

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 277

H. P. 211

House of Representatives, January 20, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cyr of Madawaska.

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 2nd 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, **when situated in any municipality**, shall be considered real estate for purposes of taxation and shall be taxed in the ~~place~~ **municipality** where said land is located; **but when such buildings and house trailers are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located.**

Sec. 2. R. S., T. 36, § 1141, amended. The first sentence of section 1141 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 271 of the public laws of 1967, is further amended to read as follows:

~~Real estate~~ **Lands** not exempt, and not liable to be assessed in any town, may be taxed by the Legislature for a just proportion of all state, county and forestry district taxes for ordering the state, county and forestry district taxes upon property liable to be assessed in towns.

Sec. 3. R. S., T. 36, § 1142, amended. Section 1142 of Title 36 of the Revised Statutes, as amended by section 3 of chapter 271 of the public laws of 1967 and by section 10 of chapter 502 of the public laws of 1969, is further amended to read as follows:

§ 1142. Determination of tax; list filed for public inspection

When the ~~real estate lands~~ mentioned in section 1141 ~~is~~ are assessed for any state, county and forestry district taxes, the State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such ~~real estate lands~~ by applying the total millage rate of all such taxes against the valuation as listed by the State Tax Assessor. The statements of the total tax due from each such owner shall be mailed as provided in section 1145. The State Tax Assessor shall make a list, using the last state valuation as established by him. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of ~~real estate lands~~ mentioned in section 1141 and each owner of rights in public reserved lots, and shall contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the State Tax Assessor on or before the first day of July of each year, and shall be available for public inspection.

Sec. 4. R. S., T. 36, § 1144, amended. Section 1144 of Title 36 of the Revised Statutes, as amended by section 4 of chapter 271 of the public laws of 1967, is further amended to read as follows:

§ 1144. Lands subject to county taxes

~~Real estate~~ Land mentioned in section 1141 may be assessed by the county commissioners for a due proportion of county taxes. The State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such ~~real estate lands~~ and shall include such amounts in the statements referred to in section 1145.

STATEMENT OF FACT

The purpose of this bill is to return the law to what it was prior to 1967 to have leased property in unorganized territory to be taxed as personal property.