

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE HUNDRED AND FIFTH LEGISLATURE

---

---

Legislative Document

No. 1428

---

---

H. P. 1037

House of Representatives, March 9, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cottrell of Portland by request.

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

---

AN ACT relating to Property Taxation.

---

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

R. S., T. 36, § 660, additional. Title 36 of the Revised Statutes is amended by adding a new section 660 to read as follows:

§ 660. Distribution of certain taxes to municipalities

Each municipality shall have a valid claim against the State to recover 100% of the taxes lost by reasons of the exemptions granted in section 651, subsection 1, paragraphs B, B-1, F and G, section 652, section 653, section 654, section 656, subsection 1, paragraphs B, C, D, E and F and Title 30, section 4983. Such claims shall be presented to the Treasurer of State by the first day of September each year and the Treasurer of State shall pay to the municipalities all such claims out of general revenues by the first day of December of such year.

Sec. 2. Effective date. This Act shall take effect July 1, 1973.

STATEMENT OF FACT

The purpose of this bill is to bring to the attention of the Legislature the magnitude of the growing amount of exemptions from the property tax.

This section would require the State to pay to the municipalities the property taxes which are lost because of the following exemptions:

The property of the State of Maine

Real Estate owned by the Water Resources Board of the State of New Hampshire and used for the preservation of recreational facilities in this State

Airports, etc. of public municipal corporations

Property of benevolent and charitable institutions

Property of literary and scientific institutions

Property of the American Red Cross

Posts of the American Legion, VFW, Am. Vets. of WWII, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U. S. A.

Property owned by Chambers of Commerce or boards of trade

Houses of religious worship

Property of Fraternal Organizations operating under a lodge system

Certain exempted property of veterans

Certain exempted property of the blind

Mining property

Landing areas of certain privately owned airports

Industrial disposal systems

Fallout shelters

Certain reforestation lands

Property belonging to a municipal transportation district