

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 385

S. P. 146

In Senate, January 27, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Chick of Kennebec (by request).

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Current Use in the Assessment of Real Estate Taxation.

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

R. S., T. 36, § 701-B, additional. Title 36 of the Revised Statutes is amended by adding a new section 701-B, to read as follows:

§ 701-B. **Current use**

In the assessment of real property, the assessors shall take into account the current use and the usual period of use of such real property.

STATEMENT OF FACT

The purpose of this Act is to provide consideration of the current use of real property when such property is assessed for taxation in a municipality.