

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 960

H. P. 833 Reported by Mr. Susi from the Committee on Taxation and printed under Joint Rules No. 18.

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

AN ACT to Reduce the Annual District Tax on Maine Forestry District Property Due to Increased Valuation.

Emergency preamble. Whereas Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, all property in the Maine Forestry District is to be valued at 100% value effective January 31, 1975; and

Whereas, 100% assessment values at the current rate of $8\frac{1}{2}$ mills would provide revenues greater than required for existing forest fire control programs within the Maine Forestry District; and

Whereas, appropriated funds are transferred quarterly from the General Fund to the Bureau of Forestry with the first quarter not later than July 31st; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

12 MRSA § 1601, 1st sentence, as last amended by PL 1969, c. 190, is repealed and the following enacted in place thereof:

A tax of $4\frac{1}{4}$ mills on a 100% valuation is assessed upon all the property in the Maine Forestry District, including rights in public reserved lots, to be used for the protection thereof; except that in organized municipalities the

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tax rate shall be $4\frac{1}{4}$ mills on a 100% valuation multiplied by a fraction whose numerator is the previous year's assessed value of the land taxable by the municipality, including dams and power houses but not including any other structure or building, and whose denominator is the total previous year's assessed value of all property taxable by the municipality.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

It is the intent of this Act to change the rate of the Maine Forestry District Tax. This is brought about by a change of the assessed valuation from 50% to 100%. The assessment change is being handled by the Bureau of Property Taxation.