

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1843

S. P. 496

In Senate, April 23, 1975

Reported by Senator Jackson of Cumberland from the Committee on Local and County Government and printed under Joint Rules No. 18.

HARRY N. STARBRANCH, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Concerning Listing of Tax Exempt Real Property for Town Reports.

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

Sec. 1. 30 MRSA § 2225, sub-§ 4-A is enacted to read:

4-A. Tax exempted property. Tax assessors in every Maine municipality shall list in the town report, or cause to be published in the local newspaper, the real estate property tax exemptions of institutions and organizations as defined in Title 36, section 652, and the real estate property tax exemptions of Federal, State and municipal governments, along with the municipal valuation of the exempted property and the tax that would be levied on said property if it were not tax exempt. Cemeteries and houses of religious worship, but not other properties owned by a religious society, shall be exempted from the requirements of this section.

Sec. 2. 36 MRSA § 652-A is enacted to read:

§ 652-A. Tax exempted property

All real estate exempt from municipal taxes, as defined in section 652 and including real estate owned by Federal, State and municipal governments shall be listed in the town reports or published in the local newspapers in accordance with Title 30, section 2225, subsection 4-A. Cemeteries and houses of religious worship, but not other property owned by a religious society, shall be exempted from the requirements of this section and Title 30, section 2225, subsection 4-A.

STATEMENT OF FACT

The public has the right to know the effect of tax exemptions within the community. This bill will make the information readily available.