

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 972

H.P. 708

House of Representatives, February 11, 1997

An Act to Amend the Maine Tree Growth Tax Law to Shift the Reimbursement from Municipality to Beneficiary.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative BUNKER of Kossuth Township.
Cosponsored by Senator GOLDTHWAIT of Hancock, Representative PINKHAM of Lamoine and
Senator RUHLIN of Penobscot and
Representatives: BARTH of Bethel, DEXTER of Kingfield, HATCH of Skowhegan,
NICKERSON of Turner, WHEELER of Bridgewater, Senator: KILKELLY of Lincoln.

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

Sec. 1. 36 MRSA §578, sub-§1-A is enacted to read:

1-A. Organized areas beginning tax year 1998. The following provisions apply to organized areas beginning in tax year 1998.

A. Notwithstanding any assessment practice established in this subchapter for property tax years based on the status of property on and after April 1, 1998, the municipal assessors or chief assessor of a primary assessing area shall assess all acreage properly classified and subject to taxation under this subchapter according to the undeveloped acreage valuations used in the state valuation then in effect or according to current local valuation on undeveloped acreage, whichever is less. Forest land assessed in this manner is deemed to have been assessed at current use.

B. Notwithstanding any reimbursement program established in subsection 1, a person against whom taxes have been assessed pursuant to this subsection and who has paid those taxes is entitled to reimbursement of a portion of those taxes equal to the difference between the taxes actually paid and the taxes that would have been paid had the property been assessed pursuant to subsection 1.

C. In order to file a claim for reimbursement, the taxpayer must first submit to the assessor or assessors of the appropriate taxing jurisdiction, on or after the day of commitment, a written request that the assessor or assessors of each taxing jurisdiction provide to the taxpayer a statement identifying the property for which reimbursement is claimed by map and lot number according to the municipal tax maps, describing how many acres in each parcel are classified according to each forest type, certifying the actual assessed value of each parcel as assessed pursuant to this subsection and listing the tax attributed to that property. The assessor or assessors of the taxing jurisdiction shall make the statement available to the taxpayer within 30 days of receiving the request.

D. A person entitled to reimbursement pursuant to this subsection may file a claim with the State Tax Assessor. The reimbursement claim must be filed with the State Tax Assessor no later than 60 days after the tax is fully paid. In order to obtain reimbursement the taxpayer must fully pay the tax levied against the property assessed pursuant to this section within the municipal fiscal year financed by

