

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE

FIRST REGULAR SESSION

January 5, 1977 to July 25, 1977

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 164, SUBSECTION 6.

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PORTLAND LITHOGRAPH COMPANY  
PORTLAND, MAINE  
1977

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PUBLIC LAWS  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
**FIRST REGULAR SESSION**

of the  
ONE HUNDRED AND EIGHTH LEGISLATURE

1977

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The committee shall call and hold an initial meeting of the incorporators no later than 6 months from the effective date of this Act. The initial meeting shall be for the election of directors and officers of the foundation. The committee shall prepare an agenda for and the chairman shall chair the initial meeting. The committee shall serve as the nominating committee for the initial election only, and may submit suggested bylaws and procedures for consideration by the incorporators.

After the initial meeting of the incorporators, the organizing committee shall be dissolved and its members shall serve the foundation only as they may be qualified as incorporators. The State Development Office and the State Planning Office may provide assistance to the organizing committee in the initial development of the foundation.

**Sec. 2. Termination.** The Joint Standing Committee on Performance Audit, or another joint standing committee of the Legislature assigned by the Legislative Council, shall prepare and submit to the Legislature, not later than January 15, 1982, an evaluation report on the Maine Development Foundation. The Maine Development Foundation and state departments and agencies shall cooperate in the conduct of the evaluation to the extent requested by the reviewing committee. At a minimum, the evaluation shall include the following:

1. A description and evaluation of the extent to which the statutory purposes of the Maine Development Foundation were achieved in its first 4 years of operation; and
2. Recommendations as to whether the foundation shall be terminated, modified or continued, together with any legislation necessary to accomplish the recommendations.

**Sec. 3. Appropriation.** There is appropriated from the General Fund the sum of \$250,000 for the fiscal years 1977-78 and 1978-79 to assist the foundation in its efforts to foster, support and assist economic growth and revitalization in the State. It is provided, however, that no amount of the appropriation shall be provided to the foundation unless the foundation can demonstrate a matching and equal fiscal support from its private and public incorporators and members described in Title 10, chapter 107. Any appropriated funds not matched by the foundation shall not lapse and shall be carried forward. The breakdown shall be as follows:

	1977-78	1978-79
<b>MAINE DEVELOPMENT FOUNDATION</b>		
All Other	\$100,000	\$150,000

Effective October 24, 1977

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## CHAPTER 549

**AN ACT to Improve the Administration of the Maine Tree Growth Tax Law.**

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

Sec. 1. 36 MRSA § 565, as reenacted by PL 1973, c. 645, § 1, is repealed.

Sec. 2. 36 MRSA § 576, first ¶, 2nd sentence, as enacted by PL 1971, c. 616, § 8, is repealed and the following enacted in its place:

The growth rate surveys shall be reduced by a percentage discount factor determined by the State Tax Assessor pursuant to section 576-B to reflect the growth which can be extracted on a sustained basis.

Sec. 3. 36 MRSA § 576, 4th ¶, as amended by PL 1973, c. 308, § 4, is repealed and the following enacted in its place:

After the State Tax Assessor has made the foregoing determinations, he shall apply a capitalization rate as determined by him pursuant to section 576-B, to the value of the annual net wood production to determine the 100% valuation per acre for each forest type for each area and shall state the wood production rates and values used to compute same.

Sec. 4. 36 MRSA § 576, 5th ¶, 1st sentence, as amended by PL 1973, c. 308, § 4, is further amended to read:

The State Tax Assessor shall hold one or more public hearings, with such reasonable notice to the public as he shall determine, upon the foregoing matters to be determined, shall provide for a transcript thereof, and shall issue an order or orders stating said determinations on or before ~~August 1,~~ ~~1972~~ October 1, 1978 and on or before ~~June 1st~~ October 1st biennially thereafter.

Sec. 5. 36 MRSA § 576-B is enacted to read:

#### § 576-B. Determination of discount factor and capitalization rate

By February 1, 1978 and every 4th year thereafter, the State Tax Assessor shall determine the percentage factor by which the growth rates set by him pursuant to section 576 shall be reduced to reflect the growth which can be extracted on a sustained basis. This determination shall be deposited in the office of the Secretary of State as soon as completed. In determining the percentage factor, the State Tax Assessor shall rely on evidence of current wood market conditions, current technological developments and other considerations relating to the extractability of wood from forest lands on a sustained yield basis.

By February 1st of each even-numbered year, the State Tax Assessor shall determine the capitalization rate which shall be applied to the value of the annual net wood production pursuant to section 576. This determination shall be deposited in the office of the Secretary of State as soon as completed. The capitalization rate shall be based upon the opportunity cost of owning forest land. Determination of the opportunity cost shall consider risks, access to financial markets, relative nonproperty tax treatments and all other relevant factors. The State Tax Assessor shall estimate this rate by use of a well-defined procedure which shall be publicly available upon completion of the State Tax Assessor's determination.

The State Tax Assessor shall hold one or more public hearings, concerning his determination of the discount factor and the capitalization rate in November of each year preceding the date of his determinations. These hearings shall be held with reasonable notice to the public and a transcript shall be made of the proceedings.

The State Tax Assessor shall be authorized to procure assistance in making his determinations from the University of Maine and such state agencies as he may arrange.

Any person aggrieved by a determination of the State Tax Assessor under this section may appeal it according to the procedures established in section 582.

Sec. 6. 36 MRSA § 583, sub-§ 2, as last repealed and replaced by PL 1973, c. 645, § 2, is repealed and the following enacted in its place:

2. **Appeal to Land Classification Appeals Board.** Any person aggrieved by the decision of an assessor, the State Tax Assessor or chief assessors, upon such petition may, within 30 days after notice thereof from the assessor or after the petition shall be deemed to have been denied, appeal therefrom to the Land Classification Appeals Board under chapter 101, subchapter III, Article 2.

Sec. 7. 36 MRSA § 583, sub-§ 3, first sentence, as last repealed and replaced by PL 1973, c. 645, § 3, is repealed and the following enacted in its place:

Any party may appeal from the decision of the Land Classification Appeals Board under subsection 2 to the Superior Court in the county where the land or any part of the land is located.

Sec. 8. 36 MRSA §§ 843-A and 843-B, as reenacted by PL 1973, c. 645, §§ 4 and 5, are repealed.

Sec. 9. 36 MRSA § 1118, sub-§§ 2, 3 and 4, as enacted by PL 1975, c. 726, § 2, are repealed and the following enacted in their place:

2. **Appeal to Land Classification Appeals Board.** Any person aggrieved by the decision of an assessor, the State Tax Assessor or chief assessor, upon such petition may, within 30 days after notice thereof from such assessor or after the petition shall be deemed to have been denied, appeal therefrom to the Land Classification Appeals Board under chapter 101, subchapter III, Article 2.

3. **Appeal to Superior Court.** Any party may appeal from the decision of the Land Classification Appeals Board under subsection 2 to the Superior Court in accordance with the Maine Rules of Civil Procedure, Rule 80B in the county where any part of the land is located. Decisions shall be certified forthwith by the clerk of courts to the assessor.

Sec. 10. 36 MRSA c. 101, sub-c. III, 2nd line, as enacted by PL 1969, c. 502, § 3, is repealed and the following enacted in its place:

## PROPERTY TAX APPEALS

### ARTICLE 1. MUNICIPAL VALUATION APPEALS BOARD

Sec. 11. 36 MRSA c. 101, sub-c. III, Art. 2, is enacted to read:

### ARTICLE 2. LAND CLASSIFICATION APPEALS BOARD

#### § 297. Purpose; composition

The Land Classification Appeals Board is established to hear appeals from decisions of municipal tax assessors, chief assessors and the State Tax Assessor acting as assessor of the unorganized territory relating to the Maine Tree Growth Tax Law or the Farm Productivity and Open Space Land Law. The board shall be composed of 3 voting members: The Commissioner of Conservation or his designee; the Commissioner of Agriculture or his designee; and the person who, pursuant to section 584, is currently serving on the Forest Land Valuation Advisory Council as the landowner member. The Commissioner of Finance and Administration or his designee shall serve in an advisory capacity as a nonvoting member and as chairman of the board. The landowner member shall be compensated by the Bureau of Taxation at \$25 per day plus actual expenses. All other members shall be compensated by the agency they represent for actual expenses incurred in the performance of their duties under this section.

#### § 298. Hearing

On receipt of an application for review by the Land Classification Appeals Board, the chairman shall designate a time and place for hearing and make such other arrangements for such hearing as may be necessary. The board may summons witnesses, administer oaths, order the production of books, records, papers, instruments and any additional evidence it deems necessary in order to make a decision. The board may affirm, reject or amend determinations of assessors, chief assessors and the State Tax Assessor, made pursuant to the Maine Tree Growth Tax Law or the Farm Productivity and Open Space Law. The board may order a refund in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. If the board fails to give written notice of its decision within 90 days of the filing of such an appeal, the appeal shall be deemed to have been denied and the applicant may appeal further as provided, unless the applicant shall have consented in writing to further delay.

Effective October 24, 1977

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## CHAPTER 550

AN ACT to Provide for the Licensing of Mobile Homes and Modular Housing Dealers and Mechanics.

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