

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 642

H. P. 488

House of Representatives, February 6, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Dow of West Gardiner.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Prohibiting the Exemption of Certain Property from  
Real Estate Taxes.**

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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. Specific prohibitions on exemptions**

**Any real property owned or purchased by any state-chartered entity maintaining rights-of-way for the passage of motor vehicles, which property is purchased subsequent to the chemical pollution of the soil and water of said property, shall not be exempted from real property taxes in the municipality in which the property is located.**

STATEMENT OF FACT

Several instances have arisen where the salt being used on roads for snow and ice control have polluted the soil and water of the properties abutting the right-of-way, rendering the property unusable, unproductive or uninhabitable. In some cases, the owners of the right-of-way have purchased the abutting polluted properties, but have held the properties without using them for any purposes incident to the operation of the right-of-way. Thus, because of the tax exempt status of the right-of-way, the properties so purchased and so held are also exempt from real property taxes. This bill would allow municipalities to continue to tax such properties.