Delinquent Tax Rates**

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during a particular taxable year until those taxes are paid in full. The maximum rate of interest that can be charged per <u>Title 36, M.R.S.A. Section</u> 505.4 is as follows:

Taxable Year	Maximum Rate	
2025	7.50%	
2024	8.50%	
2023	8.00%	
2022	4.00%	
2021	4.00% up to 6.00%	
2020	8.00%	
2019	9.00%	
2018	8.00%	
2017	7.00%	
2016	7.00%	
2015	7.00%	
2014	7.00%	
2013	7.00%	
2012	7.00%	
2011	7.00%	
2010	7.00%	
2009	7.00% up to 9.00%	
2008	11.00%	
2007	12.00%	
2006	11.00%	
2005	7.75%	
2004	6.50%	
2003	7.00%	

Taxable Year         Maximum Rate           2002         6.75% up to 8.75%           2001         11.50%           2000         10.75%           1999         10.00%           1998         10.75%           1997         10.50%           1996         10.75%           1995         10.75%           1994         10.00%           1993         10.00%           1991         12.00%			
2001       11.50%         2000       10.75%         1999       10.00%         1998       10.75%         1997       10.50%         1996       10.75%         1995       10.75%         1994       10.00%         1993       10.00%         1992       10.00%	Taxable Year	Maximum Rate	
2000       10.75%         1999       10.00%         1998       10.75%         1997       10.50%         1996       10.75%         1995       10.75%         1994       10.00%         1993       10.00%         1992       10.00%	2002	6.75% up to 8.75%	
1999       10.00%         1998       10.75%         1997       10.50%         1996       10.75%         1995       10.75%         1994       10.00%         1993       10.00%         1992       10.00%	2001	11.50%	
1998     10.75%       1997     10.50%       1996     10.75%       1995     10.75%       1994     10.00%       1993     10.00%       1992     10.00%	2000	10.75%	
1997     10.50%       1996     10.75%       1995     10.75%       1994     10.00%       1993     10.00%       1992     10.00%	1999	10.00%	
1996     10.75%       1995     10.75%       1994     10.00%       1993     10.00%       1992     10.00%	1998	10.75%	
1995     10.75%       1994     10.00%       1993     10.00%       1992     10.00%	1997	10.50%	
1994 10.00% 1993 10.00% 1992 10.00%	1996	10.75%	
1993 10.00% 1992 10.00%	1995	10.75%	
1992 10.00%	1994	10.00%	
	1993	10.00%	
1991 12.00%	1992	10.00%	
	1991	12.00%	

If you have any questions about this information, please feel free to contact my office.

Information	Contact	<b>Email Updates</b>
Maine.gov	39 State House Station	Sign up to receive email
Treasurer Home	Cross Office Building, 3rd floor	news from the State Treasurer's Office.
Site Policies	111 Sewall Street Augusta, Maine 04333-0039	
Accessibility Policy	Phone: 207-624-7477	Sign up
	<b>TTY:</b> Maine Relay 711	
	Maine.gov Treasurer Home Site Policies	Maine.gov 39 State House Station Cross Office Building, 3rd floor Site Policies 111 Sewall Street Augusta, Maine 04333-0039  Phone: 207-624-7477