

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1755

H. P. 1339

House of Representatives, May 19, 1971

Reported by a Majority of the Committee on Taxation and printed under
Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Taxation of Buildings on Leased Land in Unorganized
Territory.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 36, § 551, amended. The last sentence of section 551 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 271 of the public laws of 1967, is further amended to read as follows:

Buildings and house trailers on leased land or on land not owned by the owner of the buildings shall, **except as otherwise provided in section 601**, be considered real estate for purposes of taxation and shall be taxed in the place where said land is located.

Sec. 2. R. S., T. 36, § 601, amended. Section 601 of Title 36 of the Revised Statutes is amended by adding at the end the following:

Personal property for the purposes of taxation also includes buildings and house trailers on leased land when situated in unorganized territory, if the lease is in writing and if by its terms the owner of the building or house trailer is forbidden to occupy the premises during any part of 3 or more designated consecutive months in any 12-month period.

STATEMENT OF FACT

The purpose of this amendment is to tax buildings or house trailers on leased land in unorganized territory as personal property only when the lease prohibits occupancy during 3 or more consecutive months in a 12-month period. Otherwise such property would continue to be taxed as real estate.