

IMPORTANT DATES > 2025

**MAINE MUNICIPAL
ASSOCIATION • SINCE 1936**

60 COMMUNITY DRIVE | AUGUSTA, MAINE 04330
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JANUARY 1 – New Year’s Day 2025 is a legal holiday (4 M.R.S. § 1051).

BY JANUARY 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or mailed to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

JANUARY 20 – Martin Luther King, Jr. Day, the third Monday in January, is a legal holiday (4 M.R.S. § 1051).

BY JANUARY 20 – State Treasurer posts maximum interest rate that municipalities can vote to charge on delinquent property taxes (36 M.R.S. § 505).

JANUARY 31 – Deadline for employers required to submit quarterly withholding taxes to file return and remit payment to State Tax Assessor (36 M.R.S. § 5253).

DURING JANUARY – In towns with a March annual meeting, select board members should begin preparing the town meeting warrant and annual town report. Arrange to have annual audit completed before town meeting. Check 30-A M.R.S. §§ 2801, 5823 for annual report and audit requirements.

BEFORE ANNUAL TOWN MEETING – Unless otherwise provided by charter, select board members must have a warrant posted at least seven days before town meeting by a constable or named resident who must make a return on the warrant. (30-A M.R.S. § 2523).

- If adoption of an ordinance is proposed, comply with 30-A M.R.S. § 3002.
- Referendum question wording must be “filed with the clerk” 60 days before the election unless a charter provides otherwise. See 30-A M.R.S. § 2528 for hearing and notice requirements.
- The registrar of voters must accept the registration and enrollment of voters prior to the municipal election accord-

ing to the hourly schedule prescribed by 21-A M.R.S. § 122, unless changed by the municipal officers according to the needs of the municipality.

- Copies of annual report must be available in the municipal office or a convenient place of business at least three days before the annual meeting (30-A M.R.S. § 2801).
- Send copy of annual report to: State Tax Assessor, State Librarian, UMO’s Folger Library, and MMA.

BY JANUARY 31 – Written statements of wages withheld in the previous calendar year are to be furnished to each employee in form prescribed by State Tax Assessor (36 M.R.S. § 5251).

FEBRUARY 17 – Presidents’ Day, the third Monday in February, is a legal holiday (4 M.R.S. § 1051).

BY FEBRUARY 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

BY MARCH 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

APRIL 1 – Status and value of property for property tax assessment purposes is fixed on this date (36 M.R.S. § 502).

BY APRIL 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent

to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311)

APRIL 21 – Patriot’s Day, the third Monday in April, is a legal holiday (4 M.R.S. § 1051).

ON OR BEFORE APRIL 30 – Deadline for employers required to submit quarterly withholding taxes to file return and remit payment to the State Tax Assessor (36 M.R.S. § 5253).

BY APRIL 30, 2025 – Project and Expenditure Reports for American Rescue Plan Act (ARPA) Funds are due to the U.S. Treasury.

BY APRIL 30, 2025 – Biennial Solid Waste and Recycling Municipal Reporting forms are due to the Maine DEP covering calendar years 2023 and 2024. See DEP website for form (38 M.R.S. § 2133(7)).

MAY – Municipal officers meet to license innkeepers and tavernkeepers during the month of May or at another time they determine. Notice requirements apply. (30-A M.R.S. § 3812).

MAY 1 – Any holder of certain life insurance, gift and stored-value property presumed abandoned under 33 M.R.S. § 2091 must file a report covering the 12 months preceding July 1 of the last year to the Administrator of Abandoned Property in the State Treasurer’s Office by May 1. (33 M.R.S. § 2093). See State Treasurer website for forms.

BY MAY 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

MAY 26 – Memorial Day, the last Monday in May is a legal holiday (4 M.R.S. § 1051). Municipal officers shall direct the decoration of veterans’ graves. (30-A M.R.S. § 2901).

BY JUNE 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

JUNE 19 – Juneteenth, is a legal holiday (4 M.R.S. § 1051).

JULY 4 – Independence Day, is a legal holiday (4 M.R.S. § 1051).

BY JULY 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

BY JULY 31 – Deadline for employers required to submit quarterly withholding taxes to file a return and remit payment to the State Tax Assessor (36 M.R.S. § 5253).

BETWEEN MAY 1 AND OCTOBER 1 – Municipal officers may conduct process to close certain town ways to maintenance during winter months (23 M.R.S. § 2953). See MMA's *Municipal Roads Manual*.

BY AUGUST 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

SEPTEMBER 1 – Labor Day, the first Monday in September, is a legal holiday (4 M.R.S. § 1051).

BY SEPTEMBER 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

BY OCTOBER 1 – Assessors should receive the municipality's proposed current state valuation from the State Tax Assessor. (36 M.R.S. § 208).

OCTOBER 1 – Annual junkyard and automobile graveyard licenses expire. (Automobile recycling business licenses are valid for five years from date issued). (30-A M.R.S. § 3753).

OCTOBER 13 – Indigenous People's Day, the second Monday in October, is a legal holiday (4 M.R.S. § 1051).

BY OCTOBER 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

OCTOBER – Registrars of voters must accept registration prior to the November state election (if held) according to the schedule prescribed by 21-A M.R.S. § 122(6), unless changed by the municipal officers according to the needs of the municipality and must publish the schedule in a newspaper having general circulation in the municipality at least 10-15 days before election day. In municipalities of 2,500 or less population, the schedule may be published by another means deemed sufficient by the registrar. (21-A M.R.S. § 125).

BY OCTOBER 31 – Deadline for employers required to submit quarterly withholding taxes to file a return and remit payment to the State Tax Assessor (36 M.R.S. § 5253).

BY NOVEMBER 1 – Any holder of property presumed abandoned under 33 M.R.S. § 2091 must file a report covering the 12 months preceding July 1 of the last year to the Administrator of Abandoned Property in the State Treasurer's Office, except that certain life insurance, gift and stored-value property must be reported by May 1. (33 M.R.S. § 2093). See State Treasurer's website for forms.

BY NOVEMBER 1 – Or 30 days after property taxes are committed, whichever is later, the municipal assessors and assessors of primary assessing areas must file a municipal valuation return with the State Tax Assessor on forms supplied by the State. (36 M.R.S. § 383).

NOTE: Failure to timely file this return could result in loss of tree growth reimbursement (36 M.R.S. § 578).

BY NOVEMBER 1 – Forms certifying how the previous fiscal year's MDOT Local Roads Assistance Program (LRAP) funds were expended are due at MDOT Community Services Division. Annual certification is required for a municipality to receive LRAP funds. (23 M.R.S. § 1804).

NOVEMBER 11 – Veteran's Day, is a legal holiday (4 M.R.S. § 1051).

BY NOVEMBER 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

NOVEMBER 27 – Thanksgiving Day, the last Thursday in November, is a legal holiday (4 M.R.S. § 1051).

BY DECEMBER 15 – Monthly/quarterly/semi-annual expenditure statement/claim for General Assistance reimbursement to be filed via online portal, faxed to (207) 287-3455, emailed to GeneralAssistance.DHHS@maine.gov, or sent to DHHS, General Assistance Unit, #11 SHS, Augusta, ME 04333-0011 (22 M.R.S. § 4311).

DECEMBER 25 – Christmas Day, is a legal holiday (4 M.R.S. § 1051).

NOVEMBER-DECEMBER – In towns that elect officials by secret ballot per 30-A M.R.S. § 2528, nomination papers must be available 40 days before the filing deadline, which is 60 days before the election date. Most towns with March elections must make papers available during November or December, depending on the date of the election.

BY JANUARY 1 – Owners or keepers of dogs or wolf hybrids aged 6 months or more must obtain a license from the municipal clerk, an authorized veterinarian agent, or via the state's online portal. A late fee applies after January 31. (7 M.R.S. §§ 3922, 3923-A).