

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
105TH LEGISLATURE

HOUSE AMENDMENT "A" to H.P. 1419, L.D. 1837, Bill,
"AN ACT to Encourage Improvement in Forest Growth by Creating a Method
of Taxation Based upon the Productivity of Various Classes of Forest
Lands."

Amend said Bill in section 6 by adding in that part
designated "§ 577" a new subsection 3 as follows:

3. Divided ownership. In cases of divided ownership of land and
the timber and grass rights thereon, the assessor shall apportion
the valuation of the forest land on the basis of the fair market
values of the respective interests therein.'

Further amend said Bill by striking out all of sections 7 and
8 and inserting in place thereof the following:

'Sec. 7. R. S., T. 36, §1141, amended. The first sentence of
section 1141 of Title 36 of the Revised Statutes, as amended, is further
amended to read as follows:

Real estate 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~~ shall be
taxed at the rate provided in section 451.

Sec. 8. R. S. T. 36, §1142, amended. Section 1142 of Title 36
of the Revised Statutes, as amended, is further amended to read as
follows:

(Filing No. H-493)

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

When the real estate mentioned in section 1141 is so 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 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 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.'

Further amend said Bill by inserting after section 8 the following sections:

'Sec. 9. R. S., T. 36, §1144, repealed. Section 1144 of Title 36 of the Revised Statutes, as amended by section 4 of chapter 271 of the public laws of 1967, is repealed.

Sec. 10. R. S., T. 36, §1145, amended. Section 1145 of Title 36 of the Revised Statutes, as amended by section 5 of chapter 271 of the public laws of 1967, is amended to read as follows:

(Filing No. H-493)

§1145. Notice by mail; unknown owners; interest

When any ~~state, county and forestry district~~ taxes are assessed as provided for in section 1142, the State tax Assessor shall, on or before the first day of July thereafter, notify in writing the owners of real estate so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the real estate assessed, the date when payment is required, and the amount ~~in total~~ due from each such owner of all such ~~state, county and forestry district~~ taxes. Whenever such taxes are assessed on a biennial basis, he shall send like statements of such taxes for the 2nd year of the biennium on or before the first day of July of such 2nd year. In case the owners of any such real estate are unknown, instead of sending the notices by mail he shall, on or before the first day of August, cause the lists of assessments on such real estate to be advertised in the state paper and in some newspaper, if any, published in the county in which the real estate lies, and shall cause like advertisement of the lists of such taxes for the following year to be made on or before the first day of August of that year. Such a statement or advertisement shall be sufficient legal notice of such assessment. ~~The State Tax Assessor shall mail to each owner or owners, making a written request therefor, a statement showing the amount of each state, county and forestry district tax assessed on the real estate of such owner or owners.~~ Such real estate is held to the state for payment of such ~~state, county and forestry district~~ taxes, with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made. Whenever such taxes are assessed on

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a biennial basis, interest on taxes for the 2nd year of the biennium shall commence on October 1st of such 2nd year.

Sec. 11. R. S., T. 36, §§1146 and 1147, additional. Title 36 of the Revised Statutes is amended by adding 2 new sections 1146 and 1147, to read as follows:

§1146 Assessments repealed

In lieu of the assessments provided in the 2nd paragraph of section 1141, said amounts are appropriated from the General Fund.

§1147. Unorganized territory

The State Tax Assessor shall determine annually the state valuation of property in the unorganized territory for each county, and shall multiply such valuation by the mill rate certified for each county pursuant to Title 30, section 254, which amounts are appropriated from the General Fund to be credited annually on the books of the State to the proper officer of each county as provided in section 342.'

Further amend said Bill by renumbering section 9 to be section 12.

Further amend said Bill by adding at the end the following:

'Sec. 13. Effective date. This Act shall take effect on January 1, 1973, with the exception of section 6 which shall take effect 90 days after final adjournment of the regular session of the 105th Legislature.'

Statement of Fact

The purpose of this amendment is to make the technical amendments suggested by the State Tax Assessor.

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The first amendment provides for the situation of divided ownership of forest lands.

The following amendments, except for the last amendment, revise the provisions relating to the unorganized territory to make them consistent with the single property tax in place of the seven existing taxes.

The final amendment makes the effective date consistent with legislation already enacted at this session.

Filed by Mr. Ross of Bath.

Reproduced and distributed under the direction of the Clerk of the House.

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